

1901 (20) Civil services and revenue departments. Appropriation accounts, 1899-1900. 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 1900; together with the reports of the Comptroller and Auditor General thereon; and certain reports upon store accounts.

CIVIL SERVICES AND REVENUE DEPARTMENTS.

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APPROPRIATION ACCOUNTS,

1899-1900.

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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 1900; together with the REPORTS of the COMPTROLLER and AUDITOR GENERAL thereon;

and

Certain REPORTS upon STORE ACCOUNTS.

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

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*Ordered, by The House of Commons, to be Printed*  
18 February 1901.

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1901.

TABLE OF CONTENTS

	PAGE
INDEX TO VOTES - - - - -	iii
GENERAL REPORT OF THE COMPTROLLER AND AUDITOR GENERAL - - - - -	v
CIVIL SERVICES:	
Class I.—Public Works and Buildings - - - - -	1
Class II.—Salaries and Expenses of Civil Departments . - - - -	119
Class III.—Law and Justice - - - - -	243
Class IV.—Education, Science and Art - - - - -	333
Class V.—Foreign and Colonial Services - - - - -	395
Class VI.—Non-Effective and Charitable Services - - - - -	479
Class VII.—Miscellaneous - - - - -	497
Grant to Lord Kitchener of Khartoum - - - - -	521
REVENUE DEPARTMENTS, PACKET AND TELEGRAPH SERVICES:	
Customs - - - - -	525
Inland Revenue - - - - -	533
Post Office - - - - -	549
Post Office Packet Service - - - - -	567
Post Office Telegraphs - - - - -	573
SUMMARY - - - - -	586
APPENDIX.—TOTAL AND NET COST - - - - -	587
GENERAL INDEX - - - - -	595

INDEX TO VOTES.

TITLE OF VOTE.	Class.	Vote.	Page.	TITLE OF VOTE.	Class.	Vote.	Page.
Art and Science Buildings, Great Britain	I.	5	29	Miscellaneous Legal Expenses	III.	2	250
Bankruptcy Department of the Board of Trade	II.	10	152	National Debt Office	II.	19	184
Board of Agriculture	II.	11	158	National Gallery	IV.	4	356
Board of Trade	II.	8	143	National Gallery, &c., Scotland	IV.	11	374
British Museum	IV.	3	352	National Gallery of Ireland	IV.	14	386
Broadmoor Criminal Lunatic Asylum, England	III.	9	278	National Portrait Gallery	IV.	5	359
Charitable Donations and Bequests Office, Ireland	II.	34	222	Paris Exhibition, 1900	VII.	5	517
Charity Commission	II.	12	164	Peterhead Harbour	I.	11	93
Chief Secretary for Ireland	II.	33	219	Police, England and Wales	III.	6	261
Civil Service Commission	II.	13	167	Post Office	Revenue	3	550
Colonial Office	II.	6	139	Post Office Packet Service	Revenue	4	568
Colonial Services	V.	3	444	Post Office Telegraphs	Revenue	5	574
Congested Districts Board, Scotland	VII.	3	513	Prisons, England and the Colonies	III.	7	270
County Court Officers, &c., Ireland	III.	17	307	Prisons, Ireland	III.	20	316
County Courts	III.	5	258	Prisons, Scotland	III.	13	292
Crofters Colonisation (Advances in Aid)	-	-	507	Privy Council Office	JI.	7	141
Crofters Commission	III.	12	290	Public Buildings, Great Britain	I.	8	72
Customs	Revenue	1	526	Public Education, England and Wales	IV.	1	335
Cyprus, Grant in Aid	V.	4	466	Public Education, Ireland	IV.	12	376
Department of Science and Art for the United Kingdom	IV.	2	338	Public Education, Scotland	IV.	10	371
Diplomatic and Consular Buildings	I.	6	37	Public Record Office	II.	20	186
Diplomatic and Consular Services	V.	1	398	Public Record Office, Ireland	II.	36	228
Dublin Metropolitan Police	III.	18	310	Public Works and Buildings, Ireland	I.	13	98
Dundrum Criminal Lunatic Asylum, Ireland	III.	22	326	Public Works Loan Commission	II.	21	188
Endowed Schools Commissioners, Ireland	IV.	13	384	Public Works Office, Ireland	II.	37	230
Exchequer and Audit Department	II.	14	169	Queen's Colleges, Ireland	IV.	15	386
Fishery Board for Scotland	II.	28	208	Railways, Ireland	I.	14	112
Foreign Office	II.	5	137	Rates on Government Property	I.	12	95
Friendly Societies Registry	II.	15	171	Reformatory and Industrial Schools, Great Britain	III.	8	275
Grant to Lord Kitchener of Khartoum	-	-	521	Reformatory and Industrial Schools, Ireland	III.	21	323
Harbours under the Board of Trade	I.	10	91	Register House, Edinburgh	III.	11	288
Home Office	II.	4	130	Registrar General's Office, England	II.	22	190
Hospitals and Charities, Ireland	VI.	4	490	Registrar General's Office, Ireland	II.	38	235
Household of the Lord Lieutenant of Ireland	II.	32	217	Registrar General's Office, Scotland	II.	30	213
House of Commons Offices	II.	2	124	Repayments to the Civil Contingencies Fund	VII.	4	516
House of Lords Offices	II.	1	121	Repayments to the Local Loans Fund	VII.	6	519
Houses of Parliament Buildings	I.	3	17	Revenue Buildings	I.	7	43
Inland Revenue	Revenue	2	534	Royal Irish Constabulary	III.	19	313
Irish Land Commission	III.	16	304	Royal Palaces and Marlborough House	I.	1	3
Labourers' Cottages, Ireland, 1890-91 (Report)	-	-	227	Royal Parks and Pleasure Gardens	I.	2	9
Land Registry	III.	4	250	Savings Banks and Friendly Societies Deficiencies	VI.	5	493
Law Charges, England	III.	1	245	Scientific Investigation, &c.	IV.	7	363
Law Charges and Courts of Law, Scotland	III.	10	284	Secret Service	II.	26	204
Law Charges and Criminal Prosecutions, Ireland	III.	14	297	Secretary for Scotland's Office	II.	27	206
Local Government Board	II.	16	173	Stationery and Printing	II.	28	192
Local Government Board for Scotland	II.	31	215	Subsidies to Telegraph Companies	V.	5	474
Local Government Board, Ireland	II.	35	224	Superannuation and Retired Allowances	VI.	1	481
London University	IV.	9	368	Supreme Court of Judicature	III.	3	252
Lanacy Commission, England	II.	17	177	Supreme Court of Judicature, &c., Ireland	III.	15	300
Lanacy Commission, Scotland	II.	29	211	Surveys of the United Kingdom	I.	9	88
Mercantile Marine Services	II.	9	148	Temporary Commissions	VII.	1	499
Merchant Seamen's Fund, Pensions	VI.	2	486	Treasury and Subordinate Departments	II.	3	126
Mint, including Coinage	II.	18	179	Treasury Chest Fund	V	6	476
Miscellaneous Charitable and other Allowances, Great Britain	VI.	3	488	Uganda, Central and East Africa Protectorates, and Uganda Railway	V.	2	429
Miscellaneous Expenses	VII.	2	509	Universities and Colleges, Great Britain, and Intermediate Education, Wales	IV.	8	366
Miscellaneous Legal Buildings, Great Britain	I.	4	21	Valuation and Boundary Survey, Ireland	II.	30	237
				Wallace Collection	IV.	6	361
				Woods, &c., Office of	II.	24	196
				Works, &c., Office of	II.	25	198



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GENERAL REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

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1. EXPENDITURE in excess of the Amount granted by Parliament for the year 1899-1900 has incurred under the following Votes:—

	£.	s.	d.
Class I, Vote 11, Peterhead Harbour - - - -	2	2	-
Class I, Vote 12, Rates on Government Property - -	30	9	6
Class VI, Vote 4, Hospitals and Charities, Ireland -	4	9	2
Revenue Departments, Vote 3, Post Office - - -	3,650	7	3

These Excesses, for which Votes of Parliament will be required, will be found more specifically dealt with in my Reports on the respective Votes.

2. For the reason stated in my Report on the under-mentioned Vote, the following sum has not been admitted as a proper charge thereon:—

	£.	s.	d.
Class II., Vote 1, House of Lords Offices - - -	7	-	-

*D. C. Richmond,*

Comptroller General of the Receipt and  
Issue of H. M.'s Exchequer, and  
Auditor General of Public Accounts.

Exchequer and Audit Department,  
January 1901.

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CIVIL SERVICE ACCOUNTS,  
1899-1900.

CLASS 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 1900; 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 :

VOTE.	PAGE
1.—Royal Palaces and Marlborough House - - - - -	3
2.—Royal Parks and Pleasure Gardens - - - - -	9
3.—Houses of Parliament Buildings - - - - -	17
4.—Miscellaneous Legal Buildings - - - - -	21
5.—Art and Science Buildings - - - - -	29
6.—Diplomatic and Consular Buildings - - - - -	37
7.—Revenue Buildings - - - - -	43
8.—Public Buildings, Great Britain - - - - -	72
9.—Surveys of the United Kingdom - - - - -	88
10.—Harbours under the Board of Trade - - - - -	91
11.—Peterhead Harbour - - - - -	93
12.—Rates on Government Property - - - - -	95

## IRELAND :

13.—Public Works and Buildings - - - - -	98
14.—Railways - - - - -	112

## 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 1900, 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.
ROYAL PALACES :				
A.—Salaries, Wages, and Allowances - - -	£. s. d. 3,400 - -	£. s. d. 3,402 3 8	£. s. d. —	£. s. d. 2 3 8
B.—Clothing - - - - -	200 - -	234 7 4	—	34 7 4
C.—Police - - - - -	1,940 - -	1,814 - 9	125 19 3	—
D.—New Works, Alterations, and Additions -	13,000 - -	15,886 - 3	1,113 19 9	—
Ditto - - - - - ( <i>Supplementary</i> )	4,000 - -			
E.—Maintenance and Repairs - - - - -	22,230 - -	23,373 13 -	—	1,143 13 -
F.—Furniture - - - - -	1,950 - -	1,972 5 7	—	22 5 7
G.—Fuel, Light, Water, and Household Articles	4,190 - -	4,194 7 8	—	4 7 8
H.—Rents, Insurance, Tithe Rent-Charges, &c.	180 - -	179 17 4	- 2 8	—
H. 1.—Compensation for Injuries - - - - -	—	15 - -	—	15 - -
TOTAL for ROYAL PALACES - - £.	51,090 - -	51,071 15 7	1,240 1 8	1,221 17 3
MARLBOROUGH HOUSE :				
I.—New Works, Alterations, and Additions -	400 - -	327 11 5	72 8 7	—
J.—Maintenance and Repairs - - - - -	1,900 - -	1,868 15 8	31 4 4	—
K.—Water - - - - -	10 - -	10 7 -	—	- 7 -
TOTAL for MARLBOROUGH HOUSE - £.	2,310 - -	2,206 14 1	103 12 11	- 7 -
<i>Original</i> - 49,400 } GROSS TOTAL £.	53,400 - -	53,278 9 8	1,343 14 7	1,222 4 3
<i>Supplementary</i> 4,000 }			Net Surplus of Gross Estimate over Expenditure.	
			£. 121 10 4	
			Surplus of Appropriations in Aid Realised.	
			£. 464 11 8	
			Total Surplus to be Surrendered.	
<i>Deduct,—</i>				
L.—Appropriations in Aid - - - - -	400 - -	864 11 8		
<i>Original</i> - 49,000 } NET TOTAL £.	53,000 - -	52,413 18 -		£. 586 2 -
<i>Supplementary</i> 4,000 }				

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Casual variation.  
 B.—Insufficient provision was made for uniforms for the Fire Brigade.  
 C.—Provision was made for Police at Kensington Palace for the full year. The actual charge was for less than three-quarters. The cost of Police at Windsor was less than anticipated.  
 D.—See Statement of New Works.  
 E.—It was necessary to carry out extensive repairs to the drains at Kensington Palace which had not been foreseen.  
 F.—Casual variation.  
 G.—Casual variation.  
 H.—Casual variation.  
 H. 1.—This payment was made to a person who sustained injury by falling over an insecure cover of a stop-cock at St. James's Palace.  
 I.—See Statement of New Works.  
 J.—Casual variation.  
 K.—Casual variation.  
 L.—A very large sum was received for Old Materials realised in connection with Works, at Kensington Palace.

## EXTRA REMUNERATION.

In addition to their wages paid from this Vote, some of the Night Watchmen employed at Buckingham Palace and at Hampton Court Palace received pensions from Army and Police Funds.

The Surplus of 279*l.* 13*s.* 9*d.* shown on the Account of the Vote "Royal Palaces and Marlborough House," for the year ended 31st March 1899, has been surrendered.

Her Majesty's Office of Works, &c.,  
27 November 1900.

*Esher,*  
Accounting Officer.

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

Examined,  
*J. C. King.*

*D. C. Richmond,*  
Comptroller and Auditor General.



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 :				
1	Installation of Electric Light - - -	2,500	£. 2,614 7 9	—	£. 114 7 9
2	Improvement of Ventilation - - -	200	255 12 3	—	55 12 3
2 98-9	Construction of Furniture Store Room -	-	18 7 10	—	18 7 10
	Royal Mews, Piccadilly :				
3	Warming arrangements in State Harness Rooms, Coach Houses, &c.	250	295 2 7	—	45 2 7
4	Provision of additional accommodation for Foreman and Timekeeper.	150	175 10 5	—	25 10 5
5	Alterations to Coach Houses - - -	150	124 18 2	25 1 10	—
4A 98-9	Provision of additional baths - - -	-	8 5 7	—	8 5 7
	Windsor Castle :				
6	Installation of Electric Light - - -	2,000	1,790 19 11	209 - 1	—
7	Ventilation of the Kitchen - - -	200	209 12 1	—	9 12 1
5 98-9	Re-construction of Caretaker's House at Waterworks.	-	- 1 6	—	- 1 6
	Windsor Royal Kitchen Gardens :				
8	Construction of Fruit Room - - -	200	248 1 -	—	48 1 -
	Royal Mews, Windsor Castle :				
7A	Improved accommodation for the Superintendent of the Stables.	-	86 3 11	—	86 3 11
	Kensington Palace :				
9	Restoration of State Rooms and Banqueting House.	2,000	6,018 - 10	—	18 - 10
	Supplementary - -	4,000			
	Carried forward - - - £.	11,650	11,845 3 10	234 1 11	429 5 9

CLASS I.—*continued.*

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

FOR NEW WORKS, &c., 1899-1900.

		OBSERVATIONS.	
	£. s. d.		
Total Estimate -	- 11,000 - -	Casual variation.	
Amount expended to 31 March 1900 -	6,118 1 6		
Balance -	£. 4,881 18 6		
- - - - -	- - - - -	Owing to the gales and wet weather which prevailed during the execution of this work special precautions had to be taken to prevent damage.	
Amount expended to 31 March 1900 -	£ s. d. 1,638 2 6	Remanet.	
- - - - -	- - - - -	The original position for the boiler had to be abandoned, and another position was selected farther from the Harness Rooms. This entailed additional cost in making trenches, &c., for more flow and return pipes.	
- - - - -	- - - - -	This service proved to be more expensive than had been anticipated, as some parts of the old buildings were found to be very defective.	
- - - - -	- - - - -	A saving was effected on this service.	
Amount expended to 31 March 1900 -	£. s. d. 267 12 5	Remanet.	
- - - - -	- - - - -	It was not possible to carry out so much of the work within the year as had been expected when the estimate was made.	
- - - - -	- - - - -	Casual variation.	
Amount expended to 31 March 1900 -	£. s. d. 382 19 4	Remanet.	
- - - - -	- - - - -	The original scheme was modified, and it became necessary to sink an entrance to the Basement Room from the outside, and to form a new roadway thereto.	
- - - - -	- - - - -	This item was accidentally omitted from the Estimate. The improvement was much needed.	
Total Estimate -	£. s. d. - 27,000 - -	Casual variation.	
Amount expended to 31 March 1900 -	27,050 14 11		
Excess -	£. 50 14 11		

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

## STATEMENT OF EXPENDITURE

Section.	DESCRIPTION.	Vote.	Expenditure.	Balance.	
				Unexpended.	Excess.
		£.	£. s. d.	£. s. d.	£. s. d.
	Brought forward - - -	11,650	11,845 3 10	234 1 11	429 5 9
	ROYAL PALACES— <i>continued.</i>				
	Kensington Palace— <i>continued.</i>				
9A	Provision of Gates for old existing Gate-way.	-	150 - -	-	150 - -
	Hampton Court Palace :				
10	Alterations to Barracks for improvement of main entrance to Palace (in addition to 1,500 <i>l.</i> voted in Army Estimates).	1,200	1,200 - -	-	-
11	Reinstatement of State Apartments after removal of Pictures to Kensington Palace.	200	135 19 6	64 - 6	-
	Holyrood Palace :				
12	Granolithic Paving - - - - -	250	230 16 -	19 4 -	-
	Various Palaces :				
13	Improvements for better protection against Fire.	2,250	1,161 17 6	1,088 2 6	-
14	Minor Works - - - - -	1,450	1,162 3 5	287 16 7	-
	Original - - - 13,000 } Supplementary - - 4,000 } £.	17,000	16,886 - 3	1,693 5 6	579 5 9
				Net Saving - - £. 1,113. 19. 9.	
	MARLBOROUGH HOUSE.				
15	Alterations in Courtyard - - - - -	200	203 13 -	-	2 13 -
16	Minor Works - - - - -	200	119 - -	81 - -	-
11 98-9	Installation of Electric Light in Courtyard	-	5 18 5	-	5 18 5
	£.	400	327 11 5	81 - -	8 11 5
				Net Saving - - £. 72. 8. 7.	

Her Majesty's Office of Works, &c.,  
27 November 1900.

CLASS I.—*continued.*

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

FOR NEW WORKS, &c., 1899-1900—*continued.*

OBSERVATIONS.

- - - - -	This service followed on the opening of Kensington Palace to the public. The gates were necessary for the proper regulation of the traffic.						
- - - - -	---						
- - - - -	The Estimate was framed before the charges to be made were definitely settled.						
- - - - -	Casual variation.						
- - - - -	The work was not completed by the end of the year, and it was not possible to deal within the financial year with the whole of the accounts which had been rendered.						
- - - - -	The expenditure under this head is uncertain.						
- - - - -	Casual variation.						
- - - - -	Expenditure under this head is uncertain.						
Amount expended to 31 March 1900	<table style="display: inline-table; vertical-align: middle;"> <tr> <td style="text-align: right;">£.</td> <td style="text-align: right;">s.</td> <td style="text-align: right;">d.</td> </tr> <tr> <td style="text-align: right;">269</td> <td style="text-align: right;">14</td> <td style="text-align: right;">10</td> </tr> </table>	£.	s.	d.	269	14	10
£.	s.	d.					
269	14	10					
	Remanet.						

*Rsher,*  
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 A, B, E, F, G, and K.
- 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, and on certain works for which there was no provision in the Estimates, was in each case sanctioned by the Treasury.
- New Sub-Head. 3. A special Sub-Head, H. 1., has been introduced into the Account, with Treasury sanction, for the purpose of showing the amount paid as compensation "to a person who sustained injury by falling over an insecure cover of a stop-cock at St. James's Palace."
- Surplus. 4. The Amount to be Surrendered is, as shown by the Account, 586*l.* 2*s.* -*d.*

	£.	s.	d.
Grant ( <i>Gross</i> ) - - - - -	53,400	-	-
Expenditure ( <i>Gross</i> ) - - - - -	53,278	9	8
Net Surplus - - - - -	£. 121	10	4
<i>Add,—</i>			
Appropriations in Aid realised in excess of the Estimate - - -	464	11	8
Total Amount to be Surrendered - - - - -	£. 586	2	-

*D. C. Richmond,*  
Comptroller and Auditor General.

CLASS I.—*continued.*

## VOTE 2.

## ROYAL PARKS AND PLEASURE GARDENS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to defray the Expense of ROYAL PARKS and PLEASURE GARDENS, in the Year ended 31st March 1900, 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 - - - -	11,589 - -	11,546 12 6	42 7 6	--
B.—Travelling - - - -	248 - -	222 12 4	25 7 8	--
C.—Clothing - - - -	994 - -	1,094 17 10	--	100 17 10
D.—Police and Park Keepers - - -	20,080 - -	20,464 19 9	--	384 19 9
E.—New Works, Alterations, and Additions, including Purchases for the Museums at Kew and Edinburgh.	11,880 - -	12,391 8 3	--	511 8 3
F.—Maintenance and Repairs - - -	78,370 - -	77,232 18 11	1,137 1 1	-
G.—Furniture - - - -	635 - -	548 2 6	86 17 6	--
H.—Rents, Insurance, Tithe Rent-Charges, &c.	824 - -	852 11 4	--	28 11 4
GROSS TOTAL - - - £.	124,620 - -	124,354 3 5	1,291 13 9	1,025 17 2
			Net Surplus of Gross Estimate over Expenditure.	
			£. 265 16 7	
<i>Deduct,—</i>	Estimated.	Realised.	Surplus of Appropriations in Aid Realised.	
I.—Appropriations in Aid - - - -	5,620 - -	5,940 9 7	£. 320 9 7	
NET TOTAL - - - £.	119,000 - -	118,413 13 10	Total Surplus to be Surrendered.	
			£. 586 6 2	

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

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Casual variation.

B.—Casual variation.

C.—In anticipation of the supply of a larger number of great coats and some other articles of clothing in 1900-1, more material had to be provided in 1899-1900.

D.—The payment for Police Superannuation was brought up to date.

E.—See Statement of New Works.

F.—Casual variation.

G.—The demands for services at the Royal Gardens, Kew, were less than had been anticipated.

H.—Certain charges postponed from 1898-99 on a question of title fell on this Vote.

I.—The receipts from sales of timber and old materials produced more than had been anticipated.

## EXTRA REMUNERATION.

In addition to their salaries provided in this Vote, the undermentioned Officers received Extra Remuneration as follows:—

The Bailiff of the Royal Parks, &c., from the "Brompton Cemetery Funds," for acting as Supervisor, a salary at the rate per annum	£.	s.	d.
	100	-	-
An Assistant at the Royal Gardens, Kew, from the Vote for Science and Art, for services as Assistant Examiner	43	15	-
The Head Gardener at the Royal Botanic Garden, &c., Edinburgh, from this Vote:—			
For lectures to students	36	15	-
Allowance for fuel	12	-	-
	48	15	-

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CLASS I.—*continued.*

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

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The Surplus of 1,511*l.* 13*s.* 5*d.*, shown on the Account of the Vote "Royal Parks and Pleasure Gardens," for the year ended 31st March 1899, has been surrendered.

Her Majesty's Office of Works &c. }  
27 November 1900. }

*Esher,*  
Accounting Officer.

---

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

Examined,  
*J. G. King.*

*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.
	Bushy Park :				
1	New Stable, Tool Shed, &c. - - - -	200 - -	196 16 10	3 3 2	—
	Edinburgh Royal Botanic Garden and Arboretum :				
2	Purchase of Apparatus and Botanical Specimens.	200 - -	198 9 2	1 10 10	—
3	Alterations and Improvements in the Grounds.	500 - -	500 - -	—	—
4	Reconstruction of Pits and Nepenthe House	500 - -	500 - -	—	—
	Greenwich Park :				
5	Improvements and Public Conveniences -	500 - -	572 7 10	—	72 7 10
6	Alterations to Superintendent's Lodge -	200 - -	329 3 4	—	129 3 4
7	New footpath - - - - -	250 - -	180 - -	70 - -	—
	Hampton Court Gardens :				
8	New Hot-house - - - - -	500 - -	498 11 9	1 8 3	—
8-88-99	New Public Conveniences - - - -	—	206 11 -	—	206 11 -
10-1900-1	Improvements near the Trophy Gate -	—	53 3 10	—	53 3 10
	Holyrood Park :				
9	Parade Ground—Fencing, &c. - - -	400 - -	379 14 9	20 5 3	—
	Kensington Gardens				
10	New Public Conveniences and consequent alterations.	500 - -	560 13 1	—	60 13 1
	Kew Gardens :				
11	Purchases for the Museums - - -	200 - -	207 6 7	—	7 6 7
12	New Filter Bed - - - - -	2,700 - -	2,379 11 6	320 8 6	—
13	Additions to Boilers - - - - -	125 - -	125 - -	—	—
14	Experimental Well near River - - -	200 - -	297 4 10	—	97 4 10
15	New Mess Room for Workmen - - -	160 - -	157 13 8	2 6 4	—
16	New Frame for Alpine Plants - - -	120 - -	93 6 8	26 13 4	—
17	New Span Frame in Melon Ground - -	125 - -	129 7 7	—	14 7 7
18	New Frame in Nursery - - - - -	125 - -	146 18 2	—	21 18 2
19	New Stable for Director - - - - -	200 - -	237 - 10	—	37 - 10
20	Alterations in Works Depot - - -	150 - -	157 10 6	—	7 10 6
21	Queen's Cottage Grounds, Fencing - -	300 - -	224 1 1	75 18 11	—
	Carried forward - - - £.	8,155 - -	8,340 13 -	521 14 7	707 7 7

CLASS I.—*continued.*

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

ON NEW WORKS, &c., 1899-1900.

OBSERVATIONS.

Casual variation.

Casual variation.

	£.	s.	d.
Total Estimate - - - - -	2,340	-	-
Amount expended to 31st March 1900	500	-	-
Balance - - - - -	£. 1,840	-	-

The cost of this service is considerably in excess of the original Estimate, owing mainly to the necessity for providing for the largely increased use of Greenwich Park by the public. The cost of this service was under-estimated, and the expenditure embraced the cost of a Bath Room which had not been provided for in this Estimate.

	£.	s.	d.
Total Estimate - - - - -	500	-	-
Amount expended to 31st March 1900	180	-	-
Balance - - - - -	£. 320	-	-

The progress in the year was less than had been expected.

Casual variation.

	£.	s.	d.
Total Estimate - - - - -	800	-	-
Amount expended to 31st March 1900	621	11	-
Balance - - - - -	£. 178	9	-

Remanet—see explanation in Appropriation Account, 1898-99.

In anticipation of the Vote for 1900-01.

Casual variation.

The cost of this service was under-estimated.

Casual variation.

Progress was not so rapid as had been anticipated.

The influx of water disturbed the temporary wooden curbs and timbering to an extent which threatened the safety of the excavation, and it was found necessary to supply and fix permanent cast-iron cylinders.

Casual variation.

The Frame was smaller than was at first contemplated.

It was necessary to go deeper for foundations than had been expected, consequent upon the discovery of old drains and a cesspit.

It was found necessary to increase the size of the Frame in order to provide the storage room required.

Unforeseen difficulties arose in taking up and re-laying old drains.

Casual variation.

The Fence was made one rail less in height than was at first contemplated.

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 - - -	8,155 -	8,340 13 -	521 14 7	707 7 7
	Regent's Park :				
22	Additions to Greenhouses - - - -	300 - -	306 7 10	--	6 7 10
23	Stable and Workmen's Mess Room - -	200 - -	165 12 5	34 7 7	--
13-98-99	New Public Conveniences, Sanitary Works	--	9 8 8	--	9 8 8
	Richmond Park :				
24	Improving Roshampton Entrance and re- building Lodge.	900 - -	870 4 3	29 15 9	--
	St. James', Green, and Hyde Parks :				
25	Further Improvements in Lighting Roads and Footpaths.	1,000 - -	924 14 7	75 5 5	--
26	Wood-paving between Marlborough and Buckingham Gates.	--	--	--	--
	St. James's Park :				
26A	Improving sanitary accommodation in the Lodge at Stable Yard Gate.	--	144 1 3	--	144 1 3
26B	Marlborough House Gate Lodge, improved accommodation.	--	224 1 -	--	224 1 -
27	Minor Works - - - - -	1,325 - -	1,406 5 3	--	81 5 3
	£.	11,880 - -	12,391 8 3	661 3 4	1,172 11 7
				Net Excess - - - £. 511 8 3	

Her Majesty's Office of Works, &c.  
27 November 1900.

CLASS I.—*continued.*

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

FOR NEW WORKS, &c., 1899-1900—*continued.*

OBSERVATIONS.

Casual variation.

A saving was effected in carrying out this service.

Amount expended to 31st March 1900, 649*l.* 11*s.* 9*d.* Remanet.

Casual variation.

Casual variation.

This item was incorrectly inserted in the Estimate under the heading E. in the "Detail of Extraordinary Services," but provision for this service was included in the total amount provided under Sub-Head F., and the cost has been charged to that Sub-Head.

The sanitary condition of the Lodge was very bad, and an improvement was urgently necessary.

The accommodation at this Lodge was most inadequate, and an improvement was necessary on sanitary and other grounds.

Casual variation.

*Esher,*  
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-Heads C, D, E, and H.
- 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, and on certain works for which there was no provision in the Estimates, was in each case sanctioned by the Treasury.
- A New Work charged as Maintenance. 3. Sums amounting to 3,406*l.* 9*s.* 3*d.*, being part of the cost (3,784*l.* 19*s.* 2*d.*) of wood-paving the road in St. James's Park between Marlborough and Buckingham Gates, have been charged under Sub-Head F, Maintenance, under which provision was made for this service. The expenditure would, however, have been more correctly provided for under Sub-Head E, New Works, under which it is shown in the "Detail of Extraordinary Services" at page 11 of the Estimates, and under which similar expenditure was charged in the Accounts for 1886-87 and 1895-96.
- Surplus. 4. The Amount to be Surrendered is, as shown by the Account, 586*l.* 6*s.* 2*d.*

	£.	s.	d.
Grant ( <i>Gross</i> )	-	-	-
Expenditure ( <i>Gross</i> )	-	-	-
Net Surplus	-	265	16 7
<i>Add,—</i>			
Appropriations in Aid realised in excess of the Estimate	-	320	9 7
Total Amount to be Surrendered	-	586	6 2

*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 the HOUSES OF PARLIAMENT BUILDINGS, in the Year ended 31st March 1900, 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.			
A.—New Works, Alterations, and Additions	2,500	-	-	2,554	11	2	-	-	54	11	2	
B.—Maintenance and Repairs	8,400	-	-	7,877	9	4	522	10	8	-	-	
C.—Maintenance of Approaches and Gardens	1,900	-	-	1,755	11	9	144	8	3	-	-	
D.—Warming, Ventilating, Lighting, &c.	17,000	-	-	17,296	4	10	-	-	296	4	10	
E.—Police	2,950	-	-	2,938	6	11	11	13	1	-	-	
F.—Furniture	3,550	-	-	3,783	14	10	-	-	233	14	10	
GROSS TOTAL - - £.	36,300	-	-	36,205	18	10	678	12	-	584	10	10
							Net Surplus of Gross Estimate over Expenditure.					
							£. 94 1 2					
							Surplus of Appropriations in Aid Realised.					
Deduct,—							£. 62 19 5					
G.—Appropriations in Aid	300	-	-	362	19	5	Total Surplus to be Surrendered.					
NET TOTAL - - £.	36,000	-	-	35,842	19	5	£. 157 - 7					

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—See Statement of New Works.
- B.—The expenditure on the repairs to external stonework and to the iron roofing was less than had been anticipated.
- C.—Casual Variation.
- D.—An increase occurred in the cost of fuel.
- E.—Casual Variation.
- F.—Casual Variation.
- G.—Under-estimated.

EXTRA REMUNERATION.—In addition to their wages provided in this Vote, some of the men employed in the Ventilation Department received pensions from Navy Funds.

The Surplus of 146l. 7s. 9d. shown on the Account of the Vote "Houses of Parliament Buildings," for the year ended 31st March 1899, has been surrendered.

Her Majesty's Office of Works, &c., }  
30 November 1900.

Esher,  
Accounting Officer.

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

Examined,  
J. C. King.

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	Construction of hydraulic lift in Speaker's Residence - - - - - }	1,000	959 8 10	40 11 2	-
2	Re-construction of Members' Staircase to the Terrace - - - - - }	500	-	500 - -	-
3	Fitting up and furnishing as a Committee Room part of the house vacated by the Librarian of the House of Lords - - }	700	601 2 4	98 17 8	-
1 98-99	Continuation of the work of the panels in Central Lobby - - - - - }	-	3 1 11	-	3 1 11
5	Lift communicating with the House of Commons Committee Room Corridor - }	-	717 5 7	-	717 5 7
	Two additional Annunciators in House of Commons - - - - - }	-	124 13 -	-	124 13 -
4	Minor Works - - - - -	300	148 19 6	151 - 6	-
		£. 2,500	2,554 11 2	790 9 4	845 - 6
D 1	Continuation of Extension of Electric Lighting to various parts of both Houses - - - - - }	£. 1,000	865 14 8	134 5 4	-
			Net Excess	- - £. 54. 11. 2.	
			Saving	- - £. 134. 5. 4.	

Her Majesty's Office of Works, &c., }  
30 November 1900.

25

CLASS I.—*continued.*

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

FOR NEW WORKS, &c., 1899-1900.

—	OBSERVATIONS.
- - - - -	Casual variation.
- - - - -	This service was postponed. See explanation under A 5.
Amount expended to 31 March 1900 } 636 <i>l.</i> 4. 10.	Casual variation. An amount of 35 <i>l.</i> 2 <i>s.</i> 6 <i>d.</i> was expended in 1898-99 in anticipation of the Vote for this year.
Amount expended to 31 March 1900 } 926 <i>l.</i> 15. 9.	Remanet.
- - - - -	It was decided to postpone the re-construction of the Members' staircase to the Terrace (see A2), and to provide a Lift for Members by which they could reach the Committee Room Corridor, this being considered the more urgent service.
- - - - -	These Annunciators were required, one for the Dining Room and one for the Library.
- - - - -	Expenditure under this head is uncertain.
Total Estimate - £. s. d. Amount expended to 31 March 1900 } 17,000 - - 14,494 6 4	It was not possible to deal with the whole of the accounts for this service within the financial year.
Balance - - £. 2,505 13 8	

*Esher,*  
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 A., D., and F.
- New Works. 2. The Statement of Expenditure for "New Works" appended to the Account shows various savings and excesses. The cost of constructing a lift communicating with the House of Commons Committee Room Corridor, for which no provision was made, has been partly met, under Treasury authority, by the postponement of the re-construction of the Members' Staircase to the Terrace, for which 500*l.* was provided. Treasury sanction was also given for the total expenditure on the work, as well as for that incurred on two additional Annunciators in the House of Commons, for which there was no provision.
- Surplus. 3. The Amount to be Surrendered is, as shown by the Account, 157*l.* -s. 7*d.*

	£.	s.	d.
Grant ( <i>Gross</i> )	-	-	-
Expenditure ( <i>Gross</i> )	-	-	-
Net Surplus	£.	94	1 2
<i>Add,—</i>			
Appropriations in Aid realised in excess of the Estimate		62	19 5
Total Amount to be Surrendered	£.	157	- 7

*D. C. Richmond,*  
Comptroller and Auditor General.

27

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 1900, 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.	
<b>COUNTY COURT BUILDINGS.</b>										
A.—New Works, Alterations, Additions, and Purchases - - - - -	10,000	-	-	6,645	14	8	3,354	5	4	—
B.—Maintenance and Repairs - - - - -	5,200	-	-	4,753	5	7	446	14	5	—
C.—Rents, Insurance, Tithe Rent-Charges, &c.	14,000	-	-	13,603	9	7	396	10	5	—
D.—Carotakers, &c. - - - - -	7,350	-	-	7,436	-	2	—	—	—	86 - 2
E.—Furniture - - - - -	650	-	-	997	14	4	—	—	—	347 14 4
F.—Fuel, Light, Water, and Household Articles - - - - -	3,700	-	-	3,673	2	4	26	17	8	—
<b>Total for COUNTY COURT BUILDINGS - £.</b>	<b>40,900</b>	<b>-</b>	<b>-</b>	<b>37,109</b>	<b>6</b>	<b>8</b>	<b>4,224</b>	<b>7</b>	<b>10</b>	<b>433 14 6</b>
<b>SHERIFF COURT HOUSES, SCOTLAND.</b>										
G.—New Works—Government Contribution of one-half the expense of Erecting or Improving Court Houses - - - - -	5,500	-	-	6,061	10	9	—	—	—	561 10 9
H.—Government Contribution towards the cost of Maintenance, &c., of Court Houses - - - - -	8,350	-	-	8,639	6	8	—	—	—	289 6 8
<b>Total for SHERIFF COURT HOUSES, } £.</b> <b>SCOTLAND - - - - - }</b>	<b>13,850</b>	<b>-</b>	<b>-</b>	<b>14,700</b>	<b>17</b>	<b>5</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>850 17 5</b>
<b>GROSS TOTAL - - £.</b>	<b>54,750</b>	<b>-</b>	<b>-</b>	<b>51,810</b>	<b>4</b>	<b>1</b>	<b>4,224</b>	<b>7</b>	<b>10</b>	<b>1,284 11 11</b>
							Net Surplus of Gross Estimate over Expenditure. £. 2,939 15 11			
<i>Deduct,—</i>							Surplus of Appropriations in Aid realised. £. 410 8 10			
I.—Appropriations in Aid - - - - -	750	-	-	1,160	8	10	Total Surplus to be Surrendered.			
<b>NET TOTAL - - - £.</b>	<b>54,000</b>	<b>-</b>	<b>-</b>	<b>50,649</b>	<b>15</b>	<b>3</b>	<b>£. 3,350</b>	<b>4</b>	<b>9</b>	

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CLASS I.—*continued.*

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

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## EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—*See* Statement of New Works.

B.—The requirements for the buildings in the country districts were less than had been anticipated.

C.—Casual variation.

D.—Casual variation.

E.—Unforeseen expenditure was incurred in connection with the hiring of a new office at Hastings, and the demands in general were much greater than had been anticipated.

F.—Casual variation.

G.—*See* Statement of New Works.

H.—An exceptional charge in respect of Lanark Sheriff Court House became payable in this year.

I.—A strip of land, part of the site of Bradford County Court, not required for official purposes, was sold for 375*l.*

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CLASS I.—*continued.*

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

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The Surplus of 3,149l. 16s. 7d., shown on the Account of the Vote "Miscellaneous Legal Buildings, Great Britain," for the year ended 31st March 1899, has been surrendered.

Her Majesty's Office of Works, &c. }  
27 November 1900.

*Esner,*  
Accounting Officer.

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

Examined,  
*J. C. King.*

*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.	
		£.	£. s. d.	£. s. d.	£. s. d.	
A. 1	COUNTY COURT BUILDINGS. Barrow-in-Furness: For the erection of new Offices.	750	—	750 — —	—	
A. 9 1898-9	Birmingham: Extending the system of Electric Lighting.	—	26 3 8.	—	26 3 8.	
A. 2	Bolton: For the construction of a second Court Room, &c.	1,500	1,645 8 7	—	145 8 7	
A. 3	Cardiff: For the erection of new Courts and Offices.	500	11 18 3	488 1 9	—	
A. 8 1898-9	Clerkenwell: Improving accommodation	—	8 6 7	—	8 6 7	
A. 8	Dudley: Alterations	—	139 9 1	—	139 9 1	
A. 7	Ipswich: Erection of a Strong Room for Records.	—	138 13 11	—	138 13 11	
A. 4	Middlesbrough: For the acquisition of site and erection of new Court and Offices.	1,000	1 18 3	998 1 9	—	
A. 3 1898-9	Sheffield: For re-seating Courts, and other alterations.	—	1 19 10	—	1 19 10	
A. 9	Stourbridge: Alterations.	—	262 15 5	—	262 15 5	
A. 5	Wigan: For the erection of new Court Room and Offices.	6,500	3,224 9 —	3,275 11 —	—	
A. 10	Wolverhampton: Addition to the Main Building.	—	562 17 1	—	562 17 1	
A. 6	Minor Works	500	515 7 3	—	15 7 3	
A. 6 1898-9	For Sanitary Works at various Courts	—	106 7 9	—	106 7 9	
		£.	10,750	6,645 14 8	5,511 14 6	1,407 9 2
	Deduct, for Works which may not be executed within the year.	750	—	750 — —	—	
		£.	10,000	6,645 14 8	4,761 14 6	1,407 9 2

Net Saving - - £, 3,354, 5. 4.

CLASS I.—*continued.*

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

FOR NEW WORKS, &c., 1899-1900.

O B S E R V A T I O N S.	
Total Estimate - £. 1,250 - - Amount expended } to 31 March 1900 } Balance - - - £. 1,250 - -	This work was necessarily postponed.
Amount expended } to 31 March 1900 } £. 119 8 8	Remanet.
Total Estimate - £. 2,020 - - Amount expended } to 31 March 1900 } 2,035 17 7 Excess - - - £. 15 17 7	Casual variation.
Total Estimate - £. 11,500 - - Amount expended } to 31 March 1900 } 11 18 3 Balance - - - £. 11,488 1 9	Scheme not definitely settled.
Amount expended } to 31 March 1900 } £. 1,140 8 3	Remanet.
- - - - - - - - - - - - - - - - - - - -	The accommodation was inadequate and it became necessary, to meet complaints, to provide a Second Court. The expenditure was for the necessary alterations.  Fire-proof accommodation was required for the records of the Court, and the only practicable way of carrying this out was found to be by providing a Strong Room.
Total Estimate - £. 10,500 - - Amount expended } to 31 March 1900 } 1,901 18 3 Balance - - - £. 8,598 1 9	This work was necessarily postponed.
Amount expended } to 31 March 1900 } £. 335 12 11	Remanet.
- - - - - - - - - -	Complaints were made by the Judge, by Solicitors, and by others having business at this Court, of the inadequacy of the accommodation. To meet these complaints, one of the Court Rooms was enlarged and some other alterations made.
Total Estimate - £. 8,000 - - Amount expended } to 31 March 1900 } 3,328 6 1 Balance - - - £. 4,671 13 11	Work delayed by strikes.
- - - - - - - - - -	Representations were made by the Town Council of Wolverhampton and other Local Bodies as to the unsatisfactory character of the County Court Building in that town, and it was decided to provide better accommodation by adding to and altering the building.— <i>See Parliamentary Estimate for 1900-1.</i>
- - - - - - - - - -	Casual variation.
Amount expended } to 31 March 1900 } £. 1,396 14 6	Remanet.

4035.

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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.
	SHERIFF COURT HOUSES, SCOTLAND :				
G. 2.	Dunoon: Moiety of Cost of new Court House.	1,000	—	1,000 - -	—
G. 1.	Glasgow: Moiety of the Cost of Alterations and Renewals for the extension of Court House.	4,500	6,000 - -	—	1,500 - -
G. 3.	Moiety of the Cost of Minor Works and Alterations which may be required during the year.	250	61 10 9	188 9 3	—
	£.	5,750	6,061 10 9	1,188 9 3	1,500 - -
	Deduct, for Works which may not be executed within the year.	250	—	250 - -	—
	£.	5,500	6,061 10 9	938 9 3	1,500 - -
				Net Excess - - £. 561. 10. 9.	

Her Majesty's Office of Works, }  
27 November 1900. }

CLASS I.—*continued.*

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

FOR NEW WORKS, &c., 1899-1900—*continued.*

OBSERVATIONS.

- - - - -	See Explanation in Appropriation Account, 1898-99. The revised scheme was not approved until after the close of this year:
Amount expended } to 31 March 1900 } £. 20,750 - -	See Explanation in Appropriation Account, 1898-99. This year the claims exceeded the provision.
- - - - -	Expenditure under this head is uncertain.

*Esher,*  
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 D., E., G., and H.																																								
New Works.	2. The Statement of Expenditure for "New Works" appended to the Account shows various savings and excesses, with observations thereon. As the total amount of the Estimate for New Works in 1899-1900 was reduced by an unapportioned sum of 1,000 <i>l.</i> in respect of works which might not be executed within the year, an exact comparison cannot be made between the amounts under the respective items included in the grant and the amounts actually expended on the several works. The account shows a net saving of 3,354 <i>l.</i> 5 <i>s.</i> 4 <i>d.</i> under Sub-Head A., and a net excess of 561 <i>l.</i> 10 <i>s.</i> 9 <i>d.</i> under Sub-Head G.																																								
County Courts.	3. Expenditure amounting in the aggregate to 1,103 15 <i>s.</i> 6 <i>d.</i> , for which no provision was made in the Estimate, has been incurred, with Treasury sanction in each case, in providing further accommodation in the County Court Buildings at Dudley, Ipswich, Stourbridge and Wolverhampton. A sum of 750 <i>l.</i> , provided for the erection of new offices at Barrow-in-Furness, was not expended; and out of sums of 500 <i>l.</i> and 1,000 <i>l.</i> provided for New Courts and Offices at Cardiff, and for a site at Middlesbrough only 11 <i>l.</i> 18 <i>s.</i> 3 <i>d.</i> and 1 <i>l.</i> 18 <i>s.</i> 3 <i>d.</i> were spent. At Barrow-in-Furness and Middlesbrough, the works are stated to have been necessarily postponed, and at Cardiff the scheme for the erection of new Courts and Offices had not been definitely settled. The erection of a new Court Room and Offices at Wigan, on which progress in 1898-99 was hindered by a strike, has again been delayed by the same cause, and out of 6,500 <i>l.</i> provided for the work in 1899-1900, only 3,224 <i>l.</i> 9 <i>s.</i> was expended.																																								
Sheriff Court Houses, Scotland.	4. A sum of 1,500 <i>l.</i> in excess of the amount provided to meet the moiety of the cost of alterations, &c., of the Sheriff Court House at Glasgow was paid, with Treasury sanction. The sum of 1,000 <i>l.</i> , moiety of cost of a new Court House at Dumoon, was not expended, the revised scheme not having been approved until after the close of the year.																																								
Sale of Land.	5. The proceeds of the sale for 600 <i>l.</i> , with Treasury consent, of a strip of land fronting the County Court and Inland Revenue Offices at Bradford, referred to in the explanations under Sub-Head I., have been apportioned between Appropriations in Aid of this Vote and that for Revenue Buildings, viz., 375 <i>l.</i> to this Vote and 225 <i>l.</i> to Class I., Vote 7.																																								
Surplus.	6. The Amount to be Surrendered is, as shown by the Account, 3,350 <i>l.</i> 4 <i>s.</i> 9 <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;">54,750</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;">51,810</td> <td style="text-align: right;">4</td> <td style="text-align: right;">1</td> </tr> <tr> <td></td> <td colspan="3" style="text-align: right;"><hr/></td> </tr> <tr> <td>Net Surplus - - -</td> <td style="text-align: right;">£.</td> <td style="text-align: right;">2,939</td> <td style="text-align: right;">15 11</td> </tr> <tr> <td colspan="4" style="text-align: center;"><i>Add,—</i></td> </tr> <tr> <td>Appropriations in Aid realised in excess of the Estimate - - - - -</td> <td></td> <td style="text-align: right;">410</td> <td style="text-align: right;">8 10</td> </tr> <tr> <td></td> <td colspan="3" style="text-align: right;"><hr/></td> </tr> <tr> <td>Total Amount to be Surrendered - - -</td> <td style="text-align: right;">£.</td> <td style="text-align: right;">3,350</td> <td style="text-align: right;">4 9</td> </tr> <tr> <td></td> <td colspan="3" style="text-align: right;"><hr/></td> </tr> </table>		£.	s.	d.	Grant ( <i>Gross</i> ) - - - - -	54,750	-	-	Expenditure ( <i>Gross</i> ) - - - - -	51,810	4	1		<hr/>			Net Surplus - - -	£.	2,939	15 11	<i>Add,—</i>				Appropriations in Aid realised in excess of the Estimate - - - - -		410	8 10		<hr/>			Total Amount to be Surrendered - - -	£.	3,350	4 9		<hr/>		
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*D. C. Richmond,*  
Comptroller and Auditor General.

## CLASS I.—continued.

## VOTE 5.

## ART AND SCIENCE BUILDINGS, GREAT BRITAIN.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for Expenditure in respect of ART AND SCIENCE BUILDINGS, GREAT BRITAIN, in the year ended 31st March 1900, 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.	£. s. d.
A.—New Works, Alterations, and Additions -	3,400 - -	3,463 3 11	—	63 3 11
B.—Maintenance and Repairs - - -	3,800 - -	5,187 16 11	—	1,387 16 11
C.—Furniture - - - - -	800 - -	805 3 7	—	5 3 7
D.—Fuel, Light, Water, and Household Articles - - - - -	3,200 - -	3,316 - 10	—	116 - 10
E.—Rents - - - - -	80 - -	80 - -	—	—
NATURAL HISTORY MUSEUM.				
F.—New Works, Alterations, and Additions -	2,900 - -	2,254 9 7	645 10 5	—
G.—Maintenance and Repairs - - - -	2,400 - -	2,021 8 4	378 11 8	—
H.—Furniture - - - - -	400 - -	342 15 2	57 4 10	—
I.—Fuel, Light, Water, and Household Articles - - - - -	1,600 - -	1,681 4 8	—	81 4 8
TOTAL for BRITISH MUSEUM BUILDINGS - - - - -	18,580 - -	19,152 3 -	1,081 6 11	1,653 9 11
SCIENCE AND ART DEPARTMENT BUILDINGS.				
J.—New Works, Alterations, and Additions -	600 - -	420 7 10	179 12 2	—
K.—Maintenance and Repairs - - - -	3,950 - -	3,463 16 9	486 3 3	—
L.—Furniture - - - - -	50 - -	30 8 1	19 11 11	—
M.—Rents, Insurance, Tithes, &c. - - -	5,620 - -	5,603 - 1	16 19 11	—
N.—Fuel, Light, Water, and Household Articles - - - - -	1,320 - -	1,367 8 1	—	47 8 1
O.—Caretakers - - - - -	25 - -	25 - -	—	—
TOTAL for SCIENCE AND ART DEPARTMENT BUILDINGS - - - - -	11,565 - -	10,910 - 10	702 7 3	47 8 1
GROSS TOTAL - - - £.	30,145 - -	30,062 3 10	1,783 14 2	1,700 18 -
			Net Surplus of Gross Estimate over Expenditure.	
			£. 82 16 2	
			Surplus of Appropriations in Aid Realised.	
			£. 9 7 8	
			Total Surplus to be Surrendered.	
			£. 92 3 10	
Deduct,—				
	Estimated.	Realised.		
P. Appropriations in Aid - - - -	145 - -	154 7 8		
NET TOTAL - - - £.	30,000 - -	29,907 16 2		

CLASS I.—*continued.*

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

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EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—*See* Statement of New Works.
- B.—The cost of certain works was greater than had been anticipated, and various services were carried out at the request of the Trustees for which no provision had been made.
- C.—Casual variation.
- D.—Some increase took place in the cost of fuel.
- E.—
- F.—*See* Statement of New Works.
- G.—Some works were necessarily postponed.
- H.—Casual variation.
- I.—*See* explanation under Sub-head D.
- J.—*See* Statement of New Works.
- K.—Some works were necessarily postponed.
- L.—The demands were less than had been anticipated.
- M.—Casual variation.
- N.—*See* explanation under Sub-head D.
- O.—
- P.—Casual variation.

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EXTRA REMUNERATION.—Certain of the Parl. Constables, two of whom are employed at the Natural History Museum and paid from this Vote, received, in addition to their pay as Constables, Pensions from Army Funds

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CLASS I.—*continued.*

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

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The Surplus of 1,035*l.* 10*s.* 8*d.*, shown on the Account of the Vote "Art and Science Buildings, Great Britain," for the year ended 31st March 1899, has been surrendered.

Her Majesty's Office of Works, &c., }  
30 November 1900.

*Esher,*  
Accounting Officer.

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

Examined.  
*J. C. King.*

*D. C. Richmond,*  
Comptroller and Auditor General.

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

## STATEMENT OF EXPENDITURE

Section.	DESCRIPTION.	Vote.	Expenditure.	Balance.		
				Unexpended.	Excess.	
	BRITISH MUSEUM.	£.	£. s. d.	£. s. d.	£. s. d.	
A 1	Extension of Skylights in the Gold Ornaments Room Corridor.	550	445 12 -	104 8 -	—	
A 2	Formation of Skylights in Third Egyptian Room.	650	738 10 9	—	88 10 9	
A 3	Alterations in various parts of the building to ensure security against fire.	300	372 6 1	-	72 6 1	
A 4	Substitution of Hydraulic Lift for the present Lift in the New Library at the North Entrance to the Reading Room.	200	243 6 5	—	43 6 5	
A 5	Construction of Gallery in Pre-historic Saloon and preparing room for Waddesdon Bequest.	1,000	1,009 18 -	—	9 18 -	
A 1 1898-99	Completion of the erection on vacant ground to the West of the Museum of Workshops for Bookbinders and other workmen.	—	8 16 3	—	8 16 3	
A 2 1898-99	Alterations to present Bookbinders' Rooms to adapt them for Storage purposes, including furnishing.	—	1 6 10	—	1 6 10	
A 6	Sanitary Works - - - - -	500	543 1 1	—	43 1 1	
A 7	Minor Works - - - - -	200	100 6 9	99 13 6	—	
		£.	3,400	3,463 3 11	204 1 6	267 5 5
	NATURAL HISTORY MUSEUM.			Net Excess - £. 63. 3. 11.		
F 1	Partitioning off six bays to the right and left of the Mammalian Gallery.	200	—	200 - -	-	
F 2	Installation of Electric Light throughout the Building.	2,000	1,633 7 5	366 12 7		
F 1 1898-99	Erection of a Photographic Atelier and Dark Room at the rear of the Museum, including furnishing.	—	33 16 6	—	33 16 6	
F 3	Minor Works - - - - -	700	587 5 8	112 14 4	—	
		£.	2,900	2,254 9 7	679 6 11	33 16 6
				Net Saving - £. 645. 10. 5.		

CLASS 1.—*continued.*

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

FOR NEW WORKS, &c., 1899-1900.

OBSERVATIONS.													
- - - - -	Less work was carried out than had been anticipated; it was impossible to ascertain the amount of work necessary until the roof was opened.												
- - - - -	Upon the removal of the ceiling it was found that a girder ran across the position in which the skylights had to be made. This entailed a considerable amount of work which could not be foreseen.												
- - - - -	This exceeding is largely due to the facts that in some of the rooms the shutters of one window only could be done at a time, and that the workmen were allowed to carry on the work only between the hours of ten and four, in accordance with the requirements of the Museum authorities.												
- - - - -	An enlarged service had to be provided, and the waste water pipes had to be carried farther than had been expected owing to the levels.												
Amount expended to 31 March 1900, 1,227 <i>l.</i> 18 <i>s.</i>	The explanation of the total excess on this service (a sum of 218 <i>l.</i> was expended in 1898-99 in anticipation of the Vote for this year) is to be found in the fact that, when the wall cases previously fixed in the room were removed, it was seen that the wall was in a very rough state, requiring a larger amount of preparation to fit it for its new use than had been expected. The protective measures adopted to meet the views of the Police were also in excess of anticipation.												
<table style="margin-left: auto; margin-right: 0;"> <tr> <td style="text-align: right;">Total-Estimate</td> <td style="text-align: right;">- 10,000</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> </tr> <tr> <td style="text-align: right;">Amount expended to 31 March 1900</td> <td style="text-align: right;">8,584</td> <td style="text-align: right;">6</td> <td style="text-align: right;">5</td> </tr> <tr> <td style="text-align: right;">Balance</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> </tr> </table>	Total-Estimate	- 10,000	-	-	Amount expended to 31 March 1900	8,584	6	5	Balance	-	-	-	Remanet.
Total-Estimate	- 10,000	-	-										
Amount expended to 31 March 1900	8,584	6	5										
Balance	-	-	-										
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Total-Estimate	- 10,000	-	-										
Amount expended to 31 March 1900	8,584	6	5										
Balance	-	-	-										
Amount expended to 31 March 1900, 316 <i>l.</i> 18 <i>s.</i>	Remanet.												
Amount expended to 31 March 1900, 7,119 <i>l.</i> 3 <i>s.</i> 8 <i>d.</i>	Casual variation.												
- - - - -	Expenditure under this head is uncertain.												
- - - - -	This work was abandoned.												
<table style="margin-left: auto; margin-right: 0;"> <tr> <td style="text-align: right;">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 style="text-align: right;">Amount expended to 31 March 1900</td> <td style="text-align: right;">1,633</td> <td style="text-align: right;">7</td> <td style="text-align: right;">5</td> </tr> <tr> <td style="text-align: right;">Balance</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> </tr> </table>	Total Estimate	7,500	-	-	Amount expended to 31 March 1900	1,633	7	5	Balance	-	-	-	Some of the bills were not rendered in time to be paid in this year.
Total Estimate	7,500	-	-										
Amount expended to 31 March 1900	1,633	7	5										
Balance	-	-	-										
<table style="margin-left: auto; margin-right: 0;"> <tr> <td style="text-align: right;">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 style="text-align: right;">Amount expended to 31 March 1900</td> <td style="text-align: right;">1,633</td> <td style="text-align: right;">7</td> <td style="text-align: right;">5</td> </tr> <tr> <td style="text-align: right;">Balance</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> </tr> </table>	Total Estimate	7,500	-	-	Amount expended to 31 March 1900	1,633	7	5	Balance	-	-	-	Remanet.
Total Estimate	7,500	-	-										
Amount expended to 31 March 1900	1,633	7	5										
Balance	-	-	-										
Amount expended to 31 March 1900, 284 <i>l.</i> 7 <i>s.</i> 8 <i>d.</i>	Expenditure under this head is uncertain.												
- - - - -	Expenditure under this head is uncertain.												

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

## STATEMENT OF EXPENDITURE

Section.	DESCRIPTION.	Vote.	Expenditure.	Balance.	
				Unexpended.	Excess.
		£.	£ s. d.	£. s. d.	£. s. d.
	SCIENCE AND ART DEPARTMENT BUILDINGS.				
J 1	Construction of a Porch at the Southern Gallery, South Kensington.	150	154 8 2	—	4 8 2
J 2	Provision of Window Bars at the Western Gallery, South Kensington.	250	226 9 6	23 10 6	—
J 3 1898-99	Improving Ventilation of Chemical Laboratories, Royal College of Science, South Kensington.	—	35 2 6	—	35 2 6
J 3	Minor Works - - - - -	200	4 7 8	195 12 4	—
		£. 600	420 7 10	219 2 10	39 10 8
				Net Saving	£. 179. 12. 2.

Her Majesty's Office of Works, &c.,  
30 November 1900.

CLASS I.—*continued.*

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

FOR NEW WORKS, &c., 1899-1900—*continued.*

O B S E R V A T I O N S.	
- - - - -	Casual variation.
- - - - -	Casual variation.
Amount expended to 31 March 1900, 370 <i>l.</i> -s. 3 <i>d.</i>	Remanet.
- - - - -	Expenditure under this head is uncertain.

*Esher,*  
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 A., B., C., D., I., and N.
- New Works. 2. The causes of the Net Excess of 63*l.* 3*s.* 11*d.* under Sub-Head A., and of the Net Savings of 645*l.* 10*s.* 5*d.* and 179*l.* 12*s.* 2*d.* under Sub-Heads F. and J., respectively, are stated in detail in the Statement of Expenditure for "New Works" appended to the Account, which also furnishes explanations of the variation between Estimate and Expenditure. Treasury authority has been given for the various excesses shown on that statement.
- Rent of part of Imperial Institute Building. 3. The expenditure charged under Sub-Head M., Rents, &c., of Science and Art Department Buildings, includes a rent at the rate of 864*l.* per annum, paid to the Imperial Institute in respect of the upper floor of the North Cross Gallery of the Imperial Institute Buildings. The sum provided by a Supplementary Estimate, dated 27th July 1899 (P.P. 300—99), Class I., Vote 8, for the purchase of those Buildings was expended in September 1899, as noticed in my Report on the Account of the Vote for Public Buildings. Payment, however, of this rent continued to be made after the transfer of the Buildings to the Commissioners of Works; and as no mention of this liability, which materially affects the cost of acquisition of the property, was contained in the Treasury Minute of 13th July 1899, appended to the Supplementary Estimate, I made inquiry as to the continuance of this rent, and in reply I have been informed by a letter from the Treasury, dated 23rd November 1900, that "the continuance of the payment of 864*l.* per annum for the agreed term formed part of the arrangements made with the Imperial Institute in connection with the transfer of their building, and will be duly embodied in the formal agreement which now awaits completion." The agreed term in this case appears to be 50 years from 1890.
- Surplus. 4. The Amount to be Surrendered is, as shown by the Account, 92*l.* 3*s.* 10*d.*

	£.	s.	d.
Grant ( <i>Gross</i> ) - - - - -	30,145	-	-
Expenditure ( <i>Gross</i> ) - - - - -	30,062	3	10
Net Surplus - - - - -	£.	82	16 2
<i>Add,—</i>			
Appropriations in Aid realised in excess of the Estimate - - -	-	9	7 8
Total Amount to be Surrendered - - - - -	£.	92	3 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, for Expenditure in respect of DIPLOMATIC AND CONSULAR BUILDINGS, and for the Maintenance of certain CEMETERIES ABROAD, in the Year ended 31st March 1900, 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.—New Works, Alterations, Additions, and Purchases	12,600 — —	10,494 12 9	2,105 7 3	—	—	—
B.—Maintenance and Repairs	13,720 — —	14,411 13 10	—	—	691 13 10	—
C.—Rents, &c.	5,530 — —	4,500 15 11	1,029 4 1	—	—	—
GROSS TOTAL	£. 31,850 — —	29,407 2 6	3,134 11 4	—	691 13 10	—
			Net Surplus of Gross Estimate over Expenditure.			
			£. 2,442 17 6			
			Surplus of Appropriations in Aid Realised.			
			£. 286 14 3			
			Total Surplus to be Surrendered.			
			£. 2,729 11 9			
<i>Deduct,—</i>	<i>Estimated.</i>	<i>Realised.</i>				
D.—Appropriations in Aid	850 — —	1,136 14 3				
NET TOTAL	£. 31,000 — —	28,270 8 3				

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—See Statement of New Works.
- B.—This excess is due to the provision of fire extinguers in the Embassies and Legations generally and to the supply of additional articles of furniture for State Rooms.
- C.—There was no expenditure for rent at Athens, as the Legation premises were purchased in March 1899, and provision was made for taxes at Berlin which were not claimed. The charge was in other cases somewhat over-estimated.
- D.—Under-estimated.

EXTRA REMUNERATION.

The Vice-Consul at Tehran, in addition to the sum of 40*l.* paid to him from this Vote for salary as Superintendent of Works at Tehran, received salary from the Foreign Office at the rate of 350*l.* a year.

The Local Superintendent at Zanzibar, in addition to his fee of 25*l.* provided in this Vote received salary from the Foreign Office at the rate of 4,800 rupees a year.

The Surplus of 3,110*l.* 10*s.* 10*d.*, shown on the Account of the Vote "Diplomatic and Consular Buildings," for the year ended 31st March 1899, has been surrendered.

Her Majesty's Office of Works, &c., }  
30 November 1900.

*Esher,*  
Accounting Officer.

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

Examined,  
*J. C. King.*

*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.
	Athens :	£.	£. s. d.	£. s. d.	£. s. d.
A 14	Repairs and Alterations - - -	—	210 - -	—	210 - -
	Bangkok :				
1	Completion of Reconstruction, &c. of Legation House.	2,000	46 5 5	1,953 14 7	—
2	Altering and Enlarging Consul's House for the accommodation of the Junior Staff.	700	628 2 10	71 17 2	—
3	Erection of New Court House - -	1,000	982 8 11	17 11 1	—
4	Erection of Stables for Minister - -	340	328 4 1	11 15 11	—
	Cairo :				
5	Enclosing Verandahs of Agency House with Glazed Sashes, Renewing Ceilings, &c.	130	184 12 3	—	54 12 3
	China, Japan, and Corea :				
6	Erection of New Buildings, Alterations, and Additions to existing Buildings and acquisition of Sites.	11,400	4,891 16 5	6,508 3 7	—
7	Summer Residence for the Legation at Peking.	2,300	1,717 12 1	582 7 11	—
	Copenhagen :				
8	Redemption of Mortgage on Legation House.	210	—	210 - -	—
F 3 98-9	Sundry works at the recently purchased Legation House and supply of Furniture to the State Rooms in lieu of a furniture allowance.	—	117 6 2	—	117 6 2
	Laraiche :				
J 98-9	Consular House - - - - -	—	120 - -	—	120 - -
	Lisbon :				
13	Purchase of Ground Rent on part of Legation Garden.	—	224 16 11	—	224 16 11
	Nan :				
O 5:98-9	Purchase of Site, &c. - - - -	—	5 6 8	—	5 6 8
	Carried forward - - £.	18,080	9,456 11 9	9,355 10 3	732 2 -

CLASS I.—*continued.*

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

FOR NEW WORKS, 1899-1900.

		OBSERVATIONS.
- - - - -		It became necessary to provide some additional rooms for servants and to reconstruct the roofs of the house to make them sound and water-tight.
Amount expended to	£. s. d.	
31st March 1900	- 571 3 7	At the instance of the Minister the main portion of the work was postponed;
Amount expended to		
31st March 1900	- 641 15 10	In making the contract for the work it was considered desirable that a portion of the contract money should be reserved for a time.
Amount expended to		
31st March 1900	- 994 14 8	Casual variation.
- - - - -		Casual variation.
Amount expended to		
31st March 1900	- 963 6 3	Due to a small excess on the total cost of the service.
- - - - -		Some of the services provided for were abandoned, in other cases delays occurred and works intended to have been completed were only commenced.
Total Estimate	- - 6,400 - -	
Amount expended to		
31st March 1900	- 6,200 15 5	Delays occurred on the part of the native contractors.
Balance	- £. 199 4 7	
- - - - -		The redemption was effected in 1898-9, and the cost fell on the Vote for that year.
Total Estimate	£. s. d.	
	- *3,500 - -	
Amount expended to		
31st March 1900	- 3,776 7 8	Remanet. It was not possible to foresee all the services which would be required.
Excess	- £. 276 7 8	
* Including 100% contribution towards cost of Introduction of Electric Light.		
Amount expended to	£. s. d.	
31st March 1900	- 674 9 7	Remanet. The progress of the works was delayed, and consequently part of the cost fell on the Vote for 1899-1900.
- - - - -		An opportunity occurred of redeeming this ground rent, which had been in contemplation for many years.
Amount expended to		
31st March 1900	- 90 5 9	Remanet.

## 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 - - -	18,080	9,456 11 9	9,355 10 3	732 2 -
	Paris :				
K 3 98-9	Altering rooms vacated by Consul - -	—	- 5 10	—	- 5 10
	Rome :				
9	Installation of Electric Light in Embassy House.	500	—	500 - -	—
10	Constructing new laundry, and converting existing laundry into bedrooms.	200	123 18 9	76 1 3	—
	Tangier :				
11	Providing additional bedrooms for Minister's servants at the Legation House.	230	206 17 6	23 2 6	—
	Tehran :				
15	Covering in entrance steps to H.M. Legation.	—	37 - -	—	37 - -
T 3 98-9	Works and repairs at Consular Buildings at Mozambique, Noumea, Samoa, Tamatave, Tahiti, and other places not specially provided for and supply of safes and office furniture to various Missions and Consulates.	—	4 17 5	—	4 17 5
12	Minor Works - - - - -	100	665 1 6	—	565 1 6
		19,110	10,494 12 9	9,954 14 -	1,339 6 9
	Deduct for services which may not be completed within the year.	6,510	—	6,510 - -	—
	£.	12,600	10,494 12 9	3,444 14 -	1,339 6 9

Net Saving - - - £.2,105. 7. 3.

Her Majesty's Office of Works, &c. }  
30 November 1900.

CLASS I.—*continued.*

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

FOR NEW WORKS, 1899-1900—*continued.*

OBSERVATIONS.

Amount expended to 31 March 1900	£.	s.	d.		
	- 170	7	-	Remanet.	
- - - - -				This work was done and paid for in 1898-99. <i>See</i> Supplementary Estimate for that year.	
- - - - -				Savings were effected in carrying out the work.	
- - - - -				Savings were effected in carrying out the work.	
- - - - -				This work was commenced at the instance of the Minister. A porch was much needed to make the Legation habitable in the winter.	
Amount expended to 31 March 1900	-	1,144	16	11	Remanet.
- - - - -					Under-estimated. The amount which will become chargeable to this item in any year cannot be estimated with accuracy.

*Esher,*  
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 B.
- New Works.** 2. Variations between the sums estimated for new works and those expended are explained on the Statement of Expenditure for "New Works" appended to the Account. As the total amount of the Estimate for 1899-1900 is reduced by an unapportioned sum of 6,510*l.* in respect of services which might not be completed within the year, an exact comparison cannot be made between the amounts included in the net grant and the amounts actually expended on the several works. The various excesses have been sanctioned by the Treasury.
- Certain services at Copenhagen and Rome, for which provision was made, were carried out in the previous year; and the amounts provided for the Legation House at Bangkok, and for buildings in China, Japan, and Corea, and for the Summer Residence at Peking, were expended in part only, the services having been postponed, abandoned, or delayed. On the other hand, expenditure at Athens, Lisbon, and Tehran is charged in the account, for which there was no provision in the Estimates.

- Surplus.** 3. The Amount to be Surrendered is, as shown by the Account, 2,720*l.* 11*s.* 9*d.*

	£.	s.	d.
Grant ( <i>Gross</i> ) - - - - -	31,850	-	-
Expenditure ( <i>Gross</i> ) - - - - -	29,407	2	6
Net Surplus - - -	£. 2,442	17	6
<i>Add,—</i>			
Appropriations in Aid realised in excess of the Estimate -	286	14	3
Total Amount to be Surrendered - - -	£. 2,729	11	9

*D. C. Richmond,*  
Comptroller and Auditor General.

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 1900, 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.
<b>CUSTOMS BUILDINGS:</b>								
A.—New Works, Alterations, Additions, and Purchases	7,800	- -	2,952	9 4	4,847	10 8	-	-
B.—Maintenance and Repairs	5,300	- -	5,274	13 5	25	6 7	-	-
C.—Furniture	2,000	- -	2,162	6 11	-	-	162	3 11
D.—Rents, Insurance, Tithe Rent-charges, &c.	10,600	- -	10,540	9 4	59	10 8	-	-
E.—Fuel, Light, Water and Household Articles	6,500	- -	6,199	5 5	300	14 7	-	-
Total CUSTOMS	32,200	- -	27,129	4 5	5,233	2 6	162	6 11
<b>INLAND REVENUE BUILDINGS:</b>								
F.—New Works, Alterations, Additions, and Purchases	17,700	- -	15,199	19 5	2,500	- 7	-	-
G.—Maintenance and Repairs	7,100	- -	7,959	9 7	-	-	859	9 7
H.—Furniture	3,400	- -	3,827	2 11	-	-	427	2 11
I.—Rents, Insurance Tithe Rent-charges, &c.	22,500	- -	23,187	1 5	-	-	687	1 5
J.—Fuel, Light, Water and Household Articles	8,600	- -	8,776	18 4	-	-	176	18 4
Total INLAND REVENUE	59,300	- -	58,950	11 8	2,500	- 7	2,150	12 3
<b>POST OFFICE BUILDINGS:</b>								
K.—New Works, Alterations, and Additions	125,000	- -	138,254	19 7*	745	- 5	-	-
Ditto ditto (Supplementary)	14,000	- -						
L.—Maintenance and Repairs	43,200	- -	44,026	10 3	-	-	826	10 3
M.—Furniture	7,200	- -	8,950	6 6	-	-	1,750	6 6
N.—Fuel, Light, and Household Articles	14,400	- -	15,929	10 4	-	-	1,529	10 4
Total POST OFFICE	203,800	- -	207,161	6 8	745	- 5	4,106	7 1
<b>POST OFFICE TELEGRAPH BUILDINGS:</b>								
O.—New Works, Alterations, and Additions	48,000	- -	54,454	1 11*	-	-	454	1 11
Ditto ditto (Supplementary)	6,000	- -						
P.—Maintenance and Repairs	14,400	- -	14,675	10 1	-	-	275	10 1
Q.—Furniture	3,000	- -	3,234	2 7	-	-	234	2 7
R.—Fuel, Light, and Household Articles	4,800	- -	5,309	16 9	-	-	509	16 9
Total POST OFFICE TELEGRAPHS	76,200	- -	77,673	11 4	-	-	1,473	11 4
Original £. 351,500 Supplementary 20,000	GROSS TOTAL - £.		371,500	- -	370,914	14 1	8,478	3 6
							Net Surplus of Gross Estimate over Expenditure.	
							£. 585 5 11	
							Surplus of Appropriations in Aid Realised.	
Deduct,—			Estimated.	Realised.			£. 93 19 3	
S.—Appropriations in Aid			3,500	- -	3,593	19 3	Total Surplus to be Surrendered.	
Original £. 348,000 Supplementary 20,000	NET TOTAL - £.		368,000	- -	367,320	14 10	£. 679 5 2	

\* Certain payments made in previous years and charged to New Works, Telegraphs, are now found to be chargeable to New Works, Post. 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 Telegraphs remain overcharged to the extent of 499l. 2s. 2d.



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 somewhat greater than had been anticipated.
- D.—Casual variation.
- E.—Provision was made for electric current for the Custom House, Thames-street, but no charge under that Head became payable during the year.
- F.—*See* Statement of New Works.
- G.—Several changes of Offices took place involving a large amount of additional work of repair. Considerable repairs to the roofs of Somerset House became necessary which had not been foreseen.
- H.—Furniture had to be provided for several new Tax Offices in the country districts.
- I.—Premises had to be taken for certain Officers of the Inland Revenue Department formerly housed in the Custom House, and in other cases improved accommodation had to be provided.
- J.—Due to increased cost of coal.
- K.—*See* Statement of New Works.
- L.—Casual variation.
- M.—Additional expenditure was rendered necessary for increased staff in London, and throughout the country the requirements were greater than had been anticipated.
- N.—Due to increase in consumption and in price of fuel.
- O.—*See* Statement of New Works.
- P.—Casual variation.
- Q.—The requirements were greater than had been anticipated.
- R.—*See* explanation under Sub-Head N.
- S.—Casual variation.

CLASS I.—*continued.*

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VOTE 7.—REVENUE BUILDINGS—*continued.*

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The Surplus of 4,916*l.* 19*s.* 8*d.*, shown on the Account of the Vote "Revenue Buildings," for the year ended 31st March 1899, has been surrendered.

Her Majesty's Office of Works, &c., }  
30 November 1900. }

*Esher,*  
Accounting Officer.

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

Examined,  
*J. C. King.*

*D. C. Richmond,*  
Comptroller and Auditor General.

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

## STATEMENT OF EXPENDITURE FOR NEW WORKS.

Section.	DESCRIPTION.	Vote.	EXPENDITURE.	BALANCE.	
				Unexpended.	Excess.
	CUSTOMS BUILDINGS.				
	<i>Port of London.</i>				
	£.		£. s. d.	£. s. d.	£. s. d.
1	Continuation of the Installation of the Electric Light in the Custom House.	1,000	942 16 4	57 3 8	- - -
2	Provision of accommodation for the Refreshment Department at the Custom House.	1,000	857 19 11	142 - 1	- - -
3	Additions and Alterations of a minor character at the Custom House and outlying offices.	300	327 4 -	- - -	27 4 -
	Custom House Building, Lavatory Accommodation for Female Copyists.	- - -	127 16 4	- - -	127 16 4
	<i>Outports, England and Wales.</i>				
4	Barrow-in-Furness, New Custom House (excluding Site).	1,750	13 8 -	1,736 12 -	- - -
3 } 1898-9 }	Cardiff, New Custom House - - -	- - -	19 18 5	- - -	19 18 5
5	Southampton, New Custom House (excluding Site).	3,500	- - -	3,500 - -	- - -
4 } 1898-9 }	Southampton and Barry Dock, Acquisition of Sites, &c.	- - -	637 19 4	- - -	637 9 4
6	Additions and Alterations of a minor character.	200	- - -	200 - -	- - -
	<i>Outports, Scotland.</i>				
7	Additions and Alterations of a minor character.	50	25 7 -	24 13 -	- - -
	TOTAL - - - £.	7,800	2,052 0 4	5,000 8 9	812 18 1
				Net Saving - - - £. 4,847 10 8	

CLASS I.—*continued.*

VOTE 7.—REVENUE BUILDINGS—*continued.*

STATEMENT OF EXPENDITURE FOR NEW WORKS.

OBSERVATIONS.			£.	s.	d.
Casual variation . . . . .	Amount expended to 31st March 1900 -		1,623	13	8
It was not possible to pay the whole of the accounts within the year.					
Casual variation.					
This accommodation was urgently needed.					
This work was necessarily postponed . . . . .	Total Estimate . . . . .		2,250	-	-
	Amount expended to 31st March 1900 -		399	16	6
	Balance . . . . .	£.	1,850	3	6
Remanet . . . . .	Total Estimate . . . . .		8,600	-	-
	Amount expended to 31st March 1900 -		8,754	14	11
	Excess . . . . .	£.	154	14	11
Change of site resulted in delay . . . . .	Total Estimate . . . . .		10,150	-	-
Remanet . . . . .	Total Estimate . . . . .		5,500	-	-
	Amount expended to 31st March 1900 -		5,427	-	3
	Balance . . . . .	£.	72	19	9
There were no demands during the year.					
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.
3	Fitting up a Testing-room at the Government Laboratory, Clement's Inn.	500	434 16 -	65 4 -	- - -
4	Provision of additional accommodation at the Office in Telegraph-street, City.	350	317 13 6	32 6 6	- - -
1	Somerset House, continuation of the Installation of the Electric Light throughout the building.	1,000	957 15 -	42 5 -	- - -
2	Somerset House Sanitary Works, continuing Alterations and Improvements to Water Closets and Lavatories in the building generally.	1,000	879 11 11	120 9 1	- - -
5	Additions and Alterations of a minor character at Somerset House, and other offices.	250	251 1 5	- - -	1 1 5
	Minorities, Removal, &c. of Staff of London East from the Custom House.	- - -	1 11 1	- - -	1 11 1
	Telegraph Street, Extension of Accommodation for Stamping Department.	- - -	29 9 2	- - -	29 9 2
	<i>Country, England and Wales.</i>				
6	Barrow-in-Furness, New Inland Revenue Office (excluding site).	450	- - -	450 - -	- - -
7	Bolton, New Inland Revenue Office - -	400	182 2 1	217 17 11	- - -
8	Bradford, New Inland Revenue Office -	6,000	5,112 11 7	887 8 5	- - -
1898-9	Cardiff, Adapting old Custom House for the accommodation of the Inland Revenue Department.	- - -	61 3 9	- - -	61 3 9
9	Croydon, New Inland Revenue Office -	3,000	3,014 9 -	- - -	14 9 -
10	Ipswich, New Inland Revenue Office (excluding site).	1,000	40 5 4	959 14 8	- - -

CLASS I.—*continued.*

VOTE 7.—REVENUE BUILDINGS—*continued.*

STATEMENT OF EXPENDITURE FOR NEW WORKS—*continued.*

OBSERVATIONS.									
This was a provisional Estimate, as the requirements of the Laboratory Officials were not definitely known when it was framed.									
Casual variation.									
Casual variation . . . . .	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"></td> <td style="text-align: right;">£. s. d.</td> </tr> <tr> <td>Total Estimate . . . . .</td> <td style="text-align: right;">8,000 - -</td> </tr> <tr> <td>Amount expended to 31st March 1900 . . . . .</td> <td style="text-align: right;">6,326 14 1</td> </tr> <tr> <td style="text-align: right;">Balance . . . . .</td> <td style="text-align: right;">£. 1,673 5 11</td> </tr> </table>		£. s. d.	Total Estimate . . . . .	8,000 - -	Amount expended to 31st March 1900 . . . . .	6,326 14 1	Balance . . . . .	£. 1,673 5 11
	£. s. d.								
Total Estimate . . . . .	8,000 - -								
Amount expended to 31st March 1900 . . . . .	6,326 14 1								
Balance . . . . .	£. 1,673 5 11								
The expenditure covered work which completed another section of the service, and progress was stayed pending the settlement of the question of alterations to the West Wing . . . . .	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"></td> <td style="text-align: right;">£. s. d.</td> </tr> <tr> <td>Amount expended to 31st March 1900 . . . . .</td> <td style="text-align: right;">7,430 15 8</td> </tr> </table>		£. s. d.	Amount expended to 31st March 1900 . . . . .	7,430 15 8				
	£. s. d.								
Amount expended to 31st March 1900 . . . . .	7,430 15 8								
Casual variation.									
Remanet . . . . .	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"></td> <td style="text-align: right;">£. s. d.</td> </tr> <tr> <td>Amount expended to 31st March 1900 . . . . .</td> <td style="text-align: right;">405 16 10</td> </tr> </table>		£. s. d.	Amount expended to 31st March 1900 . . . . .	405 16 10				
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Remanet . . . . .	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"></td> <td style="text-align: right;">£. s. d.</td> </tr> <tr> <td>Amount expended to 31st March 1900 . . . . .</td> <td style="text-align: right;">110 7 9</td> </tr> </table>		£. s. d.	Amount expended to 31st March 1900 . . . . .	110 7 9				
	£. s. d.								
Amount expended to 31st March 1900 . . . . .	110 7 9								
This work was necessarily postponed . . . . .	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"></td> <td style="text-align: right;">£. s. d.</td> </tr> <tr> <td>Total Estimate . . . . .</td> <td style="text-align: right;">750 - -</td> </tr> </table>		£. s. d.	Total Estimate . . . . .	750 - -				
	£. s. d.								
Total Estimate . . . . .	750 - -								
The provision for the year was over-estimated . . . . .	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"></td> <td style="text-align: right;">£. s. d.</td> </tr> <tr> <td>Total Estimate . . . . .</td> <td style="text-align: right;">5,750 - -</td> </tr> <tr> <td>Amount expended to 31st March 1900 . . . . .</td> <td style="text-align: right;">5,735 8 2</td> </tr> <tr> <td style="text-align: right;">Balance . . . . .</td> <td style="text-align: right;">£. 14 11 10</td> </tr> </table>		£. s. d.	Total Estimate . . . . .	5,750 - -	Amount expended to 31st March 1900 . . . . .	5,735 8 2	Balance . . . . .	£. 14 11 10
	£. s. d.								
Total Estimate . . . . .	5,750 - -								
Amount expended to 31st March 1900 . . . . .	5,735 8 2								
Balance . . . . .	£. 14 11 10								
The progress of the work was not so rapid as had been anticipated . . . . .	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"></td> <td style="text-align: right;">£. s. d.</td> </tr> <tr> <td>Total Estimate . . . . .</td> <td style="text-align: right;">10,800 - -</td> </tr> <tr> <td>Amount expended to 31st March 1900 . . . . .</td> <td style="text-align: right;">9,314 17 5</td> </tr> <tr> <td style="text-align: right;">Balance . . . . .</td> <td style="text-align: right;">£. 1,585 2 7</td> </tr> </table>		£. s. d.	Total Estimate . . . . .	10,800 - -	Amount expended to 31st March 1900 . . . . .	9,314 17 5	Balance . . . . .	£. 1,585 2 7
	£. s. d.								
Total Estimate . . . . .	10,800 - -								
Amount expended to 31st March 1900 . . . . .	9,314 17 5								
Balance . . . . .	£. 1,585 2 7								
Owing to the Builders' delay in completing the new Custom House, the old building could not be vacated for alterations at the time expected . . . . .	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"></td> <td style="text-align: right;">£. s. d.</td> </tr> <tr> <td>Total Estimate . . . . .</td> <td style="text-align: right;">500 - -</td> </tr> <tr> <td>Amount expended to 31st March 1900 . . . . .</td> <td style="text-align: right;">541 16 8</td> </tr> <tr> <td style="text-align: right;">Excess . . . . .</td> <td style="text-align: right;">£. 41 16 8</td> </tr> </table>		£. s. d.	Total Estimate . . . . .	500 - -	Amount expended to 31st March 1900 . . . . .	541 16 8	Excess . . . . .	£. 41 16 8
	£. s. d.								
Total Estimate . . . . .	500 - -								
Amount expended to 31st March 1900 . . . . .	541 16 8								
Excess . . . . .	£. 41 16 8								
Casual variation . . . . .	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"></td> <td style="text-align: right;">£. s. d.</td> </tr> <tr> <td>Total Estimate . . . . .</td> <td style="text-align: right;">6,500 - -</td> </tr> <tr> <td>Amount expended to 31st March 1900 . . . . .</td> <td style="text-align: right;">6,673 18 9</td> </tr> <tr> <td style="text-align: right;">Excess . . . . .</td> <td style="text-align: right;">£. 173 18 9</td> </tr> </table>		£. s. d.	Total Estimate . . . . .	6,500 - -	Amount expended to 31st March 1900 . . . . .	6,673 18 9	Excess . . . . .	£. 173 18 9
	£. s. d.								
Total Estimate . . . . .	6,500 - -								
Amount expended to 31st March 1900 . . . . .	6,673 18 9								
Excess . . . . .	£. 173 18 9								
This work was necessarily postponed . . . . .	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"></td> <td style="text-align: right;">£. s. d.</td> </tr> <tr> <td>Total Estimate . . . . .</td> <td style="text-align: right;">4,500 - -</td> </tr> <tr> <td>Amount expended to 31st March 1900 . . . . .</td> <td style="text-align: right;">1,821 15 3</td> </tr> <tr> <td style="text-align: right;">Balance . . . . .</td> <td style="text-align: right;">£. 2,678 4 9</td> </tr> </table>		£. s. d.	Total Estimate . . . . .	4,500 - -	Amount expended to 31st March 1900 . . . . .	1,821 15 3	Balance . . . . .	£. 2,678 4 9
	£. s. d.								
Total Estimate . . . . .	4,500 - -								
Amount expended to 31st March 1900 . . . . .	1,821 15 3								
Balance . . . . .	£. 2,678 4 9								

4035.

G

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>				
	<i>Country, England and Wales—continued.</i>	£.	£. s. d.	£. s. d.	£. s. d.
11	Manchester, Provision of Accommodation in New Probate Registry.	1,200	- - -	1,200 - -	- - -
12	Preston, New Inland Revenue Office .	1,000	- - -	1,000 - -	- - -
13	Sunderland, New Inland Revenue Office .	1,000	1,000 - -	- - -	- - -
14	Wigan, New Inland Revenue Office .	1,800	- - -	1,800 - -	- - -
15	Additions and Alterations of a minor character.	150	230 8 4	- - -	80 8 4
	Brighton, Alterations at 50, Old Steyne .	- - -	181 16 5	- - -	181 16 5
	Cardiff, New Inland Revenue Office .	- - -	4 18 1	- - -	4 18 1
	<i>Scotland.</i>				
16	Edinburgh, Alterations and Additions at Head Offices.	2,500	2,483 18 -	16 2 -	- - -
17	Additions and Alterations of a minor character.	100	16 8 9	83 11 3	- - -
		21,700	15,199 10 5	6,874 17 10	374 17 3
	Deduct for Works which may not be carried out during the year.	4,000	- - -	4,000 - -	- - -
	Total . . . £.	17,700	15,199 10 5	2,874 17 10	374 17 3
				Net Saving - - - £. 2,500 - 7	

CLASS I.—*continued.*

VOTE 7.—REVENUE BUILDINGS—*continued.*

STATEMENT OF EXPENDITURE FOR NEW WORKS—*continued.*

OBSERVATIONS.

Great difficulty was experienced in obtaining granite, so that the amount provided in the Vote for Public Buildings, under the Sub-Head Probate Registries, sufficed to meet all the expenditure in the year.

The enlargement of the site, and negotiations with the Local Authority in regard to the modifications of the plans of the Post Office, involved much delay. (See explanation under "Preston, New Post Office")

Total Estimate	£.	s.	d.
	4,500	-	-

Total Estimate	£.	s.	d.
	4,420	-	-
Amount expended to 31st March 1900	2,620	-	-
Balance	£.	1,800	-

Work delayed by strikes

Total Estimate	£.	s.	d.
	2,000	-	-

The demands in the year were greater than had been anticipated.

The old Inland Revenue Offices at Brighton were inadequate and insanitary, and it was decided to hire more suitable premises. Certain alterations were necessary for adapting the building to Inland Revenue purposes.

See explanation in Appropriation Account, 1898-99. The small payment in 1899-1900 was for legal charges

Amount expended to 31st March 1900	£.	s.	d.
	2,011	11	5

Casual variation

Total Estimate	£.	s.	d.
	4,500	-	-
Amount expended to 31st March 1900	4,320	2	2
Balance	£.	179	17 10

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.	Telegraphs.	Total.		Unexpended.	Excess.
	POST AND TELEGRAPH BUILDINGS.						
	<i>London District.</i>	£.	£	£.	£. s. d.	£. s. d.	£. s. d.
5	Balham New Branch Office - - -	1,688	562	2,250	425 9 1	1,824 10 11	-
6 1898-9	Bovay Place, Holloway, Enlargement of Telegraph Factory.	-	-	-	177 13 10	177 13 10	-
6	East Finchley, New Sorting Office -	1,970	-	1,970	6 - -	1,964 - -	-
2	General Post Office West, Dining and Cloak Room alterations (exclusive of Lifts, Lighting, Fittings, and Furniture).	-	10,000	10,000	20,103 5 1	-	10,103 5 1
1	General Post Office West, Improved Accommodation for Telegraph Department.	-	510	510	342 16 4	167 3 8	-
7	Ilford, New Post Office - - -	2,138	712	2,850	- - -	2,850 - -	-
8	Lee, New Sorting Office - - -	1,300	-	1,300	1,867 9 11	- - -	567 9 11
9	Manor Park, New Sorting Office -	1,485	-	1,485	9 2 6	1,475 17 0	-
10	Mortlake, New Sorting Office - -	480	-	480	590 14 3	- - -	110 14 3
4	Mount Pleasant, Enlargement of Telegraph Factory, Block D.	-	14,000	14,000	7,170 19 8	6,820 - 4	-
3	Mount Pleasant Parcel Office, Third Section.	78,000	-	78,000	76,417 12 10	1,582 7 2	-

CLASS I.—continued.

VOTE 7.—REVENUE BUILDINGS—continued.

STATEMENT OF EXPENDITURE FOR NEW WORKS—continued.

OBSERVATIONS.

This work was necessarily postponed.

An advance of 180*l.* was made to the Contractor (who was also the Contractor for other works under the Department) in March 1899, and through an oversight was charged to this particular service instead of to the General Advance Account. The error affected only the Statement of New Works and was not adjusted in the account for 1898-99. In order to show the actual cost of this service it is now necessary to treat the difference between the 180*l.* and the actual charge for the year as a credit

	£.	s.	d.
Total Estimate	10,200	-	-
Amount expended to 31st March 1900	11,794	9	1
Excess	£. 1,594	9	1

This work was necessarily postponed

	£.	s.	d.
Total Estimate	1,970	-	-
Amount expended to 31st March 1900	6	16	6
Balance	£. 1,963	3	6

Owing to the requirements of the Post Office Authorities it was found necessary to adopt a more extensive scheme than that originally contemplated, and the plans were accordingly altered. Moreover, as the work progressed, further demands were made by the Post Office, and to meet these additional services were carried out. Some repairs which could not have been foreseen were also undertaken. Progress was much hampered and additional expense was entailed by the Bricklayers' Strike and by delays in obtaining materials, overtime was worked throughout, and, speaking generally, the work was carried on under difficulties.

	£.	s.	d.
Total Estimate	17,250	-	-
Amount expended to 31st March 1900	26,913	3	4
Excess	£. 9,663	3	4

*Note.*—In the Statement for 1898-99 the expenditure was overstated by 16*l.* 6*s.* 3*d.*, an item of that amount properly chargeable to minor works section having been charged to this section in error.

This work was necessarily postponed

	£.	s.	d.
Total Estimate	23,490	-	-
Amount expended to 31st March 1900	23,571	2	3
Excess	£. 81	2	3

There was delay in the acquirement of the site.

Slow progress by the Builder involved a heavier charge upon this year than had been expected

	£.	s.	d.
Total Estimate	2,800	-	-
Amount expended to 31st March 1900	2,604	5	1
Balance	£. 195	14	11

This work was necessarily postponed.

The slow progress of the Builder involved a heavier charge upon this year than had been expected

	£.	s.	d.
Total Estimate	1,380	-	-
Amount expended to 31st March 1900	1,464	11	2
Excess	£. 84	11	2

Progress was slower than had been expected. There will be a considerable saving on the total estimate

	£.	s.	d.
Total Estimate	20,500	-	-
Amount expended to 31st March 1900	9,214	19	1
Balance	£. 11,285	-	11

Casual variation

	£.	s.	d.
Total Estimate	138,000	-	-
Amount expended to 31st March 1900	116,862	8	2
Balance	£. 21,137	11	10

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.
	<i>London District—continued.</i>	£	£.	£.	£. s. d.	£. s. d.	£. s. d.
11	Putney, New Sorting Office . . .	2,935	-	2,935	3,283 12 -	-	348 12 -
12	West Brompton, Branch Office . . .	1,250	250	1,500	-	1,500 - -	-
5 } 1898-9 }	Western Central District, New Post Office.	-	-	-	794 9 1	-	794 9 1
	Additions and Alterations of an unforeseen or minor character which may become necessary during the year.	7,500	2,500	10,000	7,320 19 8	2,679 - 4	-
13	Minor Works . . . . .				2,327 19 9		
	Unforeseen Works, viz.:						
	Aldermanbury, Removal, &c., of fittings, &c., from Branch Post Office to Temporary Premises.				34 3 6		
	Bovay Place, Telegraph Factory, Additional Storey.				2,078 5 1		
	East Strand, Fittings, &c., for New Branch Post Office.				37 12 10		
	Fitchett's Court, New Presses, &c., for Medical Officers.				2 19 10		
	General Post Office, Re-arrangement of certain Rooms in Postal Order Branch.				122 5 7		
	Central Savings Bank, Carter Lane Building, Accommodation for Telephones.				134 14 2		
	General Post Office West, New Battery Racks, &c. at Central Telegraph Office.				184 4 2		
	General Post Office West, New Store Room for Electric Light Lamps, &c.				143 3 7		
	General Post Office West, Apparatus for Prevention of Fire				149 4 -		
	General Post Office West, Re-construction of existing Lift, &c., at north end of General Post Office.				87 - 11		
	Gracechurch-street, No. 82; Enlarged Accommodation at Branch Post Office.				163 12 11		
						- For Total, see above	

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

## OBSERVATIONS.

Delay in commencing the work threw a heavier charge upon this year	{	Total Estimate	£.	s.	d.		
		Amount expended to 31st March 1900	3,435	-	3		
		Balance	£.	137	7	9	
This work was necessarily postponed	Total Estimate	£.	s.	d.	4,675	-	-
Remanet.— <i>See explanation in Appropriation Account 1898-99</i>	{	Total Estimate	£.	s.	d.		
		Amount expended to 31st March 1900	35,700	-	-		
		Excess	£.	1,536	14	-	
<p>The office at 72, Aldermanbury, has been pulled down by the owner with a view to re-building. The office fittings and furniture have been moved into adjoining premises during the period of re-construction. Part of the cost fell on this year.</p> <p>Owing to the very considerable amount of additional work it became necessary to build another storey. <i>See Parliamentary Estimate for 1900-1901.</i></p> <p>Upon the death of the Sub-Postmaster at 178, Strand, the office, a busy and important one, was converted into a Branch Post Office. Part of the cost of fitting up fell on this year.</p>							
Remanet	Amount expended to 31st March 1900	£.	s.	d.	229	6	4
Required to meet the increase of work in the Postal Order Branch of the Accountant General's Department.							
Part of the Central Savings Bank was appropriated for the purpose of providing permanent accommodation for the establishment of a Postal Telephone Exchange in the City of London. Part of the cost fell on this year.							
<i>See Explanation in Appropriation Account, 1897-98</i>	Amount expended to 31st March 1900	£.	s.	d.	1,078	10	8
This Store Room was urgently required.							
The appliances for the prevention of fire were overhauled, with the result that considerable alterations and additions were found to be necessary.							
<i>See Explanation in Appropriation Account, 1898-99</i>	Amount expended to 31st March 1900	£.	s.	d.	637	14	5
Necessitated by increase of business	Amount expended to 31st March 1900	£.	s.	d.	167	17	6

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.
	<i>London District—continued.</i>	£	£.	£.	£ s. d.	£. s. d.	£. s. d.
	Unforeseen Works— <i>continued.</i>						
	Haymarket (16, Charles-street), S.W., New Branch Office.				29 19 11		
	London Bridge, Constructing and Fitting up Parcels Shed.				1,188 1 11		
	Mount Pleasant Parcels Depot, Christmas pressure.				160 15 1		
	Notting Hill Sub-District Office, Alterations.				182 2 8		
	Parliament-street (No. 44), Adaptation of Premises.				17 9 5		
	Poplar, Alterations at Branch Post Office.				115 13 4		
	Stock Exchange, Enlarging Accommodation for transaction of Telephone Business at Branch Office.				161 11 -		
	<i>Country, England and Wales.</i>						
14	Bedford, New Post Office . . .	150	50	200	1,347 16 4	-	1,147 16 4
15	Birmingham, Head Post Office, Enlargement.	400	-	400	20 18 6	379 1 6	-
16	Birmingham, Camp Hill Sorting Office, Enlargement.	1,610	-	1,610	8 10 -	1,601 10 -	-
17	Bridgnorth, New Post Office . . .	1,250	250	1,500	- 12 2	1,499 7 10	-
18	Bury (Lancashire), New Post Office . . .	4,050	1,350	5,400	2,048 3 -	2,451 17 -	-
19	Cardiff, Barry Docks Branch Office . . .	1,125	375	1,500	-	1,500 - -	-
15 } 1808-9 }	Cardiff, New Head Post Office . . .	-	-	-	194 6 9	-	194 6 9
20	Carlisle, Post Office Alterations . . .	1,375	1,375	2,750	7 - 6	2,742 19 0	-
21	Chatham, New Post Office . . .	4,875	1,625	6,500	1,489 18 9	5,010 1 3	-
22	Derby, Branch Office, Rebuilding . . .	160	40	200	337 9 10	-	137 9 10

CLASS I.—continued.

VOTE 7.—REVENUE BUILDINGS—continued.

STATEMENT OF EXPENDITURE FOR NEW WORKS—continued.

OBSERVATIONS.

The old Office was at No. 18, Charles-street, and was required by the lessor. A new Office was taken at No. 16 and adapted for postal purposes. Part of the cost fell on this year.

For some years very serious difficulty had been experienced in providing at Christmas for the pressure of parcel work at London Bridge, and it became necessary to construct and fit up a special shed for the purpose.

Special temporary fittings were required to meet the great pressure at Christmas.

These alterations were much needed . . . . .	Amount expended to 31st March 1900	£.	s.	d.
		411	3	5

Remanet . . . . .	Amount expended to 31st March 1900	£.	s.	d.
		1,257	19	4

Some alterations, including a re-arrangement of Fittings, were required for the public convenience.

Additional space was urgently required in order to accommodate some new circuits. Part of the cost fell on this year.

Delay was caused by the widening of a back street and by strikes, involving a greater charge upon this year than had been expected . . . . .	Total Estimate . . . . .	£.	s.	d.
	Amount expended to 31st March 1900	6,860	-	-
	Balance . . . . .	£.	445	19

A saving was effected on this service . . . . .	Total Estimate . . . . .	£.	s.	d.
	Amount expended to 31st March 1900	3,080	-	-
	Balance . . . . .	£.	616	14

This work was necessarily postponed.

Ditto . . . ditto . . . . .	Total Estimate . . . . .	£.	s.	d.
		3,500	-	-

The progress with this building was slow . . . . .	Total Estimate . . . . .	£.	s.	d.
	Amount expended to 31st March 1900	6,400	-	-
	Balance . . . . .	£.	2,175	17

This work was necessarily postponed . . . . .	Total Estimate . . . . .	£.	s.	d.
		5,300	-	-

Remanet . . . . .	Total Estimate . . . . .	£.	s.	d.
	Amount expended to 31st March 1900	55,785	-	-
	Excess . . . . .	£.	1,307	2

Delay arose in connection with the tenders.

There was delay on the part of the Contractor.

The progress of the work in 1898-99 was not so great as had been anticipated when the Estimate for 1899-1900 was prepared. This involved a further charge upon this year . . . . .	Total Estimate . . . . .	£.	s.	d.
	Amount expended to 31st March 1900	8,300	-	-
	Balance . . . . .	£.	103	16

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

Section.	DESCRIPTION.	Vote.			EXPENDI- TURE.	BALANCE.	
		Post.	Tele- graphs.	Total.		Unexpended.	Excess.
	<i>Country, England and Wales—contd.</i>	£.	£.	£.	£. s. d.	£. s. d.	£. s. d.
23	Douglas (Isle of Man), Post Office, Extension.	900	550	1,450	409 - 9	1,040 19 3	- - -
24	Eastbourne, Head Post Office, Enlargement.	300	300	600	- 18 -	599 2 -	- - -
25	Exeter, Post Office, Enlargement	400	-	400	820 14 3	- - -	420 7 3
26	Fenny Stratford, Engineer's Office	-	550	550	25 19 4	524 - 8	- - -
20 1898-9	Gateshead, New Post Office	-	-	-	11 15 7	- - -	11 15 7
27	Grimsby, Post Office, Alterations	400	115	575	826 17 11	- - -	251 17 11
21 1898-9	Guildford, Post Office, Enlargement	-	-	-	147 10 1	- - -	147 10 1
28	Heywood (Manchester), New Post Office.	525	175	700	1,370 7 -	- - -	670 7 -
29	Hinckley, New Post Office	1,500	500	2,000	- 3 -	1,999 17 -	- - -
30	Hurst Castle Signal Station, Residence for Telegraphists.	-	1,050	1,050	- - -	1,050 - -	- - -
31	Hyde (Manchester), New Post Office	3,075	1,025	4,100	1,394 0 8	2,735 10 4	- - -
32	Leeds (Armley), New Sorting Office	750	-	750	- - -	750 - -	- - -
33	Liverpool, New Head Post Office	3,075	1,925	5,000	14,674 12 6	- - -	9,674 12 6

CLASS I.—*continued.*

VOTE 7.—REVENUE BUILDINGS—*continued.*

STATEMENT OF EXPENDITURE FOR NEW WORKS *continued.*

OBSERVATIONS.

The original contractor became bankrupt, and arrangements had to be made for completion with another builder	Total Estimate	£.	s.	d.
	Amount expended to 31st March 1900	3,800	-	-
	Balance	1,469	-	2
£. 2,330 19 10				
This work was necessarily postponed	Total Estimate	£.	s.	d.
	Amount expended to 31st March 1900	600	-	-
	Balance	37	1	1
£. 562 18 11				
The progress of the work was slow, and further delay was caused by strikes, involving a greater charge upon the year than had been expected	Total Estimate	£.	s.	d.
	Amount expended to 31st March 1900	3,700	-	-
	Balance	2,749	11	6
£. 950 8 6				
This work was necessarily postponed	Total Estimate	£.	s.	d.
		1,150	-	-
£. 1,150 - -				
Remanet	Total Estimate	£.	s.	d.
	Amount expended to 31st March 1900	5,200	-	-
	Excess	5,476	5	9
£. 276 5 9				
It was not possible to commence the work so soon as had been expected, and further delay was caused by a modification of the drawings which became necessary. The cost of the work was under-estimated	Total Estimate	£.	s.	d.
		775	-	-
£. 775 - -				
See explanation in Appropriation Account, 1898-99. There was delay in the completion of the Building Contract, and this prevented the fittings being finished till after the time anticipated	Total Estimate	£.	s.	d.
	Amount expended to 31st March 1900	1,210	-	-
	Excess	1,726	10	11
£. 516 10 11				
The cost of this work was under-estimated. The work proved to be difficult and the progress was slow	Total Estimate	£.	s.	d.
	Amount expended to 31st March 1900	1,200	-	-
	Excess	1,624	5	1
£. 424 5 1				
This work was necessarily postponed	Total Estimate	£.	s.	d.
	Amount expended to 31st March 1900	2,500	-	-
	Balance	-	9	3
£. 2,490 10 9				
Scheme abandoned.				
There was delay on the part of the Contractor	Total Estimate	£.	s.	d.
	Amount expended to 31st March 1900	4,200	-	-
	Balance	1,377	6	3
£. 2,822 13 9				
This work was necessarily postponed.				
The original Estimate of 180,000 <i>l.</i> was reduced to 160,000 <i>l.</i> This reduction was too great, as the total expenditure proves to be about 167,000 <i>l.</i> The Excess over the reduced Estimate is due to strikes (notably the Plasterers' Strike), to the unexpected requirements of the Post Office Engineers in connection with engine foundations, and to additional expenditure on fittings. Moreover, the cost of removal was heavier than had been expected. Progress was delayed by various causes in 1898-99, and this involved a heavier charge upon this year	Total Estimate	£.	s.	d.
	Amount expended to 31st March 1900	160,000	-	-
	Excess	166,443	3	6
£. 6,443 3 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.
	<i>Country, England and Wales—contd.</i>	£.	£.	£.	£. s. d.	£. s. d.	£. s. d.
34	Luton, Post Office, Alterations - -	800	200	1,000	4 4 -	995 16 -	- -
35	Maidstone, Head Post Office, Alterations.	3,800	950	4,750	- -	4,750 -	- -
36	Malvern, New Post Office - - -	322	108	430	1,286 19 6	-	856 19 6
27 1898-9	Manchester, North District, Postmen's Office, Fittings, &c.	-	-	-	40 9 -	-	40 9 -
37	Manchester, New South Eastern District Post Office.	2,510	-	2,510	2,301 14 9	208 5 3	- -
38	Manchester, South Western District, Improved Accommodation.	1,850	-	1,850	1,125 14 8	724 5 4	- -
39	Manchester, Salford, and Pendleton, New Sorting Office.	2,550	-	2,550	- -	2,550 - -	- -
28 1898-9	Nottingham, New Head Post Office -	-	-	-	40 1 3	-	40 1 3
40	Oldham, Head Post Office, Enlargement.	2,440	610	3,050	4,416 14 -	- -	1,366 14 -
41	Plymouth, Head Post Office, Enlargement.	750	250	1,000	- -	1,000 - -	- -
42	Plymouth Station, Parcel Office - -	1,030	-	1,030	1,432 3 10	-	402 3 10
43	Preston, New Post Office - - -	1,667	3,333	5,000	24 8 4	4,075 11 8	- -
31 1898-9	Preston Station, Sorting Office, Fittings and Furniture.	-	-	-	15 2 2	-	15 2 2
44	Richmond (Surrey), Post Office, Enlargement.	1,690	420	2,100	- -	2,100 - -	- -
45	Ross, New Post Office - - -	2,340	780	3,120	3,385 5 3	-	265 5 3

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

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

		£.	s.	d.
This work was necessarily postponed	Total Estimate	1,400	-	-
Ditto.				
Delay by the Builder threw a heavier charge on this year than had been expected when the Estimate was prepared	Total Estimate	3,430	-	-
	Amount expended to 31st March 1900	3,467	11	10
	Excess	£.	37	11 10
Remanet. See explanation in Appropriation Account, 1898-99	Total Estimate	575	-	-
	Amount expended to 31st March 1900	486	-	10
	Balance	£.	88	19 2
Casual variation	Total Estimate	3,010	-	-
Delay arose in completing the service.				
This work was necessarily postponed.				
Remanet	Total Estimate	48,845	-	-
	Amount expended to 31st March 1900	52,017	14	3
	Excess	£.	3,172	14 3
The delay in commencing the work in the previous year involved a heavier charge than had been anticipated upon this year	Total Estimate	4,550	-	-
	Amount expended to 31st March 1900	4,429	19	11
	Balance	£.	120	- 1
This work was necessarily postponed	Total Estimate	14,800	-	-
The progress of the work in 1898-99 was not so great as had been anticipated when the Estimate for 1899-1900 was framed. This involved a further charge upon this year	Total Estimate	1,530	-	-
	Amount expended to 31st March 1900	1,661	3	10
	Excess	£.	131	3 10
The enlargement of the Site and negotiations with the Local Authority led to a change of plan involving considerable delay	Total Estimate	13,250	-	-
Remanet	Total Estimate	750	-	-
	Amount expended to 31st March 1900	778	15	11
	Excess	£.	28	15 11
There was delay in the acquirement of the Site.				
Casual variation	Total Estimate	4,120	-	-
	Amount expended to 31st March 1900	4,164	17	3
	Excess	£.	44	17 3

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.
	<i>Country, England and Wales—contd.</i>	£.	£.	£.	£. s. d.	£. s. d.	£. s. d.
46	Rugby, New Post Office - - -	667	333	1,000	3 14 6	996 5 6	- - -
<sup>34</sup> 1898-9 }	Salisbury Station, New Sorting Office	-	-	-	12 17 2	- - -	12 17 2
47	Southampton, Head Telegraph and Branch Office.	440	6,560	7,000	- - -	7,000 - -	- - -
48	Stalybridge, New Post Office - - -	2,872	958	3,830	812 9 6	3,017 10 6	- - -
49	Sunderland, New Head Post Office - - -	7,500	2,500	10,000	2,763 11 6	7,236 8 6	- - -
50	Surbiton, New Post Office - - -	234	116	350	61 15 1	288 4 11	- - -
51	Swansea, New Head Post Office - - -	8,750	8,750	17,500	8,547 2 7	8,952 17 5	- - -
52	Swindon, New Post Office - - -	1,350	450	1,800	4 13 0	1,795 6 6	- - -
53	Walsall, Post Office, Enlargement - - -	1,875	625	2,500	2,307 8 0	132 11 0	- - -
54	Watford, Post Office, Enlargement - - -	1,400	-	1,400	- - -	1,400 - -	- - -
55	West Hartlepool, New Post Office - - -	2,160	1,440	3,600	3,264 19 5	335 - 7	- - -
56	Weston-Super-Mare, New Post Office - - -	3,262	1,088	4,350	2,136 18 10	2,213 1 2	- - -
<sup>46</sup> 1898-9 }	Winchester Post Office, Enlargement - - -	-	-	-	143 15 9	- - -	143 15

CLASS I.—*continued.*

VOTE 7.—REVENUE BUILDINGS—*continued.*

STATEMENT OF EXPENDITURE FOR NEW WORKS—*continued.*

OBSERVATIONS.

This work was necessarily postponed . . . . .	Total Estimate . . . . .	£.	s.	d.
		2,340	-	-
Remanet . . . . .	{ Total Estimate . . . . . Amount expended to 31st March 1900 . . . . . Balance . . . . .	£.	s.	d.
		4,000	-	-
		3,941	4	8
		£.	58	15
			4	
This work was necessarily postponed . . . . .	Total Estimate . . . . .	£.	s.	d.
		15,700	-	-
There was delay in commencing this work and the progress was slow . . . . .	{ Total Estimate . . . . . Amount expended to 31st March 1900 . . . . . Balance . . . . .	£.	s.	d.
		4,830	-	-
		814	11	6
		£.	4,015	8
			6	
The progress by the Builder was slow . . . . .	{ Total Estimate . . . . . Amount expended to 31st March 1900 . . . . . Balance . . . . .	£.	s.	d.
		26,329	-	-
		2,848	2	11
		£.	23,480	17
			1	
The expenditure in 1898-99 was greater than the provision, with the result that a lighter charge fell upon this year . . . . .	{ Total Estimate . . . . . Amount expended to 31st March 1900 . . . . . Excess . . . . .	£.	s.	d.
		4,000	-	-
		4,104	-	4
		£.	14	-
			4	
The progress by the Builder was slow . . . . .	{ Total Estimate . . . . . Amount expended to 31st March 1900 . . . . . Balance . . . . .	£.	s.	d.
		30,500	-	-
		11,780	5	2
		£.	18,719	14
			10	
This work was necessarily postponed.				
Casual variation . . . . .	{ Total Estimate . . . . . Amount expended to 31st March 1900 . . . . . Balance . . . . .	£.	s.	d.
		3,500	-	-
		3,029	18	8
		£.	470	1
			4	
This work was necessarily postponed . . . . .	Total Estimate . . . . .	£.	s.	d.
		1,900	-	-
Casual variation . . . . .	{ Total Estimate . . . . . Amount expended to 31st March 1900 . . . . . Balance . . . . .	£.	s.	d.
		9,600	-	-
		8,821	17	10
		£.	778	2
			2	
There was delay on the part of the Contractor . . . . .	{ Total Estimate . . . . . Amount expended to 31st March 1900 . . . . . Balance . . . . .	£.	s.	d.
		6,350	-	-
		5,397	6	6
		£.	952	13
			6	
Remanet.— <i>See explanation in Appropriation Account, 1898-99</i>	{ Total Estimate . . . . . Amount expended to 31st March 1900 . . . . . Excess . . . . .	£.	s.	d.
		1,870	-	-
		2,771	9	-
		£.	901	9
			-	

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.
	<i>Country, England and Wales—contd.</i>	£.	£.	£.	£. s. d.	£. s. d.	£. s. d.
	Additions and alterations of an unforeseen or minor character which may become necessary during the year.	8,250	2,750	11,000	4,716 14 2	6,283 5 10	
57	Minor Works				2,654 16 5		
	Unforeseen-Works, viz.:						
	Aylesbury, Lineman's Store				85 1 2		
	Banbury, Alterations and Enlargement.				36 10 5		
	Birkenhead, Fittings, &c., at Liscard Sorting Office.				6 13 9		
	Birmingham Post Office, Providing a Workshop for Telegraph Mechanics.				171 19 7		
	Bradford Post Office, Alterations to Telephone Message Room.				5 3 4		
	Bradford, Shed and Cupboards for Telegraph Stores.				- 17 8		
	Brighton, Enlargement of Head Post Office.				11 9 1		
	Bristol, Structural Works at Head Post Office.				33 15 1		
		For Vote, <i>see above.</i>				For Total, <i>see above.</i>	
	Cambridge, Additional accommodation for Superintending Engineer for Eastern District.				228 19 3		
	Cardiff, Exchange Post Office, Adaptations, &c.				- 3 4		
	Cardiff, Fittings and Furniture at temporary Post Office at Barry Docks.				14 1 4		
	Eastbourne, Lift, Furniture, &c. at Station Sorting Office.				- 3 6		
	Gravesend, Alterations and Additional Fittings.				103 10 9		
	Hastings, Additional Accommodation at Railway Station Sorting Office.				127 - 3		
	High Wycombe, New Post Office				- 7 9		
	Hull, Enlargement of Sorting Office at Freshhold-street.				117 12 6		
	Ipswich, Additional Fittings for Sorting Office.				62 19 5		
	Leeds, Reducing Gradient of Approach to Telegraph Stores Depot.				15 12 -		

CLASS I.—*continued.*

VOTE 7.—REVENUE BUILDINGS—*continued.*

STATEMENT OF EXPENDITURE FOR NEW WORKS—*continued.*

OBSERVATIONS.

This store was much needed.

Remanet . . . . .	Amount expended to 31st March 1900	£. s. d. 361 13 3
Ditto . . . . .	Amount expended to 31st March 1900	£. s. d. 139 12 11

The old room used as a mechanics' shop was too small and was ill-lighted. The loft over the telephone room was adapted for the telegraph mechanics.

Remanet . . . . .	Amount expended to 31st March 1900	£. s. d. 117 16 3
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Owing to the increase in the amount of the telegraph stores it became necessary to build a shed and fix some eupboards. A small part of the cost fell on this year.

In anticipation of the Vote for 1900-1.

Remanet . . . . .	Amount expended to 31st March 1900	£. s. d. 292 19 4
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The former office and stores did not afford adequate accommodation for the stores which were rapidly increasing in bulk and variety, and it was arranged with the lessor that he should build an extension. The expenditure is for the necessary fittings and furniture.

Remanet . . . . .	Amount expended to 31st March 1900	£. s. d. 116 11 8
Ditto . . . . .	Amount expended to 31st March 1900	£. s. d. 145 12 11
Ditto . . . . .	Amount expended to 31st March 1900	£. s. d. 234 4 3

The sanitary accommodation was insufficient, and the light and ventilation in some of the rooms were defective.

Consequent on the growth of business and the necessity for providing sanitary accommodation.

A small charge was incurred in anticipation of Vote for 1900-1.

See Explanation in Appropriation Account, 1898-99 . . . . .	Amount expended to 31st March 1900	£. s. d. 338 18 11
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These additional fittings were much needed.

Remanet . . . . .	Amount expended to 31st March 1900	£. s. d. 148 9 2
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4035.

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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.
	<i>Country, England and Wales—contd.</i>						
	Unforeseen Works— <i>continued.</i>	£.	£.	£.	£. s. d.	£. s. d.	£. s. d.
	Liverpool, Fitting up Telegraph Office at Stock Exchange.				51 4 3		
	Liverpool Post Office, Christmas Pressure.				6 8 10		
	Lowestoft, Enlargement of Telegraph Cable and Repeater Stations.				19 4 11		
	Manchester (Rusholme), Fittings and Furniture for New Sorting Office.				254 8 3		
	Newcastle-on-Tyne, Structural alterations, &c., in Accumulator Room.			For Vote, see page 64	16 9 8		For Total, see page 64
	Peterborough, New Post Office - -				- 10 8		
	Preston, Fitting up, &c., old Sorting Office as Instrument Room.				21 5 1		
	Sheffield, Removal of Branch Post Office from Saville-street.				64 12 3		
	Twickenham, certain Alterations -				30 11 3		
	Weedon, Enlargement of Telegraph Testing Station.				575 2 5		
	<i>Scotland.</i>						
58	Arbroath, New Post Office - - -	1,875	625	2,500	2,903 0 -	- -	303 6
49 1898-9 }	Dundee, New Post Office - - -	-	-	-	1,189 - 4	- -	1,189 - 4
59	Forfar, New Post Office - - -	525	175	700	672 18 11	27 1 1	- -
60	Greenock, New Post Office - -	1,500	500	2,000	2,695 - 4	- -	695 - 4





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.
	<i>Scotland—continued.</i>	£.	£.	£.	£. s. d.	£. s. d.	£. s. d.
61	Hamilton, New Post Office . . . . .	1,200	400	1,600	7 1 5	1,592 18 7	- - -
62	Kirkcaldy, New Post Office . . . . .	1,500	500	2,000	- - -	2,000 - - -	- - -
53 } 1898-9 }	Perth, New Post Office . . . . .	-	-	-	43 - - -	- - -	43 - - -
	Additions and alterations of an unforeseen or minor character which may become necessary during the year.	1,500	500	2,000	2,137 13 2	- - -	137 13 2
63	Minor Works . . . . .				1,107 11 11		
	Glasgow Head Post Office, Additional accommodation for Telegraph Learners.				177 19 -		
	Glasgow Head Post Office, New Cooking Appliances, &c., for Refreshment Room.			- For Vote see above -	195 2 1		For Total see above
	Glasgow, Providing Lift for Parcel Sorting Office.				162 10 3		
	Paisley, Enlargement of accommodation.				404 9 11		
	<i>Abroad.</i>						
64	Minor Works . . . . .	-	-	-	81 3 7	- - -	81 3 7
	GROSS TOTAL . . . . £.	193,325	74,710	268,035	192,709 1 6	105,508 10 5	30,182 11 11
	Deduct for Works which may not be carried out during the year . . . . .	68,325	20,710	89,035	- - -	95,035 - - -	- - -
		125,000	48,000	173,000	192,709 1 6	10,473 10 5	30,182 11 11
	Supplementary Estimate. The deduction for "Works which may not be carried out during the year" proved to be too large . . . . .	14,000	6,000	20,000	- - -	20,000 - - -	- - -
	TOTAL . . . . £.	139,000	54,000	193,000	192,709 1 6	30,473 10 5	30,182 11 11

Net Saving - - £. 290 18. 6.

Her Majesty's Office of Works, &c., }  
30 November 1900.

CLASS I.—*continued.*

VOTE 7.—REVENUE BUILDINGS—*continued.*

STATEMENT OF EXPENDITURE FOR NEW WORKS—*continued.*

OBSERVATIONS.

A proposal to provide accommodation in the New Building for the Surveyor of Taxes delayed the final approval of the plans -	}	Total Estimate - - - - -	£.	s.	d.
		Amount expended to 31st March 1900 -	4,500	-	-
		Balance - - - - -	£. 4,492	8	1

The plans were not approved by the Post Office Authorities so soon as had been anticipated - - - - -	}	Total Estimate - - - - -	£.	s.	d.
			7,200	-	-

Remanet - - - - -	}	Total Estimate - - - - -	£.	s.	d.
		Amount expended to 31st March 1900 -	11,500	-	-
		Excess - - - - -	£. 230	14	1

An increase in the staff of Telegraph Learners necessitated additional accommodation.

The cooking and serving appliances were of obsolete patterns and much worn. New appliances of modern type have been provided.

Owing to the need for increased space in the Newspaper Section at the Glasgow Head Post Office, it became necessary to adapt part of the basement for the work of sorting parcels. This involved the providing of a Lift or Hoist.

A larger Battery Room and a larger room for linemen were required, and these were provided in a new building erected on that part of the vacant ground which is farthest from the office, so as not to interfere with any future enlargement of the office.

Certain new fittings were required at the Post Offices at Constantinople and Smyrna.

*Esher,*  
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 C, G, H, I, J, L, M, N, O, P, Q, and R.
- New Works. 2. The variations between the Grant and Expenditure upon the several works provided for under Sub-Heads A, F, K, and O, are explained by the Accounting Officer on the Statement of Expenditure for "New Works," appended to the Account.
- General Remarks. 3. This Statement shows that in seventeen cases no expenditure has taken place upon works for which sums amounting to 36,400*l.* were provided, whilst in fifteen other cases for which 25,615*l.* in all was provided, the aggregate Expenditure amounted to 156*l.* *s.* 7*d.* only. It appears from the explanations furnished that in nearly all the cases the several items of work have been necessarily postponed, but the reasons for postponement are not stated.
- On certain other items, including additions and alterations of a minor or unforeseen character, expenditure, amounting in the aggregate to 27,583*l.* 3*s.* 11*d.*, has been incurred in excess of the sums provided in the Estimates. The excesses have, where necessary, received the sanction of the Treasury and have been met out of savings upon other items of work.
- Sub-Heads F, K, & O. 4. Inland Revenue, and Post Office and Telegraph Buildings.—As the total amount of the Estimate for 1899–1900 is reduced by 4,000*l.*, under Sub-Head F, and by 95,035*l.*, under Sub-Heads K and O, in respect of works which might not be carried out during the year, an exact comparison cannot be made between the amounts included in the net grant and the amounts actually expended on the several works. The Account shows net savings of 2,500*l.* *s.* 7*d.* and 745*l.* *s.* 5*d.* under Sub-Heads F and K respectively, and a net excess of 454*l.* 1*s.* 11*d.* under Sub-Head O.
- Excesses. 5. The gross amount of excesses on Post Office and Telegraph Buildings shown at the end of the New Works Statement on page 68 is 30,182*l.* 11*s.* 11*d.*, and includes expenditure amounting to 10,103*l.* 5*s.* 1*d.*, in excess of the sum of 10,000*l.* provided for Alterations of the Dining and Cloak Rooms at the General Post Office West. It also includes an excess expenditure at Liverpool of 9,674*l.* 12*s.* 6*d.* beyond the 5,000*l.* provided for the New Head Post Office. The explanations of these two large excesses will be found fully given on pages 53 and 59.
- The further expenditure of 794*l.* 9*s.* 1*d.* on the New Post Office of the Western Central District, for which there was no provision, includes a sum of 400*l.* paid, with Treasury sanction, to a contractor as compensation for extra expense entailed upon him through delay in obtaining possession of a part of the site.
6. After allowing for the deduction of 95,035*l.* from the total of the Estimate (alluded to in par. 4), the unexpended balances as shown in the Statement amount to 30,473*l.* 10*s.* 5*d.*, and the excesses to 30,182*l.* 11*s.* 11*d.*
- Sub-Head D. 7. Sub-Head D, Rents, &c. of Customs Buildings, includes a payment of 20*l.*, under Treasury sanction, to the lessors of the Customs Office at Malpas, in connection with the surrender of the lease.
- Sale of land. 8. Appropriations in Aid.—A sum of 600*l.*, being the proceeds of the sale, with Treasury consent, of a strip of land fronting the County Court and Inland Revenue Offices at Bradford, has been apportioned between Appropriations in Aid of this Vote and of the Vote for Miscellaneous Legal Buildings. The amount credited to the Sub-Head of this Vote is 225*l.*

17

CLASS I.—*continued.*

VOTE 7.—REVENUE BUILDINGS—*continued.*

9. The Amount to be Surrendered is, as shown by the Account, 679*l.* 5*s.* 2*d.*

Surplus.

	£.	s.	d.
Grant ( <i>Gross</i> ) - - - - -	371,500	-	-
Expenditure ( <i>Gross</i> ) - - - - -	370,914	14	1
	<hr/>		
Net Surplus - - -	£.	585	5 11
<i>Add,—</i>			
Appropriations in Aid realised in excess of the Estimate		93	19 3
	<hr/>		
Total Amount to be Surrendered - - -	£.	679	5 2
	<hr/>		

*D. C. Richmond,*  
Comptroller and Auditor General.

CLASS I.—*continued.*

## VOTE 8.

## PUBLIC BUILDINGS, GREAT BRITAIN.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for Expenditure in respect of sundry PUBLIC BUILDINGS in GREAT BRITAIN, not provided for on other Votes, in the Year ended 31st March 1900, 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.—New Works, Alterations, Additions, and Purchases	71,820 — —	} 166,744 14 10	} 2,075 5 2	} —	} —	} —
Ditto - ditto - (Supplementary)	62,000 — —					
Ditto - ditto - ditto -	35,000 — —					
B.—Maintenance and Repairs	51,300 — —	} 53,839 3 2	} -	} -	} 1,539 3 2	} -
Ditto - ditto - (Supplementary)	1,000 — —					
C.—Rents, Insurance, Tithe Rent-Charges, &c.	79,500 — —	} 82,034 6 4	} -	} -	} 534 6 4	} -
Ditto - ditto - (Supplementary)	2,000 — —					
D.—Caretakers, &c.	3,250 — —	3,857 9 5	-	-	607 9 5	-
E.—Fuel, Light, and Household Articles	34,500 — —	} 34,409 6 4	} 690 13 8	} -	} -	} -
Ditto - ditto - (Supplementary)	600 — —					
F.—Supply of Water	7,000 — —	5,760 5 11	1,239 14 1	-	-	-
G.—Carisbrooke Castle, Isle of Wight	200 — —	373 19 6	-	-	173 19 6	-
H.—Probate Registries	5,750 — —	5,119 2 9	630 17 3	-	-	-
I.—Survey Buildings	4,010 — —	3,638 1 -	371 19 -	-	-	-
J.—Furniture	22,800 — —	} 27,700 8 10	} -	} -	} 1,500 8 10	} -
Ditto - ditto - (Supplementary)	1,400 — —					
Ditto - ditto - ditto -	2,000 — —					
J. 1.—Compensation for Injuries	- - -	23 12 3	-	-	23 12 3	-
Original - £. 280,130	} GROSS TOTAL £. 384,130 — —	} 383,500 10 4	} 5,008 9 2	} 4,378 19 6	} -	} -
Supplementary 65,000						
Ditto 39,000						
K.—Appropriations in Aid	Original - £. 14,130 Deduct, — Supplementary 1,000	Estimated. 13,130 — —	Realised. 13,480 16 8	Net Surplus of Gross Estimate over Expenditure. £. 629 9 8		
			Surplus of Appropriations in Aid Realised. £. 350 16 -			
			Total Surplus to be Surrendered. £. 980 6 4			
Original - £. 266,000	} NET TOTAL - £. 371,000 — —	} 370,019 13 8				
Supplementary 65,000						
Ditto 40,000						

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.—In the Estimate for the year a sum of 2,000*l.* is deducted for Services which may not be executed. There was a much smaller saving.
- C.—The cost of additional accommodation was greater than had been expected.
- D.—The charge for caretakers in new buildings was under-estimated.
- E.—The expenditure was somewhat less than had been anticipated. The Supplementary Estimate was taken early in the financial year on the transfer of part of the Imperial Institute for the accommodation of the London University.
- F.—The saving is mainly due to the fact that it was not possible to spend within the year the full amount provided for the supply of the new steam boilers. The consideration of the question of the type of boiler led to some delay in commencing the work.
- G.—The work of repair and renewal proved to be more expensive than had been anticipated.
- H.—Savings were effected under the heads of Repairs and General Expenses, and the progress of the new building at Manchester was not so great as had been expected.
- I.—The Expenditure on Maintenance, and the charge in connection with the introduction of electric light was less than had been anticipated.
- J.—The Expenditure in connection with the removals of various Departments in consequence of the demolition of the buildings in Parliament Street and Whitehall largely exceeded the provision. In many cases old fittings could not be re-used and new had to be supplied. Increases of staff also entailed much additional cost for furniture.
- J. 1.—Small compensations were paid to four persons in consequence of injury arising in connection with works carried out by the Department.
- K.—Casual variation.

## EXTRA REMUNERATION.

In addition to their wages paid from this Vote various Caretakers, Warders, &c., received pensions from Army, Navy, and Police Funds.

## CLAIMS ABANDONED.

£1 8*s.* being the amount of rent receivable in respect of a portion of No. 14, Boar's Head Yard, has, with Treasury authority, been written off as irrecoverable.

£78 19*s.* 8*d.* being the amount of rent receivable in respect of the "Blue Boar's Head," King Street, Westminster, has, with Treasury authority, been written off as irrecoverable.

A claim for 78*l.*, being the amount of rent, &c., receivable from the School of Art Wood Carving in respect of accommodation at the Imperial Institute, has, with Treasury authority, been abandoned.

The Surplus of 11,26*sl.* 18*s.* 9*d.*, shown on the Account of the Vote "Public Buildings, Great Britain," for the year ended 31st March 1899, has been surrendered.

Her Majesty's Office of Works, &c., }  
30 November 1900.

*Esher,*  
Accounting Officer.

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

Examined,  
*J. C. King.*

*D. C. 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.
	Board of Agriculture :	£.	£. s. d.	£. s. d.	£. s. d.
A. 26 E	Additional accommodation in Whitehall Place.	- -	143 12 5	- -	143 12 5
A. 20 D. 1898-99.	Additional accommodation - - - -	- -	- 8 -	- -	- 8 -
	Board of Trade :				
A. 20 F. 1898-99.	Fitting up two arches of the Great Eastern Railway at Shadwell for the purpose of a Ships' Provision Warehouse.	- -	18 11 1	- -	18 11 1
	Burlington House :				
A. 1	Provision of Fire Appliances - - -	250	174 - 9	75 19 3	- .
	Chelsea Hospital :				
A. 2	For additional ablution accommodation -	1,000	697 5 8	302 14 4	- -
A. 3	To enlarge Quartermaster's Quarters, and provide bath.	450	530 6 6	- -	80 6 6
	Dover House, Whitehall :				
A. 4	For the erection of an additional wing -	1,100	144 5 1	955 14 11	- -
	Duke of York's Royal Military School :				
A. 26 A.	Renewal of Flooring, raising Chimneys and Ceilings.	- -	146 12 -	- -	146 12 -
A. 26 D.	Additional storey to Gate Sergeant's Lodge	- -	275 16 2	- -	275 16 2
A. 6 1898-99.	Remodelling Outdoor Latrines - . . -	- -	38 7 7	- -	38 7 7
	Education Office :				
A. 26 N.	Pensions Branch—Fitting electric light, bells, speaking tubes, &c. in rooms in 54, Victoria Street.	- -	161 12 11	- -	161 12 11
	Foreign Office :				
A. 5	For the erection of an addition in the area to afford improved accommodation.	1,000	- - -	1,000 - -	- -
A. 26 G.	Erection of lift - - - - -	- -	586 18 10	- -	586 18 10

CLASS I.—*continued.*

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

FOR NEW WORKS, &c., 1899–1900.

		OBSERVATIONS.
- - - - -	-	The increasing work in the Animals' Division rendered further accommodation necessary.
Amount expended to 31 March 1900	£. s. d. 241 12 -	Remanet.
Amount expended to 31 March 1900	775 16 10	Remanet.
- - - - -	-	It was not possible to pay the whole of the accounts within the year.
- - - - -	-	So large an amount of work was not carried out as had been originally intended.
- - - - -	-	The alterations in connecting the old with the new building were more troublesome and expensive than had been anticipated.
- - - - -	-	The work was considerably delayed by the Plasterers' Strike, and the examination of accounts which had been rendered before the close of the financial year was not completed in time to permit of their being paid before 31st March.
- - - - -	-	These services were carried out at the pressing request of the War Office. Part of the cost fell on this year.
- - - - -	-	The accommodation in this Lodge was inadequate, and the cause of ill-health. The Medical Officer attributed much of the illness of the Sergeant's wife to the house.
Amount expended to 31 March 1900	1,925 10 5	Remanet.
- - - - -	-	These services were urgently required.
Total Estimate	6,000 - -	Work not carried out, <i>see</i> next item.
Amount expended to 31 March 1900	-	
Balance	£. 6,000 - -	
- - - - -	-	In lieu of the service specified in the preceding item a lift was erected from the private entrance in the Park to the Foreign Secretary's Room, for the use of the Foreign Secretary and Ambassadors.



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

## STATEMENT OF EXPENDITURE

Section.	DESCRIPTION.	Vote.	Expenditure.	Balance.	
				Unexpended.	Excess.
	Hertford House, Manchester-Square :	£.	£. s. d.	£. s. d.	£. s. d.
A. 6	For the purchase of the House for housing the Wallace Collection recently bequeathed to the Nation, and for necessary alterations.	10,500	21,881 1 1	118 18 11	- -
	<i>Supplementary</i>	11,500			
	Imperial Institute Buildings :				
A. 26 c.	Purchase (55,000 <i>l.</i> ) and structural alterations (7,000 <i>l.</i> ) ( <i>Supplementary</i> ).	62,000	59,278 18 3	2,721 1 9	- -
	Land Registry :				
A. 26 m.	Preparation of Rooms in Portugal Street vacated by the Official Referees.	-	232 12 4	- -	232 12 4
	Liverpool Ships' Provision Warehouse :				
A. 26 o.	Adaptation of portion of Custom House for warehousing purposes.	-	575 11 6	- -	575 11 6
	Manchester :				
A. 7	Moiety of cost of Site and Erection of Offices for the Queen's Bench and Probate Registries of the High Court of Justice.	3,450	- - -	3,450 - -	- -
	Marine Survey Office, Barrow in Furness :				
A. 8	Erection of Office for Board of Trade Surveyor.	250	- - -	250 - -	- -
	National Gallery :				
A. 9	Provision of Hot Water Radiators in the Turner Water Colour rooms.	250	- - -	250 - -	- -
A. 26 k.	Alteration of the Heating Apparatus in Rooms XIII. and XIV.	-	393 5 3	- -	393 5 3
	National Gallery Extension :				
A. 26 f.	For the acquisition of Nos. 30-35, St. Martin's Street ( <i>Supplementary</i> ).	5,850	5,852 10 5	- -	2 10 5
	Official Referees :				
A. 26 l.	Works in connection with removal to Royal Courts of Justice.	-	358 10 -	- -	358 10 -

CLASS I.—*continued.*

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

FOR NEW WORKS, &c., 1899-1900—*continued.*

OBSERVATIONS.				
	£.	s.	d.	
Total Estimate	- 120,500	-	-	Casual variation.
Amount expended to				
31 March 1900	- 123,510	15	10	
Excess	- £.	3,010	15 10	
- - - - -	- - - - -	- - - - -	- - - - -	The removal to the Imperial Institute was delayed by the London University, and in consequence much of the work proposed to be carried out this year was necessarily postponed until 1900-1.
- - - - -	- - - - -	- - - - -	- - - - -	Upon the removal of the Official Referees to the Royal Courts of Justice, the rooms thus vacated in Portugal Street were temporarily adapted for the Surveying Branch of the Land Registry.
- - - - -	- - - - -	- - - - -	- - - - -	The completion of the New Head Post Office at Liverpool set free the greater portion of the accommodation in the Custom House hitherto used for Postal purposes; and it was decided to utilise part of such accommodation by the transfer thereto of the Ships' Provision Warehouse and the Mercantile Marine and Marine Survey Office. This expenditure is for adapting the premises to warehousing purposes. The saving in rent is 526 <i>l.</i> per annum.
Total Estimate	- 9,900	-	-	Great difficulty was experienced in obtaining granite, so that the amount provided in this Vote under the Sub-Head Probate Registries sufficed to meet all the expenditure in the year.
Amount expended to				
31 March 1900	- 5,625	13	9	
Balance	- £.	4,274	6 3	
- - - - -	- - - - -	- - - - -	- - - - -	This work was necessarily postponed.
- - - - -	- - - - -	- - - - -	- - - - -	Work postponed.
- - - - -	- - - - -	- - - - -	- - - - -	There was urgent need for modifying the heating arrangements in these rooms. Serious repairs became necessary in the case of several pictures to remedy the mischief caused by the overheating of the walls.
Amount expended to				Casual variation.
31 March 1900	- 11,852	10	5	
- - - - -	- - - - -	- - - - -	- - - - -	In order to provide for the increased needs of the Land Registry, the Official Referees were removed from Portugal Street to premises immediately adjoining the Royal Courts of Justice.

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.
	54, Parliament Street, S.W. :				
A. 26 J.	Adapting for the occupation of the Light Railway Commissioners.	- -	100 12 9	- -	100 12 9
	55, Parliament Street, S.W. :				
A. 26 H.	Adapting Premises, &c. - - - -	- -	877 4 3	- -	877 4 3
	Patent Office Extension :				
A. 10	Acquisition of Site and erection of Buildings	20,000	25,439 2 6	- -	5,439 2 6
	Principal Probate Registry, Somerset House :				
A. 11	For an extension of the racks and flooring in the Will Room.	400	367 1 11	32 18 1	- -
	Record Office :				
A. 12	Additional Buildings, Block B. - - -	3,000	3,907 2 5	- -	907 2 5
	Royal Courts of Justice :				
A. 13	For improving the Heating of the Bar Library.	200	109 9 3	90 10 9	- -
A. 14	For improving the Ventilation of the Courts.	500	510 18 1	- -	10 18 1
A. 15	For the provision of two Passenger Lifts -	1,750	1,051 13 11	98 6 1	- -
A. 16	To connect Electric Lighting Plant with main switchboards to provide against failure of Company's Supply, &c.	300	286 11 8	13 8 4	- -
	Royal Mint :				
A. 17	To improve the accommodation in the Press Room, Kitchen, &c.	450	- -	450 - -	- -
A. 18	To provide increased Storage for Coal -	200	239 14 1	- -	39 14 1

CLASS I.—*continued.*

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

FOR NEW WORKS, &c., 1899-1900—*continued.*

OBSERVATIONS.																	
- - - - -	Further accommodation for the Light Railway Commissioners was urgently needed.																
. . . . .	The Scottish Education Department had to quit 22, Great George Street in view of its demolition, and new offices were obtained at 55, Parliament Street. The premises required considerable alteration and repairs.																
<table style="width: 100%; border-collapse: collapse;"> <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;">- 161,500</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> </tr> <tr> <td>Amount expended to 31 March 1900</td> <td style="text-align: right;">- 112,507</td> <td style="text-align: right;">8</td> <td style="text-align: right;">11</td> </tr> <tr> <td>Balance</td> <td style="text-align: right;">- £. 48,992</td> <td style="text-align: right;">11</td> <td style="text-align: right;">1</td> </tr> </table>		£.	s.	d.	Total Estimate	- 161,500	-	-	Amount expended to 31 March 1900	- 112,507	8	11	Balance	- £. 48,992	11	1	In the course of the year a long contested claim in respect of property acquired for the Site was settled, with the result that, although less was expended on the Erection than had been anticipated, there was a considerable excess on the provision for the year for this Service.
	£.	s.	d.														
Total Estimate	- 161,500	-	-														
Amount expended to 31 March 1900	- 112,507	8	11														
Balance	- £. 48,992	11	1														
- - - - -	Casual variation.																
<table style="width: 100%; border-collapse: collapse;"> <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;">- 51,000</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> </tr> <tr> <td>Amount expended to 31 March 1900</td> <td style="text-align: right;">- 53,680</td> <td style="text-align: right;">4</td> <td style="text-align: right;">-</td> </tr> <tr> <td>Excess</td> <td style="text-align: right;">- £. 2,680</td> <td style="text-align: right;">4</td> <td style="text-align: right;">-</td> </tr> </table>		£.	s.	d.	Total Estimate	- 51,000	-	-	Amount expended to 31 March 1900	- 53,680	4	-	Excess	- £. 2,680	4	-	The expenditure in 1898-9 was less than had been expected, with the result that a heavier charge fell upon this year.
	£.	s.	d.														
Total Estimate	- 51,000	-	-														
Amount expended to 31 March 1900	- 53,680	4	-														
Excess	- £. 2,680	4	-														
- - - - -	A modified scheme was carried out.																
<table style="width: 100%; border-collapse: collapse;"> <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;">- 1,500</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> </tr> <tr> <td>Amount expended to 31 March 1900</td> <td style="text-align: right;">- 510</td> <td style="text-align: right;">18</td> <td style="text-align: right;">1</td> </tr> <tr> <td>Balance</td> <td style="text-align: right;">- £. 989</td> <td style="text-align: right;">1</td> <td style="text-align: right;">11</td> </tr> </table>		£.	s.	d.	Total Estimate	- 1,500	-	-	Amount expended to 31 March 1900	- 510	18	1	Balance	- £. 989	1	11	Casual variation.
	£.	s.	d.														
Total Estimate	- 1,500	-	-														
Amount expended to 31 March 1900	- 510	18	1														
Balance	- £. 989	1	11														
- - - - -	Casual variation.																
- - - - -	Casual variation.																
- - - - -	This service was postponed—see explanation under A. 26 B.																
- - - - -	The Estimate was a speculative one and proved to be somewhat low.																

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

## STATEMENT OF EXPENDITURE

Section.	DESCRIPTION.	Vote.	Expenditure.	Balance.	
				Unexpended.	Excess.
	Royal Mint— <i>continued.</i>	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A. 19	To prepare foundations for Engines to occupy Auxiliary Cutting Room.	150 - -	189 9 7	- - -	39 9 7
A. 26 B.	Renewal of the Floor of the Sizing Room -	- - -	401 14 6	- - -	401 14 6
	St. Stephen's House, Westminster :				
A. 20	To provide Hydraulic Lift from basement to pavement level.	100 - -	99 15 8	- 4 4	- - -
	Stationery Office :				
A. 20 H. 1898-99	Repairs and adaptations at No. 7 Earl Street.	- - -	3 10 9	- - -	3 10 9
	War Office :				
A. 20 C. 1898-99	Alterations to Rooms at the Horse Guards vacated by the Home District Office, and provision of w.c.s.	- - -	1 8 -	- - -	1 8 -
A. 20 I. 1898-99	Re-arrangement of Office accommodation, Electric Lighting, and Furniture.	- - -	41 19 7	- - -	41 19 7
A. 26 P.	Extension of Installation of Electric Light -	- - -	260 16 8	- - -	260 16 8
A. 26 S.	Additional accommodation for Printing Staff.	- - -	531 19 8	- - -	531 19 8
A. 26 T.	For the purchase of the leasehold interest of 77 and 78, Pall Mall, and for other additional accommodation. ( <i>Supplementary</i> )	6,700 - -	6,138 4 11	561 15 1	- - -
	Westminster Abbey Improvements :				
[A. 21	Acquisition of Properties: Annuities for terms of unexpired Leases.	570 - -	567 - -	3 - -	- - -
	Westminster Public Offices Site :				
A. 22	Annuity 12,778 <i>l.</i> 4 <i>s.</i> till 1948, inclusive, in repayment of advances made under provisions of the Public Offices Site Act, 1895 (59 <i> Vict.</i> c. 5).	12,780 - -	12,778 4 -	1 16 -	- - -
	Public Offices, on Sites of proposed new Government Offices at Westminster and Whitehall :				
A. 23	Fitting up new premises, Prince's Mansions	1,200 - -	1,270 7 6	- - -	70 7 6

CLASS I.—*continued.*

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

FOR NEW WORKS, &c., 1899-1900—*continued.*

			OBSERVATIONS.
-	-	-	It was found necessary to go deeper for the foundations than had been expected.
-	-	-	This large Room was found to be unsafe, but was urgently required in connection with the preparation of Dies and Medals. It was decided to postpone the improvement of the Accommodation in the Press Room, Kitchen, &c. (see A. 17), and to carry out instead the renewal of the floor of the Sizing Room.
-	-	-	Casual variation.
Amount expended to	£.	s. d.	
31 March 1900 -	428	16 7	Remanet.
Amount expended to	£.	s. d.	
31 March 1900 -	467	10 6	Remanet.
Amount expended to	£.	s. d.	
31 March 1900 -	214	16 8	Remanet.
-	-	-	It was found indispensable, for the proper carrying out of the public service, that the electric light should be provided for the Departments of the Quartermaster General and the Military Secretary.
-	-	-	The space occupied by the Printers had become overcrowded and insanitary, and additional accommodation was urgently requested by the War Office.
-	-	-	The expenditure in the year could not be foreseen with accuracy.
-	-	-	Casual variation.
-	-	-	Casual variation.
Total Estimate	-	1,200 - -	Casual variation
Amount expended to	-	1,300 5 -	
31 March 1900 -	-	1,300 5 -	
Excess	-	£. 100 5 -	

4035.

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CLASS I.—*continued.*

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

FOR NEW WORKS, &c., 1899-1900—*continued.*

OBSERVATIONS.	
- - - - -	Less work of this character was carried out in the year than had been originally proposed.
- - - - -	It was not possible to pay the whole of the accounts within the year.
- - - - -	Paid under order of the Supreme Court.
- - - - -	Casual variation.
- - - - -	The work was of an exceptional character and unforeseen requirements had to be met.
Total Estimate                    £.   s.   d. Amount expended to 31 March 1900                    -   24,562   17   - Balance                    -   £. 15,437   3   -	Casual variation.
Total Estimate                    -   1,500   -   - Amount expended to 31 March 1900                    -   1,340   4   7 Balance                    -   £.   159   15   5	The expenditure in 1898-9 was less than had been expected, with the result that a heavier charge fell upon this year.
- - - - -	Expenditure under this head is uncertain. There was only one demand during the year.
- - - - -	There was considerable delay before a decision was arrived at as to the type of Boilers to be used.

4035.

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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.
	Probate Registries :				
H. 2	Manchester : Moiety of cost of Site, and Erection of Offices of the Queen's Bench and Probate Registries of the High Court of Justice.	3,450	3,242 13 7	207 6 5	- -
H. 3	Minor Works - - - - -	50	- -	50 - -	- -
		£. 3,500	3,242 13 7	257 6 5	- -
				SAVING - - £. 257. 6. 5.	
	Survey Buildings :				
I. 3	Southampton: Erection of Temporary Building for Glass Engravers.	260	311 11 3	-	51 11 3
I. 4	Southampton: Introduction of the Electric Light into the Buildings not already so lighted.	2,000	1,851 6 2	148 13 10	- -
I. 2	Minor Works - - - - -	150	88 19 7	61 - 5	- -
		£. 2,410	2,251 17 -	209 14 5	51 11 3
				Net SAVING - - £. 158. 3. -.	

Her Majesty's Office of Works, &c. }  
30 November 1900.

CLASS I.—*continued.*

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

FOR NEW WORKS, &c., 1899-1900—*continued.*

OBSERVATIONS.

Total Estimate	-	9,900	-	Great difficulty was experienced in obtaining granite.
Amount expended to				
31 March 1900	-	8,880	16	4
Balance	-	£. 1,019	3	8
-	-	-	-	There were no demands under this head in the year.
-	-	-	-	Under-estimated.
-	-	-	-	Casual variation.
-	-	-	-	Expenditure under this head is uncertain

*Esher,*  
Accounting Officer.

## 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., C., D., G., and J.

**New Works.** 2. The usual Statement appended to the Account shows the variations between Estimate and Expenditure in respect of the several New Works, &c., provided for under Sub-Heads A., F., H., and I., and also shows that expenditure has been incurred upon certain urgent services for which no provision was made in the Estimates for 1899-1900. The total amount expended upon these last-named Works was 5,054*l.* 1*s.* 7*d.*, which includes the cost of certain accommodation for the Scottish Education Department and for the War Office, of adapting a Custom House at Liverpool for a Ships' Provision Warehouse, and of providing a lift at the Foreign Office costing 586*l.* 18*s.* 10*d.* in lieu of a building in the area for which 1,000*l.* had been provided. Treasury sanction, where required, has been obtained.

The principal excess over the estimate of the year is one of 5,439*l.* 2*s.* 6*d.*, incurred in the acquisition of property, for the Site of the Patent Office Extension, which is explained at page 79.

**Expenditure less than Estimate.** The cases in which the expenditure has been less than the amounts provided include the following:—

	£.	s.	d.
Imperial Institute Buildings: Purchase and Alterations	2,721	1	9
Manchester: Queen's Bench and Probate Registry	3,450	—	—
Sanitary Improvements in Public Offices	2,649	18	7

Explanations of the causes of variation are given upon the Statement at pages 77 and 83.

**Imperial Institute.** 3. Out of an amount of 55,000*l.* provided by Supplementary Estimate (P.P. 300—99) for the purchase of the Imperial Institute Buildings sums of 40,000*l.* in payment of mortgage debt, and 14,928*l.* in discharge of other liabilities of the Institute, were paid in September 1899. Having regard to the conditions described in Treasury Minute dated 13th July 1899 appended to that Estimate, I have asked to be furnished with the Treasury Solicitor's certificate that the transfer of the lease to the Commissioners of Works has been completed. I have been informed in reply by the Office of Works that although the transfer had been executed by the Imperial Institute it had not (up to 3rd November last) been executed by the Commissioners for the Exhibition of 1851, and that when it had been executed by all parties the Treasury Solicitor would send the usual certificate.

I have referred in my Report on the Account of the Vote for Art and Science Buildings to the continued payment by the Commissioners of Works, after the transfer, of a rent of 864*l.* per annum in respect of a portion of the Imperial Institute Buildings

**Sub-Head J.** 4. Furniture.—In addition to the second moiety (63*l.*) of the cost of a portrait of the Queen, which was referred to in paragraph 4 of the Report 1898-99, the following payments for pictures, also for the Foreign Office, are included under this Sub-Head:—

	£.	s.	d.
An Old Mezzotint Engraving of the Queen	5	5	—
Portrait of George William Frederick, 4th Earl of Clarendon, by J. Sant, R.A.	21	—	—
Portrait of John Singleton, Baron Lyndhurst, by J. Sant, R.A.	9	9	—
Portraits of James 2nd., George 1st., George 2nd., and Queen Caroline	125	—	—

**Special Sub-Head** 5. A Special Sub-Head, J. 1, has been opened to record sundry small payments, under Treasury sanction, as compensation for personal injuries suffered in connection with works carried out by the Department.

CLASS I.—*continued.*

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

6. The receipts under Sub-Head K., Appropriations in Aid, on which the excess over estimate is described as a casual variation, include the proceeds of sale for 1,150*l.*, under Treasury sanction, of the Old Probate Registry at Liverpool. Sale of Property.

7. The Amount to be Surrendered is, as shown by the Account, 980*l.* 6*s.* 4*d.* Surplus.

	£.	s.	d.
Grant ( <i>Gross</i> ) - - - - -	384,130	-	-
Expenditure ( <i>Gross</i> ) - - - - -	383,500	10	4
	Net Surplus - - - £. 629 9 8		

*Add,—*

Appropriations in Aid realised in excess of the Estimate    350 16 8

Total Amount to be Surrendered - - - £. 980 6 4

*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 1900, 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. 8,094 - -	£. s. d. 7,740 13 9	£. s. d. 353 6 3	£. s. d. —
B.—Extra Pay and Allowances to Non-Commissioned Officers and Sappers -	19,500 - -	17,537 18 6	1,962 1 6	—
C.—Pay, &c. of Civil Assistants, Labourers, &c. - - - - -	180,299 - -	176,663 11 6	3,635 8 6	—
C 1.—Contract Work - - - - -	1,000 - -	984 - -	16 - -	—
D.—Travelling Expenses - - - - -	5,600 - -	5,445 4 6	154 15 6	—
E.—Fuel, Light, Water, and Household Articles - - - - -	2,400 - -	2,397 10 7	2 9 5	—
F.—Stores - - - - -	18,550 - -	23,397 14 11	—	4,847 14 11
G.—Incidental Expenses - - - - -	4,127 - -	*3,956 3 -	170 17 -	—
<b>GROSS TOTAL - - - £.</b>	<b>239,570 - -</b>	<b>238,122 16 9</b>	<b>6,294 18 2</b>	<b>4,847 14 11</b>
			Net Surplus of Gross Estimate over Expenditure. £. 1,447 3 3	
<i>Deduct,—</i>	Estimated.	Realised.	Surplus of Appropriations in Aid Realised.	
H.—Appropriations in Aid - - - - -	29,033 - -	31,337 - 4	£. 2,304 - 4	
			Total Surplus to be Surrendered.	
<b>NET TOTAL - - - £.</b>	<b>210,537 - -</b>	<b>206,785 16 5</b>	<b>£. 3,751 3 7</b>	

*Note.*—The above expenditure includes adjustments to the 30th June 1900.

\* The expenditure on Sub-Head G., "Incidental Expenses," includes payments as compensation for damage sustained by owners of property to the amount of 36l. 2s.

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

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Owing to military requirements the full staff of officers was not employed during the year, and there has consequently been a saving on this Sub-Head. A sum of 262*l.* 10*s.* paid to the Director General as an allowance in lieu of an official residence from 14th March 1899 to 31st March 1900 is included in the expenditure, as authorised by Treasury letter of 21st December 1899 (16,519-99).

B.—The saving arises from the number of available non-commissioned officers and sappers having fallen considerably below the number provided for in the Estimate.

C.—The saving is due to less work being required for revision of town scale maps, Survey of Guernsey, &c., than was anticipated.

C 1.—This is a casual saving.

D.—This saving is attributable to the cause stated in Sub-Head C.

E.—This is a casual saving.

F.—The excess was due to the necessity of making exceptional purchases of paper, printing machines, and plates, to meet the demands for special military maps and increased out-turn of Ordnance maps. Treasury authority for the excess was given in letters of 15th November 1899 (17,617-99) and 22nd March 1900 (4,958-00).

G.—The incidental expenses of postage, carriage of stores, medical bills, and contingencies are all variable in amount, and fell below the Estimate.

H.—The amount realised in excess of the Estimate arises from the increased sale of maps and an increase of miscellaneous receipts. Losses have occurred of 14*s.* 8*d.* and of 12*l.* -*s.* 11*d.* through the death and insolvency of two provincial map agents. The Treasury authorised these amounts to be written off as irrecoverable in letters dated 12th June 1899 (9,367-99) and 12th September 1899 (14,513-99).

## EXTRA REMUNERATION.

Remuneration has been received from another Department by an officer whose pay is provided in this Vote, as follows:—

Captain G. F. A. Whitlock, Fees from Board of Education	- - - -	<u>£. 5 5<i>s.</i></u>
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The Surplus of 6,952*l.* 19*s.* 6*d.*, shown on the Account of the Vote "Surveys of the United Kingdom," for the Year ended 31st March 1899, has been surrendered.

Ordnance Survey Office, Southampton, }  
19 November 1900.

Duncan A. Johnston, Col.,  
Accounting Officer.

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

Examined,  
R. Lennox Woods.

D. C. Richmond.  
Comptroller and Auditor General.

CLASS I.—*continued.*

## VOTE 9.

## SURVEYS OF THE UNITED KINGDOM.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- Excess. 1. EXPENDITURE in excess of the Estimate has been incurred under Sub-Head F.
- Cost of Surveys and Maps, Land Judges' Court, Ireland, and Irish Land Commission. 2. The Account includes expenditure in revising the Survey for Maps for use in proceedings before the Land Judges in Ireland and the Irish Land Commission, the cost of which is recovered and carried to account under Sub-Head H, Appropriations in Aid. The transactions of the year in this behalf are summarised in the following statement:—

	Land Judges' Court.	Irish Land Commission (Land Branch).
	£. s. d.	£. s. d.
Balances outstanding on 31st March 1899 -	2,744 15 -	105 6 9
Cost of Work in 1899-1900 - - -	2,632 7 11	915 3 1
	5,377 2 11	1,020 9 10
Received in 1899-1900 - - - -	2,348 2 6	906 17 2
Balance outstanding on 31st March 1900 -	3,029 - 5	113 12 8

- Appropriations in Aid. 3. The surplus of Realised over Estimated Appropriations in Aid, amounting to 2,304*l.* -*s.* 4*d.*, is explained by the Accounting Officer to have arisen from the increased sale of maps and an increase of miscellaneous receipts. With regard to this explanation, I may mention that the receipts from the sale of maps exceeded the Estimate by 4,639*l.* 2*s.* 9*d.*, and that on the other hand the receipts on account of "Special work on large Scales in Urban Districts," fell short of the Estimate by 2,336*l.* 10*s.* 10*d.*

- Surplus. 4. The Amount to be Surrendered is, as shown by the Account, 3,751*l.* 3*s.* 7*d.*

	£.	s.	d.
Grant ( <i>Gross</i> ) - - - - -	239,570	-	-
Expenditure ( <i>Gross</i> ) - - - - -	238,122	16	9
Net Surplus - - -	£ 1,447	3	3
<i>Add,—</i>			
Appropriations in Aid realised in excess of the Estimate - - - - -	2,304	-	4
Total Amount to be Surrendered - - -	£ 3,751	3	7

## STORE ACCOUNTS.

- Store Accounts. 5. The Store Accounts at Southampton and Dublin have been subjected to a test examination, with satisfactory results.

*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, in the year ended 31st March 1900, 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.—Holyhead Harbour . . . . .	5,903 - -	6,035 3 10	—	132	3	10
B.—Spurn Point Works . . . . .	1,000 - -	292 16 6	707	3	6	—
GROSS TOTAL . . . . £.	6,903 - -	6,328 - 4	707	3	6	132 3 10
			Net Surplus of Gross Estimate over Expenditure.			
			£. 574 19 8			
<i>Deduct.</i> —	Estimated.	Realised.	Deficiency of Appropriations in Aid Realised.			
C.—Appropriations in Aid . . . . .	2,600 - -	2,555 15 10	£. 44 4 2			
NET TOTAL . . . . £.	4,303 - -	3,772 4 6	Net Surplus to be Surrendered			
			£. 530 15 6			

EXPLANATION of the Causes of variation between Expenditure and Grant.

- A.—The cost of maintenance and repair of the Breakwater was greater than estimated.
- B.—The amount taken for a new Groyne was not expended, and the cost of maintenance and repairs was less than estimated.
- C.—Appropriations in Aid: The receipts from Dues were less than estimated.

The Surplus of 1,339l. 1s. 7d., shown on the Account of the Vote "Harbours in the United Kingdom and Lighthouses Abroad under the Board of Trade," for the year ended 31st March 1899, has been surrendered.

Board of Trade,  
30 November 1900.

Cosmo Monkhouse,  
Accounting Officer

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

Examined,  
R. Lennox Woods.

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.

- Excess. 1. EXPENDITURE in excess of the Estimate has been incurred under Sub-Head A
- Surplus. 2. The Amount to be Surrendered is, as shown by the Account, 530*l.* 15*s.* 6*d.*

	£.	s.	d.
Grant ( <i>Gross</i> ) - - - - -	6,903	-	-
Expenditure ( <i>Gross</i> ) - - - - -	6,328	-	4
Net Surplus - - -	£. 574	19	8
<i>Deduct,—</i>			
Estimated Appropriations in Aid not realised - - -	44	4	2
Net Amount to be Surrendered - - -	£. 530	15	6

*D. G. 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 1900; 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.—Works - - - - -	21,307	- -	21,364	2 8	- -	- -	57	2 8
B.—Salaries - - - - -	2,016	- -	2,015	17 5	- 2	7	- -	- -
C.—Travelling and Subsistence Expenses, and Contingencies - - - - -	150	- -	96	2 8	53	17 4	- -	- -
D.—Insurance of Boilers - - - - -	27	- -	25	19 3	1	- 9	- -	- -
	£.	23,500	- -	23,502	2 -	55 - 8	57	2 8
		Deduct Surplus - - - - -				£.	55	- 8
		Net Deficit to be Voted - - - - -				£.	2	2 -
						£.	s. d.	
		Estimated Amount of Extra Receipts payable to Exchequer - - - - -				70	- -	
		Amount of Extra Receipts realised in the year 1899-1900, and paid over to Exchequer (viz., Sale of Materials, Rents, &c.) - - - - -				575	12 4	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Deficit: The expenditure on Works was more than anticipated.
- B.—Surplus: Fractional difference.
- C.—Surplus: The requirements for travelling were less than estimated.
- D.—Surplus: Expenditure slightly less than estimated.

EXTRA RECEIPTS.—A sum of 510*l.* was realised by the sale of a 10-ton steam crane.

The Surplus of 50*l.* 17*s.* 10*d.*, shown on the Account of the Vote "Peterhead Harbour," for the year ended 31st March 1899, has been surrendered.

Admiralty, }  
30 November 1900. }

R. D. Audry,  
Accounting Officer.

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

Examined,  
John Bromley.

D. C. Richmond,  
Comptroller and Auditor General.

CLASS I.—*continued.*

## VOTE 11.

## PETERHEAD HARBOUR.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Excess. 1. EXPENDITURE in excess of the Estimate, amounting to 57*l.* 2*s.* 8*d.*, has been incurred under Sub-Head A. and has been met to the extent of 55*l.* -*s.* 8*d.* out of the savings on the other Sub-Heads of the Vote.

Value of Stock at 31st March 1900. 2. The aggregate value of the Plant and Stores in hand on 31st March 1900 was 40,113*l.* 6*s.* 10*d.*, distributed as follows:—

	£.	s.	d.
Special Plant (professionally valued at 1st April 1900) -	30,146	10	-
General Tools (professionally valued at 1st April 1900) -	3,003	10	11
Materials (new and old) - - - - -	6,963	5	11

Net Deficit, is 2*l.* 2*s.* 3. The Net Deficit upon the Account, for which a Vote of Parliament will be required,

	£.	s.	d.
Grant - - - - -	23,500	-	-
Expenditure . . . . .	23,502	2	-
Net Deficit - - - - -	£.	2	2 -

*D. C. Richmond,*  
Comptroller and Auditor General.

621

CLASS V.—*continued.*

VOTE 12.

RATES ON GOVERNMENT PROPERTY.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for RATES and CONTRIBUTIONS in lieu of RATES, &c. in respect of GOVERNMENT PROPERTY, and for RATES on HOUSES occupied by REPRESENTATIVES of FOREIGN POWERS, and to pay the Salaries and Expenses of the Rating of GOVERNMENT PROPERTY DEPARTMENT, and a Contribution towards the Expenses of the METROPOLITAN FIRE BRIGADE, in the Year ended 31st March 1900, 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, &c. - - - - -	2,505	- -	2,478	15 11	26	4 1	-	-		
B.—Travelling and Incidental Expenses - - - - -	100	- -	100	13 3	-	-	-	13 3		
C.—Rates and Contributions in lieu of Rates, &c., England - - - - -	356,600	- -	375,447	4 8	-	-	6,847	4 8		
Ditto, <i>Supplementary</i> - - - - -	12,000	- -								
D.—Ditto, Scotland - - - - -	19,000	- -	19,814	13 1	-	-	814	13 1		
E.—Ditto, Ireland - - - - -	41,000	- -	33,778	2 6	7,221	17 6	-	-		
F.—Ditto, Colonies - - - - -	3,700	- -	3,129	2 4	570	17 8	-	-		
G.—Metropolitan Fire Brigade - - - - -	10,000	- -	10,000	- -	-	-	-	-		
H.—Rates on Houses occupied by Representatives of Foreign Powers - - - - -	4,400	- -	4,586	17 9	-	-	186	17 9		
GROSS TOTAL {	<i>Original</i> - - - - -	437,305	449,305	- -	449,335	9 6	7,818	19 3	7,849	8 9
	<i>Supplementary</i> - - - - -	12,000								
					Net Excess of Expenditure over Gross Estimate.					
					£. 30 9 6					
					Surplus of Appropriations in Aid Realised.					
<i>Deduct,—</i>										
I.—Appropriations in Aid - - - - -		Estimated.		Realised.			£. 339 2 10			
		17,600		17,939		2 10				
NET TOTAL {	<i>Original</i> - - - - -	419,705	431,705	- -	431,396	6 8	Net Difference.		£. 308 13 4	
	<i>Supplementary</i> - - - - -	12,000								

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

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The amount provided for "Assistance in valuation" was not required.

C.—This excess was due to general increases in the rates, to contributions in respect of new property, and to increases on re-valuation of certain Government buildings. In framing the Supplementary Estimate the anticipated savings and deficits on other Sub-Heads of the Vote were taken into consideration.

D.—Certain contributions in respect of the year 1898-99, which were provided for in the Vote for that year, did not come into course of payment until 1899-1900.

E.—Consequent upon the Local Government (Ireland) Act, 1898, general alterations were made in the period for which Rates were levied, with the result that certain contributions provided for in 1899-1900 became payable at the end of the preceding year.

F.—Over-estimated.

H.—Excess due to increases in the Rates.

I.—This surplus was due principally to the increase in the rates and the consequent increase in the amounts repayable.

The Surplus of 3,326*l.* 10*s.* 1*d.*, shown on the Account of the Vote "Rates on Government Property," for the year ended 31st March 1899, has been surrendered.

Treasury,  
28 November 1900. }

*E. W. Hamilton,*  
Accounting Officer.

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

Examined,  
*R. Lennox Woods.*

*D. C. Richmond,*  
Comptroller and Auditor General.

CLASS I.—*continued.*

VOTE 12.

RATES ON GOVERNMENT PROPERTY.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Grant, amounting to 7,849*l.* 8*s.* 9*d.*, has been incurred *Excess.* under Sub-Heads B, C, D, and H, and has been defrayed to the extent of 7,818*l.* 19*s.* 3*d.* out of the savings on other Sub-Heads of the Vote, leaving a net excess of 30*l.* 9*s.* 6*d.* The excess has been temporarily met out of a sum of 339*l.* 2*s.* 10*d.* realised in excess of the estimated Appropriations in Aid.

2. The Net Deficit upon the Account, for which a Vote of Parliament will be required, *Net Deficit.* is, as already stated, 30*l.* 9*s.* 6*d.*

	£.	s.	d.
Grant ( <i>Gross</i> ) - - - - -	449,305	-	-
Expenditure ( <i>Gross</i> ) - - - - -	449,335	9	6
Net Deficit - - -	£.	30	9 6

*D. G. 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 1900, showing the Surplus or Deficit upon each the 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 (Supplementary)	13,000	- -	17,370	11 1	—		4,370	11 1
B.—New Works, Alterations, and Additions	91,402	- -	71,609	1 3	19,792	18 9	—	
C.—Maintenance and Supplies	77,112	- -	79,386	1 11	—		2,274	1 11
D.—Furniture, Fittings, and Utensils	12,269	- -	12,205	4 10	63	15 2	—	
E.—Rent and Insurance	10,617	- -	10,673	10 11	—		56	10 11
F.—Fuel, Light, Water, and Cleaning, &c.	19,357	- -	19,801	14 6	—		444	14 6
G.—Phoenix Park National School	84	- -	48	10 7	35	9 5	—	
H.—River Shannon Works	300	- -	267	7 6	32	12 6	—	
HA.—Queen's Visit	—		679	10 2	—		679	10 2
<i>Original</i> £.211,141 } <i>Supplementary</i> 13,000 } GROSS TOTAL £.	224,141	- -	212,041	12 9	19,924	15 10	7,825	8 7
					Net Surplus of Gross Estimate over Expenditure.			
					£. 12,099 7 3			
					Surplus of Appropriations in Aid Realised.			
					£. 704 - 6			
					Total Surplus to be Surrendered.			
					£. 12,803 7 9			
<i>Deduct,—</i>								
I.—Appropriations in Aid	6,500	- -	7,204	- 6				
NET TOTAL - - £.	217,641	- -	204,837	12 3				

CLASS I.—*continued.*

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

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Excess of 697*l.* 12*s.* 3*d.* over provision of 13,000*l.* for Royal College of Science, partly due to Vendor's Costs which were not included in the Estimate of Cost made by the Commissioner of Valuation:—

Coast Guard Stations:

	£.	s.	d.	
Ballyerovane - - -	40	-	-	provided for in Vote for 1898-99.
Carnsoré Signal - - -	65	-	-	sanctioned per Treasury Letter, No. 2436, 16th February 1899.
Dirkcove - - -	80	-	-	sanctioned per Treasury Letter, No. 1654, 7th February 1899.
Laytown - - -	200	-	-	sanctioned by Treasury as notified by Admiralty Letter, No. 889, January 1899.
Millicove and Ross Bar - - -	600	-	-	sanctioned per Treasury Letter, No. 20,520, 1st January 1900.

Royal Irish Constabulary Barracks:

Clogher - - -	78	2	10	sanctioned per Treasury Letter, No. 2713—1898, 22nd February 1898.
Cork (Cormmarket Street) - - -	-	1	-	sanctioned per Treasury Letter, No. 11,145, 17th July 1899.
Carrickmacross - - -	1,050	-	-	sanctioned per Treasury Letter, No. 11,830, 21st July 1899.
Cork, Queen's College - - -	259	15	-	sanctioned per Treasury Letter, No. 2042, 12th February 1900.
Congested Districts Board - - -	1,300	-	-	sanctioned per Treasury Letters, Nos. 15,947—1898, 2041 (16th February 1900) and 5911 (30th March 1900).
	£. 4,370	11	1	

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

C.—Mainly accounted for by an increased expenditure on Coast Guard (829*l.*) and Customs Buildings (394*l.*), and by the unanticipated requirements of Kingstown Harbour (779*l.*) in the matter of the purchase of steel mooring-buoy chains and crane.

D.—Casual.

E.—Due to payment of rent of new offices authorised to be taken in the year.

F.—Due to increased cost of coal.

G.—The maintenance of the building called for no expenditure in the year.

H.—Casual.

HA.—Sanctioned by Treasury Letter, No 5374 of 23rd March 1900.

I.—The surplus is largely due to the increased amount received for old materials and to the amounts received for the hire of the Kingstown Harbour dredgers.

CLAIM ABANDONED.—The remission of the penalty, 8*l.*, incurred by R. Nolan in connection with the execution of works at Nenagh Royal Irish Constabulary Barracks (No. 39, 1897-98), was authorised by Treasury Letter, 3rd December 1900, No. 19,161.

The Surplus of 11,932*l.* 12*s.* 6*d.*, shown on the Account of the Vote "Public Works and Buildings, Ireland," Class I, Vote 13, for the year ended 31st March 1899, has been surrendered.

Office of Public Works, Dublin,  
29 November 1900.

*Thos. Robertson,*  
Chairman and Accounting Officer.

*O. H. Briddell,*  
Accountant.

I certify that this Account has been examined under my directions, and, subject to the observations contained in the annexed Report, is correct

*D. C. Richmond,*  
Comptroller and Auditor General.

Examined,  
*J. C. King.*



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

## SUB-HEAD B.—NEW WORKS AND ALTERATIONS.

## A.—STATEMENT showing the Expenditure incurred during the Year ended the

No.	BUILDING OR WORK.	Vote.	Expenditure.	Balances.	
				Under-Expended.	Over-Expended.
	Naval and Military Buildings :				
	Coast Guard and Naval Reserve :	£.	£. s. d.	£. s. d.	£. s. d.
	New Stations :				
1	Arthurstown . . . . .		525 10 -		
2	Laurence Cove . . . . .		44 9 4		
3	Dunnycove . . . . .		2,798 18 9		
4	Laytown . . . . .		1,029 11 5		
5	Ballycrovane . . . . .		534 2 7		
6	Castletown-Bere . . . . .		- - -		
		6,950		1,337 2 8	
	Improvements and Alterations :				
7	Ballyglass, Protecting Wall . . . . .		50 - -		
8	Baltimore, Sanitary Improvements . . . . .		170 13 3		
9	Dalkey, Watchroom . . . . .		91 - -		
10	East Ferry, Sanitary Improvements . . . . .		148 12 -		
11	Ross, Boat House and Slip . . . . .		220 - -		
	State and Official Residences :				
	Dublin Castle :				
12	Reconstruction of Drainage . . . . .	800	338 12 11	461 7 1	- - -
	Civil Departments :				
	Stationery Office :				
13	Additional Storage Accommodation . . . . .	510	554 2 2	- - -	44 2 2
	Local Government Board :				
14	Additional Office Accommodation . . . . .	600	713 2 11	- - -	113 2 11
	Legal Departments, &c. :				
	Dublin, Metropolitan Police :				
15	Central Bridewell . . . . .	4,500	1,465 3 11	3,034 16 1	- - -
	Royal Irish Constabulary :				
16	Millstreet Barracks, Bathroom . . . . .	150	225 17 6	- - -	75 17 6
17	Skibbereen Barracks, Sanitary Improvements . . . . .	250	303 16 1	- - -	53 16 1
18	Navan Barracks, Coal Store . . . . .	160	151 6 -	8 14 -	- - -
	Dundrum Criminal Lunatic Asylum :				
19	Additional Drainage . . . . .	150	150 17 6	- - -	- 17 6
20	Improvement in Sewage Apparatus . . . . .	160	49 8 -	110 12 -	- - -
21	Laundry and Heating . . . . .	5,800	2,757 3 5	3,042 16 7	- - -
22	Shed for Drying Beds . . . . .	100	- - -	100 - -	- - -
	Carried forward . . . . .	20,130	12,322 7 9	8,095 8 5	287 16 2

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

## SUB-HEAD B.—NEW WORKS AND ALTERATIONS.

31st March 1900, 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 cost, 2,465*l.* Expended, 2,432*l.* 4*s.* 4*d.* Work completed.

Estimated cost, 2,586*l.* In consequence of there being no tender at a reasonable figure the work has not been commenced.

Estimated cost, 3,500*l.* Expended, 3,075*l.* 14*s.* 11*d.* Work completed.

Estimated cost, 2,580*l.* Work in progress. Provision in 1900-1901.

Estimated cost, 2,250*l.* Work in progress. Provision in 1900-1901.

Estimated cost, 4,790*l.* In consequence of delay in acquiring the site, &c., the work could not be commenced.

Estimated cost, 180*l.* Owing to bad weather the work had to be deferred. It will be carried out in 1900-1901.

Estimated, 140*l.* Work completed.

Estimated cost, 150*l.* Work completed.

Estimated cost, 1130*l.* Work completed.

Estimated cost, 260*l.* Work completed.

Owing to suspension of works during Castle Season, the work was not completed on 31 March 1900.

Work completed.

Work almost completed. The excess has been caused by the additional requirements of the Local Government Board.

Estimated cost, 20,000*l.* Work in progress. Provision in 1900-1901.

Work completed. The excess was caused by limited degree in which competition is obtainable in this county (Cork).

Work completed. Excess due to want of contractors in County Cork to compete for the work.

Work completed. Casual saving,

Work completed.

The work, delayed by bad weather, is almost completed.

Estimated cost, 7,000*l.* Expended, 3,191*l.* 19*s.* 5*d.* From various causes the work could not be commenced until late in the year. Work in progress. Provision in 1900-1901.  
It was not found possible to commence the work which is included in Scheme for No. 21.

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 - - -	20,130	12,322 7 9	8,095 8 5	287 16 2
	National Education Buildings:				
	Albert Model Farm:				
23	Additional Dormitory Accommodation -	470	- - -	470 - -	- - -
	Munster Model Farm:				
24	New Water Supply - - - - -	120	131 6 -	- - -	11 6 -
	National Schools:				
25	Grants for Building, Enbuging, &c. - -	40,000	32,108 19 -	7,891 1 -	- - -
26	Teachers' Residences, Grants for Building -	100	9 - -	91 - -	- - -
	National Gallery:				
27	Extension - - - - -	6,500	3,170 - 8	3,329 19 4	- - -
	Postal and Telegraph Buildings:				
28	Dublin, General Post Office, Addition - -	500	1,050 12 2	- - -	550 12 2
29	Dublin, Accounts Branch, Luncheon Room -	460	511 3 10	- - -	51 3 10
30	Belfast, Alterations in Old Post Office Buildings.	2,000	658 9 -	1,341 11 -	- - -
31	Belfast, Parcels Office - - - - -	500	1,203 9 -	- - -	703 9 -
32	Newry, New Office - - - - -	1,300	2,422 3 7	- - -	1,122 3 7
33	Armagh, New Office - - - - -	2,300	2,479 8 4	- - -	179 6 4
34	Dundalk, New Office - - - - -	2,500	1,513 15 10	986 4 2	- - -
35	Westport, New Office - - - - -	2,000	1,203 16 9	736 3 3	- - -
36	Queenstown, Alterations - - - - -	700	- - -	700 - -	- - -
37	Eaniskillen, New Office - - - - -	1,500	1,596 13 4	- - -	96 13 4
38	Glennel, New Office - - - - -	1,000	3 11 -	996 9 -	- - -
39	Cork, Extensive Additions and Alterations -	2,000	67 5 -	1,032 15 -	- - -
40	Cuiragh Camp, New Office - - - - -	2,000	1,415 10 7	584 9 5	- - -
41	Enniscorthy, New Office - - - - -	1,000	52 17 4	947 2 8	- - -
42	Wexford, Additional Accommodation - -	180	301 3 9	- - -	121 3 9
43	Carlow, Additions and Alterations - - -	728	542 7 -	185 13 -	- - -
44	Sligo, New Office - - - - -	1,000	1 - 6	998 19 6	- - -
	Parks:				
45	Phoenix Park, Sanitary Accommodation -	200	134 3 8	65 16 4	- - -
	Carried forward - - -	89,188	62,959 4 1	20,352 12 1	3,123 16 2

CLASS I.—*continued.*VOTE 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.

Work abandoned at the request of the Board of Education.

Work completed.

The progress made in the several works for which grants have been sanctioned did not warrant any further expenditure. No demands of any importance in the year.

Estimated cost, 20,250*l.* Difficulties with neighbouring owners as to the exercise of certain rights interfered with the stages preliminary to actual works. Work in progress. Provision in 1900-1901.

Estimated cost, 1,365*l.* Work in progress. Provision in 1900-1901.

Work completed. Extra-furniture supplied.

Estimated cost, 2,730*l.* Work in progress. Provision in 1900-1901.

Estimated cost, 12,500*l.* Expended, 12,650*l.* 6*s.* 9*d.* Work completed.

Estimated cost, 5,453*l.* Expended, 5,651*l.* 13*s.* 1*d.* Work completed. Heating chamber and apparatus provided not contemplated.

Estimated cost, 3,560*l.* Expended, 2,484*l.* 14*s.* 10*d.* Work in progress. Provision in 1900-1901.

Estimated cost, 4,350*l.* Expended, 1,519*l.* 4*s.* 10*d.* Work in progress. Provision in 1900-1901.

Estimate (revised), 3,308*l.* Work in progress. Provision in 1900-1901.

In consequence of delay in the perfection of the lease, the work was not commenced.

Estimated cost, 3,805*l.* Work in progress. Provision in 1900-1901.

Estimated cost, 3,074*l.* In consequence of delay in the perfection of lease the work was not commenced. Provision in 1900-1901.

Estimated cost, 18,000*l.* It was not found possible from various causes to commence the work of construction in the year. Site cleared. Provision in 1900-1901.

Estimated cost, 4,348*l.* Work in progress. Provision in 1900-1901.

Estimated cost, 2,980*l.* As a tender at a reasonable figure was not obtained, it was found necessary to prepare a revised plan. Provision in 1900-1901.

Estimated cost, 280*l.* Work nearly completed. Difficult to obtain adequate competition for work.

Work completed. The saving was due to a low tender.

Estimated cost, 4,455*l.* The plans being still under consideration by the Post Office Department, the work could not be commenced. Provision in 1900-1901.

Work completed. The saving arose from reduction of accommodation. See also special work "S."

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 . . .	89,188	62,959 4 1	29,352 12 1	3,123 16 2			
	Minor Works and Alterations :							
46	Royal Hospital . . . . .	1,714	29 6 8	451 17 -				
47	Royal Hibernian Military School . . . . .		47 - -					
48	Coast Guard and Naval Reserve . . . . .		233 17 4					
49	State Residences . . . . .		102 8 4					
50	Civil Departments . . . . .		- - -					
51	Constabulary and Police . . . . .		55 19 5					
52	Dundrum Asylum . . . . .		21 14 6					
53	Science and Art . . . . .		251 10 10					
54	National Education Buildings . . . . .		250 16 5					
55	Postal and Telegraph Buildings . . . . .		218 8 8					
56	Harbours . . . . .	1 - 10						
57	Urgent and Unforeseen Works :							
	Naval and Military Buildings :							
	Royal Hospital, New Approach to Surgeon's Quarters.	500	128 1 11	123 3 1				
	Coast Guard Stations :							
	Helen's Bay . . . . .		55 - -					
	Wicklow . . . . .		109 10 -					
	Science and Art Museum . . . . .		58 - -					
	Postal and Telegraph Buildings :							
	Clones . . . . .		3 - -					
	Omugh . . . . .		23 5 -					
	Special Works :							
	Naval and Military Buildings :							
A.	Royal Hospital, Kitchen, Head Gardener's House.	- - -	159 2 11					
B.	Royal Hospital, Master's Quarters . . . . .	- - -	132 7 7					
	Coast Guard :							
C.	Courtmaesherry, Sanitary Works . . . . .	- - -	227 11 8					
D.	Bray, Drainage . . . . .	- - -	100 15 -					
	Donaghadee, Washhouse . . . . .	- - -	60 - -					
	State and Official Residences :							
F.	Dublin Castle, Chapel Royal, New Organ . . . . .	- - -	500 - -					
G.	Vice-Regal Lodge, Haybarn . . . . .	- - -	145 2 8					
	Civil Departments :							
H.	Ordnance Survey, Dublin, Workshops . . . . .	- - -	120 - -					
I.	General Survey and Valuation Office, Additional Store.	- - -	446 17 6					
	Carried forward . . . . £.	91,402	66,580 1 4	29,927 12 2	3,123 16 2			

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

## OBSERVATIONS.

The provision for Minor Works was more than sufficient

Consequent on taking of new lease.

Completed. The sanitary system was discovered to be seriously defective. New system urgently required to prevent continuance of leakage from drains into well, and for domestic purposes.

Treasury Letter, No. 16,809, 4th November 1899. Estimate, 135*l.* Work completed. The quarters were confined and unhealthy and kitchen was very necessary.

Treasury Letter, No. 3037, 21st February 1900. Treasury Letter, No. 6240, 9th April 1900. Estimate, 790*l.* Work still proceeding.

Treasury Letter, No. 20,725, 10th January 1900. Estimate, 300*l.* Work in progress.

Treasury Letter, No. 20,725*l.*, 10th January 1900. Estimate, 215*l.* 18*s.* 9*d.* Work almost completed.

Treasury Letter, No. 16,809, 4th November 1899. Estimate, 100*l.* Work done.

Treasury Letter, No. 15,437, 11th October 1899. Estimate, 700*l.* or 800*l.* Organ not completed.

Treasury Letter, No. 20,725, 10th January 1900. Estimate, 160*l.* Work completed.

Treasury Letter, No. 16,809, 4th November 1899. Estimate, 200*l.* Work in progress.

Treasury Letter, No. 16,414, 20th October 1899. Estimate, 634*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 . . .	91,402	66,580 1 4	29,927 12 2	3,123 16 2
	Special Works— <i>continued.</i>				
	Legal Departments, &c. :				
	Metropolitan Police :				
J.	Exchange Court Station Improvements . . .	-	175 12 3		
K.	Crumlin Station . . . . .	-	108 9 6		
	Science and Art Department :				
L.	Museum, Workshop . . . . .	-	97 4 -		4,737 13 7
	Public Education Buildings :				
M.	Carriekfergus Model School, Cookery Room . . .	-	225 - 4		
	Belfast Queen's Colloge :				
N.	Electric Installation . . . . .	-	307 19 -		
	Revenue Buildings :				
O.	Dublin Custom House, Fencing Railing . . .	-	155 - -		
	Postal and Telegraph Buildings :				
P.	Dublin General Post Office, Telephone Stalls .	-	89 10 8		
Q.	Dublin Accounts Branch, Electric Installation.	-	230 - -		
R.	Dublin, James' Street Post Office, Basket Shed.	-	32 - -		
	Parks :				
S.	Phoenix Park, retiring room for women . . .	-	207 12 -		
	Harbours :				
T.	Kingstown, Extension of Platform, Carlisle Pier.	-	1,127 8 6		
	Works chargeable to 1898-99, or previous years :				
	Naval and Military Buildings :				
	Royal Hospital . . . . .	-	9 15 -		
	Royal Hibernian Military School . . . . .	-	230 1 3		
	Royal Hibernian Military School . . . . .	-	54 2 4		
	Coast Guard and Naval Reserve :				
	Burton Port . . . . .	-	5 - -		
	Dunmore, East . . . . .	-	437 3 -		
	Oysterhaven . . . . .	-	41 - -		
	Cahirmore . . . . .	-	46 - -		
	Rosslaro Naval Reserve . . . . .	-	62 12 -		
	State and Official Residences :				
	Dublin Castle . . . . .	-	5 13 10		
	Dublin Castle . . . . .	-	8 2 -		
	Chief Secretary's Lodge . . . . .	-	29 15 4		
	Carried forward . . . £.	91,402	70,265 2 4	29,927 12 2	7,861 9 9

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

## OBSERVATIONS.

Treasury Letter, No. 20,725, 10th January 1900. Estimate, 163*l.* 10*s.* Work completed

Treasury Letter, No. 20,725, 10th January 1900. Estimate, 100*l.* Work completed

Treasury Letter, No. 2032, 7th February 1900. Estimate, 115*l.* (part of 160*l.*). Work completed.

Treasury Letter, No. 16,809, 4th November 1899. Estimate, 200*l.* Work completed.

Treasury Letter, No. 20,725, 10th January 1900. Estimate, 350*l.* Work completed.

Treasury Letter, No. 1314, 27th January 1900. Estimate, 150*l.* Work nearly completed.

Treasury Letter, No. 18,087, 21st November 1899. Estimate, 135*l.* Work completed.

Treasury Letter, No. 20,725, 10th January 1900. Estimate, 300*l.* Work completed.

Treasury Letter, No. 20,725, 10th January 1900. Estimate 50*l.* Work in progress.

Treasury Letter, No. 1314, 27th January 1900. Estimate, 200*l.* Work nearly completed.

Treasury Letter, No. 11,838, 7th August 1899. Estimate, 1,200*l.* Work completed.

Special, 1898-99.

Special, 1898-99. Estimated cost, 200*l.* Expended, 259*l.* 6*s.*

No. 2, 1898-99.

No. 3, 1898-99.

Special, 1898-99. Estimate, 500*l.* Expended, 571*l.* 11*s.* 1*d.*

Special, 1898-99.

No. 13, 1898-99.

No. 55, 1898-99.

Nos. 14 and 15, 1898-99.

No. 57, 1898-99.

Special, 1898-99.



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 - - - £.	91,402	70,265 2 4	29,927 12 2	7,861 9 9
	Works chargeable to 1898-99, or previous years— <i>continued.</i>				
	Civil Departments :				
	Office of Public Works . . . . .	-	54 11 11		
	General Register Office . . . . .	-	26 - -		
	Chief Secretary's Office . . . . .	-	1 13 5		
	Stationery Office . . . . .	-	39 - -		
	Legal Departments, &c. :				
	High Court of Justice . . . . .	-	3 7 6		
	Royal Irish Constabulary, Nenagh Barracks	-	8 - -		
	Dundrum Asylum . . . . .	-	35 10 -		
	Science and Art Buildings :				
	National Library, Refreshment Room .	-	87 8 11		
	National Library, Lift . . . . .	-	87 10 -		2,273 3 8
	Public Education Buildings :				
	Albert Model Farm . . . . .	-	23 - 8		
	Lurgan Model School . . . . .	-	4 16 3		
	Revenue Buildings :				
	Customs, Queenstown . . . . .	-	64 8 9		
	Inland Revenue, Dublin . . . . .	-	9 18 4		
	Postal and Telegraph :				
	Dublin Postal Stores . . . . .	-	- 4 6		
	Kingstown Post Office . . . . .	-	16 3 -		
	Temporary Commissions :				
	Congested Districts Board . . . . .	-	471 4 1		
	Parks :				
	Phoenix Park . . . . .	-	26 17 11		
	St. Stephen's Green Park . . . . .	-	383 14 8		
	£.	91,402	71,609 1 3	29,927 12 2	10,134 13 6

Net Under-Expended - - - £. 19,792 18s. 9d.

Office of Public Works, Dublin, }  
29 November 1900.

CLASS I.—*continued.*

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

SUB-HEAD B.—NEW WORKS AND ALTERATIONS—*continued.*

OBSERVATIONS.

No. 18, 1898-99.

Part of No. 58, 1898-99.

No. 17, 1898-99.

Special, 1898-99.

No. 59, 1898-99.

No. 39, 1897-98.

No. 25, 1898-99.

No. 26, 1898-99.

No. 44, 1897-98. Estimated cost, 1897.

	£.	s.	d.
Expended	-	-	248 17 6
To be expended	-	-	31 18 -
Total charge	-	-	£. 280 15 6

An excess of 37*l.* 10*s.* was caused by the provision of safety gates. After the completion of the lift as originally arranged for, an expenditure of 81*l.* 18*s.* was incurred to provide for lift communication to the basement. It stopped originally at the ground floor. The total excess of 100*l.* 15*s.* 6*d.* has been authorised by Treasury Letter, No. 9820, 6th June 1900.

No. 29, 1898-99.

No. 31, 1898-99.

No. 37, 1898-99.

Nos. 38, 39, 1898-99

No. 41, 1898-99.

Special, 1898-99.

Special, 1898-99. Expended, 677*l.* 4*s.* 8*d.* Treasury Letter, No. 15,947, 31st October 1898. Treasury Letter, No. 2041, 16th February 1900.

Part of 67, 1898-99.

No. 53, 1898-99.

O. H. Braddell,  
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, &c. 2. Sub-Head A, Purchase of Sites.—The sum of 13,000*l.* provided by the Supplementary Estimate (21st July 1899) for the purchase of a site for a new College of Science was insufficient to the extent of 697*l.* 12*s.* 3*d.*, no provision having been made for vendors' costs or for the purchase (for 360*l.*) of a reversionary interest in a certain portion of the land. The statement on the face of the Account shows the expenditure incurred in the acquisition of sites for which no provision was made in the Estimates as submitted to the House of Commons. With regard to the expenditure for the Queen's College, Cork (259*l.* 15*s.*), a sum of 33*l.* 8*s.* 7*d.* was contributed by the College, and is credited to Appropriations in Aid.
- The expenditure under this Sub-Head also includes a sum of 1,300*l.* paid to the Congested Districts Board, as explained in paragraph 4 below.
- New Works 3. Sub-Head B, New Works, Alterations, and Additions.—The detailed statement appended to the Account contrasts the estimated with the actual expenditure for each item of work for which provision had been made in the year 1899–1900, and explains the reasons for the differences. It shows a total under-expenditure amounting to 29,927*l.* 12*s.* 2*d.* Inclusive of expenditure incurred on special works (undertaken with Treasury sanction), and on services continued from previous years, for which no provision in 1899–1900 had been made, amounting in all to 7,010*l.* 17*s.* 3*d.*, the over-expenditure on the various items set forth in the statement is shown to be 10,134*l.* 13*s.* 5*d.*, which, being deducted from the under-expenditure stated above, results in a net under-expenditure of 19,792*l.* 18*s.* 9*d.*, as shown upon the Appropriation Account.
- With regard to the under-expenditure, I notice as the more remarkable instances that out of the sums of 4,500*l.*, 5,800*l.*, 40,000*l.*, and 6,500*l.*, provided for the Dublin Metropolitan Police Central Bridewell, Dundrum Criminal Lunatic Asylum Laundry, for Building, &c., National Schools, and for National Gallery Extension, respectively, there remained unexpended, 3,034*l.* 16*s.* 1*d.*, 3,042*l.* 16*s.* 7*d.*, 7,891*l.* 1*s.*, and 3,329*l.* 19*s.* 4*d.*
- The most noticeable case of over-expenditure is that of the New Post Office at Newry, where the expenditure within the year exceeded the amount (1,300*l.*) provided by 1,122*l.* 3*s.* 7*d.*
- The expenditure under this Sub-Head also includes (item, Temporary Commissions) a sum of 400*l.* paid to the Congested Districts Board, as explained in the next paragraph.
- Congested Districts Board. 4. By Section 5 of the Congested Districts Board, Ireland, Act, 1899 (62 & 63 Vic., c. 18), it is provided that, as from 1st October 1899, there shall be paid to the Congested Districts Board an annual sum not exceeding 25,000*l.* for the Salaries and Administrative Expenses of the Board, which under the 40 Section (3) of the Purchase of Land, Ireland, Act, 1891 (54 & 55 Vic., c. 48) were to be defrayed out of moneys provided by Parliament. A moiety of that sum as a Grant in Aid in respect of the latter half of 1899–1900, was accordingly provided in Class VII. (Vote 1, Temporary Commissions) by Supplementary Estimate, dated 21st July 1899 (Parliamentary Paper 288—99), on which it is noted that as from 1st October 1899 the cost of office accommodation, &c. for the Board will cease to be directly charged upon the Votes.
- Notwithstanding this provision, the sums of 1,300*l.* and 400*l.* referred to in paragraphs 2 and 3 were under Treasury instructions, dated 30th March 1900, paid by the Commissioners of Public Works, Ireland, to the Account of the Congested Districts Board at the Bank of Ireland on 31st March 1900, apparently in pursuance of an arrangement agreed upon by the Treasury in October 1898, to provide from public funds a sum not exceeding 2,000*l.* for the purchase and adaptation to the official purposes of the Board of No. 24, Rutland Square. The Treasury by letter of the 5th September 1899 had informed the Board of Works that if the price involved in the acquisition of the property could not be paid before the 1st October 1899, their Lordships considered that in view of the terms of the Congested Districts Board Act 1899, the price falls naturally to be paid out of the funds of that Board. In view of the apparent intention of the 5th Section of the above-mentioned Act, I have thought it right to notice the facts.
5. Sub-Head C,

CLASS I.—*continued.*

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

5. Sub-Head C, Maintenance.—The expenditure under this Sub-Head includes a sum of 100*l.* paid to the Urban District Council, Kingstown, as a contribution for the year ended 30th September 1899 towards maintenance of Harbour Roads transferred to the township under the Kingstown Township (Transfer of Harbour Roads) Act, 1898. As Section 6 of that Act provides that the expenses of maintaining the roads shall be defrayed by the Town Commissioners, and as it appears that this contribution is to be paid annually I have thought it right to mention this payment, more especially as it does not appear to be specifically provided for in the Estimates submitted to Parliament. Kingstown Harbour Roads.

6. A special Sub-Head HA. has been introduced into the Account, with Treasury sanction, for the purpose of recording expenditure in connection with the visit of the Queen to Dublin in 1900. New Sub-Head.

7. Sub-Head I, Appropriations in Aid.—The amount which has been realised in excess of the Estimate includes a sum of 105*l.* 4*s.* refunded by the Royal Dublin Society in respect of gas supplied, since December 1891, to certain rooms at the Museum of Science and Art (Leinster House) which had been paid for by the Board instead of by the Society. Appropriations in Aid.

8. The Amount to be Surrendered, if the payments referred to in paragraph 4 be admitted, will be as shown by the Account, 12,803*l.* 7*s.* 9*d.* Surplus.

	<i>£.</i>	<i>s.</i>	<i>d.</i>
Grant ( <i>Gross</i> ) - - - - -	224,141	--	--
Expenditure ( <i>Gross</i> ) - - - - -	212,041	12	9
Net Surplus - - -	£. 12,099	7	3
<i>Add,—</i>			
Appropriations in Aid realised in excess of the Estimate - - - - -	704	--	6
Total Amount to be Surrendered - - -	£. 12,803	7	9

STORE ACCOUNTS.

9. Certain Store Accounts are each year subjected to a local test examination by officers of my Department, and the results have been generally satisfactory.

*D. C. Richmond,*  
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 (IRELAND) ACT, 1883, the LIGHT RAILWAYS (IRELAND) ACTS, 1889 and 1893, the TRAMWAYS (IRELAND) ACT, 1895, and the RAILWAYS (IRELAND) ACT, 1896, in the Year ended 31st March 1900, 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 . . .	23,751	- -	23,710	11 4	40	8 8	-	-
B.—Light Railways (Ireland) Acts, 1889 and 1893.	64,191	- -	64,190	16 -	-	4 -	-	-
C.—Tramways (Ireland) Act, 1895 . . .	10,476	- -	10,475	12 -	-	8 -	-	-
D.—Railways (Ireland) Act, 1896 . . .	1,518	- -	1,518	10 0	-	-	-	10 -
	£.	99,936 - -	99,895	9 4	41	- 8	-	10 -
Deduct Deficit . . . . .							-	10 -
Net Surplus to be Surrendered . . . . .				£.	40	10 8		

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The provision made was just sufficient for the claims which arose in the year.

B., C. and D.—These moneys were provided for the discharge of the Annuities payable to the National Debt Commissioners in respect of advances made by them for the purposes of the several Acts mentioned.

The Surplus of 332*l.* 5*s.* 4*d.*, shown on the Account of the Vote "Railways, Ireland," for the year ended 31st March 1899, has been surrendered.

Office of Public Works, Dublin, }  
29 November 1900.

O. H. Braddell,  
Accountant.

Thos. Robertson,  
Chairman and Accounting Officer.

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

Examined,  
J. C. King.

D. C. Richmond,  
Comptroller and Auditor General.

CLASS I.—continued.

VOTE 14.

RAILWAYS, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE expenditure under Sub-Head B. represents instalments of Annuities in Sub-Head B. repayment of advances by the National Debt Commissioners, amounting to 537,000*l.* made at dates prior to 31st December 1898, under the Light Railways (Ireland) Acts, 1889 and 1893.

2. The expenditure under Sub-Head C. represents the first instalment of annuity in Sub-Head C. repayment of advances by the National Debt Commissioners, amounting to 89,167*l.*, made at dates prior to 31st December 1898, under the Tramways (Ireland) Act, 1895.

3. The expenditure under Sub-Head D. represents instalments of Annuities in re-Sub-Head D. payment of advances by the National Debt Commissioners, amounting to 30,000*l.*, made at dates prior to 31st December 1898, under the Railways (Ireland) Act, 1896.

4. The Net Surplus to be Surrendered is, as shown by the Account, 40*l.* 10*s.* 8*d.* Net Surplus.

		<i>£.</i>	<i>s.</i>	<i>d.</i>
Grant - - - - -	99,936			
Expenditure - - - - -	99,895		9	4
Net Surplus - - -	<i>£.</i>		40	10 8

ACCOUNT UNDER LIGHT RAILWAYS (IRELAND) ACT, 1889.

5. 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. Railways c. 66, s. 8), showing the moneys issued to and expended by the Board of Works in Ireland, on account of Light Railways, &c., in Ireland, under various Acts, to 31st March 1900. (A.)

The Surplus of Income available for capitalisation on 31st March 1900 was 168*l.*, representing a capital value of 5,600*l.*, which may be borrowed from the National Debt Commissioners for the purposes of further expenditure. The total expenditure on this service to 31st March 1900, has been 1,137,033*l.* 7*s.* 5*d.* out of a total amount of 1,142,600*l.* authorised by Parliament, and the balance due to the Office of Works on that date was 34*l.* -*s.* 4*d.*

ACCOUNT UNDER TRAMWAYS (IRELAND) ACT, 1895.

6. Statement (A.) also shows (Part III.) that 89,167*l.* has been issued to and expended by the Board of Works under the provisions of the Tramways (Ireland) Act, 1895 (58 & 59 Vict. c. 20) for the redemption of Treasury liabilities to Tramway Guarantees under the Act 46 & 47 Vict. c. 43. (A.)

ACCOUNT UNDER RAILWAYS (IRELAND) ACT, 1896.

7. 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) for the period ended 31st March 1900. (B.)

For the purposes of that Act the Treasury are empowered to advance sums not exceeding 500,000*l.* out of money to be borrowed from the National Debt Commissioners.

The expenditure upon railways and coach and steamer services to 31st March 1900 has been 109,564*l.* 3*s.*, which has been provided by means of loans amounting to 110,000*l.* obtained from the National Debt Commissioners under the authority of Section 4 of the Act.

The net traffic and other receipts arising from coach and steamer services to 31st March 1900, amounted to 1,436*l.* 4*s.* 10*d.* The balance in the hands of the Board of Works on 31st March 1900 was 435*l.* 17*s.*

D. C. Richmond,  
Comptroller and Auditor General.

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; and 58 & 59 Vict. c. 20, and of the purposes for which it was expended and the mode in which it was provided, for the period ended 31st March 1900.

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 1900.

TRAMWAY OR RAILWAY.	Period in respect of which Repayment was made.	Amount.
		£. s. d.
BallinacCarthy and Timoleague Junction and Courtmacsherry Extension	1 year to 30 June 1899	700 - -
Ballinrobe and Claremorris	1 " 31 October 1898	1,230 2 3
	1 " 1 Nov. 1898	426 16 7
Cavan and Leitrim	1 " 1 May 1899	2,863 4 -
Claremorris and Swineford	1½ years 30 April 1899	600 - -
Clogher Valley	1 " 30 September 1898	204 12 8
	1 " 30 September 1898	2,038 17 6
Collooney and Swineford	1 " 30 April 1899	987 19 2
Cork and Muskerry	1 " 30 June 1899	1,168 13 1
Donegal and Killybegs	1 " 1 May 1898	10 - -
Donoughmore Extension	1 " 30 June 1899	600 - -
Dublin and Blessington	1 " 31 December 1897	225 17 7
	1½ years 30 June 1899	443 18 4
Headford and Kenmare	1 " 31 October 1898	600 - -
Killorglin and Valentia	1 " 31 October 1898	700 - -
Loughrea and Attymon	1½ years 30 April 1899	1,368 5 11
Mitchelstown and Fermoy	1 year 30 April 1899	1,140 16 3
Schull and Skibbereen	1 " 30 June 1899	1,140 - -
South Clare	1 " 30 April 1899	2,333 1 9
Stranorlar and Glenties	1 " 1 May 1898	2 - -
Tralee and Dingle	1 Dec. 1897—8 Aug. 1898	1,571 - 4
	1 Dec. 1897—8 Aug. 1898	82 13 8
Tuam and Claremorris	1 year 31 October 1898	937 - 5
West Clare	1 " 30 April 1899	2,173 6 11
West Donegal	1 " 1 May 1898	162 5 11
		£. 23,710 11 4

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

Contributions towards the Cost of Light Railways and other Railways in the period ended 31st March 1900.

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

YEAR.	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.
	£.	s. d.		Security.	Amount.	
Issued to 31st March 1900	—	—	500,000 7 1	*Terminable Annuities.	537,000 - -	1,136,990 7 1
Expended to 31st March 1900	—	—	500,000 7 1	—	537,034 - 4	1,137,033 7 5
Cash overdrawn on the account in the hands of the Board of Works	£.	—	—	—	34 - 4	34 - 4

£. s. d.  
 \* 18,650 12 - terminating 15th August 1902  
 22,303 17 - " 15th August 1903  
 23,227 7 - " 15th August 1904  
 £. 64,190 16 -

CLASS I.—*continued.*

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

PART II.—Contributions towards Light Railways and other Railways—*continued.*

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

RAILWAYS.	Capitalised Value of proposed Contribution from Public Funds.	Expenditure from Public Funds.		
		To 31st March 1899.	In the Year ended 31st March 1900.	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
(b) Remaining Railways—				
Stranorlar and Glenties - - -	116,000	113,052 7 5	- - -	113,052 7 5
Preliminary Expenses, Superintending Engineers, and Contingencies.	28,000	6,932 15 4	388 - -	7,320 15 4
£.	1,159,800	1,136,645 7 5	388 - -	1,137,033 7 5

PART III.—Contributions for the Redemption of Treasury Liabilities to Tramway Guarantees under the Act, 46 & 47 Vict. c. 43. (58 & 59 Vict. c. 20.)

(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 (10,475l. 12s.)	£. s. d. 89,167 - -

(2.) Money Expended, and the 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 - -	Trillick and Dingle Light Railway.	120,000 - -	2,400 - -	2,400 - -	80,000 - -
				£.	89,167 - -



CLASS I.—*continued.*VOTE 14.—RAILWAYS, IRELAND—*continued.**Note.*—Surplus on 31st March 1900 to meet subsequent liabilities.

	£.	s.	d.	£.	s.	d.
Income available for Capitalisation under 52 & 53 Vict. c. 66, 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:						
Tralee and Dingle Railway . . . . .	£.					
West Donegal Light Railway . . . . .						
				2,780		
(2) Proportion liable to be required to meet remaining Guarantees				27,942		
				30,722	-	-
Deduct,—Proportion of Income representing—						
(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 537,000 <i>l.</i> borrowed from the National Debt Commissioners				16,110	-	-
				34,110	-	-
Surplus				168	-	-

The Cash Account on 31 March 1900 was overdrawn to the extent of 34*l.* -s. 4*d.*Office of Public Works, Dublin, }  
29 November 1900.O. H. Braddell,  
Accountant.

## STATEMENT (B) referred to in the foregoing REPORT.

## RAILWAYS (IRELAND) ACT, 1896, 59 &amp; 60 Vict. c. 34.

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 1900.

## (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
1899-1900	10,000 - -	15th September 1928	4,069 16 6
	70,000 - -		
	110,000 - -		5,588 6 6

CLASS I.—*continued.*

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

RAILWAYS (IRELAND) ACT, 1896, 59 & 60-Vict. c. 34—*continued.*

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

Work.	Estimated Cost.	Treasury Contribution proposed or authorised.	Amount expended		Total to 31st March 1900.
			To 31st March 1899.	In the Year 1899-1900.	
RAILWAYS—	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Buncrana and Carndonagh . . . .	118,825 - -	*† 103,825 - -	3,694 5 8	31,891 6 4	35,585 12 -
Letterkenny and Burtonport . . . .	318,860 - -	*318,860 - -	9,228 13 2	35,518 2 -	44,746 15 2.
STEAMER SERVICE (under Subsidy)—					
(a.) Killaloe and Dromod . . . .	—	‡\$ 9,500 - -	4,500 - -	1,000 - -	5,500 - -
(b.) New Piers on Lough Derg in connection with (a).	944 - -	944 - -	667 4 6	—	667 4 6.
COACH AND STEAMER SERVICES (worked by the Board)—					
Listowel and Tarbert Coach . . . .	6,188 - -	‡6,188 - -	1,451 13 3	766 9 11	2,218 3 2
Tarbert and Kilrush Steamer . . . .	5,208 - -	‡5,208 - -	1,276 2 7	603 9 3	1,879 11 10
Ennistymon and Ballyvaughan Coach . . . .	2,660 - -	‡2,660 - -	684 17 6	322 11 -	1,007 8 6
Rooskey and Dromod Coach . . . .	740 - -	‡‡ 740 - -	285 2 3	75 11 3	360 13 6
Sligo and Belmullet Steamer . . . .	50,550 - -	‡50,550 - -	2,268 5 11	13,236 19 10	15,505 5 9
General Charges . . . . .	10,000 - -	10,000 - -	985 2 6	1,108 6 1	*** 2,093 8 7
		*508,475 - -	25,041 7 4	84,522 15 8	109,564 3 -

\* A reduction will be made in each of these Grants equal to the proceeds of 5,000*l.* stock guaranteed by the County Donegal, consequently the amount shown as the total Treasury contribution (508,475*l.*) is subject to reduction by the amount of the proceeds of the issue of 10,000*l.* stock so guaranteed.

† The working company, viz., The Londonderry and Lough Swilly Railway Company have undertaken to contribute a maximum sum of 15,000*l.*; making up the Estimated total cost.

‡ 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 1,363*l.* 3*s.* 10*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 . . . . .	£. s. d.
Amount issued to the Board of Works by the Commissioners for the Reduction of the National Debt . . . . .	500,000 - -
Amount remaining to be issued . . . . .	110,000 - -
	£. 390,000 - -

Note.—The receipts from Coach and Steamer Services to 31st March 1900 amounted to . £. 1,436 4. 10.

Office of Public Works, Dublin, }  
29 November 1900.

O. H. Braddell,  
Accountant.

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 1899-1900; 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	53,400	53,278 9 8	121 10 4	—	464 11 8	—	586 2 -	—	—
2	Royal Parks and Pleasure Gardens	124,620	124,354 3 5	265 16 7	—	320 9 7	—	586 6 2	—	—
3	Houses of Parliament Buildings	36,300	36,205 18 10	94 1 2	—	62 19 5	—	157 - 7	—	—
4	Miscellaneous Legal Buildings, Great Britain	54,750	51,810 4 1	2,939 15 11	—	410 8 10	—	3,350 4 9	—	—
5	Art and Science Buildings, Great Britain	30,145	30,062 3 10	82 16 2	—	9 7 8	—	92 3 10	—	—
6	Diplomatic and Consular Buildings	31,850	29,407 2 6	2,442 17 6	—	286 14 3	—	2,729 11 9	—	—
7	Revenue Buildings	371,500	370,914 14 1	585 5 11	—	92 19 3	—	679 5 2	—	—
8	Public Buildings, Great Britain	384,130	383,500 10 4	629 9 8	—	350 16 8	—	980 6 4	—	—
9	Surveys of the United Kingdom	239,570	238,122 16 9	1,447 3 3	—	2,304 - 4	—	3,751 3 7	—	—
10	Harbours under the Board of Trade	6,903	6,328 - 4	574 19 8	—	—	44 4 2	530 15 6	—	—
11	Peterhead Harbour	23,500	23,502 2 -	—	2 2 -	—	—	—	70 - -	575 12 4
12	Rates on Government Property	449,305	449,335 9 6	—	30 9 6	339 2 10	—	339 2 10	—	—
13	Public Works and Buildings, Ireland	224,141	212,041 12 9	12,099 7 3	—	704 - 6	—	12,803 7 9	—	—
14	Railways, Ireland	99,936	99,895 9 4	40 10 8	—	—	—	40 10 8	—	—
	TOTAL - - - £.	2,130,050	2,108,758 17 5	21,323 14 1	32 11 6	5,346 11 -	44 4 2		70 - -	575 12 4
								TOTAL Amount to be Surrendered - - - £.	26,626 - 11	More than Estimated } £.505 12 4

Exchequer and Audit Department,  
January 1901.

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

CIVIL SERVICE ACCOUNTS,  
1899-1900.

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CLASS II.

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SALARIES AND EXPENSES OF CIVIL DEPARTMENTS.

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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 1900; 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.

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## CLASS II.

## SALARIES AND EXPENSES OF CIVIL DEPARTMENTS.

## ENGLAND :

	PAGE
1.—House of Lords Offices	121
2.—House of Commons Offices	124
3.—Treasury and Subordinate Departments	126
4.—Home Office	130
5.—Foreign Office	137
6.—Colonial Office	139
7.—Privy Council Office	141
8.—Board of Trade	143
9.—Mercantile Marine Services	148
10.—Bankruptcy Department of the Board of Trade	152
11.—Board of Agriculture	158
12.—Charity Commission	164
13.—Civil Service Commission	167
14.—Exchequer and Audit Department	169
15.—Friendly Societies Registry	171
16.—Local Government Board	173
17.—Lunacy Commission	177
18.—Mint, including Coinage	179
19.—National Debt Office	184
20.—Public Record Office	186
21.—Public Works Loan Commission	188
22.—Registrar General's Office	190
23.—Stationery and Printing	192
24.—Office of Woods, Forests, and Land Revenues, &c.	196
25.—Office of Works and Public Buildings	198
26.—Secret Service	204

## SCOTLAND :

27.—Office of the Secretary for Scotland	206
28.—Fishery Board	208
29.—Lunacy Commission	211
30.—Registrar General's Office	213
31.—Local Government Board	215

## IRELAND :

32.—Household of the Lord Lieutenant of Ireland	217
33.—Chief Secretary for Ireland	219
34.—Charitable Donations and Bequests Office	222
35.—Local Government Board	224
36.—Public Record Office	228
37.—Public Works Office	230
38.—Registrar General's Office	235
39.—Valuation and Boundary Survey	237

157

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 1900, 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.	
DEPARTMENT OF THE LORD CHANCELLOR:								
A.—Salaries	5,399	- -	5,398	15 7	-	4 5	-	-
DEPARTMENT OF THE CHAIRMAN OF COMMITTEES:								
B.—Salaries	4,400	- -	4,400	- -	-	-	-	-
DEPARTMENT OF THE CLERK OF THE PARLIAMENTS:								
C.—Salaries, Wages, and Allowances	19,075	- -	18,817	13 10	257	6 2	-	-
D.—Incidental Expenses	655	- -	634	3 6	20	16 6	-	-
DEPARTMENT OF THE GENTLEMAN USHER OF THE BLACK ROD:								
E.—Salaries	1,300	- -	1,300	- -	-	-	-	-
LIBRARIAN'S DEPARTMENT:								
F.—Salaries and Wages	1,530	- -	1,528	6 3	1	13 9	-	-
G.—Incidental Expenses	40	- -	20	16 8	19	3 4	-	-
DEPARTMENT OF THE LORD GREAT CHAMBERLAIN:								
H.—Salaries and Wages	4,470	- -	4,486	11 4	-	-	16	11 4
I.—Incidental Expenses	60	- -	61	3 10	-	-	1	3 10
CONTINGENT EXPENSES OF THE HOUSE OF LORDS:								
K.—Witnesses attending Committees	200	- -	-	-	200	- -	-	-
L.—Shorthand Writers	800	- -	542	1 11	257	18 1	-	-
M.—Miscellaneous Expenses	50	- -	4	- -	46	- -	-	-
N.—Calendaring Historical Documents	400	- -	282	6 -	117	14 -	-	-
O.—Police	3,720	- -	3,720	3 2	-	-	-	3 2
GROSS TOTAL	42,099	- -	41,196	2 1	920	16 3	17	18 4
					Net Surplus of Gross Estimate over Expenditure.			
					£. 902 17 11			
					Surplus of Appropriations in Aid Realised.			
					£. 6,916 11 1			
					Total Surplus to be Surrendered.			
					£. 7,819 9 -			
Deduct,—		Estimated.	Realised.					
P.—Appropriations in Aid	32,000	- -	38,916	11 1				
NET TOTAL	10,099	- -	2,279	11 -				

CLASS II.—*continued.*VOTE 1.—HOUSE OF LORDS OFFICES—*continued.*

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

C.—The office of Reading Clerk was vacant during the last three months of this financial year, and the charge against the item "Indexing Reports of Select Committees," was only 15*l.* On the other hand, a second Assistant Copyist was employed for nine months in the year, at a salary of 100*l.* per annum.

D.—The charges for postage, parcels, cab-hire, &c., were below the Estimate.

F.—Over-estimated by 1*l.*

G.—The charges were below the Estimate.

H.—Additional assistance for Committee-rooms was required and sanctioned during the busiest period of the Session.

I.—Extra expenses were incurred during the same period.

K.—There were no charges for Witnesses during the year.

L.—The saving on this Sub-Head is accounted for by the small number of Public Committees which sat during the year.

M.—The charges were below the Estimate.

N.—The saving on this Sub-Head arose from the cessation of the work during a portion of the year.

O.—Casual-excess.

P.—Appropriations-in-Aid.—The receipt of Fees on Private Bills and on Oppositions thereto was considerably above the Estimate.

	£.	s.	d.
Estimated Amount of Extra Receipts to be applied as Appropriations in Aid	32,000	-	-
Amount of Extra Receipts realised in the Year 1899-1900	42,023	15	8
Deducted for payment of Superannuation Allowances beyond the interest on the invested Fee Fund	3,107	4	7
Amount paid to Paymaster General to 31st March 1900	£. 37,916	11	1
Amount paid to Paymaster-General to 30th June 1900, pertaining to the year 1899-1900	1,000	-	-
	£. 38,916 11 1		

The Surplus of 10,894*l.* 12*s.* 4*d.*, shown on the Account of the Vote "House of Lords Offices," for the year ended 31st March 1899, has been surrendered.

4 December 1900.

*Henry Graham,*  
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.  
*R. Lennox Woods.*

*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 H, I, Excess. and O.

2. Sub-Head H.—Included in the expenditure under this Sub-Head is an item of 7*l.*, being balance of civil pay of a Coal Porter engaged in active service in South Africa, for which a receipt, signed by the Accountant and the Resident Superintendent, has been produced; but in the absence of the receipt of the payee, or authority from him for the payment of his wages to these officers, I am unable to admit the amount as a proper charge against the Vote. Salary charged on an insufficient Receipt.

3. Sub-Head K.—In paragraph 2 of the Report of last year attention was drawn to the fact that the provision in the Estimates for witnesses attending Committees appeared to have been considerably in excess of the requirements for many years past. The amount estimated for the present year was, as formerly, 200*l.*, but no expenditure has been incurred. Sub-Head K. Estimate in excess of requirement.

4. The Accounting Officer has omitted to mention that the Librarian received a sum of 26*l.* 5*s.* out of the Vote for the Treasury (Class II., Vote 3) for work done in connection with the Statute Law Committee. Extra Remuneration.

5. The Amended Amount to be Surrendered is 7,826*l.* 9*s.*, which is arrived at as follows:— Surplus.

	£.	s.	d.
Grant ( <i>Gross</i> )	42,009	-	-
Expenditure ( <i>Gross</i> )	£. 41,196	2	1
<i>Less,—</i>			
The amount disallowed referred to in paragraph No. 2	7	-	-
	41,189	2	1
Net Surplus	£.	909	17 11
<i>Add,—</i>			
Appropriations in Aid realised in excess of the Estimate	6,916	11	1
Total Amount to be Surrendered	£.	7,826	9 -

APPROPRIATIONS IN AID.

6. The full amount of Fees realised in the year 1899-1900 was 42,023*l.* 15*s.* 8*d.*, of which 3,107*l.* 4*s.* 7*d.* was applied to making good the amount by which the Superannuation 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.

7. A detailed examination has been given to the Fee Fund Account, and the result may be regarded as satisfactory. Fee Fu 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 1900, 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.
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 . . . . .	25,564	—	—	25,194	8	7	369	11	5
C.—Incidental Expenses . . . . .	45	—	—	43	12	—	1	8	—
DEPARTMENT OF THE SPEAKER :									
D.—Salaries and Allowances . . . . .	9,244	—	—	9,336	14	1	—	92	14
E.—Delivery of Votes and Parliamentary Papers . . . . .	915	—	—	927	—	9	—	12	—
DEPARTMENT OF THE SERJEANT-AT-ARMS :									
F.—Salaries, Wages, and Allowances . . . . .	10,344	—	—	10,335	—	10	8	19	2
G.—Incidental Expenses . . . . .	3,040	—	—	3,115	14	1	—	75	14
H.—Witnesses and other Committee Expenses . . . . .	700	—	—	168	1	5	531	18	7
I.—Shorthand Writers . . . . .	1,700	—	—	708	11	2	991	8	10
K.—Police and Miscellaneous Expenses . . . . .	4,217	—	—	4,142	8	1	74	11	11
GROSS TOTAL . . . . £.	58,269	—	—	56,471	11	—	1,977	17	11
							Net Surplus of Gross Estimate over Expenditure.		
							£. 1,797 9 —		
							Surplus of Appropriations in Aid Realised.		
<i>Deduct,—</i>							£. 11,922 15 6		
J.—Appropriations in Aid . . . . .	30,000	—	—	41,923	15	6	Total Surplus to be Surrendered.		
							£. 13,720 4 6		
NET TOTAL . . . . £.	28,269	—	—	14,548	15	6			

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 Clerical Staff, and by diminution of expenses connected with Public Petitions.

C.—Casual variation.

D.—The head porter in Vote Office (previously paid under Sub-Head E), was appointed a messenger in that office, and his salary placed in Sub-Head D.

E.—Excess caused by the heavy nature of the Parliamentary Papers delivered to Members in the ordinary Session, by the Autumn Session, and by the earlier meeting of Parliament for the ordinary Session. The increased expense thereby incurred was larger than the saving effected by the transfer to Sub-Head D. noted above.

F.—Saving caused by changes in staff.

G.—Excess caused by charge for maintenance of additional Annunciator, the Autumn Session, and earlier meeting of Parliament.

H.—Saving caused by the small number of Select Committees which took evidence.

I.—Saving caused for same reason.

K.—The cost of Police was over-estimated.

The Surplus of 10,639*l.* 19*s.* 9*d.*, shown on the Account of the Vote "House of Commons Offices," for the year ended 31st March 1899, has been surrendered.

27 July 1900.

*W. Gibbons,*  
Accounting Officer.

*W. C. Gully,*  
Speaker.

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

Examined,  
*R. Lennox Woods.*

*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, and G. Excess.

2.—The Amount to be Surrendered is, as shown by the Account, 13,720*l.* 4*s.* 6*d.* Surplus.

	£.	s.	d.
Grant ( <i>Gross</i> ) - - - - -	58,269	-	-
Expenditure ( <i>Gross</i> ) - - - - -	56,471	11	-
Net-Surplus - - - - -	£. 1,797	9	-
<i>Add,—</i>			
Appropriations in Aid realised in excess of the Estimate - - - - -	11,922	15	6
Total Amount to be Surrendered - - - - -	£. 13,720	4	6

*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 Her Majesty's TREASURY and SUBORDINATE DEPARTMENTS, in the Year ended 31st March 1900, 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 - - -	51,218 - -	50,610 16 9	607 3 3	—
B.—Travelling Expenses - - - - -	300 - -	215 9 8	84 10 4	—
C.—Special Inquiries - - - - -	600 - -	268 10 8	331 9 4	—
D.—Incidental Expenses - - - - -	328 - -	330 19 3	—	2 19 3
OFFICE OF PARLIAMENTARY COUNSEL.				
E.—Salaries and Wages - - - - -	5,716 - -	5,619 5 11	96 14 1	—
F.—Fees to Counsel, &c. - - - - -	1,500 - -	2,120 10 -	—	620 10 -
G.—Incidental Expenses - - - - -	12 - -	9 5 11	2 14 1	—
STATUTE LAW COMMITTEE.				
H.—Revision of Statute Law, &c. - - -	1,110 - -	944 18 9	165 1 3	—
TOTAL for TREASURY, &c. - - - £.	60,784 - -	60,119 16 11	1,287 12 4	623 9 3
PAYMASTER GENERAL'S OFFICE.				
I.—Salaries, Wages, and Allowances, London	18,138 - -	18,139 7 11	—	1 7 11
J.—Travelling and Incidental Expenses, London	155 - -	121 5 5	33 14 7	—
K.—Salaries, Wages, and Allowances, Treasury Remembrancer's Office, Ireland	3,495 - -	3,472 10 1	22 9 11	—
L.—Travelling and Incidental Expenses, Ireland	40 - -	31 1 3	8 18 9	—
TOTAL for PAYMASTER GENERAL'S OFFICE, London and Dublin - } £.	21,828 - -	21,764 4 8	65 3 3	1 7 11
Carried forward - - - £.	82,612 - -	81,884 1 7	1,352 15 7	624 17 2

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 . . . . .	£. 82,612 - -	81,884 1 7	1,352 15 7	624 17 2'
<b>EXCHEQUER OFFICE, SCOTLAND.</b>				
M.—Salaries . . . . .	4,207 - -	4,139 19 8	67 - 4	—
<b>TEACHERS' PENSION OFFICE, IRELAND.</b>				
N.—Salaries . . . . .	1,709 - -	1,710 2 -	—	1 2 -
O.—Travelling and Incidental Expenses . . . . .	85 - -	35 8 7	49 11 5	—
TOTAL for TEACHERS' PENSION OFFICE . . . . .	£. 1,794 - -	1,745 10 7	49 11 5	1 2 -
<b>SUEZ CANAL (BRITISH DIRECTORS).</b>				
P.—Personal Remuneration . . . . .	1,800 - -	1,800 - -	—	—
Q.—Travelling and Incidental Expenses . . . . .	175 - -	189 - -	—	14 - -
TOTAL for SUEZ CANAL (BRITISH DIRECTORS) . . . . .	£. 1,975 - -	1,989 - -	—	14 - -
R.—Receiver of Hereditary Revenue . . . . .	445 - -	445 - -	—	—
S.—Principal Chemist of the Government Laboratories . . . . .	1,497 - -	1,509 3 4	—	12 3 4
GROSS TOTAL . . . . .	£. 92,530 - -	91,712 15 2	1,469 7 4	652 2 6
			Net Surplus of Gross Estimate over Expenditure.	
			£. 817 4 10	
Deduct,—			Surplus of Appropriations in Aid Realised.	
T.—Appropriations in Aid . . . . .			£. 608 5 11	
			Total Surplus to be Surrendered.	
NET TOTAL, TREASURY AND SUBORDINATE DEPARTMENTS } £.			£. 1,425 10 9	
			Stamps.	
Estimated Amount of Extra Receipts payable to Exchequer . . . . .			£. s. d. 5,000 - -	
Amount of Extra Receipts realised in 1899-1900, and paid over to Exchequer . . . . .			4,811 19 -	

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

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—This saving was principally due to changes in the Staff consequent upon retirements, &c.
- B.—An accurate Estimate cannot be made of these expenses.
- C.—The number and extent of Special Inquiries that may be instituted during the year are necessarily uncertain.
- D.—Casual variation.
- E.—Owing to a vacancy in the post of Assistant to the Parliamentary Counsel, a full year's salary was not payable within the year.
- F.—The number and nature of the Bills required to be drafted during the year cannot be foreseen.
- G.—Casual variation.
- H.—The amounts provided for Editors of Revised Statutes and for attendance of Draftsmen before Committees of Parliament were not required, and only a portion of the provision for the Index to Local and Private Statutes was expended.
- I.—There was a saving in the salaries of the Staff owing to retirements, &c., but it was converted into a slight excess by the payment of a gratuity to a Second Division Clerk for special services.
- J.—Cannot be accurately estimated.
- K.—Saving due to a reduction in the amount allowed for temporary clerical assistance.
- L.—Cannot be accurately estimated.
- M.—Due to a vacancy in the post of Queen's and Lord Treasurer's Remembrancer, which was filled at the minimum salary. There was a saving also in the provision for Boy-Clerks.
- N.—Casual variation.
- O.—Less expenditure was incurred in connection with the Superintendent's visits to Dublin than had been anticipated.
- Q.—Casual variation.
- S.—This excess was due to the payment of a portion of the increment of salary which had accrued in the previous year.
- T.—The Appropriations in Aid were as under:—

	Estimated.	Actual.			
	£.	£.	s.	d.	
Exchequer Office (Scotland):					
Fees from Ultimus Heres Estates -	300	245	6	7	These Fees vary with the number and nature of the Estates administered.
Suez Canal (British Directors):					
Fees earned by the Directors - -	1,750	2,065	-	10	The attendances of the Directors and the amount of the profits of the Company exceeded the Estimate.
Interest and Dividend on Qualifying Shares - - - - -	1,180	1,267	14	3	
Paymaster General's Office:					
Outstanding cheque cancelled - -	—	260	4	3	This cheque had been outstanding since 1844.
£.	3,230	3,838	5	11	

CLASS II.—*continued.*

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

EXTRA RECEIPTS—STAMPS.

Exchequer Office, Scotland.—The Fees received in connection with the Registration of Joint Stock Companies vary with the number and capital of the companies registered, and cannot, therefore, be accurately estimated.

EXTRA REMUNERATION.

Treasury.—One Second Class Clerk received a gratuity of 100*l.*, and, for a portion of the year, a salary at the rate of 150*l.* per annum as Assistant Secretary of the Local Taxation Commission paid from the Vote for Temporary Commissions, Class VII.; another received a gratuity of 21*l.* from Sub-Head C. of this Vote, and a gratuity of 15*l.* from the Vote for Temporary Commissions; and a third received an allowance of 100*l.* per annum as additional Private Secretary to the Financial Secretary of the Treasury.

Paymaster General's Office.—One Second Division Clerk received a gratuity of 40*l.* from Sub-Head I. of this Vote for special services.

The Surplus of 1,511*l.* 16*s.* 2*d.* shown on the Account of the Vote "Treasury and Subordinate Departments," for the year ended 31st March 1899, has been surrendered.

Treasury,  
28 November 1900. }

*E. W. Hamilton,*  
Accounting Officer.

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

Examined,  
*R. Lennox Woods.*

*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 D, Excess, F, I, N, Q, and S.

2. The Amount to be Surrendered is, as shown by the Account, 1,425*l.* 10*s.* 9*d.* Surplus.

	£.	s.	d.
Grant ( <i>Gross</i> ) - - - - -	92,530	-	-
Expenditure ( <i>Gross</i> ) - - - - -	91,712	15	2
	<hr/>		
Net Surplus - - -	£. 817	4	10
<i>Add,—</i>			
Appropriations in Aid realised in excess of the Estimate -	608	5	11
	<hr/>		
Total Amount to be Surrendered - - -	£. 1,425	10	9

EXTRA RECEIPTS, payable to EXCHEQUER.

3. In addition to the Extra Receipts shown upon the Account a sum of 500*l.* has been managed 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 Local Loans 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 the Office of Her Majesty's Secretary of State for the HOME DEPARTMENT and Subordinate Offices, in the Year ended 31st March 1900, 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.
HOME OFFICE :	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries, Wages, and Allowances - -	33,541 - -	33,652 - 11	--	111 - 11
B.—Travelling - - - - -	125 - -	123 19 11	1 - 1	--
C.—Special Inquiries - - - - -	1,500 - -	718 12 6	781 7 6	--
D.—Incidental Expenses - - - - -	200 - -	217 15 6	--	17 15 6
INSPECTION OF FACTORIES AND WORKSHOPS :				
E.—Salaries and Allowances - - - -	44,268 - -	41,829 12 6	2,438 7 6	--
F.—Travelling, &c. - - - - -	11,500 - -	10,059 3 6	1,440 16 6	--
G.—Fees to Surgeons, &c. - - - - -	4,700 - -	5,128 15 1	--	428 15 1
H.—Costs of Prosecutions, Inquiries and Arbitrations - - - - -	1,000 - -	953 10 5	46 9 7	--
I.—Incidental Expenses - - - - -	900 - -	830 15 6	69 4 6	--
INSPECTION OF EXPLOSIVES :				
K.—Salaries and Allowances - - - -	2,748 - -	2,582 4 11	165 15 1	--
L.—Travelling - - - - -	1,100 - -	790 6 7	309 13 5	--
M.—Fees and Expenses of Chemical Referee -	750 - -	681 1 6	68 18 6	--
N.—Costs of Inquiries and Arbitrations -	5 - -	--	5 - -	--
O.—Incidental Expenses - - - - -	125 - -	91 14 6	33 5 6	--
INSPECTION OF MINES AND QUARRIES :				
P.—Salaries and Allowances - - - -	21,281 - -	21,285 7 6	--	4 7 6
Q.—Travelling - - - - -	9,800 - -	9,786 11 10	13 8 2	--
R.—Costs of Inquiries, Arbitrations, &c. -	1,200 - -	699 18 8	500 1 4	--
S.—Incidental Expenses - - - - -	550 - -	515 13 -	34 7 -	--
Carried forward - - - £.	135,293 - -	129,947 4 4	5,907 14 8	561 19 -

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.	£. s. d.	£. s. d.
Brought forward - - -	135,293 - -	129,947 4 4	5,907 14 8	561 19 -		
<b>BOARDS OF EXAMINATION OF MANAGERS AND UNDER-MANAGERS OF COAL MINES :</b>						
T.—Salaries - - - - -	1,250 - -	1,205 2 -	44 18 -			
U.—Travelling Expenses - - - -	500 - -	475 12 3	24 7 9			
V.—Advertisements and Incidental Expenses - - - - -	150 - -	143 8 6	6 11 6			
<b>INSPECTION OF BURIAL GROUNDS, &amp;c.</b>						
W.—Salaries - - - - -	900 - -	881 - -	19 - -			
X.—Travelling and Incidental Expenses -	450 - -	402 16 9	47 3 3			
<b>INSPECTION UNDER CRUELTY TO ANIMALS ACT:</b>						
Y.—Salaries - - - - -	525 - -	525 - -				
Z.—Travelling and Incidental Expenses -	50 - -	81 18 9		31 18 9		
<b>INEBRIATES ACTS, 1879 TO 1898:</b>						
AA.—Salaries - - - - -	400 - -	400 - -				
BB.—Travelling and Incidental Expenses -	150 - -	157 13 1		7 13 1		
CC.—Contributions to Certified Inebriate Reformatories - - - - -	10,000 - -	909 12 10	9,090 7 2			
<b>WORKMEN'S COMPENSATION ACT, 1897:</b>						
DD.—Fees and Expenses of Medical Referees, &c. - - - - -	5,000 - -	121 6 -	4,878 14 -			
<b>GROSS TOTAL - - - £.</b>	<b>154,668 - -</b>	<b>135,250 14 6</b>	<b>20,018 16 4</b>	<b>601 10 10</b>		
			<b>Net Surplus of Gross Estimate over Expenditure.</b>			
			£. 19,417: 5: 6			
			<b>Surplus of Appropriations in Aid Realised.</b>			
<i>Deduct,—</i>	<i>Estimated.</i>	<i>Realised.</i>				
EE.—Appropriations in Aid - - - - -	7,800 - -	7,978 6 -	£. 178: 6 -			
			<b>Total Surplus to be Surrendered.</b>			
<b>NET TOTAL - - - £.</b>	<b>146,868 - -</b>	<b>127,272 8 6</b>	<b>£. 19,595 11 6</b>			



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

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This excess represents the salary of a Consulting Surveyor appointed in June 1899, as reduced by net savings under other items of the Sub-Head.

B.—A casual variation.

C.—The expenditure under this Sub-Head cannot be estimated with exactness, and in 1899–1900 it proved considerably lower than appeared probable at the time of framing the estimate.

D.—A casual variation.

E.—This surplus arises as follows:—(a) the large increase of the Staff, for the cost of which provision was made in respect of the whole year, was carried out gradually, and was not completed before the close of the year; and (b) there were certain savings of small amount on changes in personnel during the year.

F.—As explained under the previous Sub-Head, the Staff was considerably below the authorised strength throughout the financial year.

*Note.*—There is reason to think that some of the travelling expenses and subsistence allowances claimed and passed in certain accounts charged against this Sub-Head were claimed in respect of fictitious journeys. The officer concerned was dismissed from the Public Service, and criminal proceedings were instituted against him; but he absconded and has not yet been traced.

G.—This excess is due to (a) an under-estimate of the number of accidents which would be reported; and (b) an increase in the average mileage per accident travelled by the Certifying Surgeons.

H.—A casual variation.

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

K.—This surplus represents savings on changes in personnel consequent on the retirement of the Chief Inspector.

L.—This surplus is due to the following causes: (a) the extensive use of cycles by the Inspectors; (b) the attendance of the Inspectors at the Station for Testing Mining Explosives to a greater extent than had been anticipated; and (c) the changes in personnel mentioned under the previous Sub-Head.

M.—The expenditure under this Sub-Head varies according to the work which has to be performed, and cannot be estimated with exactness. [This Sub-Head has been charged with a payment of 3*l.* 3*s.* for expert advice concerning carbide of calcium and acetylene, for which no provision was made in the Estimate.]

N.—No Inquiry or Arbitration was held.

O.—The cost of conveyance of samples of explosives was over-estimated.

P.—The Mechanic employed at the Testing Station was placed on the permanent staff in November 1899, and his salary became chargeable to this Sub-Head. The excess would have been greater but for casual savings on other items of the Sub-Head.

Q.—A casual variation.

R.—The expenditure under this Sub-Head is necessarily subject to considerable fluctuations. In 1899–1900 one Inquiry only was held, and no Arbitration proceedings took place.

S.  
T.  
U.  
V. } Casual variations.

W.  
X. } The fees and expenses of the temporary additional Inspector were slightly over-estimated.

Z.—The Inspectors found it necessary to travel to a greater extent than was expected.

BB.—A casual variation.

CC.—The establishment of Inebriate Reformatories by Local Authorities and private persons proceeded far more slowly than was anticipated.

DD.—The Estimate under this Sub-Head followed that for the previous year, which was purely conjectural, the employment of the Medical Referee being a matter left entirely to the discretion of County Court Judges and Arbitrators. At the time of framing the Estimate for 1899–1900 the Act had been in force for a few months, but not long enough to give any data on which the conjectural estimate might be modified.

EE.—A detailed statement is appended.

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 Licenses, Charters, &c.	600 - -	535 15 6	- - -	64 4 6
2. Fees under the Naturalisation Act - - -	3,000 - -	3,142 10 -	142 10 -	- - -
3. Fees under the Coal Mines Regulation Act - -	1,400 - -	1,456 - -	56 - -	- - -
4. Fees for Testing Mining Explosives - - -	400 - -	251 8 -	- - -	148 12 -
5. Fees and expenses under the Explosives Act (including repayment of Expenses) - - -	400 - -	371 17 -	- - -	28 3 -
6. Fines imposed in England and Wales under the Factory and Workshop Acts, the Coal and Metalliferous Mines Regulation Acts, and the Explosives Act - - - - -	2,000 - -	2,220 14 3	220 14 3	- - -
7. Miscellaneous Receipt - - - - -	- - -	- 1 3	- 1 3	- - -
£.	7,800 - -	7,978 6 -	419 5 6	240 19 6

NET SURPLUS - £.178. 6.

1, 2, and 3.—Casual variations.

4. These fees cannot be estimated with exactness as they vary according to the applications received for testing.

5. A casual variation.

6. The estimate is necessarily only approximate.

EXTRA REMUNERATION.

Name.	Office.	Amount.	Remarks.
		£. s. d.	
G. A. Aitken - -	Junior Clerk, Home Office -	40 - -	For services as Secretary to a Departmental Committee on Inebriate Reformatories. Paid from Sub-Head C. of the Home Office vote.
W. A. Long - -	Assistant Clerk, Home Office	34 14 5	For extra duties performed out of office hours. Paid from Sub-Head A. of the Home Office Vote.
C. W. Scott - -	- ditto - ditto - -	25 16 9	- - ditto - - ditto.
H. C. Stigger - -	- ditto - ditto - -	58 5 2	- - ditto ditto.
G. D. Thane - - -	Inspector under the Cruelty to Animals Act.	150 - -	Salary as Examiner to the University of London Paid from the Vote for the University.
- ditto - - -	- - ditto - ditto - -	50 - -	Fee for examining candidates for the Medical Service of the Royal Navy. Paid from Navy Funds.

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

The Surplus of 8,363*l.* 6*s.* 2*d.* shown on the Account of the Vote "Home Office," for the year ended 31st March 1899, has been surrendered.

Home Office, Whitehall, }  
9 November 1900. }

W. P. Byrne,  
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,  
H. A. Stacke.

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 been incurred under Sub-Heads A., D., G., P., Z. and BB.
- Sub-Head CC. 2. Under Sub-Head CC. provision has been made for the first time for Government contributions to certified Inebriate Reformatories under the Inebriates Act 1898. Of the amount provided (10,000*l.*), the sum of 902*l.* 12*s.* 10*d.* only was expended, the reason for which is explained to be that the establishment of such Reformatories has proceeded more slowly than was anticipated.
- Sub-Head F 3. Included in the amount charged under Sub-Head F., which provides for the travelling expenses of the Inspectors of Factories, are certain payments to an Inspector in respect of journeys which there is reason to think were never made. It is stated in the note upon the face of the Account that the officer was dismissed from the public service, and that criminal proceedings were instituted against him, but he absconded and has not yet been traced.
- (A.) to (D.) The correspondence on the subject is appended to this report. It will be seen that no estimate of the loss sustained can be formed without making inquiries, which in the opinion of the Secretary of State should in the public interest be avoided.
- Sub-Head DD. 4. Reference was made in the report of last year to the small expenditure as compared with estimate under Sub-Head A2 "Workmen's Compensation Act, 1897; fees and expenses of "Medical Referees, &c." The service in the present account is shown under Sub-Head DD., and the difference between grant and expenditure is again very marked. It is noticed, however, that in the estimates for 1900-1, the provision has been reduced from 5,000*l.* to 500*l.*
- Surplus. 5. The Amount to be Surrendered is, as shown by the Account, 19,595*l.* 11*s.* 6*d.*

	£.	s.	d.
Grant ( <i>Gross</i> )	-	-	-
Expenditure ( <i>Gross</i> )	-	-	-
Net Surplus	£.	19,417	5 6
<i>Add,—</i>			
Appropriations in Aid realised in excess of the Estimate		178	6 -
Total Amount to be Surrendered	£.	19,595	11 6

D. C. Richmond,  
Comptroller and Auditor General.

CLASS II.—*continued.*

VOTE 4.—HOME OFFICE—*continued.*

(A.)

B. 11,874—8.

Secretary of State, Home Department, Whitehall,  
29 December 1899.

Sir,  
I AM directed by Secretary Sir Matthew Ridley to report to you the circumstances in which Mr. John Calder, formerly Her Majesty's Inspector of Factories, Aberdeen, has been dismissed from the Public Service.

In September last Mr. Cooke-Taylor, Her Majesty's Superintending Inspector of Factories for Scotland, having had cause to suspect the reports received by him from Mr. Calder, determined to test their accuracy by visiting the places alleged by Mr. Calder in his reports to have been inspected on certain days in the latter part of the month of August. The result was that of the visits said to have been paid by Mr. Calder on those days, for which travelling expenses had been claimed by him, it was found that not one visit had actually taken place.

After the receipt of Mr. Cooke-Taylor's report of the result of his investigation, the Secretary of State directed Mr. Calder's suspension from duty, and communicated with the Lord Advocate in regard to the taking of criminal proceedings against him on a charge of attempting to obtain money on false pretences. The necessary instructions were thereupon issued by the Lord Advocate for Mr. Calder's apprehension on this charge; but up to the present he has succeeded in evading arrest. The Secretary of State has therefore dismissed him from the Public Service.

No payment has been made to Mr. Calder on account of the expenses claimed for the month of August; but inasmuch as there is reason to believe that the falsification of his accounts has been going on for several months, and as you are aware, payment has been made of all his claims up to the end of July, the Secretary of State has considered it his duty to lay the facts of the case before you.

The Comptroller and Auditor General.

I have, &c.  
(signed) *Kenelm Digby.*

3.

(B.)

Sir,  
I AM directed to acknowledge the receipt of your letter of 29th ultimo, with reference to the dismissal from the Public Service of Mr. John Calder, formerly Her Majesty's Inspector of Factories, at Aberdeen, and to say that the Comptroller and Auditor General will be glad to receive any further information on the subject as and when it can be given.

The Under Secretary of State, Home Office.

I have, &c.  
(signed) *F. Phillips.*

3 A.

(C.)

Exchequer and Audit Department,  
21 November 1900.

Sir,  
With reference to the last paragraph of your letter of 29th December last on the subject of the dismissal of Mr. John Calder, formerly Her Majesty's Inspector of Factories, at Aberdeen, I am directed by the Comptroller and Auditor General to inquire whether the amount obtained by Mr. Calder has now been approximately ascertained, and whether the Lords Commissioners of Her Majesty's Treasury have been made acquainted with the facts of the case.

The Under Secretary of State, Home Office.

I have, &c.  
(signed) *Wm. Owen.*

B. 11,874—10.

(D.)

Secretary of State, Home Department, Whitehall,  
29 November 1900.

Sir,  
In reply to your letter of the 21st instant (3 A), I am directed by the Secretary of State to transmit to you, herewith, a copy of a letter addressed by his direction to the Lords Commissioners of Her Majesty's Treasury connected with the dismissal of Mr. John Calder, formerly Her Majesty's Inspector of Factories, at Aberdeen.

The Comptroller and Auditor General.

I have, &c.  
(signed) *Henry Cunynghame.*

(D. 1.)

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

(D 1.)

B. 11,874—10.

Secretary of State, Home Department, Whitehall.  
29 November 1900.

Sir,

I AM directed by Mr. Secretary Ritchie to transmit to you, herewith, for the consideration of the Lords Commissioners of Her Majesty's Treasury, a copy of a letter addressed by direction of the Secretary of State to the Comptroller and Auditor General in December last, reporting the circumstances in which Mr. John Calder, formerly Her Majesty's Inspector of Factories, at Aberdeen, had been dismissed from the Public Service. To this communication the Auditor General replied that he would be glad to receive any further information on the subject as and when it could be given; but as Mr. Calder has been successful in evading arrest, no further information has been forthcoming.

The Auditor General having now inquired whether the amount fraudulently obtained by Mr. Calder has yet been approximately estimated and whether the Lords Commissioners of Her Majesty's Treasury have been made acquainted with the facts of the case, Mr. Ritchie desires to lay the case before their Lordships, and to explain that it would not be possible to form any estimate of the loss sustained through Mr. Calder's misconduct without making inquiries of the occupiers of all the factories and workshops reported by Mr. Calder as having been inspected by him for some months at least before the latter part of August 1899, a course which would not be productive of any definite result, and one which, for obvious reasons, the Secretary of State would regard as detrimental to the public interest.

I am to add that the last payment to Mr. Calder for salary was the advance for the month of August 1899, and that his claims in respect of expenses were paid to the end of July 1899.

The Secretary, Treasury.

I have, &c.  
(signed) *Kenelm E. Digby.*

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 HER MAJESTY'S SECRETARY OF STATE FOR FOREIGN AFFAIRS, in the Year ended 31st March 1900, 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, Wages, and Allowances . . . . .	48,277 - -	48,814 19 4	—	—	537 19 4	—
B.—Legal Adviser . . . . .	1,200 - -	1,200 - -	—	—	—	—
C.—Messengers' Salaries . . . . .	4,580 - -	4,253 4 10	326 15 2	—	—	—
D.— Ditto - Travelling Expenses . . . . .	6,500 - -	6,164 10 3	335 9 9	—	—	—
E.—Telegrams . . . . .	14,000 - -	11,611 10 10	2,388 9 2	—	—	—
F.—Incidental Expenses . . . . .	575 - -	527 7 2	47 12 10	—	—	—
GROSS TOTAL . . . . .	£. 75,132 - -	72,571 12 5	3,098 6 11	—	537 19 4	—
			Net Surplus of Gross Estimate over Expenditure.			
			£. 2,560 7 7			
			Deficiency of Appropriations in Aid Realised.			
Deduct,—	Estimated.	Realised.	£. 40 - 6			
G.—Appropriations in Aid (Passport Fees) . . . . .	650 - -	609 19 6	—			
NET TOTAL . . . . .	£. 74,482 - -	71,961 12 11	Net Surplus to be Surrendered			
			£. 2,520 7 1			

EXPLANATION of the Causes of Variation between Expenditure and Grant

- A.—Caused by an increase of the Staff.
- C.—Owing to two vacancies, and to fresh appointments at a reduced rate of salary; also to the absence of two officers in South Africa for a portion of the year.
- D.—The journeys were fewer than was anticipated owing to the Queen not going abroad.
- E.—The expenditure is below the average.
- F.—Observation not considered necessary.
- G.—Below the average.

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.
From the Foreign Office Vote:		
To the Shorthand Writer: Gratuity for services prior to his appointment	£. s. d. 200 - -	27 Feb. 1899
From the Diplomatic and Consular Services Vote:		
To an Assistant Clerk; Gratuity for services as Secretary to the British Plenipotentiaries at the Peace Conference at The Hague	200 - -	18 Jan. 1900
To a Junior Clerk, First Class; Gratuity for services in connection with the British Plenipotentiaries at the Peace Conference at The Hague	100 - -	18 Jan. 1900
To a Junior Clerk, First Class: Gratuity for services in connection with the Venezuelan Boundary Arbitration	300 - -	4 Dec. 1899
To a Junior Clerk, First Class; For translations in connection with the Venezuelan Boundary Arbitration	12 8 4	—
To a Junior Clerk, First Class: Public Law Allowance while acting as Third Secretary	38 17 2	—
From the Civil Service Commission:		
To a Junior Clerk, First Class; For services as occasional Assistant Examiner	22 - -	—

The Surplus of 637*l.* 8*s.* 6*d.*, shown on the Account of the Vote "Foreign Office," for the year ended 31st March 1899, has been surrendered.

Foreign Office, }  
30 November 1900. }

W. C. Cartwright,  
Accounting Officer.

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

Examined,  
J. C. King.

D. C. Richmond,  
Comptroller and Auditor General.

## VOTE 5.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

**Excess.** 1. EXPENDITURE in excess of the Estimate has been incurred under Sub-Head A.  
2. Included under Sub-Head C. is the sum of 300*l.* in respect of salary for nine months to a Queen's Foreign Service Messenger who retired on 31st December 1899. From the Superannuation papers it appeared that this Officer was seventy-six years of age at the date of his retirement, which is stated to be caused by the operation of the Order in Council of 29th November 1898.

Under paragraph 10 of the Order in Council of 15th August 1890, employment can in no case be extended beyond the age of seventy years.

In reply to an inquiry on the subject, I am informed by the Accounting Officer that after consultation with the Treasury in 1891 and 1892, it was not considered expedient to make any decision that the office of Queen's Messenger came within the provisions of the Order in Council of 1890, but on the promulgation of the Order in Council of 1898 the officer concerned was at once informed that he would have to retire in twelve months' time according to the terms of paragraph 18 of that Order.

I call attention to the case because the retention of a Queen's Messenger beyond the age of seventy appears to be inconsistent with the provisions of the Order in Council of 15th August 1890.

**Surplus.** 3. The Amount to be Surrendered is, as shown by the Account, 2,520*l.* 7*s.* 1*d.*

	£.	s.	d.
Grant ( <i>Gross</i> )	75,132	-	-
Expenditure ( <i>Gross</i> )	72,571	12	-
Net Surplus	£. 2,560	7	7
Deduct,—			
Estimated Appropriations in Aid not realised	-	40	- 6
Net Amount to be Surrendered	£. 2,520	7	1

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 Her Majesty's SECRETARY OF STATE for the COLONIES, including certain Expenses connected with EMIGRATION, in the Year ended 31st March 1900, showing a Surplus on 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.	£. s. d.	£. s. d.	£. s. d.	
A.—Salaries, Wages, and Allowances - - -	40,905 - -	40,654 11 7	250 8 5					
B.—Telegrams - - - - -	6,000 - -	9,791 12 5	208 7 7					
Ditto (Supplementary) - - - - -	4,000 - -							
C.—Incidental Expenses - - - - -	500 - -	528 18 11	121 1 1					
Ditto (Supplementary) - - - - -	150 - -							
D.—Emigrants' Information Office - - -	1,500 - -	1,500 - -						
Original - - - - -	£. 48,905	52,475 2 11						
Supplementary - - - - -	4,150							
Surplus to be Surrendered		£.	579 17 1					

Estimated Amount of Extra Receipts payable to Exchequer - - - - -	£. s. d.	Nil.
Amount of Extra Receipts realised in the year 1899-1900, and paid over to Exchequer - - - - -		4 13

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The increased Staff of the higher Clerical Establishment, provided for in the Estimate were not all appointed at as early a date as was contemplated when that Estimate was prepared, and small savings also occurred owing to retirements among the Messenger Staff, and consequent promotions on the minimum of their scale of salaries. On the other hand, four Clerks of the Niger Company were transferred to the Colonial Office, from 1st January 1900, and a payment of 443*l.* 16*s.* 10*d.* was made to a retired Permanent Under Secretary, in addition to his pension, for assistance rendered during the absence from illness of Sir Edward Wingfield, and during the vacancy in that appointment.

B.—Casual. A charge of 6*l.* 2*s.* 6*d.* for a telegram sent to South Africa in March 1898, on behalf of a private individual, who undertook to bear all expenses, has been admitted against the Vote for the subsequent year, as it has not been found possible to recover the same.

C.—There was a slight decrease in the rate of Expenditure in the last few months of the year which was not anticipated when the Supplementary Estimate was presented.

EXTRA REMUNERATION.

The Parliamentary Under Secretary of State drew pay from Army Votes as Lieutenant Colonel of Militia during the last three months of the financial year, and the Chief Clerk received about 50*l.* from the same source as Lieutenant Colonel of Yeomanry. Another Principal Clerk received 227*l.* 8*s.* 11*d.* from the Diplomatic and Consular Vote for services in connection with the Venezuelan Boundary Arbitration, and the Superintendent of the Library 36*l.* 10*s.* in connection with the same matter. One of the First Class Clerks drew in addition to part of his salary as such, half-pay as Colonial Secretary of Jamaica for a short period while acting in the latter capacity.



CLASS II.—*continued.*Explanation of the Causes of Variation between Expenditure and Grant—*continued.*

## EXTRA RECEIPTS.

Refunds amounting to 4*l.* 13*s.* were obtained from certain Cable Companies through the Postmaster General on account of errors in the transmission of telegrams charged to the year 1898–1899.

The Surplus of 44*l.* 18*s.* 3*d.*, shown on the Account of the Vote “Colonial Office,” for the year ended 31st March 1899, has been surrendered.

Colonial Office,  
30 November 1900. }

Francis R. Round,  
Accounting Officer.

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

Examined:  
J. C. King.

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, 579 <i>l.</i> 17 <i>s.</i> 1 <i>d.</i>
	£. s. d.
	Grant - - - - - 53,055 - -
	Expenditure - - - - - 52,475 2 11
	Surplus - - - £. 579 17 1

## EMIGRANTS' INFORMATION OFFICE.—GRANT-IN-AID.

Grant in Aid 2. A copy of the Grant in Aid Account for the year 1899–1900, is annexed, which, with a balance of 215*l.* 6*s.* 8*d.* brought forward, shows a total receipt of 1,715*l.* 6*s.* 8*d.*, and a total expenditure of 1,447*l.* 6*s.* The balance carried forward is 268*l.* -*s.* 8*d.*  
A sum of 91*l.* 15*s.* 7*d.* received in respect of the sale of handbooks has been paid to the Stationery Office.

D. C. Richmond,  
Comptroller and Auditor General.

ANNUAL ACCOUNT for the year 1899–1900 in respect of Parliamentary Grant in Aid of the Emigrants' Information Office.

RECEIPTS.		EXPENDITURE.	
	£. s. d.		£. s. d.
Balance carried forward from Account for year 1898–99	215 6 8	HEAD OFFICE.	
Grant in Aid - - - - -	1,500 - -	Salaries - - - - -	872 7 9
		Rent - - - - -	260 - -
		Miscellaneous - - - - -	6 15 10
		BRANCHES.	
		Fees - - - - -	80 - -
		Miscellaneous (purchase of Notice Boards, &c.) - -	228 2 5
		Balance to be carried to Account for 1900–1901	1,447 6 -
			268 - 8
	£. 1,715 6 8		£. 1,715 6 8

Henry Lambert,  
Accounting Officer.

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 Her Majesty's Most Honourable PRIVY COUNCIL, in the Year ended 31st March 1900; showing a Surplus upon two Sub-Heads of the Vote.

SERVICE.	GRANT.		EXPENDITURE.		Expenditure, compared with Grant.				
					Less than Granted.		More than Granted.		
PRIVY COUNCIL OFFICE.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	
A.—Salaries and Wages - - - -	12,741	- -	12,960	12 4	80	7 8	—		
Ditto - - - - ( <i>Supplementary</i> )	300	- -							
B.—Incidental Expenses - - - -	590	- -	486	16 -	103	4 -	—		
C.—Expenses under Pharmacy Act - -	126	- -	126	- -	—				
<b>GROSS TOTAL - - - £.</b>	<b>13,757</b>	<b>- -</b>	<b>13,573</b>	<b>8 4</b>	<b>183</b>	<b>11 8</b>	<b>—</b>		
					Surplus of Gross Estimate over Expenditure.				
					£. 183 11 8				
<i>Deduct,—</i>					Estimated.		Realised.		Surplus of Appropriations in Aid Realised.
D.—Appropriations in Aid (Judicial Fees) -	1,557	- -	2,468	2 -	£. 911 2 -				
					Total Surplus to be Surrendered.				
<i>Original</i> 11,900l. } <i>Supplementary</i> 300l. }	NET TOTAL - - £.		12,200	- -	11,105	6 4	£. 1,094 13 8		

EXPLANATION of the Causes of variation between Expenditure and Grant.

A.—The saving is due (i) to changes in the staff of Messengers; (ii) to a saving on the amount allowed for shorthand writing; and (iii) to the fact that no fees were paid to Nautical Assessors in the past year.

B.—Fewer special trains than were expected; and no expenses on account of Nautical Assessors.

C.—

D.—The number of Appeals received from India and the Colonies and carried to a hearing was in excess of what from experience of some years could have been anticipated. The number of Appeals which are likely to be received and heard does not admit of anything like accurate calculation, and any year may show a large falling-off as compared with its predecessor. There are indications, however, that the Fees in the immediate future will again return to the yearly average of about 1,500l.—the figure which has been adopted for some years past.

The Surplus of 1,439l. 10s. 1d., shown on the Account of the Vote "Privy Council Office," for the year ended 31st March 1899, has been surrendered.

30 October 1900.

J. H. Harrison,  
Accounting Officer.

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

Examined,  
R. Lennox Woods.

D. C. Richmond,  
Comptroller and Auditor General.

CLASS II.—*continued.*

VOTE 7.

PRIVY COUNCIL OFFICE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Surplus. THE Amount to be Surrendered is, as shown by the Account, 1,094*l.* 13*s.* 8*d.*

	£.	s.	d.
Grant ( <i>Gross</i> ) - - - - -	13,757	-	-
Expenditure ( <i>Gross</i> ) - - - - -	13,573	8	4
Surplus - - - - -	£.	183	11 8

*Add,—*

Appropriations in Aid realised in excess of the Estimate - - - - -	911	2	-
--	-----	---	---

Total Amount to be Surrendered £. 1,094 13 8

*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, for the Salaries and Expenses of the OFFICE OF THE COMMITTEE OF PRIVY COUNCIL FOR TRADE, and SUBORDINATE DEPARTMENTS, in the Year ended 31st March 1900, 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.
BOARD OF TRADE.				
A.—Salaries . . . . .	55,946 — —	53,609 12 6	2,336 7 6	—
B.—Copying . . . . .	3,200 — —	3,574 5 6	—	374 5 6
C.—Special Services . . . . .	6,200 — —	4,732 8 8	1,467 11 4	—
D. Travelling Expenses . . . . .	2,200 — —	2,309 14 7	—	109 14 7
E.—Incidental Expenses . . . . .	780 — —	1,017 9 —	—	237 9 —
LEGAL BRANCH.				
F.—Salaries . . . . .	6,700 — —	6,678 12 10	21 7 2	—
G.—Travelling and Incidental Expenses . . . . .	250 — —	147 5 11	102 14 1	—
H.—Law Charges . . . . .	15,200 — —	10,860 15 1	4,339 4 11	—
STANDARDS DEPARTMENT.				
I.—Salaries . . . . .	1,321 — —	1,295 15 11	25 4 1	—
K.—Incidental Expenses . . . . .	645 — —	422 14 3	222 5 9	—
L.—Electric Standards . . . . .	894 — —	883 9 —	10 11 —	—
GENERAL REGISTER AND RECORD OFFICE OF SHIPPING AND SEAMEN.				
M.—Salaries . . . . .	12,422 — —	12,283 11 11	138 8 1	—
N.—Copying, &c. . . . .	600 — —	470 12 6	129 7 6	—
O.—Travelling and Incidental Expenses . . . . .	100 — —	61 8 11	38 11 1	—
INSPECTION OF SHIPS' PROVISIONS.				
P.—Salaries . . . . .	4,477 — —	4,372 10 .1	104 9 11	—
Q.—Travelling and Incidental Expenses . . . . .	950 — —	1,027 8 6	—	77 8 6
TOTAL for BOARD OF TRADE . . . . . £.	111,885 — —	103,747 15 2	8,936 2 5	798 17 7
Carried forward . . . . . £.	111,885 — —	103,747 15 2	8,936 2 5	798 17 7

## 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 . . . . .	111,885 - -	103,747 15 2	8,936 2 5	798 17 7
<b>COMMERCIAL, LABOUR, AND STATISTICAL DEPARTMENTS.</b>				
R.—Salaries, Wages, and Allowances - -	23,065 - -	19,756 12 8	3,308 7 4	—
S.—Travelling Expenses - - - -	300 - -	311 19 7	—	11 19 7
T.—Incidental Expenses - - - -	250 - -	241 12 11	8 7 1	—
T 1.—Fees and Travelling Expenses under the Conciliation Act, 1896 - -	800 - -	126 19 1	673 - 11	—
TOTAL for COMMERCIAL, LABOUR, AND STATISTICAL DEPARTMENTS } £.	24,415 - -	20,437 4 3	3,989 15 4	11 19 7
<b>PATENT OFFICE.</b>				
U.—Salaries, Wages, and Allowances - -	60,383 - -	60,016 - 8	366 19 4	—
V.—Police - - - - -	730 - -	730 8 9	—	8 9
W.—Law Reporting - - - - -	1,750 - -	1,477 14 -	272 6 -	—
X.—International Bureau - - - - -	150 - -	143 11 4	6 8 8	—
Y.—Travelling Expenses - - - - -	300 - -	25 8 9	274 11 3	—
Z.—Assessors under Section 28 of the Patent Act, 1883 - - - - -	100 - -	—	100 - -	—
AA —Incidental Expenses - - - - -	1,100 - -	1,096 9 1	3 10 11	—
TOTAL for PATENT OFFICE - - £.	64,513 - -	63,489 12 7	1,023 16 2	8 9
<b>LIGHT RAILWAYS COMMISSION.</b>				
BB.—Salaries and Allowances - - - -	2,200 - -	2,373 9 8	—	173 9 8
CC.—Travelling Expenses - - - - -	500 - -	602 17 4	—	102 17 4
DD.—Incidental Expenses - - - - -	100 - -	11 2 3	88 17 9	—
TOTAL for LIGHT RAILWAYS COMMISSION } £.	2,800 - -	2,987 9 3	88 17 9	276 7 -
GROSS TOTAL - - - - £.	203,613 - -	190,662 1 3	14,038 11 8	1,087 12 11
			Net Surplus of Gross Estimate over Expenditure.	
			£. 12,950 18 9	
			Surplus of Appropriations in Aid Realised.	
Deduct,—	Estimated.	Realised.		
EE.—Appropriations in Aid - - - -	10,515 - -	19,199 18 4	£. 8,684 18 4	
			Total Surplus to be Surrendered.	
NET TOTAL - - - - £.	193,098 - -	171,462 2 11	£. 21,635 17 1	

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

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving mainly due to retirements of officers and appointments of successors at minimum rates of pay.

*Note.*—The late Chief Inspector of Railways was paid out of this Vote a sum of 47*l.* 5*s.* for certain inspections. A Second Division Clerk was paid 1*l.* for special work, and certain Second Division Clerks were paid 149*l.* 7*s.* 5*d.* for overtime.

B.—Under-estimated.

C.—The expenditure in connection with Light Railway Orders and Special Inquiries was less than estimated.

D.—The Travelling expenses in connection with Railway Inquiries were greater than expected.

E.—Excess chiefly due to advertisements and shorthand notes in connection with Light Railway Orders.

F.—Slight variation. In addition to this sum 200*l.* was paid out of Vote 9 for services in connection with Boiler Explosion Inquiries.

G.—Over-estimated.

H.—The cost of Wreck Inquiries and the expenditure under the Crown Lands Act was less than anticipated.

I.—Slight variation.

K.—The cost of repairs to instruments was less than estimated.

L.—Slight variation.

M.—The saving is due to the death and resignation of officers and appointment of successors at lower rates of pay.

N.—Over-estimated.

O.—Over-estimated.

P.—The saving is due to a vacancy, and to a smaller expenditure than expected upon temporary wirers.

Q.—Under-estimated.

R.—The sum taken for the Commercial Intelligence Branch was not fully expended, as the Staff was not settled till some time after April 1899.

S.—Under-estimated.

T. 1.—The cases under this Act were not so numerous as anticipated.

U.—Saving due principally to the expenditure upon copying, results pay, and temporary searchers at Manchester being less than was estimated.

*Note.*—Five of the Assistant Examiners received between them the sum of 318*l.* out of the Vote for Science and Art for acting as Assistant Examiners of Science.

V.—Slight variation.

W.—The number of cases for report was less than was anticipated.

X.—Slight variation.

Y.—Saving due to postponement of Industrial Property Conference.

Z.—No Assessors were employed during the year.

AA.—Slight variation.

BB.—The allowance for remuneration was increased (Treasury letter, No. 11,510, of 4 August 1899).

4035.

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

CC.—Under-estimated.

DD.—Over-estimated.

EE.—Appropriations in Aid :—

	Estimated.			Realised.			More than Estimated.			Less than Estimated.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
Board of Trade.												
Fees for Tramway, Harbour, &c. Provisional Orders.	1,365	-	-	2,450	-	-	1,085	-	-			
Fees for Electric Lighting Provisional Orders.	2,600	-	-	5,450	-	-	2,850	-	-			
Fees for inspecting Lime Juice.	150	-	-	151	-	-	1	-	-			
Contribution from Seamen's Savings Bank for Cost of Management.	300	-	-	300	-	-						
Contribution from Lloyd's for compiling and editing Mercantile Navy List.	350	-	-	350	-	-						
Miscellaneous Receipts	2,400	-	-	5,986	11	4	3,586	11	4			
Light Railways, Fees	3,000	-	-	4,150	-	-	1,150	-	-			
Standards Office.												
Fees under Weights and Measures Act, 1889.	350	-	-	362	7	-	12	7	-			
£.	10,515	-	-	19,199	18	4	8,684	18	4			

There were more Provisional Orders than anticipated.

This includes a sum of 3,306*l.* 2*s.* 5*d.* balance of fees received under the Railway and Canal Traffic Act transferred to this account by Treasury direction.

There were more Orders than expected.

Under-estimated.

During the year 1899-1900 the sum of 7,555*l.* 6*s.* 2*d.* was received at the Patent Office from the sale of Patent Office Publications, and this amount has been paid to the Stationery Office.

The Surplus of 11,389*l.* 15*s.* 3*d.*, shown on the Account of the Vote "Board of Trade," for the year ended 31st March 1899, has been surrendered.

Board of Trade, )  
November 1900. J

Cosmo Monkhouse,  
Accounting Officer.

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

Examined,  
R. Lennox Woods.

D. C. Richmond,  
Comptroller and Auditor General.

CLASS II.—*continued.*

VOTE 8.

BOARD OF TRADE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has been incurred under Sub-Heads B., D., *Excess.* E., Q., S., V., BB., and CC.

2. With reference to paragraph 3 of the Report for last year, it will be observed that, Appropriation notwithstanding the increase of the estimated Receipts from 8,945*l.* to 10,515*l.*, to which allusion was then made, the realised Appropriations in Aid have again largely exceeded the Estimate.

3. The Amount to be Surrendered is, as shown by the Account, 21,635*l.* 17*s.* 1*d.* Surplus.

	<i>£.</i>	<i>s.</i>	<i>d.</i>
Grant ( <i>Gross</i> ) - - - - -	203,613	-	-
Expenditure ( <i>Gross</i> ) - - - - -	190,662	1	3
Net Surplus - - -	<i>£.</i> 12,950	18	9
<i>Add,—</i>			
Appropriations in Aid realised in excess of the Estimate -	8,684	18	4
Total Amount to be Surrendered - - -	<i>£.</i> 21,635	17	1

EXTRA RECEIPTS, payable to EXCHEQUER.

4. In addition to the Appropriations in Aid shown on the Account, it appears from a Fee Stamps Return furnished by the Inland Revenue Department, that 216,711*l.* 15*s.* 6*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.

*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, in the Year ended 31st March 1900, 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.
MERCANTILE MARINE OFFICES.				
A.—Salaries, Wages, and Allowances - -	£. s. d. 53,259 - -	£. s. d. 51,681 15 1	£. s. d. 1,577 4 11	£. s. d. —
B.—Travelling Expenses - - - -	1,470 - -	1,525 14 6	—	55 14 6
C.—Maintenance of Steam Launches, &c. -	750 - -	505 15 1	244 4 11	—
D.—Incidental Expenses, &c. - - - -	1,350 - -	1,047 14 9	302 5 3	—
E.—Investigations into conduct of Masters, Mates, and Engineers - - - -	850 - -	544 10 11	305 9 1	—
F.—Uniforms - - - - -	800 - -	560 16 -	239 4 -	—
TOTAL - - -	58,479 - -	55,866 6 4	2,668 8 2	55 14 6
SURVEYORS, &c.				
G.—Salaries, Wages, and Allowances - -	57,015 - -	54,962 3 3	2,052 16 9	—
H.—Travelling Expenses - - - -	3,000 - -	2,834 11 7	165 8 5	—
I.—Maintenance, &c., of Steam Launches -	550 - -	674 18 3	—	124 18 3
K.—Incidental Expenses (Instruments, Experiments, &c.) - - - -	850 - -	546 12 11	303 7 1	—
L.—Uniforms - - - - -	225 - -	197 - 2	27 19 10	—
TOTAL - - -	61,640 - -	59,215 6 2	2,549 12 1	124 18 3
WRECK AND CASUALTIES.				
M.—Remuneration to Coastguard and Consuls for Services in connection with Wrecks - - - - -	1,750 - -	1 403 5 -	346 15 -	—
N.—Travelling and Incidental Expenses -	200 - -	187 2 6	12 17 6	—
TOTAL - - - £.	1,950 - -	1,590 7 6	359 12 6	—
Carried forward - - £.	122,069 - -	116,672 - -	5,577 12 9	180 12 9

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 - - - £.	122,069	- -	116,672	- -	5,577	12 9	180	12 9
<b>SAVING LIFE.</b>								
O.—Salaries - - - - -	1,177	- -	1,059	10 7	117	9 5	-	-
P.—Expenses of Apparatus, &c., and Gratuities for Saving Life on the Coasts of the United Kingdom - - -	12,600	- -	13,001	18 -	-	-	401	18 -
TOTAL - - - £.	13,777	- -	14,061	8 7	117	9 5	401	18 -
<b>BOILER EXPLOSIONS.</b>								
Q.—Expenses of Inquiries - - - -	2,050	- -	907	4 8	1,142	15 4	-	-
<b>RELIEF OF DISTRESSED BRITISH SEAMEN ABROAD.</b>								
R.—Subsistence and Conveyance of Seamen	5,000	- -	2,251	10 8	2,748	9 4	-	-
S.—Rewards for Saving Life Abroad and for Albert Medals - - - - -	230	- -	487	12 9	-	-	257	12 9
T.—Commission to Consuls, &c. - - -	370	- -	338	13 4	31	6 8	-	-
U.—Contribution to Funds of Humane Establishment at Sable Island, Nova Scotia - - - - -	400	- -	400	- -	-	-	-	-
TOTAL - - - £.	6,000	- -	3,477	16 9	2,779	16 -	257	12 9
V.—Losses by Fraud - - - - -	-	-	685	10 6	-	-	685	10 6
GROSS TOTAL - - - £.	143,896	- -	135,804	- 6	9,617	13 6	1,525	14 -
					Net Surplus of Gross Estimate over Expenditure.			
					£. 8,091 19 6			
					Surplus of Appropriations in Aid Realised.			
					£. 3,585 18 6			
Deduct,—	Estimated.		Realised.					
W.—Appropriations in Aid - - - -	49,826	- -	53,411	18 6	Total Surplus to be Surrendered.			
NET TOTAL - - - £.	94,070	- -	82,392	2 -	£. 11,677 18 -			

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

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The saving is caused by vacancies and retirements of officers whose successors were appointed at minimum rate of pay.

B.—Under-estimated.

C.—The cost of repairs was less than estimated.

D.—Over-estimated.

E.—There were fewer investigations than anticipated.

F.—Over-estimated.

G.—The saving is caused by vacancies and retirements of officers and the appointment of successors at minimum rate of pay.

H.—Over-estimated.

I.—The cost of repairs was greater than estimated.

K.—The cost of Instruments and Experiments was less than estimated.

L.—Over-estimated.

M.—There were fewer wrecks than anticipated.

N.—Slight saving.

O.—The saving is caused by the retirement of the Storekeeper and the appointment of his successor at the minimum rate of pay.

P.—The expenses of Coastguard, Volunteers, and Assistants in connection with Wreck Services were greater than was estimated.

Q.—There were less inquiries than was anticipated.

R.—It was very difficult to estimate the effect of the recent Merchant Shipping Act, but so far the expense falling upon the Vote has been much less than was anticipated.

S.—There were more cases calling for rewards than was estimated.

T.—Slight saving.

V.—These losses were due to defalcations of the Vice-Consul at Bremerhaven in connection with Seaman's Wages received by him for remittance to the United Kingdom. He was afterwards prosecuted and convicted. The Sub-Head is opened by Treasury authority, letter No. 17,170, of 15th November 1900.

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.	13,100 - -	13,933 3 10	833 3 10	-	Under-estimated.
Surveyors' Fees, &c.	31,000 - -	34,037 8 4	3,037 8 4	-	More vessels came up for survey than anticipated.
Wreck and Casualties: Fees and Commission.	1,400 - -	1,230 11 8	-	169 8 4	Over-estimated.
Saving Life: Proceeds of Sale of Old Stores.	50 - -	117 7 11	67 7 11	-	Under-estimated.
Boiler Explosions: Costs awarded by Court.	250 - -	100 9 -	-	50 11 -	There were fewer inquiries than anticipated.
Miscellaneous:					
Unclaimed Wages and Effects of Deceased Seamen.	2,000 - -	2,899 14 3	-	- 5 9	
Unclaimed Wages and Effects of Living Seamen.	300 - -	288 10 3	-	11 9 9	
Interest on invested portion of above.	326 - -	326 5 -	- 5 -	-	
Unclaimed Wreck and Salvage.	500 - -	338 8 3	-	161 11 9	Over-estimated.
£.	49,826 - -	53,411 18 6	3,988 5 1	402 6 7	

Board of Trade.  
30 November 1900.

Cosmo Monkhouse,  
Accounting Officer.

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

Examined,  
R. Lennox Woods.

D. C. Richmond,  
Comptroller and Auditor General.

CLASS II.—*continued.*

VOTE 9.

MERCANTILE MARINE SERVICES.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE expenses connected with these Services have hitherto been defrayed out of the Mercantile Marine Fund, which was abolished under the provisions of the Merchant Shipping (Mercantile Marine Fund) Act, 1898. Under that Act the receipts which formerly went to the Fund, except light dues and other like sums, are to be paid to the Exchequer, and are now, under Treasury Minute dated 29th March 1899, treated as Appropriations in Aid of this Vote, while the expenses which hitherto have been defrayed out of the Fund, except expenses relating to Lighthouses, &c., are now paid out of the Votes of Parliament. The present is the first Account rendered under the Act.

Mercantile Marine Services now charged upon the Votes of Parliament (61 & 62 Vict. c. 44).

2. Expenditure in excess of the Estimate has been incurred under Sub-Heads B, I, P., and S. Excess.

3. Sub-Head V., Losses by Fraud.—This new Sub-Head has been introduced into the Account under Treasury direction for the purpose of recording the net loss sustained by the Board of Trade by frauds committed by the late Vice-Consul at Bremerhaven, who appropriated to his own use Seamen's Wages received by him in his official capacity, at the same time issuing orders for the amounts which were payable and paid by the Board of Trade. New Sub-Head.

The total amount of this officer's defalcations as regards the Board of Trade was 1,221*l.* 11*s.* 9*d.*, of which 536*l.* 1*s.* 3*d.* was repaid to the Board out of sums recovered by the Foreign Office, leaving the net loss of 685*l.* 10*s.* 6*d.* charged in the Account.

The deficiency in this Vice-Consul's Accounts in respect of Fees received by him on account of the Foreign Office is dealt with in paragraph 11 of my Report on the Vote for Diplomatic and Consular Services, Class V., Vote 1.

4. In paragraph 8 of the Report for the year 1898-99 on the Vote for Mercantile Marine Fund (Grant in Aid), Class II., Vote 9, reference was made to two sums of 249*l.* 9*s.* 7*d.* and 850*l.* 16*s.* 2*d.*, as to the correctness of which sufficient evidence had not then been produced. I have now to report that during the year sums amounting to 247*l.* 16*s.* have been recovered from shipowners and others and credited to the present Vote under Sub-Head R., and that satisfactory evidence has been furnished for further charges amounting to 280*l.* 5*s.* 2*d.* There remains a balance of 572*l.* 4*s.* 7*d.* still awaiting evidence of correctness of charge. Recoveries from Shipowners. Unsupported Charges.

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:— Abandoned Claims.

	£.	s.	d.
1. Claims on Shipowners	373	15	4
2. Charges arising through errors or misapprehension of instructions on the part of different officers	92	11	3
3. Claims on Shipmasters who guaranteed repayment of relief afforded to them	7	12	6
	£. 473	19	1

6. The Amount to be Surrendered is, as shown by the Account, 11,677*l.* 18*s.* Surplus.

	£.	s.	d.
Grant (Gross)	143,896	—	—
Expenditure (Gross)	135,804	—	6
Net Surplus	£. 8,091	19	6
Add,—			
Appropriations in Aid realised in excess of the Estimate	3,585	18	6
Total Amount to be Surrendered	£. 11,677	18	—

D. C. Richmond,  
Comptroller and Auditor General.

## 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 under the BANKRUPTCY ACTS, 1883 and 1890, and THE COMPANIES (WINDING-UP) ACT, 1890, in the Year ended 31st March 1900, 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.	
<b>BANKRUPTCY :</b>						
A. 1.—Inspector General's Office	£. s. d. 16,063 - -	£. s. d. 16,315 3 3	£. s. d. —	£. s. d. 252 3 3		
B. 1.—Salaried Official Receivers, High Court	15,202 - -	14,750 5 1	451 14 11	—		
C. 1.—Salaried Official Receivers, County Courts	26,630 - -	25,228 10 4	1,401 9 8	—		
D. 1.—Country Receivers paid by Fees and Commission	38,000 - -	35,124 16 10	2,875 3 2	—		
E. 1.—Postages	2,900 - -	2,530 3 -	369 17 -	—		
F. 1.—Contingencies (including Travelling Expenses)	2,800 - -	1,784 18 7	1,015 1 5	—		
G. 1.—Stationery and Printing	8,000 - -	7,330 11 5	669 8 7	—		
H. 1.—Law Charges	1,500 - -	1,581 14 11	—	81 14 11		
J. 1.—Rent of Rooms for Meetings	900 - -	776 16 5	122 3 7	—		
<b>COMPANIES :</b>						
A. 2.—Inspector General's Office	5,730 - -	5,230 7 9	499 12 3	—		
B. 2.—Salaried Official Receivers, High Court	13,000 - -	12,420 1 5	579 18 7	—		
C. 2.—Salaried Official Receivers, County Courts	800 - -	640 - -	160 - -	—		
D. 2.—Country Receivers paid by Fees and Commission	500 - -	214 14 -	285 6 -	—		
E. 2.—Postages	120 - -	74 4 1	45 15 11	—		
F. 2.—Contingencies	500 - -	464 15 11	35 4 1	—		
G. 2.—Stationery and Printing	1,200 - -	605 14 10	594 5 2	—		
H. 2.—Law Charges	800 - -	196 16 10	603 3 2	—		
J. 2.—Rent of Rooms for Meetings	30 - -	7 18 6	22 1 6	—		
<b>GROSS TOTAL</b>	134,675 - -		9,731 5 -	333 18 2		
<b>Deduct,—</b>						
L.—Appropriations in Aid	134,666 - -					
<b>NET TOTAL</b>	9 - -					
	£.	125,277 13 2				
<b>Net Actual Expenditure less than the Estimate</b>			—	9,397 6 10		
	£.		9,731 5 -	9,731 5 -		
<p><i>Note.</i>—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, &amp;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, as stated above, at</p> <p>The amount actually drawn from the Treasury was: on account of Bankruptcy, 105,350<i>l.</i>, and on account of Companies, 20,500<i>l.</i></p>						
There remains, therefore, undrawn				8,816 - -		
		Companies.	Bankruptcy.			
Of the amount drawn from the Treasury, namely		£. s. d. 20,500 - -	£. s. d. 105,350 - -	125,850 - -		
There was actually expended		19,854 13 4	105,422 19 10	125,277 13 2		
There remains, therefore, a Net Surplus in the hands of the Board of Trade to be repaid of		645 6 8	less 72 19 10	572 6 10	572 6 10	
To which is to be added the Grant to be surrendered				9 - -		
Making (as shown in the Account) a total difference, being Saving, of - - £.				9,397 6 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.—£4,500 only was transferred to Sub-Head A. 2 instead of 5,000*l.* as originally estimated; otherwise there would have been a saving principally caused by death of Auditor and over-estimation of clerical allowance.

B. 1.—Saving caused by transfer of one of the Official Receivers to Companies High Court and consequent promotions; by reduction of salary of Senior Assistant Official Receiver and by retirement of clerk.

C. 1.—Clerical allowances over-estimated. Several alterations in the Staffs of the different offices occurred during the year.

D. 1. }  
E. 1. } Over-estimated.  
F. 1. }  
G. 1. }

H. 1.—Excess mainly due to cost of an Appeal to the House of Lords (*Sharp v. Jackson*) in which an important question of general principle was involved.

J. 1.—Over-estimated.

A. 2.—*See Note under A. 1.*

B. 2.—Clerical Allowance over-estimated.

C. 2. }  
D. 2. } Over-estimated.  
E. 2. }  
F. 2. }  
G. 2. }  
H. 2. }  
J. 2. }

## EXTRA RECEIPTS.

*Bankruptcy.*

Fees making up the sum of 62,227*l.* 9*s.* 6*d.* have been duly audited and are 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 (53,972*l.* 5*s.* 6*d.*), received in cash by Official Receivers (360*l.* 2*s.* 4*d.*); and charged against Bankrupts' Estates under the Treasury Order of the 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 (7,895*l.* 1*s.* 8*d.*).

*Companies (Winding-up).*

Fees making up the sum of 10,762*l.* 18*s.* 6*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 (9,415*l.* 6*s.* 9*d.*), received in cash by Official Receivers (52*l.* 19*s.* 6*d.*); and charged against companies in liquidation under the Treasury Order of the 2nd February 1899 for *ad valorem* duty chargeable under Table A. of the Scale of Fees on the Audit of Accounts of Liquidators (1,294*l.* 12*s.* 3*d.*). The accounts in which the above-mentioned Fees have been charged have been duly audited.

Issues to the extent of 125,850*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 10*l.*, shown on the Account of the Vote "Bankruptcy Department of the Board of Trade," for the year ended 31st March 1899, has been surrendered, and the unexpended balance (499*l.* 3*s.* 5*d.*) of Treasury advances has been refunded to the Treasury.

Board of Trade, Bankruptcy Department, }  
27 November 1900. }

John Smith,  
Accounting Officer.

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

Examined,  
R. Lennox Woods.

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.

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

Debit Balances on Estates. 2. Certain debit balances of Estates Accounts, which have arisen through insufficiency of assets, have been written off during the year, with the sanction of the Treasury, as irrecoverable, and charged as follows:—

To the Vote (under the proper Sub-Heads):

	£.	s.	d.
Bankruptcy - - - - -	700	9	1
Companies (Winding-up) - - - - -	379	13	9

To the Fees Accounts:

	£.	s.	d.
Bankruptcy - - - - -	435	10	8
Companies (Winding-up) - - - - -	1,012	-	10

Surrender of Grant and Repayment to Treasury. 3. The unexpended Parliamentary Grant to be surrendered to the Exchequer is 9*l.*: and as the Treasury advances have exceeded the actual expenditure by 57*l.* 6*s.* 10*d.*, this amount will have to be repaid to that Department or otherwise adjusted.

Fees, &c. received during the year. (A.) 4. A Statement (A.) appended to this Report, which has been compiled from information at my disposal, shows that the total amount received in the year in respect of proceedings in Bankruptcy and Companies Liquidation, and for dividends on funds invested, was 158,360*l.* 7*s.* 2*d.* This sum includes the fees charged by Official Receivers against Bankrupts' Estates and Companies in liquidation, under the Bankruptcy Acts, 1883 and 1890, and the Companies (Winding-up) Act, 1890, respectively, which are referred to by the Accounting Officer in the Note as to Extra Receipts.

Additional Expenditure on other Votes of Parliament. 5. From the appended Statements furnished by the Treasury, it appears that, in addition to the expenditure shown in the Account for 1898-99, expenses in connection with Bankruptcy proceedings and with Companies administration, amounting to 57,484*l.* 12*s.* 1*d.* and 8,346*l.* 2*s.* 5*d.*, respectively, were charged against Votes of Parliament other than those administered by the Board of Trade.

(B.) to (B. 2). In respect of the first of these amounts a net sum of 19,337*l.* 15*s.* 5*d.* is shown in the Statement as payable to the Exchequer, and this, together with the above-mentioned sum of 8,346*l.* 2*s.* 5*d.*, has been duly paid to the Exchequer.

Statements of Annual Receipts and Payments. (C.) (C. 1). 6. 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 1900, and the balances in the hands of the Paymaster General on that date.

*D. G. 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 1900.

	£.	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	62,227	9	6
(b.)—Other Receipts by the Board of Trade	629	7	7
Fees collected by the Inland Revenue Department by means of Stamps	49,434	8	8
Dividends on Funds invested by the Treasury under Section 76 of the Bankruptcy Act, 1883	20,399	15	2
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	10,762	18	6
(b.)—Other Receipts by the Board of Trade	893	11	3
Fees collected by the Inland Revenue Department by means of Stamps	3,050	8	11
Fees from County Courts	362	10	10
Dividends on Funds invested by the Treasury under Section 16 of the Companies Liquidation Act, 1890	10,599	16	9
TOTAL	158,360	7	2



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

(B).

(4496—1900.)

(B. 1), (B. 2).

Sir,  
I AM directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you herewith copies of Accounts for the year 1898-99 showing the cost of administration under the Bankruptcy Act, 1883, and the Companies (Winding-up) Act, 1890, respectively.  
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 19,337*l.* 15*s.* 5*d.*, and against the Companies (Winding-up) Act Fees Account, for 8,346*l.* 2*s.* 5*d.*, and to pay these balances to the Exchequer.

The Comptroller and Auditor General.

Treasury Chambers, 12 March 1900.  
I am, &c.  
(signed) *E. W. Hamilton.*

(B. 1.)

## STATEMENT showing the COST of BANKRUPTCY ADMINISTRATION for the Year 1898-99.

	£.	s.	d.
I.—Charged on the Vote for the Bankruptcy Department of the Board of Trade	104,743	15	9
II.—Charged on other Votes :			
1. Salaries and Remuneration :			
Supreme Court	14,236	18	3
County Courts	22,556	4	—
Board of Trade	2,650	—	—
	39,443	2	3
2. Incidental and Travelling Expenses, Supreme Court	31	5	2
3. Rent, Rates, Taxes, Repairs, &c. :			
Works	4,547	8	8
Rates	1,491	2	8
	6,038	11	4
4. Stationery :			
Stationery Office	835	—	—
County Courts	100	—	—
	935	—	—
5. Pensions and Compensations	7,262	15	1
6. Expenses of Prosecutions	1,178	14	2
7. Cost of Audit	200	—	—
8. Postage	1,205	—	—
9. Telegrams	20	—	—
10. Cost of Service rendered by Inland Revenue Department in connection with Bankruptcy Stamps	1,170	4	1
TOTAL CHARGED on other VOTES	57,484	12	1
Deduct,—Nominal Amount of Interest on Funds transferred under the Courts of Justice (Salaries and Funds) Act, 1869	37,746	16	8
Rent of 34, Lincoln's Inn Fields (erected from Bankruptcy Funds) now used by another Department	400	—	—
	38,146	16	8
Amount remaining due to Her Majesty's Exchequer	19,337	15	5

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 1898-99.

	£.	s.	d.
I. Charged on the Vote for Bankruptcy Department of the Board of Trade	20,607	-	10
II. Charged on other Votes :			
1. Salaries :			
Supreme Court	3,323	6	7
Board of Trade	1,150	-	-
County Courts	278	2	6
	4,751	9	1
2. Travelling and Incidents (Supreme Court)	5	-	-
3. Rent, Rates, Fuel, Light, &c. :			
Works	2,715	4	8
Rates	60	4	10
	2,775	9	6
4. Stationery :			
Stationery Office	202	-	-
County Courts	50	-	-
	252	-	-
5. Cost of Audit	50	-	-
6. Postage	438	-	-
7. Cost of Service rendered by the Inland Revenue Department in connection with Stamps under the Companies (Winding-up) Act, 1890	74	3	10
AMOUNT remaining due to Her Majesty's Exchequer	8,346	2	5

(C.)

STATEMENT showing the RECEIPTS into and PAYMENTS out of the BANKRUPTCY FEES ACCOUNT from 1st April 1899 to 31st March 1900.

	£.	s.	d.		£.	s.	d.	
Balance in hands of Paymaster General on 1st April 1899	152,714	15	9	Transfers to Board of Trade	105,350	-	-	
Dividends	20,399	15	2	Transfers to Exchequer	19,337	15	5	
Fees from Board of Trade	77,700	-	-	Balance in hands of Paymaster General on 31st March 1900	178,958	10	5	
Fees from Inland Revenue	52,475	10	8		£.	303,646	5	10
Balance of Advances made from Fees in 1898-99	356	4	3		£.	303,646	5	10
	£.	303,646	5	10				

(C. 1.)

STATEMENT showing the RECEIPTS into and PAYMENTS out of the COMPANIES (WINDING-UP) ACT FEES ACCOUNT from 1st April 1899 to 31st March 1900.

	£.	s.	d.		£.	s.	d.	
Balance in hands of Paymaster General on 1st April 1899	13,280	2	6	Transfers to Board of Trade	20,500	-	-	
Dividends	10,599	16	9	Transfers to Exchequer	8,346	2	5	
Fees from Board of Trade	13,100	-	-	Transfers to Companies Liquidation Account	681	19	6	
Fees from Inland Revenue	3,199	18	4	Balance in hands of Paymaster General on 31st March 1900	11,157	5	8	
Fees from County Courts	362	10	10		£.	40,685	7	7
Balance of Advances made from Fees in 1898-99	142	19	2					
	£.	40,685	7	7				

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 1900, 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 . . . . .	35,849 - -	35,953 17 3	—	104 17 3
B.— Travelling Expenses . . . . .	3,800 - -	4,162 13 6	—	362 13 6
C.—Special Services, Legal and Incidental Expenses - - - - .	2,350 - -	2,004 9 10	345 10 2	—
D.—Collection of Agricultural Statistics .	4,070 - -	3,954 4 5	115 15 7	—
E.—Agricultural and Dairy Education - .	7,850 - -	7,500 - -	350 - -	—
F.—Diseases of Animals (Grants in Aid) .	54,500 - -	54,500 - -	—	—
G.—Expenses Repayable . . . . .	3,600 - -	2,638 8 4	961 11 8	—
<b>GROSS TOTAL - - - £.</b>	<b>112,019 - -</b>	<b>110,713 13 4</b>	<b>1,772 17 5</b>	<b>467 10 9</b>
			Net Surplus of Gross Estimate over Expenditure. £. 1,305 6 8	
<i>Deduct,—</i>	Estimated.	Realised.	Surplus of Appropriations in Aid Realised.	
H.—Appropriations in Aid . . . . .	8,100 - -	10,028 14 6	£. 1,928 14 6	
<b>NET TOTAL - - - £.</b>	<b>103,919 - -</b>	<b>100,684 18 10</b>	<b>Total Surplus to be Surrendered.</b> <b>£. 3,234 1 2</b>	

CLASS II.—*continued.*

VOTE 11.—BOARD OF AGRICULTURE—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Salaries and Wages - - - - - The excess is due to an increase in the number of Inspectors necessitated by the passing of the Sale of Food and Drugs Act, 1899, and to other arrangements effected to secure the greater efficiency of the Office Staff, which the savings from normal causes were insufficient to meet.
- B.—Travelling Expenses - - - - - The excess is entirely due to the increase in the Inspectorate.
- C.—Special Services, Legal and Incidental Expenses - - - - - } The expenditure under this Sub-Head cannot be accurately estimated.
- D.—Collection of Agricultural Statistics - - - - - The expenses of collection were less than the sum estimated.
- E.—Agricultural and Dairy Education - - - - - The whole of this expenditure is in respect of sums awarded to institutions affording agricultural and dairy education. No attendant expenses have been charged to this Sub-Head as in previous years, the work of inspection having been performed by permanent officials of the Board.
- G.—Expenses Repayable - - - - - The expenditure was below the Estimate, which is necessarily only approximate.
- H.—Appropriations in Aid - - - - - The receipts under this head are liable to considerable fluctuation, and cannot be at all accurately estimated.

EXTRA REMUNERATION.—A gratuity of 2*l.* was paid to an Inspector of the Board, as Secretary to the Glanders Committee, out of Class VII., Vote 1.

The Surplus of 6,912*l.* 12*s.* 1*d.*, shown on the Account of the Vote "Board of Agriculture," for the year ended 31st March 1899, has been surrendered.

*T. H. Elliott,*  
Secretary and Accounting Officer.

Board of Agriculture, }  
7 November 1900. }

*Wm. Thos. Taylor,*  
Clerk in Charge of Accounts.

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

Examined,  
*R. Lennox Woods.*

*D. G. Richmond,*  
Comptroller and Auditor General.

CLASS II.—*continued.*

## VOTE 11.

## BOARD OF AGRICULTURE.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- Excess. 1. Expenditure in excess of the Estimate has been incurred under Sub-Heads A. and B.
- Sub-Head F. Diseases of Animals. (Grants in Aid). 2. The Grants in Aid of the Cattle Pleuro-Pneumonia Accounts for Great Britain and Ireland of 3,000*l.* and 1,000*l.*, respectively, which are included under this Sub-Head, were paid to the respective separate accounts at the Banks of England and Ireland. Of the further Grant of 50,000*l.* in aid of the same Accounts for expenses in connection with Swine Fever, the Treasury allocated 33,000*l.* to Great Britain, and 17,000*l.* to Ireland. The Estimate under the Sub-Head also provided a sum of 500*l.* for expenses in connection with the suppression of Rabies in Ireland.
- Sub-Head G. Expenses Repayable. 3. Balances amounting to 1,035*l.* 7*s.* 4*d.* are due to the Board for advances made under Sub-Head G. to private persons in respect of works in connection with the Inclosure, and Drainage and Land Improvement Acts.
- Sub-Head H. Appropriations in Aid. 4. Reference was made in the third paragraph of the Report of last year to certain changes in the authorised scale of fees payable in connection with the compulsory redemption of tithe-rent charges, which had not been published in the "London Gazette," nor laid before Parliament as required by Section 6 of the Act 31 & 32 Vict. c. 89. This enactment has now been complied with.
- Surplus. 5. The Amount to be Surrendered is, as shown by the Account, 3,234*l.* 1*s.* 2*d.*

	<i>£.</i>	<i>s.</i>	<i>d.</i>
Grant ( <i>Gross</i> ) - - - - -	112,019	-	-
Expenditure ( <i>Gross</i> ) - - - - -	110,713	13	4
Net Surplus - - -	<i>£.</i> 1,305	6	8
<i>Add,—</i>			
Appropriations in Aid realised in excess of the Estimate - - - - -	1,928	14	6
Total Amount to be Surrendered - - -	<i>£.</i> 3,234	1	2

## CATTLE PLEURO-PNEUMONIA ACCOUNTS.

6. Accounts of the receipts and expenditure in respect of the Cattle Pleuro-Pneumonia Funds in Great Britain and Ireland are appended. These Accounts have been rendered to my Department under the provisions of the Second Schedule of the Diseases of Animals Act, 1894.

## A. ACCOUNT FOR GREAT BRITAIN.

- Grant compared with requirements. 7. A Balance of 2,570*l.* 13*s.* 1*d.* was brought forward from the preceding Account for Great Britain, and in addition to the sums allocated to Great Britain in the year as stated in paragraph 2 of this Report, 8,665*l.* 19*s.* 1*d.* was received for salvage of animals

CLASS II.—*continued.*VOTE 11.—BOARD OF AGRICULTURE—*continued.*

slaughtered. Further sums amounting to 38,000*l.* were also paid to the credit of the Account out of the Local Taxation Accounts, England and Scotland, under the provisions of Section 18 (2) of the Diseases of Animals Act, 1894. The total receipts within the year, including the balance at its commencement, were 85,236*l.* 12*s.* 2*d.*, the expenditure amounted to 82,427*l.* 13*s.* 3*d.*, and the balance remaining unexpended on the 31st March 1900 was 2,808*l.* 18*s.* 11*d.*

## B. ACCOUNT FOR IRELAND.

8. The Balance brought forward from the preceding Account amounted to 3,514*l.* 8*s.* 1*d.*; and, in addition to the amounts allocated to Ireland out of the Grants in Aid, as stated in paragraph 2, the sum of 500*l.* provided for expenses in connection with the Suppression of Rabies in Ireland was also transferred to this Account. A further sum of 2,618*l.* 6*s.* 7*d.* was received for salvage of slaughtered animals, making the total receipts within the year, including the balance at its commencement, 24,632*l.* 14*s.* 8*d.* The expenditure, including 618*l.* 11*s.* spent in the Suppression of Rabies, amounted to 20,548*l.* 14*s.* 5*d.*, and a balance of 4,084*l.* -*s.* 3*d.* remained unexpended on 31st March 1900.

## C. SUPPRESSION OF RABIES ACCOUNT.

9. A further Account is also appended, showing separately the receipts and expenditure connected with the Suppression of Rabies in Ireland in the year. From this account it appears that the expenditure exceeded the amount of the Parliamentary Grant by 118*l.* 11*s.*, the excess being met by Savings out of the Grant for Pleuro-Pneumonia, Ireland.

(C.)

*D. C. Richmond,*  
Comptroller and Auditor General.

CLASS II.—*continued.*VOTE 11.—BOARD OF AGRICULTURE—*continued.*

(A.)

## 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 1900.

RECEIPTS.	Amount.	PAYMENTS.	Amount.
	£. s. d.		£. s. d.
Balance on 1st April 1899 . . . . .	2,570 13 1	Salaries :	
Parliamentary Grant . . . . .	36,000 - -	Temporary Staff - - - - -	10,419 14 4
		Paid by Fees - - - - -	11,238 13 -
			21,658 7 4
Salvage on carcases of slaughtered Cattle - - - - -	1,215 - -	Travelling Expenses - - - - -	8,438 4 8
Salvage on carcases of slaughtered Sheep - - - - -	4 4 -	Compensation to Owners of slaughtered Cattle - - - - -	2,729 - -
Salvage on carcases of slaughtered Swine - - - - -	7,446 15 1	Compensation to Owners of slaughtered Sheep - - - - -	60 - -
	3,665 19 1	Compensation to Owners of slaughtered Swine - - - - -	40,272 4 -
Local Taxation (England) Account . . . . .	33,440 - -		43,061 4 -
Local Taxation (Scotland) Account . . . . .	4,560 - -	Miscellaneous expenses (including the cost of requisites for cleansing and disinfection, killing, burying, branding, and removal of Animals and other petty expenses) - - - - -	9,269 17 3
		Balance on 31st March 1900 . . . . .	2,808 18 11
	£. 85,236 12 2		£. 85,236 12 2

Board of Agriculture,  
7 November 1900. }

T. H. Elliott,  
Secretary and Accounting Officer.  
Wm. Thos. Taylor,  
Clerk in Charge of Accounts.

(B.)

## CATTLE PLEURO-PNEUMONIA ACCOUNT OF THE GENERAL CATTLE DISEASES FUND, IRELAND.

ACCOUNT of Receipts and Payments in respect of the Cattle Pleuro-Pneumonia Account of the General Cattle Diseases Fund, Ireland, prepared in accordance with the Diseases of Animals Act, 1894 (57 & 58 Vict. c. 57, S. 73 (4) and Sch. 2 (2)), for the Year ended 31st March 1900.

RECEIPTS.	Amount.	PAYMENTS.	Amount.
	£. s. d.		£. s. d.
Balance on 1st April 1899 . . . . .	3,514 8 1	Salaries (including the pay of the Staff employed in cleansing, disinfection, branding, &c.) - - - - -	6,550 3 4
Parliamentary Grant . . . . .	18,500 - -	Travelling Expenses - - - - -	3,145 18 4
Salvage . . . . .	2,618 6 7	Compensation to Owners of slaughtered Swine - - - - -	9,321 5 8
General Cattle Diseases Fund . . . . .	- - -	Miscellaneous Expenses (including the cost of requisites for cleansing and disinfection, and casual labour in killing, burying, branding, and removal of animals and other petty expenses) - - - - -	1,531 7 1
		* Balance on 31st March 1900 . . . . .	4,084 - 3
	£. 24,632 14 8		£. 24,632 14 8

\* BALANCES—Bank of Ireland :—

Paymaster-General . . . . .	£. s. d.	£. s. d.
Less,—Outstanding orders . . . . .	4,935 13 10	
	782 11 5	4,153 2 5
Deduct,—Amount of repayments to Royal Irish Constabulary Vote in May 1900, in respect of expenses incurred prior to 1st April 1900 . . . . .	- - -	69 2 2
	£.	4,084 - 3

The Castle, Dublin.

R. Cantrell,  
Chief Clerk, Veterinary Department,  
Dublin Castle.

D. Harvel,  
Accounting Officer.

CLASS II.—*continued.*

VOTE 11.—BOARD OF AGRICULTURE—*continued.*

(C.)

ACCOUNT of the Receipts and Expenditure in respect of Rabies included in the general statement of the Cattle Pleuro-Pneumonia Account of the General Cattle Diseases Fund, Ireland, for the Year ended 31st March 1900.

R E C E I P T S.	Amount.	E X P E N D I T U R E.	Amount.
Parliamentary Grant . . . . .	£. s. d. 500 - -	Salaries . . . . .	£. s. d. 310 1 5
Amount drawn from savings on Grant for Pleuro-Pneumonia to balance this Account . . . . .	118 11 -	Travelling Expenses . . . . .	208 13 3
		Miscellaneous Expenses . . . . .	99 16 4
	£. 618 11 -		£. 618 11 -

T e Castle, Dublin.

*R. Contrell,*  
Chief Clerk, Veterinary Department.

*D. Harrel,*  
Accounting Officer.



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 1900, 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 - - - -	33,437 - -	31,872 13 7	1,564 6 5	—
B.—Travelling - - - - -	750 - -	484 11 5	265 8 7	—
C.—Incidental Expenses - - -	80 - -	58 17 4	21 2 8	—
D.—Law Charges - - - - -	1,000 - -	713 1 -	286 19 -	—
DA.—Loss by Fraud - - - - -	—	4 17 10	—	4 17 10
ENDOWED SCHOOLS DEPARTMENT.				
E.—Salaries and Wages - - - -	5,802 - -	4,664 19 3	1,137 - 9	—
F.—Travelling - - - - -	350 - -	274 12 10	75 7 2	—
G.—Incidental Expenses - - - -	175 - -	73 - 4	101 19 8	—
H.—Law Charges - - - - -	1,000 - -	87 7 3	912 12 9	—
£.	42,594 - -	38,234 - 10	4,364 17 -	4 17 10
Deduct Deficit - - - - -			4 17 10	
Net Surplus to be Surrendered - - £.			4,359 19 2	
			£. s. d.	
Estimated Amount of Extra Receipts payable to Exchequer - - -			3,500 - -	
Amount of Extra Receipts realised during the year 1899-1900, and paid over to Exchequer - - - - -			2,639 17 -	

CLASS II.—*continued.*

VOTE 12.—CHARITY COMMISSION—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Mr. Hope, a Commissioner, resigned 24th February 1899 and his successor was not appointed until 26th April 1899.

Sir H. Longley, Chief Commissioner, died 25th December 1899, and the office remained vacant until 5th March 1900, when the salaries of Commissioners and Secretary were reduced.

The vacancy caused by the appointment, on 5th March 1900, of Mr. Durnford, an Assistant Commissioner, to be Secretary, was not filled during the financial year.

A saving was effected in the salaries of temporary Assistant Commissioners engaged upon inquiries under the provisions of the Charity Inquiries (Expenses) Act.

The Accountant in the Official Trustees' Department, whose salary was estimated at its maximum, retired shortly after the estimate was sent in, and his successor was appointed at the minimum salary of the office. The consequent change of holder of the office of Assistant Accountant led to a saving in similar circumstances.

B.—The non-employment during a part of the year of one or more temporary Assistant Commissioners, which led to the saving referred to under Sub-Head A., and the interval which elapsed before Mr. Bowyear was appointed (26th July) to succeed Mr. Durnford as Assistant Commissioner, were causes of savings on this Sub-Head.

C.—This Sub-Head was over-estimated.

D.—It is not possible to make an accurate forecast of Expenditure under this Sub-Head, inasmuch as cases in which litigation will arise cannot be foreseen.

DA.—The sum of 4*l.* 17*s.* 10*d.* charged under this Sub-Head represents part of a sum of 7*l.* 5*s.* 10*d.* made up of various sums remitted, by Trustees of Charities and others, by means of Postal Orders, to this Office for Inland Revenue Stamps on Orders of the Board, and for copies of such Orders or of other documents. These Postal Orders were from time to time stolen by an Extra Messenger employed in the Office. The sum of 2*l.* 8*s.* balance of 7*l.* 5*s.* 10*d.* being due to the Stationery Office was not required by the Treasury to be made good out of the Vote.

E.—The Commissioner whose salary was estimated under this Sub-Head was appointed, on 26th April 1899, a Commissioner under the provisions of the Charitable Trusts Acts, and the post thus vacated was not filled up.

F.—This Sub-Head was over-estimated.

G.—This Sub-Head was over-estimated.

H.—Certain appeals against a scheme made in the matter of St. Paul's School were pending at the time when the Estimate was prepared, and provision was accordingly made for meeting the cost which would be entailed by them. The appeals were, however, withdrawn.

EXTRA REMUNERATION.

Mr. A. K. Kennedy Purvis and Mr. T. E. Wells, 2nd Class Clerks, received 40*l.* each for taxing Bills of Costs.

The following amounts were paid for overtime:—

	£.	s.	d.
Mr. A. E. Large, 2nd Division Clerk	-	-	26 10 -
„ W. J. Fisher	-	-	29 16 -
„ W. Howard, Assistant Clerk	-	-	30 - 10
„ D. Hanneford	-	-	32 1 8
„ W. C. Patterson	-	-	32 14 6
„ J. Topple	-	-	32 18 -
„ J. F. Tribe	-	-	28 18 8
„ F. Westover	-	-	32 2 10.

EXTRA RECEIPTS.

These receipts, which consist almost entirely of repayments by County Councils of a proportion of the expenses of the Inquiries held under the Charity Inquiries Expenses Act, 1892, cannot be accurately estimated, inasmuch as the Commissioners have no power to require a repayment to be made at any given time.

The Surplus of 505*l.* 19*s.* 6*d.*, shown on the Account of the Vote "Charity Commission," for the year ended 31st March 1899, has been surrendered.

20 November 1900.

R. Durnford,  
Accounting Officer.

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

Examined,  
R. Lennox Woods.

D. C. Richmond,  
Comptroller and Auditor General.

CLASS II.—*continued.*

## VOTE 12.

## CHARITY COMMISSION.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

New Sub-Head. 1. A NEW Sub-Head (DA.) has been opened with the sanction of the Treasury to record a loss by fraud of 4*l.* 17*s.* 10*d.*, which occurred under circumstances which are fully explained upon the Account.

Net Surplus. 2. The Net Surplus to be Surrendered is, as shown by the Account, 4,359*l.* 19*s.* 2*d.*

	£.	s.	d.
Grant - - - - -	42,594	-	-
Expenditure - - - - -	38,234	-	10
Net Surplus - - - - -	£. 4,359	19	2

*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 1900, 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.
A.—Salaries, Wages, and Allowances - -	18,505	- -	18,242	12 5½	262	7 6½
B.—Assistant Examiners - - - -	17,300	- -	17,784	13 -½	—	484 13 -½
C.—Incidental Expenses - - - -	1,975	- -	2,306	19 9½	—	331 19 9½
D.—Copying - - - - -	2,425	- -	2,575	13 4½	—	150 13 4½
E.—Bonuses and Gratuities to Copyists - -	3,200	- -	2,453	10 -	746	10 -
	£.	43,405 - -	43,363	8 8	1,008	17 6½
Deduct Deficit - - - - -					967	6 2½
Net Surplus to be Surrendered - - £.					41	11 4
					£.	s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - -					700	- -
Amount of Extra Receipts realised in the year 1899-1900, and paid over to Exchequer -					665	7 6.

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Surplus arising from retirement of (1) an Examiner and (2) a Junior Clerk, and the appointment of their successors at lower salaries.

B.—Increase in number of candidates examined.

C.—Increase in number of candidates examined.

D.—The cost of the copying work at this Office, especially that for other Departments, was greater than had been anticipated

E.—Applications by Copyists for gratuities and bonuses were fewer than had been expected.

CLASS II.—*continued.*VOTE 13.—CIVIL SERVICE COMMISSION—*continued.*

EXTRA REMUNERATION.—In the year 1899–1900 one of the Senior Clerks received 131*l.* and another 25*l.* for acting as Examiner. A Junior Clerk also received 3*l.* for superintending, on behalf of the War Office, a Military Competitive Examination in Dublin.

EXTRA RECEIPTS.—The number of examinations held, for which a fee is paid in cash, was smaller than had been anticipated.

The Surplus of 44*l.* 5*s.* 7*d.*, shown on the Account of the Vote "Civil Service Commission," for the year ended 31st March 1899, has been surrendered.

29 September 1900.

*J. S. Lockhart,*  
Accounting Officer.

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

Examined,  
*R. Lennox Woods.*

*D. C. Richmond,*  
Comptroller and Auditor General.

## VOTE 13.

## 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.

Net Surplus. 2. The Net Surplus to be Surrendered is, as shown by the Account, 41*l.* 11*s.* 4*d.*

	£.	s.	d.
Grant	43,405	—	—
Expenditure	43,363	8	8
Net Surplus	£.	41	11 4

## 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 20,331*l.* was received in that Department during the year for Fee Stamps, 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 1900, 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 - -	62,089	- -	61,491	5 4	597	14 8	-	-
B.—Travelling and Removal Expenses - -	1,660	- -	1,309	13 11	350	6 1	-	-
C.—Law Expenses - - - - -	30	- -	-	-	30	- -	-	-
D.—Incidental Expenses - - - - -	145	- -	124	12 10	20	7 2	-	-
<b>GROSS TOTAL - £.</b>	<b>63,924</b>	<b>- -</b>	<b>62,925</b>	<b>12 1</b>	<b>998</b>	<b>7 11</b>	<b>-</b>	<b>-</b>
<i>Deduct,—</i>	<i>Estimated.</i>		<i>Realised.</i>		<b>Surplus of Gross Estimate over Expenditure.</b>			
E.—Appropriations in Aid - - - - -	2,517	- -	2,517	- -	£.998 7 11			
<b>NET TOTAL - - £.</b>	<b>61,407</b>	<b>- -</b>	<b>60,408</b>	<b>12 1</b>	<b>Surplus to be Surrendered.</b>			
					£.998 7 11			

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving chiefly caused by the retirement of an Examiner, and the death of an Examiner and two Second Division Clerks, the vacancies being filled by Second Division Clerks at lower salaries.

B.—Saving chiefly caused by the postponement to the current year of the proposed local examination of the Malta Dockyard Accounts, and by a decrease in travelling, &c. expenses in connection with the audit of Army Manufacturing Accounts.

C.—No questions arose which necessitated reference to the Legal Adviser of the Department.

D.—Casual variation.

The Surplus of 1,914l. 18s. 11d., shown on the Account of the Vote "Exchequer and Audit Department," for the year ended 31st March 1899, has been surrendered.

Exchequer and Audit Department, }  
7 November 1900.

F. Phillips,  
Accounting Officer.

I have examined this Account, and find it to be correct.

6 December 1900.

S. E. Spring Rice,  
Auditor of Her Majesty's 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, 998 <i>l.</i> 7 <i>s.</i> 11 <i>d.</i>				
			£.	s.	d.
	Grant ( <i>Gross</i> ) - - - - -		63,924	-	-
	Expenditure ( <i>Gross</i> ) - - - - -		62,925	12	1
	Surplus - - -	£.	998	7	11

## EXTRA RECEIPTS, payable to EXCHEQUER.

Management of Local Loan Fund.

2. A sum of 1,032*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 FRIENDLY SOCIETIES REGISTRY, in the Year ended 31st March 1900, 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.
ENGLAND :	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	5,981 - -	5,879 4 4	101 15 8	—
B.—Incidental Expenses - - - -	175 - -	102 10 8	72 9 4	—
SCOTLAND :				
C.—Salaries and Allowances - - -	515 - -	508 8 -	6 12 -	—
D.—Incidental Expenses - - - -	10 - -	- 7 2	9 12 10	—
IRELAND :				
E.—Salaries and Allowances - - -	421 - -	416 16 -	4 4 -	—
F.—Incidental Expenses - - - -	10 - -	15 15 -	—	5 15 -
£.	7,112 - -	6,923 1 2	194 13 10	5 15 -
Deduct Deficit - - - - -			5 15 -	
Net Surplus to be Surrendered - £.			188 18 10	

	Estimated.	Realised.	Realised.	
			More than Estimate.	Less than Estimate.
Extra Receipts payable to Her Majesty's Exchequer - - - - -	£. s. d. 800 - -	£. s. d. 750 2 -	£. s. d. —	£. s. d. 49 18 -

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The difference arises from savings in the salaries caused by changes among the Assistant and other Clerks.

B.—This variation is caused by the net incidental expenses for prosecutions having been less than estimated.

C.—This variation is caused by the number of Savings Bank awards having been less than estimated.

D.—This variation is caused by the requirements of the Assistant Registrar for incidental expenses having been less than estimated.

E.—This variation is caused by the number of Savings Bank awards having been less than estimated.

F.—This variation is caused by the Assistant Registrar for Ireland having incurred law expenses with the assent of the Treasury, 16th May 1899, 7974—99.



CLASS II.—*continued.*VOTE 15—FRIENDLY SOCIETIES REGISTRY—*continued.*

## EXTRA RECEIPTS.

The amount of Registration and other Fees expected to be received can only be stated approximately, as the sources from which they are derived are fluctuating.

The Surplus of 1,190*l.* 16*s.*, shown on the Account of the Vote "Friendly Societies Registry," for the year ended 31st March 1899, has been surrendered.

Friendly Societies Registry, }  
3 November 1900. . . . }

*E. W. Brabrook,*  
Accounting Officer.

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

Examined,  
*R. Lennox Woods.*

*D. C. Richmond,*  
Comptroller and Auditor General.

## VOTE 15.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- Excess. 1. EXPENDITURE in excess of the Estimate has been incurred under Sub-Head F.  
Net Surplus. 2. The Net Surplus to be Surrendered is, as shown by the Account, 188*l.* 18*s.* 10*d.*

	£.	s.	d.
Grant	-	-	7,112
Expenditure	-	-	6,923 1 2
Net Surplus	-	-	£. 188 18 10

*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 1900, 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.
LOCAL GOVERNMENT BOARD :						
A.—Salaries and Wages - - - -	92,886 - -	91,996 4 11	889 15 1	—		
B.—Law Charges, Special Inquiries, &c. -	1,000 - -	848 9 -	151 11 -	—		
C.—Travelling Expenses - - - -	4,421 - -	4,132 4 5	288 15 7	—		
D.—Incidental Expenses - - - -	575 - -	621 15 9	- - -	46 15 9		
INSPECTION OF METROPOLITAN VAGRANT WARDS :						
E.—Salaries - - - - -	416 - -	416 - -	—	—		
F.—Travelling Expenses - - - -	73 - -	75 1 5	- - -	2 1 5		
INSPECTION OF POOR LAW SCHOOLS :						
G.—Salaries - - - - -	1,950 - -	1,521 8 8	428 11 4	—		
H.—Travelling and Incidental Expenses -	1,000 - -	658 9 6	341 10 6	—		
DISTRICT AUDITORS						
I.—Salaries - - - - -	42,824 - -	42,818 18 4	5 1 8	—		
K.—Travelling Expenses - - - -	12,890 - -	12,340 12 9	549 7 3	—		
L.—Incidental Expenses - - - -	2,100 - -	1,622 9 7	477 10 5	—		
Carried forward - - - £.	160,135 - -	157 051 14 4	3,132 2 10	48 17 2		

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.				
Brought forward - - -	160,135	-	-	157,051	14	4	3,132	2	10	48	17	2	
ENGINEERING DEPARTMENT:													
M.—Salaries - - - - -	10,732	-	-	12,878	2	1	-	-	-	2,146	2	1	
N.—Travelling and Incidental Expenses -	2,500	-	-	2,644	6	1	-	-	-	144	6	1	
MEDICAL DEPARTMENT:													
O.—Salaries - - - - -	11,341	-	-	10,994	7	9	346	12	3	-	-	-	
P.—Travelling and Incidental Expenses -	3,250	-	-	2,604	2	5	645	17	7	-	-	-	
Q.—Auxiliary Scientific Investigations -	1,900	-	-	2,297	9	1	-	-	-	397	9	1	
R.—National Vaccine Establishment - -	3,591	-	-	4,134	15	10	-	-	-	543	15	10	
S.— Ditto - Incidental Expenses - - -	3,516	-	-	3,094	15	6	421	4	6	-	-	-	
INSPECTION OF ALKALI, &C. WORKS:													
T.—Salaries - - - - -	4,567	-	-	4,589	14	4	-	-	-	22	14	4	
U.—Travelling Expenses - - - - -	1,650	-	-	1,453	17	10	196	2	2	-	-	-	
V.—Incidental Expenses - - - - -	350	-	-	369	11	1	-	-	-	19	11	1	
GROSS TOTAL - - - £.	203,532	-	-	202,112	16	4	4,741	19	4	3,322	15	8	
							Net Surplus of Gross Estimate over Expenditure.			£. 1,419 3 8			
							Surplus of Appropriations in Aid Realised.			£. 280 1 4			
Deduct,— W.—Appropriations in Aid - - - -							Estimated.	Realised.					
							4,800	-	-	5,080	1	4	
NET TOTAL - - - £.							198,732	-	-	197,032	15	-	£. 1,699 5 -
							Estimated Receipts.			Actual Receipts.			
							£. s. d.		£. s. d.				
Amount of Stamps under District Auditors Act, 1879, and Local Government Acts, 1888 and 1894 - - -							47,000 - -		48,586 15 -				
Amount of Stamps under Alkali, &c. Works Regulation Acts - - - - -							3,216 - -		3,333 - -				

CLASS II.—*continued.*

VOTE 16.—LOCAL GOVERNMENT BOARD—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Surplus, 88*l.* 15*s.* 1*d.*, caused chiefly by retirements, and changes in the Office Staff.
- B.—Surplus, 151*l.* 11*s.* The Law Charges payable during the year were smaller than usual.
- C.—Surplus, 288*l.* 15*s.* 7*d.* The Estimate under this Sub-Head is necessarily approximate only. The charge varies according to the travelling required in the year.
- D.—Deficit, 46*l.* 15*s.* 9*d.* Attributable to expenses incurred in the translation of documents connected with the question of old age pensions, and to the purchase of a calculating machine.
- F.—Deficit, 2*l.* 1*s.* 5*d.* Casual variation.
- G.—Surplus, 428*l.* 11*s.* 4*d.* }  
 H.—Surplus, 341*l.* 10*s.* 6*d.* } Due to a vacancy in the office of one of the Inspectors.
- I.—Surplus, 5*l.* 1*s.* 8*d.* Casual variation.
- K.—Surplus, 549*l.* 7*s.* 3*d.* }  
 L.—Surplus, 477*l.* 10*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.—Deficit, 2,146*l.* 2*s.* 1*d.* }  
 N.—Deficit, 144*l.* 6*s.* 1*d.* } Caused by the appointment of additional temporary Inspectors.
- O.—Surplus, 346*l.* 12*s.* 3*d.* Due to vacancies in the staff of the Medical Department.
- P.—Surplus, 645*l.* 17*s.* 7*d.* The extent to which journeys by these Inspectors are required varies in different years, and cannot be accurately estimated.
- Q.—Deficit, 397*l.* 9*s.* 1*d.* Due to a payment in respect of investigations in connection with Glycerinated Calf Lymph.
- R.—Deficit, 543*l.* 15*s.* 10*d.* Attributable to the employment of additional Officers at the National Vaccine Establishment.
- S.—Surplus, 421*l.* 4*s.* 6*d.* Caused chiefly by the comparative freedom from small-pox in England during the year.
- T.—Deficit, 22*l.* 14*s.* 4*d.* Due to an increase in the salary of the Assistant to the Chief Inspector.
- U.—Surplus, 196*l.* 2*s.* 2*d.* The expenditure under this Sub-Head cannot be closely estimated as the amount of travelling required varies in different years.
- V.—Deficit, 19*l.* 11*s.* 1*d.* Due to a somewhat larger quantity of apparatus and chemicals being required during the year than was anticipated.
- W.—(Appropriations in Aid.)—280*l.* 1*s.* 4*d.* more than Estimated. A larger amount in respect of the cost of local Inquiries was received during the year than was anticipated.

EXTRA REMUNERATION.—Four District Auditors each received 100*l.* in addition to their ordinary salaries in connection with the arrangements made for the Audit of the Accounts of County Councils, under the Local Government Act, 1888. The Inspector of Local Loans and Local Acts received 99*l.* 4*s.* through the Scotch Education Department as an Auditor under the Educational Endowments (Scotland) Act, 1882. The Inspectors of Poor Law Schools received respectively 86*l.* 12*s.* 6*d.* and 83*l.* 9*s.* 6*d.* for extra services in consequence of a vacancy in one of the Inspectorships. A First-Class Clerk received 150*l.* for acting as Secretary to the Sewage Disposal Commission.

Payments in excess of 25*l.* were made to 16 Assistant Clerks for overtime. The payments were as follows:—

£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
31	18	2	42	15	2	41	14	2	46	12	2
52	5	4	48	10	8	25	8	8	39	15	8
43	1	—	33	9	8	51	16	—	53	11	—
47	19	—	52	1	10	26	19	—	51	8	5

RECEIPTS FROM STAMPS UNDER THE DISTRICT AUDITORS ACT, 1879, AND LOCAL GOVERNMENT ACTS, 1888 and 1894.—£. 1,586 15*s.* more than estimated. The excess was caused 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.—£. 117 more than Estimated. Due to a larger number of works requiring to be registered than in the previous year.

CLASS II.—*continued.*VOTE 16.—LOCAL GOVERNMENT BOARD—*continued.*

The Surplus of 2,333*l.* 12*s.* 10*d.*, shown on the Account of the Vote "Local Government Board," for the year ended 31st March 1899, has been surrendered.

Local Government Board, Whitehall, S.W.,  
19 November 1900.

*H. C. Monro,*  
Assistant Secretary and Accounting Officer.

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

Examined,  
*R. Lennox Woods.*

*D. C. Richmond,*  
Comptroller and Auditor General.

## VOTE 16.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- Excess. 1. EXPENDITURE in excess of the Estimate has been incurred under Sub-Heads D, F, M, N, Q, R, T, and V.
- Extra Remuneration. 2. In addition to the sums stated as having been paid as extra remuneration, the Parliamentary Agent and Legal Assistant received fees, amounting to 37*l.* 16*s.*, in connection with the conduct through Parliament of Provisional Orders made by the Local Government Board, Ireland.
- Surplus. 3. The Amount to be Surrendered is, as shown by the Account, 1,699*l.* 5*s.*

	£.	s.	d.
Grant ( <i>Gross</i> )	203,532	-	-
Expenditure ( <i>Gross</i> )	202,112	16	4
Net Surplus	£. 1,419	3	8
<i>Add,</i>			
Appropriations in Aid realised in excess of the Estimate	280	1	4
Total Amount to be Surrendered	£. 1,699	5	-

*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 1900, 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 - - - -	13,911	- -	13,942	12 5	- -	- -	31	12 5
B.—Travelling - - - - -	1,650	- -	1,411	7 5	238	12 7	- -	- -
C.—Incidental Expenses - - - -	86	- -	52	13 7	33	6 5	- -	- -
GROSS TOTAL - - - - £.	15,647	- -	15,406	13 5	271	19 -	31	12 5
					Net Surplus of Gross Estimate over Expenditure.			
					£. 240 6 7			
					Surplus of Appropriations in Aid Realised.			
Deduct,—	Estimated.		Realised.		£. 38 5 -			
D.—Appropriations in Aid - - - -	1,201	- -	1,239	5 -	Total Surplus to be Surrendered.			
NET TOTAL - - - - £.	14,446	- -	14,167	8 5	£. 278 11 7			

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Excess due to reorganization and increase of the establishment.
- 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 to office expenses 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 863l. 2s. 2d., shown on the Account of the Vote "Lunacy Commission, England," for the year ended 31st March 1899, has been surrendered.

27 July 1900.

H. F. Giffard,  
Accounting Officer.

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

Examined,  
R. Lennox Woods.

D. C. Richmond,  
Comptroller and Auditor General.

CLASS II.—*continued.*

## VOTE 17.

## LUNACY COMMISSION, ENGLAND.

## 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 Amount to be Surrendered is, as shown by the Account, 278*l.* 11*s.* 7*d.*

	£.	s.	d.
Grant ( <i>Gross</i> ) - - - - -	15,647	-	-
Expenditure ( <i>Gross</i> ) - - - - -	15,406	13	5
Net Surplus - - - £.	240	6	7

*Add,—*

Appropriations in Aid realised in excess of the Estimate -	38	5	-
Total Amount to be Surrendered - - - £.	278	11	7

*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 1900, 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 - -	36,400	- -	30,358	1 10	6,041	18 2	-	-
B.—Police - - - - -	1,027	- -	1,026	11 3	-	8 9	-	-
C.—Incidental Office Expenses - - -	150	- -	187	5 9	-	-	37	5 9
D.—Machinery and Repairs - - -	4,500	- -	6,437	15 3	-	-	1,937	15 3
E.—Incidental Coinage Expenses - - -	4,000	- -	5,468	18 2	-	-	1,468	18 2
F.—Alloy Metal - - - - -	1,000	- -	3,325	7 2	-	-	2,325	7 2
G.—Brokerage - - - - -	400	- -	800	15 11	-	-	400	15 11
H.—Loss on Coinage—Gold - - -	2,000	- -	5,516	- 3	-	-	3,516	- 3
I.—Loss on Coinage—Silver - - -	1,700	- -	1,840	17 3	-	-	140	17 3
K.—Loss on worn Silver Coin withdrawn from circulation - - - - -	40,000	- -	27,457	9 10	12,542	10 2	-	-
L.—Supply of Token Coin, United Kingdom and Colonies - - - - -	8,500	- -	14,361	10 5	-	-	5,861	10 5
GROSS TOTAL - - £.	99,677	- -	96,780	13 1	18,584	17 1	15,688	10 2
<i>Deduct,—</i>								
M.—Appropriations in Aid - - - -	99,600	- -	99,600	- -				
NET TOTAL - - - £.	77	- -	-	-				
Surplus of Appropriations in Aid over Gross Expenditure - - - - -			2,819	6 11			£. 2,896	6 11

	£.	s.	d.
Estimated Amount of Extra Receipts - - - - -	* 430,400	-	-
Amount of Extra Receipts paid over to Exchequer during the Year 1899-1900 - - - - -	* 955,374	14	10

\* Exclusive of 99,600*l.* appropriated in aid of the 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.

A.—Nearly 50,000,000 more pieces were struck in 1899–1900 than in the previous year, necessitating an increased expenditure for wages of about 4,000*l.* Owing to the fact, however, that, in accordance with Treasury directions (20–99) an additional sum of 10,000*l.* was taken under this Sub-Head, the saving shown has been effected.

B.—This small saving requires no remark.

K.—The saving upon this Sub-Head resulted from the decreased amount of worn silver coin withdrawn, the Estimate having been framed upon the assumption that the rate of withdrawal of the preceding year would be maintained. Another cause of lessened expense was that part (50,000*l.*) of the total sum withdrawn was in Double-florins, which were only slightly worn, and upon which the loss was less than one-half per cent.

## EXCESSES.

C.—Various small payments connected with the increased staff and work of the Department account for this excess, which was not sufficiently met by the additional 25*l.* taken in the Estimate under the Sub-Head,

D.—About half of this excess was due to increased payments to contractors for urgent repairs and alterations other than those devolving on the Office of Works. The remainder is accounted for by the expenses connected with the re-arrangement of the electric plant and the new engines having been greater than had been anticipated.

E.—The extra expense under this Sub-Head is entirely due to the increased work of the Department which was not anticipated when the Estimate was prepared.

F.—This excess is due to the larger gold and silver coinages executed, and to the great advance in the price of copper which took place during the year.

G.—The unusually large purchases of silver for Imperial coinage account for this increase over the sum provided.

H.—The abnormally large gold coinage (over 10,000,000*l.*) accounts for this excess. A considerable portion of the loss is, however, only apparent, as it is partly covered by the sale of "sweep." The proceeds of this sale amounted in the year to 2,579*l.* 3*s.* 7*d.*, paid into the Exchequer as an Extra Receipt.

I.—This excess is accounted for by the large quantity of silver bullion dealt with in connection with the unusually heavy Imperial and Colonial coinages. As in the case of Sub-Head II., the proceeds of the sale of sweep (amounting to 1,412*l.* 9*s.* 5*d.*) were paid into the Exchequer.

L.—The unprecedented demand for silver coin for the Colonies, especially for West Africa and the West Indies, was the cause of this large expenditure for freight, &c.

## NOTE.

The payments made to the Standard Bank of South Africa at the rate of 10*s.* per cent. on silver coin transmitted to its inland branches throughout South Africa, authorised by the Treasury, No. 11,959–91, amounted in 1899–1900 to 407*l.* 12*s.*

## EXTRA RECEIPTS.

Nearly the whole of the large increase under this head was due to the fact that the purchases of silver bullion were abnormally large, having amounted to over 5½ million ounces, as compared with an average of about 3,000,000 ounces during the previous five years. The profit on bronze coinage and the miscellaneous receipts were also much above the average.

The amount of the expenses incurred and recovered in connection with the manufacture of coinage appliances for the Branch Mints was 431*l.* 5*s.*

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 1899 to 31st March 1900.

ADVANCE.		SERVICE.	Date of Repayment.
Date.	Amount.		
1899 :	£. s. d.		1900 :
19 June to 2 Nov. -	7,749 19 11	Silver blanks for Hong Kong Coinage . . . . .	30 March.
20 September - -	622 15 4	Bronze bars for Canada Coinage . . . . .	1899 : 21 November.
7 December - -	1 1 -	Purchase of a book for Mint Library . . . . .	8 December.
20 " - -	150 - -	Payment on account for designing and engraving a New Great Seal.	1900 : 30 August.
16 February - -	2 15 3	Coins (1899) issued to British Museum . . . . .	17 February.
16 " - -	2 15 3	Coins (1899) issued to Bodleian Library . . . . .	21 "
16 " - -	55 3 9	Bronze bars for Cyprus Coinage . . . . .	21 March.
27 March - -	273 2 6	Nickel-bronze blanks for Jamaica Coinage . . . . .	30 "

The Surplus of 245*l.* 17*s.* 7*d.*, shown on the Account of the Vote "The Mint, including Coinage," for the year ended 31st March 1899, has been surrendered.

Royal Mint, }  
31 October 1900.)

*Horace Seymour*, Deputy Master and Comptroller,  
Accounting Officer.

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

Examined,  
*R. Lennox Woods.*

*J. C. Richmond,*  
Comptroller and Auditor General.

CLASS II.—*continued.*

## VOTE 18.

## THE MINT, INCLUDING COINAGE.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- Excess.** 1. EXPENDITURE in excess of the Estimate has been incurred under Sub-Heads C., D., E., F., G., H., I. and L.  
The differences between Grant and Expenditure, which are in most instances unusually large, are explained on the face of the Account.
- Defalcations at Melbourne Mint.** 2. With reference to paragraph No. 2 of the Report of last year on the subject of defalcations at the Melbourne Mint, I have to report that a further sum of 150*l.* has been credited to Exchequer Extra Receipts, being the second moiety of a fine of 300*l.* inflicted by the Treasury on the Deputy Master for negligence in not maintaining proper care of coin and bullion entrusted to his charge.
- Sub-Head K. Loss on Worn Silver Coin withdrawn from circulation.** 3. In addition to the Explanation given by the Accounting Officer of the large saving under Sub-Head K., it appears that the result may be partially attributable to the large expenditure under this Sub-Head in the preceding year.
- Net Surplus** 4. The Amount to be Surrendered is, as shown by the Account, 2,896*l.* 6*s.* 11*d.*

	<i>£.</i>	<i>s.</i>	<i>d.</i>
Grant ( <i>Gross</i> ) - - - - -	99,677	-	-
Expenditure ( <i>Gross</i> ) - - - - -	96,780	13	1
Net Surplus - - -	£. 2,896	6	11

## EXTRA RECEIPTS, payable to EXCHEQUER.

- Extra Receipts.** 5. Exclusive of the sum of 99,600*l.* appropriated in aid of the Expenditure, the Receipts in the year amounted to 955,374*l.* 14*s.* 10*d.*, being 524,974*l.* 14*s.* 10*d.* in excess of the Estimate. The Accounting Officer explains that this large increase was mainly due to the fact that the purchases of silver bullion were abnormally large.

## COINAGE ACCOUNT.

- Coinage Account.** 6. Referring to paragraph No. 5 of the Report on this Vote for the year 1897-98, I have to notice that the Treasury, by letter dated 21st July 1899, informed the Deputy Master of the Mint that they had authorised the National Debt Commissioners to sell such an amount of Consols as would suffice to realise the sum of 35,213*l.* 1*s.* 8*d.* required towards making good the deficiency in weight upon Victorian Light Gold Coin withdrawn from circulation by the Bank of England since 1st October 1897, and the Commission payable to the Bank for withdrawal.

It will be seen from the Statement appended to this Report that Consols amounting to 32,947*l.* 18*s.* 3*d.* have been sold accordingly, and that the amount realised, 35,213*l.* 1*s.* 8*d.*, has been placed to the credit of the Master of the Mint. The Statement also shows that on the 31st March 1900 there remained a balance of 221,500*l.* 19*s.* 2*d.* Consols in the hands of the National Debt Commissioners, and a cash balance of 27*l.* 16*s.* 4*d.* in the hands of the Deputy Master of the Mint.

## BRANCH MINTS.

7. 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 1899	—	—	248,314 18 2	Purchase of Consols in 1899-1900.	6,439 9 1	Stock sold in 1899-1900.	32,947 18 3
Dividends received and invested in Consols in 1899-1900.	6,439 9 1	Stock purchased in 1899-1900.	6,133 19 3	Proceeds of sale of Consols paid to Mint.	35,213 1 8	—	—
Consols sold in 1899-1900	35,213 1 8	—	—	Balance on 31st March 1900	—	—	221,500 19 2
£.	41,652 10 9	£.	254,448 17 5	£.	41,652 10 9	£.	254,448 17 5

MINT ACCOUNT—COINAGE.

Balance in hands of the Mint on 1st April 1899.	£. s. d.	279 15 8	Expenditure by Mint in 1899-1900.	£. s. d.	35,465 1 -
National Debt Commissioners: Proceeds of 32,947l. 18s. 3d. Consols sold.	£.	35,213 1 8	Balance in hands of the Mint 31st March 1900.	£.	27 16 4
£.	£.	35,492 17 4	£.	£.	35,492 17 4

AND REVENUE DEPARTMENTS, FOR THE YEAR ENDED 31 MARCH 1900. 183

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 1900, 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.		
<b>NATIONAL DEBT OFFICE:</b>								
A.—Salaries - - - - -	15,688 - -	15,354 6 5	333 13 7	-	-	-		
B.—Incidental Expenses - - - - -	50 - -	29 16 1	20 3 11	-	-	-		
<b>PENSIONS COMMUTATION BOARD:</b>								
C.—Salaries - - - - -	570 - -	510 13 -	59 7 -	-	-	-		
D.—Incidental Expenses - - - - -	10 - -	- 1 8	9 18 4	-	-	-		
GROSS TOTAL - - - £.	16,318 - -	15,894 17 2	423 2 10	-	-	-		
			Surplus of Gross Estimate over Expenditure. £. 423 2 10					
<i>Deduct,—</i>			Surplus of Appropriations in Aid Realised.					
E.—Appropriations in Aid - - - - -	Estimated. 2,044 - -	Realised. 2,326 8 6	£. 282 8 6					
NET TOTAL - - - £.			14,274 - -		13,568 8 8		Total Surplus to be Surrendered. £. 705 11 4	

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This saving arises from the retirement of an Assistant Principal Clerk, and the changes in the Staff consequent thereon, 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 Medical Officers and 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 Banks (Investment) Regulations; the amount of fees paid on the withdrawal of applications for commutation of pensions, and the fees paid on the commutation of a portion of a pension under 45 & 46 Vict. c. 44, and Treasury Regulations under 34 & 35 Vict. c. 36, s. 7, being more than the sum estimated.

CLASS II.—*continued.*

VOTE 19.—NATIONAL DEBT OFFICE—*continued.*

The Surplus of 557*l.* 18*s.* 4*d.*, shown on the Account of the Vote "National Debt Office," for the Year ended 31st March 1899, has been surrendered.

National Debt Office,  
26 June 1900.

*G. Hervey,*  
Accounting Officer.

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

Examined,  
*J. C. King.*

*D. C. Richmond,*  
Comptroller and Auditor General.

VOTE 19.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Amount to be Surrendered is, as shown by the Account, 705*l.* 11*s.* 4*d.* Surplus.

	£.	s.	d.
Grant ( <i>Gross</i> ) - - - - -	10,318	-	-
Expenditure ( <i>Gross</i> ) - - - - -	15,894	17	2
Surplus - - -	£. 423	2	10
<i>Add,—</i>			
Appropriations in Aid realised in excess of the Estimate	282	8	6
Total Amount to be Surrendered - . .	£. 705	11	4

EXTRA RECEIPTS, payable to EXCHEQUER.

2. A sum of 444*l.* has been paid to the Exchequer in repayment of the expenses of Management 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 1900, 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	20,636	— —	20,217	8 2	418	11 10	—	—	
B.—Incidental Expenses	165	— —	165	— 9	—	—	—	9	
C.—Calendars and Historical Documents	3,499	— —	3,757	19 6	—	—	258	19 6	
	£.	24,300	— —	24,140	8 5	418	11 10	259	— 3
Deduct Deficit							259	— 3	
Net Surplus to be Surrendered				£.			159	11 7	

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This saving was caused by the death of a Transcriber in March 1899, after the Estimates were framed, and by the unexpected retirement of an Assistant Record Keeper at the end of the year 1899.

C.—This excess was caused by the progress made by some of the editors of the publications having been greater than was anticipated.

## EXTRA REMUNERATION.

The Secretary received 100*l.* as Secretary to the Historical Manuscripts Commission, and 75*l.* for calendaring the Harley MSS. of the Duke of Portland; paid out of the Vote for Temporary Commissions.

Four Clerks received 47*l.*, 35*l.* 10*s.*, 35*l.*, and 35*l.* respectively, for calendaring the MSS. of the Marquess of Salisbury; paid out of the same Vote.

Six Clerks received respectively 111*l.* 5*s.*, 107*l.* 10*s.*, 90*l.*, 80*l.*, 64*l.* 10*s.*, and 41*l.* 5*s.* for indexing Calendars; and the Clerk in charge of Chancery Master's documents received 122*l.* 10*s.* for indexing Calendars. All these payments were made out of Sub-Head C. of the Vote of this office.

One Transcriber received 51*l.* for copying and arranging manuscripts at the House of Lords, paid out of the Vote for the House of Lords; and another Transcriber received 30*l.* 6*s.* 11*d.* for copying and arranging MSS.; paid out of the Vote for Temporary Commissions.

The Surplus of 12*l.* 8*s.* 8*d.*, shown on the Account of the Vote "Public Record Office," for the year ended 31st March 1899, has been surrendered.

5 November 1900.

H. C. Maxwell Lyte,  
Accounting Officer.

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

Examined.  
R. Lennox Woods.

D. C. Richmond,  
Comptroller and Auditor General.

CLASS II. *continued.*

VOTE 20.

PUBLIC RECORD OFFICE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has been incurred under Sub-Head C. Excess.  
 2. The Net Surplus to be Surrendered is, as shown by the Account, 159*l.* 11*s.* 7*d.* Net Surplus.

	<i>£.</i>	<i>s.</i>	<i>d.</i>
Grant - - - - -	24,300	-	-
Expenditure - - - - -	24,140	8	5
Net Surplus - - -	<i>£.</i> 159	11	7

EXTRA RECEIPTS, payable to EXCHEQUER.

3. From a statement furnished to me by the Inland Revenue Department, it appears Fee Stamps, that 627*l.* 16*s.* 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 1900, 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	6,738	- -	6,889	11 -	-	-	151	11 -
B.—Incidental Expenses	50	- -	54	5 4	-	-	4	5 4
C.—Engineering Expenses	75	- -	-	-	75	- -	-	-
D.—Legal Salaries	3,210	- -	2,977	- 1	232	19 11	-	-
E.—Other Legal Charges	400	- -	300	2 -	99	18 -	-	-
GROSS TOTAL	£. 10,473	- -	10,220	18 5	407	17 11	155	16 4
<i>Deduct,—</i>			<i>Estimated.</i>	<i>Realised.</i>	<i>Net Surplus of Gross Estimate over Expenditure.</i>			
F.—Appropriations in Aid	10,450	- -	10,450	- -	£. 252 1 7			
NET TOTAL	£. 23	- -	-	-	£. 252 1 7			

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The deficit was caused by the increase in the Staff, and was allowed by Treasury letters of 20th February 1900 and 12th April 1900.

B.—The deficit was caused by the increased expenditure on Incidental Expenses, and was allowed by Treasury letter of 20th February 1900.

C.—No occasion has arisen for employing an Engineer at this Board's expense.

D.—The surplus has arisen from the death of a clerk of long standing and the appointment of a successor at a less salary, and from the sum required for the services of clerks being 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 26,360*l.* 4*s.*, being 15,910*l.* 4*s.* in excess of the estimate of 10,450*l.* applicable in aid of the Exchequer Grant. This excess was due to a much larger number and amount of advances for loans (upon which fees are payable) than anticipated. The excess of 15,910*l.* 4*s.* has been paid into the Exchequer in July 1900.

CLASS II.—*continued.*

VOTE 21.—PUBLIC WORKS LOAN COMMISSION—*continued.*

The Surplus of 54*l.* 17*s.* 10*d.*, shown in the Account of the Vote "Public Works Loan Commission," for the year ended 31st March 1899, has been surrendered.

18 October 1900.

*R. Philpot*, Secretary,  
Accounting Officer.

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

Examined,  
*J. C. King*,

*D. C. Richmond*,  
Comptroller and Auditor General.

VOTE 21.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

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

2. Sub-Head F., Appropriations in Aid.—The amount shown on the Account as Sub-Head F. realised under this Sub-Head is 10,450*l.* only, but, as stated in the note of explanation, the amount actually realised was 26,360*l.* 4*s.* The difference, viz. 15,910*l.* 4*s.*, 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 34,331*l.* 19*s.* 8*d.* The balance of 18,421*l.* 15*s.* 8*d.* has been paid to the Exchequer from the surplus income of the Local Loans Fund.

3. The Amount to be Surrendered is, as shown by the Account, 252*l.* 1*s.* 7*d.* Surplus.

	<i>£.</i>	<i>s.</i>	<i>d.</i>
Grant ( <i>Gross</i> ) - - - - -	10,473	-	-
Expenditure ( <i>Gross</i> ) - - - - -	10,220	18	5
Net Surplus - - -	£. 252	1	7

EXTRA RECEIPTS, payable to EXCHEQUER.

4. A sum of 4,219*l.* 10*s.* 6*d.* has been paid to the Exchequer in repayment of the Local Loans 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 1900, 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 - - - -	23,764	- -	23,076	9 10	687	10 2	-	-
B.—Travelling, &c. - - - -	950	- -	843	6 -	106	14 -	-	-
C.—Fees and Expenses of Superintendent Registrars, &c. - - - -	22,930	- -	22,194	- 3	735	19 9	-	-
D.—Incidental Expenses - - - -	240	- -	248	14 2	-	-	8	14 2
GROSS TOTAL - - - £.	47,884	- -	46,362	10 3	1,530	3 11	8	14 2
					Net Surplus of Gross Estimate over Expenditure.			
					£. 1,521 9 9			
					Surplus of Appropriations in Aid Realised.			
<i>Deduct</i> —								
E.—Appropriations in Aid - - - -	8,000	- -	8,623	10 6	£. 623 10 6			
					Total Surplus to be Surrendered.			
NET TOTAL - - - £.	39,884	- -	37,738	19 9	£. 2,145 - 3			

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

Sub-Head A.—Salaries and Wages.—The saving under this Sub-Head is mainly due to the Superannuation of the Senior Inspector of Registration, who was in receipt of his maximum salary, the vacancy thus caused being filled by the promotion of a Senior Clerk, who carried with him a salary only slightly in excess of the minimum of that attached to the higher appointment. The number of Senior Clerks was thereby reduced to six, and to the consequent vacancy in the Clerical Staff a Second Division Clerk was appointed at the minimum rate of salary.

Another cause of savings is due to the expenditure under the head of copying having been less than had been anticipated, owing to the provisions of the Nonconformist Marriage Act of 1898 having been more gradually adopted than there appeared to be reason to expect. It was, therefore, unnecessary to exhaust the special provision for Temporary Clerical Assistance (250*l.*) which had been made to meet the contingency of a general desire to take immediate advantage of its benefits.

Sub-Head B.—Travelling, &c.—The saving under the Sub-Head of Travelling, &c. is due to the newly appointed Inspector not having immediately entered upon his inspection duties.

Sub-Head C.—Fees and Expenses of Superintendent Registrars, &c.—The saving under this Sub-Head is entirely due to the comparatively limited advantage taken of the provisions of the Nonconformist Marriage Act of 1898, which took effect at the beginning of the financial year. With 12,000 buildings registered for the solemnization of marriages by the various Nonconformist bodies, and with no possible means of estimating for how many of them authorized persons would be appointed to act, it was assumed that the cost of the quarterly collection of certified copies of marriage entries from them might involve an additional charge of 1,000*l.* This sum, owing to the cause mentioned, proved to be considerably in excess of requirements, and has accordingly been substantially reduced in the Estimates for the current financial year.

Sub-Head D.—Incidental Expenses.—The small excess of expenditure under this Sub-Head is due to the charge made by Her Majesty's Stationery Office for packing the various forms required under the Vaccination Act of 1898 for dispatch to the Registrars of Births and Deaths throughout England and Wales. The authority of Her Majesty's Treasury to meet this excess out of the savings under other Sub-Heads of the Vote was conveyed by letter of 7th February 1900 (2038—1900).

Sub-Head E.—Appropriations in Aid.—Search Room Receipts.—The uncertain and irregular growth of this source of income from year to year prevents a closer estimate.

CLASS II.—continued.

VOTE 22.—REGISTRAR GENERAL'S OFFICE, ENGLAND—continued.

EXTRA REMUNERATION.

The sum of 53*l.* 19*s.* 6*d.* was paid by authority of Treasury letter of 24th March 1899 for work rendered necessary by the Nonconformist Marriage Act of 1898, which was performed by clerks in this office in extra official hours.

A further sum of 55*l.* 17*s.* 6*d.* was paid from the Vote, Class VII, Vote 1, by Her Majesty's Treasury, to 12 Second Division Clerks, including one of the higher grade, and to a Temporary Man Copyist serving in this office for work performed as extra duty for the Aged Deserving Poor Committee.

The Surplus of 2,634*l.* —*s.* 10*d.*, shown on the Account of the Vote "Registrar General's Office, England," for the year ended 31st March 1899, has been surrendered.

General Register Office,  
17 October 1900.

Reginald MacLeod,  
Accounting Officer.

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

Examined,  
R. Lennox Woods.

D. C. Richmond,  
Comptroller and Auditor General.

VOTE 22.

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, 2,145*l.* —*s.* 3*d.* Surplus.

	£.	s.	d.
Grant ( <i>Gross</i> ) - - - - -	47,884	-	-
Expenditure ( <i>Gross</i> ) - - - - -	46,362	10	3
Net Surplus - - - - -	£. 1,521	9	9
<i>Add,—</i>			
Appropriations in Aid realised in excess of the Estimate - - - - -	623	10	6
Total Amount to be Surrendered - - - - -	£. 2,145	-	3

D. C. Richmond,  
Comptroller and Auditor General.

CLASS II.—*continued.*

## VOTE 23.

## STATIONERY AND PRINTING.

ACCOUNT of the Sum Expended, compared with the Sun 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 1900, 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 -	30,164	- -	30,356	12 7	—	—	192	12 7
B.—Horses and Carts, and Carriage -	3,900	- -	4,307	18 6	—	—	407	18 6
C.—Police - - - -	480	- -	486	14 -	—	—	6	14 -
D.—Incidental Expenses - - -	750	- -	806	10 5	—	—	56	10 5
E.—Printing for Public Departments -	210,000	- -	225,060	15 8	—	—	3,060	15 8
<i>Supplementary</i> -	12,000	- -						
F.—Paper for Public Departments -	165,000	- -	167,198	10 1	—	—	198	10 1
<i>Supplementary</i> -	2,000	- -						
G.—Parchments and Vellum for Public Departments - - - -	10,000	- -	8,388	12 10	1,611	7 2	—	—
H.—Binding, &c., for Public Departments -	59,500	- -	63,986	1 10	—	—	2,486	1 10
<i>Supplementary</i> -	2,000	- -						
I.—Small Stores for Public Departments -	68,000	- -	75,127	16 1	—	—	3,127	16 1
<i>Supplementary</i> -	4,000	- -						
J.—Printing, Paper, Binding, &c., for two Houses of Parliament - -	84,000	- -	70,928	13 6	13,071	6 6	—	—
K.—Printing, Paper, Binding, &c., for Stationery Office Publications -	27,000	- -	29,044	19 8	—	—	2,044	19 8
L.—Printing, Paper, Binding, &c., for Gazettes - - - -	2,100	- -	2,396	12 3	—	—	296	12 3
M.—Parliamentary Debates and Records -	5,040	- -	6,986	8 7	—	—	1,946	8 7
N.—Printing, Paper, &c., for Customs Bills of Entry - - - -	4,600	- -	5,361	16 9	—	—	761	16 9
O.—Editing Volume of Brehon Law - -	100	- -	—	—	100	- -	—	—
P.—Parliamentary Papers for Free Libraries	100	- -	140	- -	—	—	40	- -
GROSS TOTAL - - - £.	690,734	- -	690,578	2 9	14,782	13 8	14,626	16 5
					Net Surplus of Gross Estimate over Expenditure.			
					£. 155 17 3			
					Surplus of Appropriation in Aid Realised.			
					£. 1,234 5 11			
					Total Surplus to be Surrendered.			
					£. 1,390 3 2			
<i>Deduct,—</i>			<i>Estimated.</i>	<i>Realised.</i>				
Q.—Appropriations in Aid - - -	91,155	- -	92,389	5 11				
NET TOTAL - - - £.	599,579	- -	598,188	16 10				

CLASS II.—*continued.*VOTE 23.—STATIONERY AND PRINTING—*continued.*

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Salaries. Excess, 192*l.* 12*s.* 7*d.*

During the year, two Clerks, one Abstractor and a second Assistant Examiner of Paper were added to the Establishment; and, owing to the exceptional pressure of business, an unusual number of Porters were employed.

For both the additions to the Establishment and the employment of porters, Treasury sanction was duly obtained.

B.—Horses and Carts and Carriage. Excess 407*l.* 18*s.* 6*d.*

The calls on the Department, owing to the outbreak of the war and other causes were exceptionally heavy.

C.—Police. Excess, 6*l.* 14*s.*

This small excess is apparent only, and is consequent on the substitution of Commissionaires employed by the Office of Works for policemen on night duty. Charges which under the old system would have been brought to account in the year 1900-1 as direct payments were—the money being a transfer between the two Departments—brought to account in 1899-1900. The Vote for 1899-1900 has, thus, borne the charge for rather more than twelve months.

D.—Incidents. Excess, 56*l.* 10*s.* 5*d.*

The Vote would not have been exceeded but for an exceptional charge for new trucks, &c., which it was found necessary to purchase during the year.

	Excess.		Saving.	
	£.	s. d.	£.	s. d.
E.—Printing for Public Departments - - - - -	3,060	15 8	-	-
H.—Binding for Public Departments - - - - -	2,486	1 10	-	-
J.—Printing, &c. for Parliament - - - - -	-	-	13,071	6 6
K.—Printing, &c. for Stationery Office Publications - - - - -	2,044	19 8	7,591	17 2
Net Saving - - - - -	-	-	£. 5,479	9 4

As explained on previous accounts, these four Sub-Heads interweave so closely as to be practically inseparable. Taken together, the Vote exceeded the Expenditure by rather more than 1½ per cent. A closer estimate than this is impossible.

The amount falling to charge to "Parliament" was less during 1899-1900 by nearly 14,000*l.* than the average expenditure of the three previous years.

F.—Paper for Public Departments. Excess, 198*l.* 10*s.* 1*d.*

A closer estimate would be impossible.

G.—Parchments for Public Departments. Saving, 1,611*l.* 7*s.* 2*d.*

Strong papers of special make have, during recent years, where it has been found possible to do this, been gradually substituted in place of parchment. The saving shown may to a considerable extent be attributed to this.

I.—Small Stores for Public Departments. Excess, 3,127*l.* 16*s.* 1*d.*

The charges falling under this Sub-Head, which includes the supply of such articles as Typewriters, which are being more and more largely used, have been steadily increasing. But the excess is more than accounted for by exceptional demands received during the year from the War Office and Admiralty. The value of the demands received from these two Departments during 1899-1900 together exceeded that of the demands of the previous year by more than 7,000*l.*

L.—Printing, &c. for Gazettes. Excess, 296*l.* 12*s.* 3*d.*

The excess is owing to exceptionally heavy charges for printing the Dublin Gazette.

M.—Parliamentary Records. Excess, 1,946*l.* 8*s.* 7*d.*

The excess is owing to the free issue to Members of Reports of Parliamentary Debates, for which no provision was made under this Sub-Head.

N.—Bills of Entry. Excess, 761*l.* 16*s.* 9*d.*

The excess is consequent mainly on the increased bulk of the Liverpool Bill.

O.—Editing Brehon Laws. Saving, 100*l.*

No claim for payment was received during the year.

P.—Parliamentary Papers for Free Libraries. Excess, 40*l.*

The applications from Free Libraries for the first time exceeded in value the amount of the Vote. The excess was incurred with the sanction of the Lords of the Treasury.

Q.—Appropriations in Aid. Surplus, 1,234*l.* 5*s.* 11*d.*

Any closer estimate is impossible.

## EXTRA REMUNERATION (Sub-Head A).

Payments in excess of 25*l.* were made to two Posting Clerks for overtime. The amounts being 40*l.* - 4*d.*, and 32*l.* 18*s.* 5*d.*

Mr. Pulling, who as Editor of Statutory Rules &c. received 420*l.* out of Sub-Head A., was also paid by the Treasury the sum of 393*l.* 15*s.*, out of Vote 3, Class II., for preparing Index to Statutory Rules and Orders, and for Editing the Chronological Table and Index to the Statutes, &c. Also 1,300*l.* out of Vote 5, Class III., for services rendered in connection with the Consolidation of Orders relating to County Courts.

CLASS II.—*continued.*VOTE 23.—STATIONERY AND PRINTING—*continued.*

The Surplus of 1,148*l.* 1*s.* 11*d.*, shown on the Account of the Vote "Stationery and Printing," for the year ended 31st March 1899, has been surrendered.

Her Majesty's Stationery Office, }  
21 November 1900. }

T. Digby Pigott,  
Accounting Officer.

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

Examined,  
R. Lennox Woods.

D. C. Richmond,  
Comptroller and Auditor General.

## VOTE 23.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- Excess. 1. EXPENDITURE in excess of the Estimate has been incurred under Sub-Heads A, B, C, D, E, F, H, I, K, L, M, N, and P.
- Advances to Contractors. 2. With reference to paragraph 2 of the Report on this Vote for the year 1898-99 I may state that still further progress has been made in the reduction of the arrears in the examination of the Contractors' bills for printing.
- Outstanding Balances. 3. The balances remaining unpaid on 31st March 1900, in respect of advances on behalf of various Repaying Departments amounted to 6,260*l.* 8*s.* 7*d.* This amount includes the sum of 1,332*l.* 7*s.* 8*d.* due from the Government of Canada on account of its share of the expenses of printing the papers, &c. of the Behring Sea Arbitration. This liability has been since reduced to 971*l.* 5*s.* 9*d.*, a payment of 361*l.* 1*s.* 11*d.* having been made by Canada in the month of April 1900. The balances remaining unpaid on the 31st March 1900 (whether claimed or not yet claimed from Repaying Departments) on account of the value of Stock issued by the Stationery Office amounted to 15,976*l.* 17*s.* 4*d.*
- Agents' Balances. 4. The amount of the balances due to the Stationery Office on the 31st March 1900, on the Accounts of the various Agents for the Sale of its Publications, &c., was, as certified by the Agents, 15,344*l.* 4*s.* 1*d.*, as against 14,942*l.* 11*s.* 11*d.* on 31st March 1899.
- Appropriations in Aid. 5. Sub-Head Q, Appropriations in Aid. A local test examination of these receipts has been made, and the result may be regarded as satisfactory.
- Surplus. 6. The Amount to be Surrendered is, as shown by the Account, 1,390*l.* 3*s.* 2*d.*

	£.	s.	d.
Grant ( <i>Gross</i> )	690,734	-	-
Expenditure ( <i>Gross</i> )	690,578	2	9
	<hr/>		
Not Surplus	£. 155	17	3
<i>Add,—</i>			
Appropriations in Aid realised in excess of the Estimate	1,234	5	11
	<hr/>		
Total Amount to be Surrendered	£. 1,390	3	2

## EXTRA RECEIPTS, payable to EXCHEQUER.

- Stamps. 7. 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"	24,380	6	-
"Edinburgh Gazette"	3,290	5	6

CLASS II.—*continued.*

VOTE 23.—STATIONERY AND PRINTING—*continued.*

STORE ACCOUNTS.

8. The Store Accounts have been subjected to a local test examination, with generally satisfactory results. Local examination of Store Accounts.

9. The value of the Stock in the possession of the Stationery Office, as certified by officers of that Department and by professional stock-takers, was stated to be as follows:—

	On 1st April 1899.			On 31st March 1900.		
	£.	s.	d.	£.	s.	d.
Paper and Envelopes, England	36,449	8	1	36,605	-	-
Ireland	5,558	11	6	5,810	-	-
			42,007 19 7		42,415	-
Parchment and Vellum, England	3,937	3	2	2,644	-	-
Ireland	293	5	8	345	-	-
			4,230 8 10		2,989	-
Small Stores, England	8,410	-	5	8,563	-	-
Ireland	2,338	6	3	2,370	-	-
			10,748 6 8		10,933	-
Gazettes, London	37	-	-	37	-	-
Dublin	544	7	9	554	-	-
			581 7 9		591	-
Parliamentary Records	-	-	1,407 5 6	-	1,690	-
Stationery Office Publications	-	-	104,261 6 3	-	105,546	-
Waste, estimated at	-	-	273 - -	-	230	-
			£. 163,509 14 7		£. 164,424 - -	

This Statement does not include the value of Parliamentary Publications, nor that of the Stock in the hands 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.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses in the OFFICE of HER MAJESTY'S WOODS, FORESTS, and LAND REVENUES, and in the OFFICE of the LAND REVENUE RECORDS and INROLMENTS, in the Year ended 31st March 1900; showing a Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
OFFICE OF WOODS, &c.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries, Wages, and Allowances - -	15,023 - -	14,757 15 11	265 4 1	—
B.—Incidental Expenses - - - -	85 - -	63 7 2	21 12 10	—
LEGAL BRANCH.				
C.—Salaries - - - - -	3,050 - -	3,043 15 -	6 5 -	—
D.—Fees to Counsel - - - - -	700 - -	437 12 8	262 7 4	—
E.—Law Stationers' Bills and other Incidental Expenses - - - - -	1,000 - -	591 19 9	408 - 3	—
F.—Law Costs recovered from the Crown -	50 - -	—	50 - -	—
OFFICE OF LAND REVENUE RECORDS AND INROLMENTS.				
G.—Salaries - - - - -	1,444 - -	1,388 14 4	55 5 8	—
H.—Incidental Expenses - - - - -	48 - -	24 12 4	23 7 3	—
£.	21,400 - -	20,307 17 2		—
		Surplus to be Surrendered - - - £.	1,092 2 10	

Estimated Amount of Extra Receipts, payable to Exchequer - - - - - £10.

Actual Receipts - - - - - Nil.

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The retirement of a First Class Clerk and the ordinary increase and diminution in the Salaries, Wages, and Emoluments of Officers.

B.—A less expenditure than anticipated.

D. to F.—The impossibility of forming 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.—NOTE.—The Land Revenue Record Keeper is now paid for his services as Keeper and Record Agent by salary. The fees formerly 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 1900 as follows:—

	£.	s.	d.
The Treasury, Law Courts Branch, Class III., Vote 1 - - - - -			10 -
The Board of Trade, Class II., Vote 8 - - - - -	121	2	6
The Office of Works, &c., Class II., Vote 25 - - - - -	10	8	6
The Office of Woods, Forests, and Land Revenues, Class II., Vote 24 - - - - -	551	15	10
Local Government Commissioners, Class II., Vote 16 - - - - -			3 4

H.—A less expenditure than anticipated in the travelling expenses of the Record Keeper.

CLASS II.—*continued.*

VOTE 24.—OFFICE OF WOODS, FORESTS, AND LAND REVENUES, &c.—*continued.*

EXTRA REMUNERATION.		£. s. d.
One Second Class Clerk for extra services in connection with Crown Property in England, Class 2, Vote 24	-	70 - -
Five Abstractors were paid for overtime work in the Office of Woods, &c., Class II., Vote 24	-	88 18 11
One Abstractor was paid for overtime work in the Quit Rent Office, Dublin	-	4 16 9
One Abstractor was paid for overtime work in the Land Revenue Record Office	-	17 16 3
One Abstractor in the Office of Woods was paid for Plan Drawing in the Land Revenue Record Office	-	11 - -
One Writer in the Office of Woods, &c., received from the Civil Service Commissioners extra remuneration by way of bonus—Class II., Vote 12	-	29 5 -

The Surplus of 929*l.* 4*s.* 9*d.*, shown on the Account of the Vote "Office of Woods, Forests, and Land Revenues," for the year ended 31st March 1899, has been surrendered.

Office of Woods, &c., }  
18th July 1900. }

*E. Stafford Howard,*  
*J. F. F. Horner,*  
Commissioners of Her Majesty's Woods, Forests,  
and Land Revenues, and Accounting Officers.

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

Examined,  
*R. Lennox Woods.*

*D. C. Richmond,*  
Comptroller and Auditor General.

VOTE 24.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. The Surplus to be Surrendered is, as shown by the Account, 1,092 <i>l.</i> 2 <i>s.</i> 10 <i>d.</i>	Surplus.
	£. s. d.
Grant - - - - -	21,400 - -
Expenditure - - - - -	20,307 17 2
Surplus - - -	£. 1,092 2 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 HER MAJESTY'S WORKS AND PUBLIC BUILDINGS, in the Year ended 31st March 1900, 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.	£. s. d.	
A.—Salaries and Wages - - - -	52,593 - -	51,048 - 11	1,544 19 1				—	
B.—Travelling Expenses - - - -	2,400 - -	2,764 13 10					364 13 10	
C.—Incidental Expenses - - - -	400 - -	500 4 -					100 4 -	
	£. 55,393 - -	54,312 18 9	1,544 19 1				464 17 10	
		Deduct Deficit - - - -				464 17 10		
		Net Surplus to be Surrendered - .£.	1,080 1 3					
							£. s. d.	
		Estimated Amount of Extra Receipts, payable to Exchequer - - - -					60 - -	
		Amount of Extra Receipts realised in the Year 1899-1900, and paid over to Exchequer - - - -					39 12 -	

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Several changes occurred in the Staff, and the expenditure for Temporary Draughtsmen chargeable to this Vote was less than had been anticipated.

B.—The excess is mainly due to the cost of a visit of inspection by the Board's Surveyor to the Legation and the various Consular Buildings in China.

C.—The cost of telegrams, postage, &c., incurred at the Office in Shanghai, which previously to 1899-1900 had been defrayed out of the Vote "Diplomatic and Consular Buildings," ceased under the altered form of these Estimates to be provided for in it. Through an oversight the necessary addition to this Sub-Head was not made.



CLASS II.—*continued.*VOTE 25.—OFFICE OF WORKS AND PUBLIC BUILDINGS—*continued.*

The Surplus of 988*l.* 10*s.*, shown on the Account of the Vote "Office of Works and Public Buildings," for the year ended 31st March 1899, has been surrendered.

Her Majesty's Office of Works, &c., }  
30 November 1900.

*Esher,*  
Accounting Officer.

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

Examined,  
*J. C. King.*

*D. C. Richmond,*  
Comptroller and Auditor General.

CLASS II.—*continued.*

VOTE 25.—OFFICE OF WORKS AND PUBLIC BUILDINGS—*continued.*

VOTE 25.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

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

2. Sub-Head A., Salaries. Included in the expenditure under this Sub-Head is a sum of 162*l.* 2*s.* 9*d.*, paid, with Treasury sanction, to a retired Principal Surveyor, for services in connection with the inspection of the various Legation and Consular Buildings in China. Sub-Head A.

3. The Net Surplus to be Surrendered is, as shown by the Account, 1,080*l.* 1*s.* 3*d.* Net Surplus.

	<i>£.</i>	<i>s.</i>	<i>d.</i>
Grant . . . . .	55,393	-	-
Expenditure . . . . .	54,312	18	9
Net Surplus . . . . .	£. 1,080	1	3

NON-VOTED SERVICES.

4. 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.

5. The sum of 29,004*l.* 5*s.* 8*d.*, shown in that Account as expenditure in respect of Battersea Park, includes a final payment of 10,610*l.* 7*s.* to the Public Works Loan Commissioners, being the balance of the loan of 200,000*l.*, with interest, which was made under the authority of the original Act (9 and 10 Vict. c. 38). It also includes a sum of 17,600*l.* invested in 2½ per cent. Consols. The investment is in accordance with the Battersea Park Amendment and Extension Act, 1851 (14 & 15 Vict., c. 77, sect. 16), which provides that the surplus of monies received by the Commissioners shall be applied to the creation of a Fund for Improvements in the Metropolis, and shall from time to time be invested, and the interest also shall be invested, for the purpose of Accumulation, until the Fund shall be appropriated by Parliament to the execution of Improvements in the Metropolis or its neighbourhood. Battersea Park.

The amount of stock held on 31st March 1900 was 16,777*l.* 11*s.* 9*d.*

6. The sum of 6,075*l.*, shown under the head of " Millbank Prison Site, Sale of Land, &c.," is a payment to the Exchequer in respect of sales of further parts of the site of Millbank Penitentiary to the London School Board, and to the Commissioners of Woods, for 6,000*l.* and 75*l.* respectively. Millbank Prison Site.

The sales were made with the consent of the Treasury, as required by 15 & 16 Vict., c. 28.

*D. C. Richmond,*  
Comptroller and Auditor General.



1005  
C C 2

Millbank Prison Site, Roads - - - - -	85 11 6
Ditto ditto Sale of Land, &c. - - - - -	6,075 - -
Parliament Street, Works for London County Council - - - - -	2,954 6 1
Public Offices Site, Westminster - - - - -	12,314 16 1
Ditto ditto Whitehall - - - - -	-
Public Buildings Expenses Act, 1898 :	
General Account - - - - -	120,000 - -
Public Offices, Whitehall Site - - - - -	14,635 10 11
Ditto Westminster Site - - - - -	6,676 9 2
South Kensington, Science and Art Buildings - - - - -	-
Victoria and Albert Museum, Laying Foundation Stone - - - - -	2,979 - 7
Admiralty, Completion - - - - -	-
Post Office Buildings, Queen Victoria Street and West Kensington - - - - -	1,135 14 1
Savings Bank Department, Laying Foundation Stone - - - - -	627 14 6
Superintendence - - - - -	-
Royal Family, Works for Members of - - - - -	301 10 11
Royal Portland Dispensary Fund - - - - -	28 6 8
Sailors' Home, Constantinople - - - - -	5 1 9
Savings Bank Department, West Kensington, Old Materials - - - - -	1,310 - -
School Board for London, Wages of Gardeners - - - - -	33 10 -
Science and Art Department, Works for - - - - -	168 1 9
Seamen's Hospitals - - - - -	2 8 10
Venison Fees, Windsor Great Park - - - - -	68 11 -
Westminster Hall, Drills of Volunteer Corps - - - - -	61 13 2
Woods, Her Majesty's Office of, Works for - - - - -	-
	213,279 1 1
	£. 243,386 13 2

H.M. Office of Works, &c.,  
30 November 1900

Millbank Prison Site, Roads - - - - -	85 11 6
Ditto ditto Sale of Land, &c. - - - - -	6,075 - -
Parliament Street, Works for London County Council - - - - -	2,940 3 5
Public Offices Site, Westminster - - - - -	-
Ditto ditto Whitehall - - - - -	2,463 19 9
Public Buildings Expenses Act, 1898 :	
General Account - - - - -	-
Public Offices, Whitehall Site - - - - -	49,264 4 8
Ditto Westminster Site - - - - -	50,367 - 8
South Kensington, Science and Art Buildings - - - - -	13,981 4 7
Victoria and Albert Museum, Laying Foundation Stone - - - - -	2,979 - 7
Admiralty, Completion - - - - -	35,168 15 6
Post Office Buildings, Queen Victoria Street and West Kensington - - - - -	20,949 3 1
Savings Bank Department, Laying Foundation Stone - - - - -	627 14 6
Superintendence - - - - -	1,301 19 3
Royal Family, Works for Members of - - - - -	345 9 8
Royal Portland Dispensary Fund - - - - -	28 6 8
Sailors' Home, Constantinople - - - - -	5 1 9
Savings Bank Department, West Kensington, Old Materials - - - - -	-
School Board for London, Wages of Gardeners - - - - -	120 19 10
Science and Art Department, Works for - - - - -	214 15 1
Seamen's Hospitals - - - - -	174 3 9
Venison Fees, Windsor Great Park - - - - -	77 - 4
Westminster Hall, Drills of Volunteer Corps - - - - -	9 8 9
Woods, Her Majesty's Office of, Works for - - - - -	12 2 9
	231,052 6 8
Balance on 31st March 1900 - - - - -	12,334 6 6
	£. 243,386 13 2

Esher,  
Accounting Officer.



CLASS II.—*continued.*

## VOTE 26.

## SECRET SERVICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to defray the Charge of Her Majesty's FOREIGN and other SECRET SERVICES, in the Year ended 31st March 1900, 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 - - - - -	30,000 - -	29,906 4 5	93 15 7	—
		Surplus to be Surrendered - - - £.	93 15 7	

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

The Expenditure out of this Grant is necessarily of an uncertain character.

The Surplus of 4,776*l.* 3*s.* 2*d.* shown on the Account of the Vote "Secret Service," for the year ended 31st March 1899, has been surrendered.

Treasury,  
7 December 1900. }

*E. W. Hamilton,*  
Accounting Officer.

I certify that the Amount shown to have been expended in this Account is supported by Certificates from 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 1899-1900 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.

Other like expenditure in connection with the War in South Africa is accounted for in Army Vote I, as stated in my Report on the Army Appropriation Account, 1899-1900 (par. 11).

2. The Account shows a Surplus to be Surrendered of 93*l.* 15*s.* 7*d.*

	<i>£.</i>	<i>s.</i>	<i>d.</i>	
Grant - - - - -	30,000	-	-	Surplus.
Expenditure - - - - -	29,906	4	5	
Surplus - - -	£. 93	15	7	

*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 Her Majesty's SECRETARY FOR SCOTLAND, and Subordinate Offices, in the Year ended 31st March 1900, 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 - -	12,288 - -	12,334 15 5	—	46 15 5
B.—Travelling - - - - -	730 - -	581 15 6	148 4 6	—
C.—Special Inquiries - - - - -	50 - -	43 5 6	6 14 6	—
D.—Incidental Expenses - - - - -	290 - -	222 13 6	67 6 6	—
£.	13,358 - -	13,182 9 11	222 5 6	46 15 5
Deduct Deficit - - - - -			46 15 5	
Net Surplus to be Surrendered - - - £.			175 10 1	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - -	300 - -
Amount of Extra Receipts realised in the Year 1899-1900, and paid over to Exchequer	379 5 10

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Salaries, &c.—Excess owing to overtime payments to messengers and addition to staff of two boy messengers, as authorised by the Lords Commissioners of Her Majesty's Treasury. The excess was sanctioned by Their Lordships in their Letter, 13028—1900, of 30th July 1900.

B.—Travelling.—Estimated as closely as possible. There were considerable savings in the provision for office expenses and for the consulting engineer.

C.—Special Inquiries.—Estimated as closely as possible.

D.—Incidental Expenses.—Estimated as closely as possible. There was a considerable saving in the provision for inspection under the Rivers Pollution, &c., Act, the expenditure under which is very variable.

CLASS II.—*continued.*

VOTE 27.—OFFICE OF THE SECRETARY FOR SCOTLAND—*continued.*

EXTRA RECEIPTS.

Interest on Colonisation Board's bank account and repayments by crofters for two years came to account within the year.

Estimated Amount of Stamps under the Alkali, &c. Works Regulation Acts, 1881 and 1892, 400*l.*

Amount received in respect of such stamps during the year, 474*l.* A larger amount than usual came to account from 1st January to 31st March.

	£.	s.	d.
Fees on Warrant granting Charter to St. Andrew's Ambulance Association - - - - -	11	16	-
Fee on Anatomy Licence—Dr. McEwan - - - - -	2	2	6
Interest accruing on Colonisation Board's Bank Account to 31st March 1898 - - - - -	22	6	5
Five-sixths of sums repaid by Crofters to 31st March 1898 - - - - -	41	-	-
Fees on Charter of Incorporation to Grand Antiquity Society of Glasgow - - - - -	22	16	-
Fees on Grant of Court of Quarter Sessions to County of City of Aberdeen - - - - -	7	13	6
Proportion of Salary of Consulting Engineer payable by Congested Districts Board, Scotland, 200 - - - - -	200	-	-
Interest accruing on Colonisation Board's Bank Account in 1898-1899 - - - - -	15	7	5
Five-sixths of sums repaid by Crofters in 1898-1899 - - - - -	56	4	-
	£.	379	5 10

The Surplus of 272*l.* 6*s.* 5*d.*, shown on the Account of the Vote "Office of the Secretary for Scotland," for the year ended 31st March 1899, has been surrendered.

Scottish Office,  
19 November 1900.

*Colin Scott Moncrieff,*  
Accounting Officer.

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

Examined,  
*R. Lennox Woods.*

*D. C. Richmond,*  
Comptroller and Auditor General.

VOTE 27.

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, 175 <i>l.</i> 10 <i>s.</i> 1 <i>d.</i>	Net Surplus.
	£. s. d.
Grant - - - - -	13,358 - -
Expenditure - - - - -	13,182 9 11
Net Surplus - - -	£. 175 10 1

CROFTERS COLONISATION.

3. My remarks on the expenditure of the Colonisation Board will be found under the Colonisation Board.  
Vote for Temporary Commissions, Class VII., Vote 1.

*D. C. Richmond,*  
Comptroller and Auditor General.

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 1900, 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 and Allowances - - -	10,500	- -	10,331	3 4	168	16 8	—	—
B.—Travelling - - - - -	1,600	- -	1,255	13 2	344	6 10	—	—
C.—Postage - - - - -	90	- -	80	17 11	9	2 1	—	—
D.—Grant in Aid of Piers or Quays - -	3,000	- -	3,000	- -	—	—	—	—
E.—Surplus of Herring Brand Fees, 1898 .	5,624	- -	5,624	- -	—	—	—	—
F.—Scientific Investigation - - - -	2,770	- -	2,769	9 5½	—	10 6½	—	—
G.—Incidental Expenses - - - -	485	- -	432	10 9½	52	9 2½	—	—
H.—Contingent Expenses under the Sea Fisheries Regulation (Scotland) Act, 1895	100	- -	-	- -	100	- -	—	—
£.	24,169	- -	23,493	14 8				
Surplus to be Surrendered - - - £.					675	5 4		

	£.	s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - -	7,245	- -
Amount of Extra Receipts realised in the year 1899-1900, and paid over to Exchequer - - - - -	4,924	9 -

*Note.*—It was estimated that 300*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 192*l.* 18*s.* 11*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, 168*l.* 16*s.* 8*d.* From savings arising from (1) the retirement of two officers at maximum salaries and consequent appointments to the vacancies on the staff at minimum rates, and (2) the discontinuance of the payment to commanders of gunboats other than H.M.S. "Jackal" and H.M.C. "Daisy."

B.—Travelling.—Surplus, 344*l.* 6*s.* 10*d.* Owing to the failure of the great summer herring fishing in 1899, involving much less travelling by the Board's outdoor officers during the season when most of their outlays under this head are incurred.

C.—Postage.—Surplus, 9*l.* 2*s.* 1*d.* This was the first estimate after free postage was granted to the head office of the Board, and the sum has proved not much in excess of the actual requirements, which necessarily vary.

F.—Scientific Investigation.—Surplus, 10*s.* 6½*d.* The expenditure was restricted so as to keep within the Vote.

G.—Incidental Expenses.—Surplus, 52*l.* 9*s.* 2½*d.* Owing to savings on the provisions for branding-irons and newspapers and advertising.

H.—Contingent Expenses, &c.—Surplus, 100*l.* Owing to the provisions of the Sea Fisheries Regulation (Scotland) Act, 1895 not having been taken advantage of to any great extent.

## EXTRA RECEIPTS.

Deficit, 2,320*l.* 11*s.* Owing to the failure of the great summer herring fishing of 1899, and the consequently small number of barrels of herrings submitted for the official brand.

The Surplus of 15*l.* 19*s.* 3*d.* shown on the Account of the Vote "Fishery Board for Scotland," for the year ended 31st March 1899, has been surrendered.

*Note.*—In the course of the financial year 1899-1900, the Fishery Board for Scotland transferred to their new scientific station at Bay of Nigg, Aberdeen, so much of the machinery and materials connected with the fish hatchery previously established at Dunbar as could be made use of in the new erection: There remained, however, a large and a small concrete tank, a closed creek, and a small brick laboratory, and in view of the expense which would otherwise be incurred for filling in the large tank, walling, &c., the Lords Commissioners of Her Majesty's Treasury approved of the proposal that the property in question should be handed over to the Town Council of Dunbar, which was done accordingly (Treasury letter, 31 Jan. 1900, 468/1900).

Fishery Board for Scotland, }  
6 December 1900. } f

Angus Sutherland,  
Accounting Officer.

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

Examined,  
R. Lennox Woods.

D. C. Richmond,  
Comptroller and Auditor General

CLASS II.—*continued.*

VOTE 28.

FISHERY BOARD FOR SCOTLAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Surplus	1. THE Surplus to be Surrendered is, as shown by the Account, 675 <i>l.</i> 5 <i>s.</i> 4 <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</td> <td style="text-align: right;">24,169</td> <td style="text-align: right;">—</td> <td style="text-align: right;">—</td> </tr> <tr> <td>Expenditure</td> <td style="text-align: right;">23,493</td> <td style="text-align: right;">14</td> <td style="text-align: right;">8</td> </tr> <tr> <td>Surplus</td> <td style="text-align: right;">£.</td> <td style="text-align: right;">675</td> <td style="text-align: right;">5 4</td> </tr> </table>		£.	s.	d.	Grant	24,169	—	—	Expenditure	23,493	14	8	Surplus	£.	675	5 4
	£.	s.	d.														
Grant	24,169	—	—														
Expenditure	23,493	14	8														
Surplus	£.	675	5 4														

EXTRA RECEIPTS, payable to EXCHEQUER.

Management of Local Loans Fund.	2. In addition to the Extra Receipts shown upon the Account, a sum of 192 <i>l.</i> 18 <i>s.</i> 11 <i>d.</i> has been paid to the Exchequer, as stated by the Accounting Officer, 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.
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STORE ACCOUNTS.

Store Accounts.	3. The Store Accounts for the year 1899–1900 have been examined in my Department, and the result may be regarded as satisfactory.
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*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 1900, 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	4,749 — —	4,722 11 7	26 8 5	—
B.—Travelling Expenses	1,125 — —	1,079 19 11	45 — 1	—
C.—Incidental Expenses	60 — —	64 — 1	—	4 — 1
<b>GROSS TOTAL</b>	<b>£. 5,934 — —</b>	<b>5,866 11 7</b>	<b>71 8 6</b>	<b>4 — 1</b>
			<b>Net Surplus of Gross Estimate over Expenditure.</b>	
			£. 67 8 5	
<i>Deduct,—</i>	<u>Estimated.</u>	<u>Realised.</u>	<b>Surplus of Appropriations in Aid realised.</b>	
D.—Appropriations in Aid	480 — —	537 13 10	£. 57 13 10	
			<b>Total Surplus to be Surrendered.</b>	
<b>NET TOTAL</b>	<b>£. 5,454 — —</b>	<b>5,328 17 9</b>	<b>£. 125 2 3</b>	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- B.—The Expenditure under this head cannot be accurately estimated.
- C.—Increased outlay for Postages.
- D.—Increased number of Sheriffs' Orders.

The Surplus of 100*l.* 2*s.* 9*d.* shown on the Account of the Vote "Lunacy Commission, Scotland," for the year ended 31st March 1899, has been surrendered.

General Board of Lunacy, Edinburgh,  
26 October 1900.

T. W. L. Spence,  
Accounting Officer.

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

Examined,  
R. Lennox Woods.

D. C. Richmond,  
Comptroller and Auditor General



CLASS II.—*continued.*

VOTE 29.

LUNACY COMMISSION, SCOTLAND

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- Excess. 1. EXPENDITURE in excess of the Estimate has been incurred under Sub-Head C.  
 Surplus. 2 The Amount to be Surrendered is, as shown by the Account, 125*l.* 2*s.* 3*d.*

	<i>£.</i>	<i>s.</i>	<i>d.</i>
Grant ( <i>Gross</i> ) - - - - -	5,934	-	-
Expenditure ( <i>Gross</i> ) - - - - -	5,866	11	7
Net Surplus - - -	<i>£.</i> 67	8	5
<i>Add,—</i>			
Appropriations in Aid realised in excess of the Estimate	57	13	10
Total Amount to be Surrendered - - -	<i>£.</i> 125	2	3

*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 1900, 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 - - - - -	4,249	- -	4,006	10 8	242	9 4		
B.—Travelling Expenses - - - - -	1,200	- -	1,137	13 4	62	6 8		
C.—Incidental Expenses - - - - -	130	- -	114	15 -	15	5 -		
GROSS TOTAL - - - £.	5,579	- -	5,258	19 -	320	1 -		
					Surplus of Gross Estimate over Expenditure.			
					£. 320 1 -			
<i>Deduct,—</i>					Surplus of Appropriations in Aid Realised.			
D.—Appropriations in Aid (Fees for Searches and Extracts) - - - - -	Estimated.		Realised.		£. 57 17 -			
	750	- -	807	17 -				
					Total Surplus to be Surrendered.			
NET TOTAL - - - £.	4,829	- -	4,451	2 -	£. 377 18 -			

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Saving owing to vacancies in the posts of Senior Clerk and a Clerk on the Lower Permanent Clerical Staff, promotion of a Clerk of the Second Division, and new appointments at initial salaries, and intervals before appointments.
- 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.
- D.—These Receipts are liable to considerable fluctuation, and could not be more approximately estimated.

EXTRA REMUNERATION.

Mr. Thomas W. McGregor, for writing done for the Lyon King of Arms, 9l. 4s. 11d.

The Surplus of 676l. 16s. 8d., shown on the Account of the Vote "Registrar General's Office, Scotland," for the year ended 31st March 1899, has been surrendered.

Edinburgh, }  
22 October 1900. }

Stair Agnew, Registrar General,  
Accounting Officer.

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

Examined,  
R. Lennox Woods.

D. C. Richmond,  
Comptroller and Auditor General.

CLASS II.—*continued.*

## 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, 377*l.* 18*s.*

	£.	s.	d.
Grant ( <i>Gross</i> ) - - - - -	5,579	-	-
Expenditure ( <i>Gross</i> ) - - - - -	5,258	19	-
Surplus - - -	£. 320	1	-
<i>Add, -</i>			
Appropriations in Aid realised in excess of the Estimate	57	17	-
Total Amount to be Surrendered - - -	£. 377	18	-

*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, and POOR LAW (SCOTLAND) ACT, in the Year ended 31st March 1900, 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 - - - -	10,495	- -	10,341	9 5	153	10 7	—	—
B.—Travelling Expenses - - - -	1,355	- -	1,198	6 4	156	13 8	—	—
C.—Incidental Expenses - . . .	150	- -	177	5 4	—	—	27	5 4
	£.	12,000 - -	11,717	1 1	310	4 3	27	5 4
Deduct Deficit - - - - -					27	5 4		
Net Surplus to be Surrendered - - £.					282	18 11		

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - -	—
Amount of Extra Receipts realised in the Year 1900, and paid over to Exchequer - - - - -	161 4 10

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Surplus due partly to the retirement of one of the Board's General Superintendents, and delay in filling up the vacancy, and partly to a saving on Fees to Commissioners in Special Enquiries.

B.—Surplus due (1) to the prolonged illness and absence from duty of a General Superintendent; (2) to the absence from duty of a General Superintendent who was employed for a portion of the year on military service; and (3) to delay in filling up a vacancy in the office of General Superintendent.

C.—A supply of Glycerinated Calf Lymph was obtained for the first time during the year. The cost had not been included in the Estimate.

CLASS II.—*continued.*VOTE 31.—LOCAL GOVERNMENT BOARD FOR SCOTLAND—*continued.*

## EXTRA REMUNERATION.

One of the General Superintendents received from the War Department the following sums, viz., 87*l.* 3*s.* as Retired Pay; 27*l.* 11*s.* 3*d.* for Pay and Allowances during training; and 45*l.* 3*s.* 6*d.* for pay as an Officer of the embodied Militia.

The Medical Officer under the Public Health Act received from the Crown Agent 59*l.* 17*s.* for analyses and opinions, in connection with criminal investigations, and 2*l.* 2*s.* as Medical Witness in High Court trial.

Certain members of the Clerical Staff received from the Treasury remuneration for work for the Aged Deserving Poor Committee as follows:—

	£.	s.	d.		£.	s.	d.
J. Hood - - - -	5	17	-	W. C. L. Brown - - - -	5	9	6
A. McKinna - - - -	5	11	-	R. Scollay - - - -	6	-	-
J. McGowan - - - -	5	8	-	A. Oliphant - - - -	1	2	6
A. Smail - - - -	5	18	6	J. Jeffrey - - - -	5	-	-

## EXTRA RECEIPTS.

This sum represents the Extra Receipts recovered during the year in connection with the Vote "Pauper Lunatics (Scotland)," now extinct.

The Surplus of 285*l.* 12*s.* 9*d.*, shown on the Account of the Vote "Local Government Board for Scotland," for the year ended 31st March 1899, has been surrendered.

Local Government Board, Edinburgh, }  
5 November 1900.

G. Falconer-Stewart,  
Accounting Officer.

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

Examined,  
R. Lennox Woods.

D. C. Richmond,  
Comptroller and Auditor General.

## VOTE 31.

## 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, 282*l.* 18*s.* 11*d.*

	£.	s.	d.
Grant - - - - -	12,000	-	-
Expenditure - - - - -	11,717	1	1
Net Surplus - - - - -	£. 282	18	11

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 1900, 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, Household - - - -	3,901 - -	3,908 1 5	—	7 1 5
B.—Travelling and Incidental Expenses, Household - - - -	100 - -	66 4 3	39 15 9	—
C.—Salaries and Allowances, Chapel - -	796 - -	795 14 8	- 5 4	—
£.	4,797 - -	4,764 - 4	40 1 1	7 1 5
Deduct Deficit - - - -			7 1 5	
Net Surplus to be Surrendered - £.			32 19 8	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Excess caused by payment to Telegraphist of arrears of wages and for overtime.
- 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.	
Captain the Hon. M. O'Brien - -	Aide-de-Camp - - - -	243 - 11	Army Funds.
Lieut. Sir John Keane - - - -	- - ditto - - - -	152 3 8	- ditto.

CLASS II.—*continued.*VOTE 32.—HOUSEHOLD OF THE LORD LIEUTENANT OF IRELAND—*continued.*

The Surplus of 10*l* 3*s.* 8*d.*, shown on the Account of the Vote "Household of the Lord Lieutenant of Ireland," for the Year ended 31st March 1899, has been surrendered.

Dublin Castle }  
20 November 1900. }

*D. Harrel,*  
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. A. Stacke.*

## VOTE 32.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- Excess. 1. EXPENDITURE in excess of the Estimate has taken place under Sub-Head A.  
Net Surplus 2. The Net Surplus to be Surrendered is, as shown by the Account, 32*l.* 19*s.* 8*d.*

	£.	s.	d.
Grant - - - - -	4,797	-	-
Expenditure - - - - -	4,764	-	4
Net Surplus - - - - -	£.	32	19 8

*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 Subordinate Departments, in the Year ended 31st March 1900, 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.
<b>CHIEF SECRETARY'S OFFICES.</b>						
A.—Salaries, Wages, and Allowances - -	20,693 - -	20,584 16 9	108 3 3	—	—	—
B.—Travelling - - - - -	1,400 - -	1,402 6 1	.	-	2 6 1	—
C.—Incidental Expenses - - - - -	400 - -	328 16 9	71 3 3	—	—	—
<b>INSPECTORS OF LUNATIC ASYLUMS.</b>						
D.—Salaries - - - - -	3,987 - -	3,939 - -	48 - -	—	—	—
E.—Travelling - - - - -	350 - -	243 14 2	106 5 10	—	—	—
F.—Incidental Expenses - - - - -	30 - -	15 16 1	14 3 11	—	—	—
<b>INSPECTORS OF IRISH FISHERIES.</b>						
G.—Salaries - - - - -	3,473 - -	3,383 6 5	89 13 7	—	—	—
H.—Travelling - - - - -	800 - -	660 17 10	139 2 2	—	—	—
I.—Incidental Expenses - - - - -	150 - -	198 11 10	-	-	48 11 10	—
<b>VETERINARY DEPARTMENT.</b>						
K.—Salaries and Wages - - - - -	11,833 - -	11,731 7 6	101 12 6	—	—	—
L.—Travelling - - - - -	950 - -	962 13 3	-	-	12 13 3	—
M.—Incidental Expenses - - - - -	40 - -	41 16 11	-	-	1 16 11	—
<b>INSPECTION UNDER CRUELTY TO ANIMALS ACT, 1876.</b>						
N.—Salary - - - - -	50 - -	50 - -	—	—	—	—
<b>GROSS TOTAL - - - £.</b>	<b>44,156 - -</b>	<b>43,543 3 7</b>	<b>678 4 6</b>	<b>65 8 1</b>		
<b>Net Surplus of Gross Estimate over Expenditure.</b>						
<b>£. 612 16 5</b>						
<b>Deficiency of Appropriations in Aid Realised.</b>						
<b>£. 31 4 6</b>						
<b>Net Surplus to be Surrendered.</b>						
<b>£. 581 11 11</b>						
<i>Deduct,—</i>	<b>Estimated.</b>	<b>Realised.</b>				
O.—Appropriations in Aid - - - - -	374 - -	342 15 6				
<b>NET TOTAL - - - £.</b>	<b>43,782 - -</b>	<b>43,200 8 1</b>				



CLASS II.—*continued.*VOTE 33.—CHIEF SECRETARY FOR IRELAND—*continued.*

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving in expenditure on Shorthand writing for Privy Council Office, cessation of allowance, on death of Register-General, for the preparation, &c. of Statistics for the Lord Lieutenant, and changes in Staff by transfer of Second Division Clerks; less by payment to Shorthand writer employed by the Chief Secretary.

B. Approximate Estimate.

C.—Expenditure on advertisements less than anticipated, while there was a slight increase in estimated cost of newspapers.

D.—Death of Consulting Architect to the late Board of Control, and balance of salary due to him not paid within the financial year.

E.—The attendance of the Inspectors at head quarters was more frequently required owing to the increase in the work of the Department consequent on the introduction of the changes in asylum management caused by the Local Government (Ireland) Act, 1898.

F.—Saving in ordinary office incidents.

G.—Saving in clerks' salaries, and in reporting.

H.—Expenditure less than anticipated.

I.—Approximate Estimate.

K.—Saving due to changes in Office staff, and the amount provided for Portal Inspection was not drawn upon to the extent anticipated.

L.—Employment of substitutes for Inspectors at Ports.

M.—Increased expenditure in connection with Portal Inspection.

O.—Approximate Estimate.

## EXTRA REMUNERATION.

Name.	Rank.	Amount.			Vote or Account.
		£.	s.	d.	
L. C. Dowdall	First Class Clerk, Chief Secretary's Office.	420	-	-	Chief Secretary's Office.
F. Kerr	Veterinary Department	35	-	-	} Cattle Pleuro-pneumonia Account.
C. Jones	ditto	35	-	-	

The Surplus of 637*l.* 2*s.* 6*d.*, shown on the Account of the Vote "Chief Secretary for Ireland," for the year ended 31st March 1899, has been surrendered.

Dublin Castle, )  
20 November 1900. }

*D. Harrel,*  
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. A. Stacke.*

*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 B, J., Excess. L., and M.

2. The Amount to be Surrendered is, as shown by the Account, 581l. 11s. 11d. Surplus.

	£.	s.	d.
Grant ( <i>Gross</i> ) - - - - -	44,156	-	-
Expenditure ( <i>Gross</i> ) - - - - -	43,543	3	7
Net Surplus - - - £.	612	16	5
<i>Deduct,—</i>			
Estimated Appropriations in Aid not realised - - -	31	4	6
Net Amount to be Surrendered - - - £.	581	11	11

*D. C. Richmond,*  
Comptroller and Auditor General.

CLASS II.—*continued.*

## VOTE 34.

## 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 1900, 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 - - - -	1,934 - -	1,905 16 11	28 3 1	- - -
B.—Law Costs - - - - -	50 - -	11 12 -	38 8 -	- - -
C.—Travelling and Incidental Expenses - -	33 - -	33 2 7	- - -	- 2 7
GROSS TOTAL - - - £.	2,017 - -	1,950 11 6	66 11 1	- 2 7
			Net Surplus of Gross Estimate over Expenditure.	
			£. 66 8 6	
<i>Deduct,—</i>	Estimated.	Realised.	Surplus of Appropriations in Aid Realised.	
D.—Appropriations in Aid' - - - -	38 - -	38 8 8	£. - 8 8	
NET TOTAL - - - £.	1,979 - -	1,912 2 10	Total Surplus to be Surrendered.	
			£. 66 17 2	

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving due to the death of the Assistant Clerk, and the employment of temporary assistance during the vacancy.

B.—Economy in Expenditure of Grant.

C.—Deficit caused by increased expenditure on Postages.

## EXTRA REMUNERATION.

Mr. John Mahony, late Assistant Clerk, received during the year the sum of 6*l.* 3*s.* 10*d.* as Extra Remuneration.

The Surplus of 41*l.* 19*s.* 8*d.*, shown on the Account of the Vote "Charitable Donations and Bequests Office, Ireland," for the year ended 31st March 1899, has been surrendered.

A. M. Porter, M.R., Chairman.  
 Arnold F. Graves, } Secretaries and  
 J. G. Alcorn, } Accounting Officers.  
 J. R. Boyd, Clerk in Charge of Accounts.

11 July 1900.

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

Examined,  
 R. Lennox Woods.

D. C. Richmond,  
 Comptroller and Auditor General.

CLASS II.—*continued.*

VOTE 34.

CHARITABLE DONATIONS AND BEQUESTS OFFICE, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

The Amount to be Surrendered is, as shown by the Account, 66*l.* 17*s.* 2*d.* Surplus.

	£.	s.	d.
Grant ( <i>Gross</i> ) - - - - -	2,017	-	-
Expenditure ( <i>Gross</i> ) - - - - -	1,950	11	6
Net Surplus - - -	£.	66	8 6

*Add,—*

Appropriations in Aid realised in excess of the Estimate -	-	8	9
Total Amount to be Surrendered - - -	£.	66	17 2

*D. C. Richmond,*  
Comptroller and Auditor General.

CLASS II.—*continued.*

## VOTE 35.

## 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 1900, 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.	
A.—Salaries and Wages - - - -	27,715	-	-	26,264	12	7	1,450	7	5	-
B.—Travelling, &c., of Inspectors - -	5,000	-	-	4,100	17	3	893	2	9	-
C.—Salaries of Auditors of Poor Law Unions, &c.	5,400	-	-	5,000	-	-	400	-	-	-
D.—Travelling, &c., of Auditors - - -	1,800	-	-	1,419	4	7	380	15	5	-
E.—Law Costs, including Fee to Legal Adviser to the Board.	1,500	-	-	1,371	15	1	128	4	11	-
F.—Incidental Expenses - - - -	2,700	-	-	3,161	7	1	-	-	-	461 7 1
G.—Vaccine Lymph, Expenses in connection with gratuitous supply of.	1,200	-	-	1,152	19	5	47	-	7	-
Castlelake Workhouse (Cashel Union)	-	-	-	128	8	10	-	-	-	128 8 10
<b>GROSS TOTAL - - - £.</b>	<b>45,315</b>	<b>-</b>	<b>-</b>	<b>42,605</b>	<b>4</b>	<b>10</b>	<b>3,299</b>	<b>11</b>	<b>1</b>	<b>589 15 11</b>
							Net Surplus of Gross Estimate over Expenditure. £. 2,709 15 2			
<i>Deduct,—</i>	<i>Estimated.</i>			<i>Realised.</i>			Deficiency of Appropriations in Aid Realised. £. 922 4 7			
H.—Appropriation in Aid - - - -	2,836	-	-	1,913	15	5				
<b>NET TOTAL - - - £.</b>	<b>42,479</b>	<b>-</b>	<b>-</b>	<b>40,691</b>	<b>9</b>	<b>5</b>	<b>£. 1,787 10 7</b>			

CLASS II.—*continued.*

VOTE 35.—LOCAL GOVERNMENT BOARD, IRELAND—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Saving.—Retirement of secretary and death of head of branch, and consequent promotions and appointments at initial salaries; seconding of two heads of branches, two second division clerks, and two messengers; the saving being reduced by appointment of officer under Section 122 (2) of the Local Government (Ireland) Act, 1898, increased salaries in certain cases, and payments for overtime.
- B.—Saving.—Travelling, &c., expenses of inspectors proved less than anticipated.
- C.—Saving.—Two auditors, at salaries of 700*l.* and 600*l.*, seconded, replaced by two auditors at 400*l.* a year each. One of the auditors seconded received 100*l.* a year from the Vote.
- D.—Saving.—Travelling, &c. expenses of auditors proved less than anticipated.
- E.—Saving.—The legal adviser having died on 1st March 1900, the balance of his salary was not paid until 1900-1901; and the costs of the Board's solicitors proved somewhat less than anticipated.
- F.—Excess.—Increase in cost of inquiries under Acts other than Labourers Acts, and expenditure in connection with the Dublin Public Health Inquiry for which no provision was made in the Estimate.
- G.—Saving.—The expenditure under this Sub-Head proved less than anticipated.
- 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 Her Majesty's Treasury, by letter dated 31st March 1900 (5807—1900), sanctioned the excesses under Sub-Head F. and Castlelake Workhouse being met out of the savings on other Sub-Heads of the Vote.

- H.—Appropriations in Aid.—In the last three months of 1898-99 the amount repaid by Local Authorities exceeded by nearly 2,000*l.* the average for the same period in 1895-96, 1896-97, and 1897-98. This recoupment could not possibly be foreseen to its full extent when the Estimate for 1899-1900 was being framed, and it resulted in leaving an extremely small balance to be collected in that year.

EXTRA REMUNERATION.

NAME.	Extra Remuneration (Overtime).	NAME	Extra Remuneration (Overtime).
	£. s. d.		£. s. d.
H. Lennon - - - -	34 7 -	M. D. McAuliffe - - - -	54 12 -
A. J. Johnson - - - -	20 13 3	M. Hegarty - - - -	41 8 -
C. R. S. Monsell - - - -	11 14 -	A. E. Wilson - - - -	12 19 -
F. Sharpe - - - -	31 16 5	J. F. O'Galligan - - - -	29 - -
B. J. McKeogh - - - -	18 11 -	D. G. Allt - - - -	4 7 -
T. J. Kelly - - - -	14 16 11	R. Heasley - - - -	14 18 9
H. S. Cavanagh - - - -	15 13 10	T. McCabe - - - -	8 4 -
W. H. Harte - - - -	24 8 3	J. Norton - - - -	1 5 8
T. Gumbriell - - - -	16 15 9	J. O'Neill - - - -	- 15 7

CLASS II.—*continued.*VOTE 35.—LOCAL GOVERNMENT BOARD, IRELAND—*continued.*EXTRA REMUNERATION—*continued.*

Colonel Kirkwood received regimental pay for 27 days at 17s. per day as an officer of Militia.

Mr. L. Brennan, hall porter, received a pension of 75*l.* a year from the Dublin Metropolitan Police Vote.

Messrs. J. W. Drury\* and W. E. Ellis, auditors, Messrs. G. A. Mahon and A. R. Barlas, heads of branches, Messrs. H. Jenkins and F. J. McCarthy, second division clerks, were seconded for work under the Local Government (Ireland) Act, 1898, and the salaries paid to them with the approval of the Treasury were defrayed under Section 122 (1) of the Local Government (Ireland) Act, 1898, from the Local Taxation Account.

The following messengers were seconded, and their salaries paid from the Local Taxation Account:—  
H. Campbell, from 1st April to 3rd July 1899, and from 4th January to 31st March 1900; M. Murphy from 4th July 1899 to 3rd January 1900; and M. Drum, for the entire year.

Extra Remuneration, as follows, was paid from the Vote, Local Government Board, Ireland:—

D. W. H. Quail, second division clerk,	100 <i>l.</i>	a year,	for entire year.
J. Duff	"	"	100 <i>l.</i> " " "
P. Donnelly, messenger	- -	12 <i>l.</i>	" " "
W. Payne	"	- -	12 <i>l.</i> " " "
M. Murphy	"	- -	12 <i>l.</i> " from 1st April to 3rd July 1899.

And the following from the Local Taxation Account:

H. M. Swaine, head of branch,	100 <i>l.</i>	a year until his promotion on 14th October 1899.
W. H. Wilson, second division clerk,	100 <i>l.</i>	a year, for entire year.
M. Daly	"	" " " 100 <i>l.</i> " " "
W. Corbitt	"	" " " 100 <i>l.</i> " from 15th October 1899.
T. P. Nolan	"	" " " 100 <i>l.</i> " " 30th May 1899.

\* Mr. J. W. Drury receives, in addition, 100*l.* a year from the Vote, Local Government Board, Ireland, for auditing the Dublin Corporation Accounts.

The Surplus of 6,693*l.* 6s. 10*d.*, shown on the Account of the Vote "Local Government Board, Ireland," for the year ended 31st March 1899, has been surrendered.

Local Government Board, Ireland, }  
Dublin, 29 November 1900. }

H. A. Robinson,  
Vice-President and Accounting Officer.  
Clarendon R. S. Monsell,  
Acting 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,  
R. Lennox Woods.

CLASS II.—*continued.*

VOTE 35.

LOCAL GOVERNMENT BOARD, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under Sub-Head F. Excess.
2. Sub-Heads E. and F.—These Sub-Heads include expenditure to the amount of Outstanding 2,804*l.* 2*s.* 10*d.* in connection with the grant of Provisional Orders, &c., the cost of which is advances recoverable from local authorities. The balance outstanding on the 31st March 1899 was 555*l.* 15*s.* 7*d.*, the repayments received in the year amounted to 513*l.* 11*s.* 7*d.*, and on the 31st March 1900 there was a balance of 2,846*l.* 6*s.* 10*d.* to be recovered.
3. Castlflake (Cashel Union) Workhouse Rent.—This special Sub-Head is still Castlflake continued under the sanction of the Treasury, under the circumstances explained in Workhouse. evidence before the Public Accounts Committee in 1898 (Question 1535, Second Report, 1898). The total charge in the present Account of 128*l.* 8*s.* 10*d.* is reduced to 105*l.* by a receipt from the Guardians of 23*l.* 8*s.* 10*d.*, which has been credited to Appropriations in Aid.
4. The Amount to be Surrendered is, as shown by the Account, 1,787*l.* 10*s.* 7*d.* Net Surplus.

	<i>£.</i>	<i>s.</i>	<i>d.</i>
Grant ( <i>Gross</i> ) - - - - -	45,315	-	-
Expenditure ( <i>Gross</i> ) - - - - -	42,605	4	10
Net Surplus - - - <i>£.</i>	2,709	15	2
<i>Deduct,—</i>			
Estimated Appropriations in Aid not realised - - -	922	4	7
Net Amount to be Surrendered - - - <i>£.</i>	1,787	10	7

LABOURERS' COTTAGES, IRELAND, CLASS VII., VOTE 10, 1890-91.

5. No expenditure has taken place within the year out of the balance of 10,921*l.* 6*s.* 5*d.* Labourers' which remained undistributed on the 31st March 1899. This sum, therefore, was in Cottages. the hands of the Paymaster General on the 31st March 1900, to the credit of an Account entitled "The Labourers' Cottages Grant Deposit Account."

*D. C. Richmond,*  
Comptroller and Auditor General.



CLASS II.—*continued.*

## VOTE 36.

## 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 1900, 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	5,858 - -	4,905 4 5	952 15 7	—
B.—Incidental Expenses	42 - -	*24 - 4	17 19 8	—
	£. 5,900 - -	4,929 4 9		—
Surplus to be Surrendered - - £.			970 15 3	

\* This includes a sum of 4l. 16s. 6d. for the purchase of MSS. authorised by Treasury letter, 8693—99.

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

	Saving.		Excess.	
	£.	s. d.	£.	s. d.
A.—Salaries :				
(1.) Officers :				
(a) The Deputy Keeper, whose salary was estimated at 800l., died on 10th June, and his successor's salary from 11th June was at the rate of 700l. per annum - - - - -	80	9 10	—	—
(β) Two clerks, whose salaries were estimated at 530l. each, were promoted from 3rd June and 11th June respectively, their places being filled on 9th and 21st October by two clerks whose salaries during the year amounted to 138l. 11s. 8d. - - - - -	726	6 3	—	—
(γ) One clerk, whose salary had been estimated at 179l. 3s. 6d., was transferred before the beginning of the financial year, his place being filled on 26th October by a clerk whose salary during the year amounted to 64l. 16s. 2d. - - - - -	114	7 4	—	—
(δ) Fractional deficiency of Grant owing to error in calculating estimate of clerk's salaries - - - - -	—	—	—	8 3
(2.) Foreman and Workmen Searchers : Fractional excess of Grant - - - - -	—	16 10	—	—
(3.) Copyists : Casual Excess of Grant (due mainly to unpaid leave during long sickness) - - - - -	17	18 1	—	—
(4.) Temporary Servants : An Army Reserve man was called up 22nd December; 14 weeks pay at 15s. - - - - -	11	10 -	—	—
Casual excess of Grant - - - - -	1	15 6	—	—
	953	3 10	—	8 3
Less Excess - - - - -	—	8 3	—	—
Total Saving on A. - - - £.	952	15 7	—	—
B.—Incidental Expenses :				
Excess of Estimate over Expenditure - - - - -	17	19 8	—	—
Total Saving - - - £.	970	15 3	—	—

CLASS II.—*continued.*

VOTE 36.—PUBLIC RECORD OFFICE, IRELAND—*continued.*

The Surplus of 177*l.* 19*s.*, shown on the Account of the Vote "Public Record Office, Ireland," for the year ended 31st March 1899, has been surrendered.

29 September 1900.

*James Mills,*  
Accounting Officer.

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

Examined,  
*R. Lennox Woods.*

*D. C. Richmond,*  
Comptroller and Auditor General.

VOTE 36.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Surplus to be Surrendered is, as shown by the Account, 970*l.* 15*s.* 3*d.* Surplus.

	£.	s.	d.
Grant - - - - -	5,900	-	-
Expenditure - - - - -	4,929	4	9
Surplus - - -	£. 970	15	3

EXTRA RECEIPTS, payable to EXCHEQUER.

2. It appears from a statement furnished to me by the Inland Revenue Department Stamps, that 875*l.* 5*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.

CLASS II.—*continued.*

## VOTE 37.

## 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 1900, 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	27,660	—	27,817	6 7	—	—	157	6 7
B.—Travelling Expenses	3,400	—	2,590	17 10	809	2 2	—	—
C.—Incidental Expenses	350	—	331	1 1	18	18 11	—	—
D.—Land Improvement Acts and Land Act, 1881—Loans	8,129	—	8,005	18 9	123	1 3	—	—
GROSS TOTAL	£. 39,539	—	38,745	.4 3	951	2 4	157	6 7
					Net Surplus of Gross Estimate over Expenditure.			
					£. 793 15 9			
					Surplus of Appropriations in Aid Realised.			
<i>Deduct,—</i>					£. 465 10 8			
E.—Appropriations in Aid	2,300	—	2,765	10 8	Total Surplus to be Surrendered.			
NET TOTAL	£. 37,239	—	35,979	13 7	£. 1,259 6 5			

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The Excess arose on the item "Fees to Consulting Engineers, Architects, &c." Treasury letter No. 9311, 5th June 1900.

B.—Mainly due to the following causes: (a) less progress was made in connection with new architectural works than was anticipated; (b) no special engineering works were carried out in the year.

C.—Casual.

D.—Saving due to vacancy in the position of Chief Inspector and to new arrangements made for the discharge of the duties.

E.—The Surplus is due to a continuance of the activity on the services dealing with Loans for Land Improvement.

CLASS II.—continued.

VOTE 37.—PUBLIC WORKS OFFICE, IRELAND—continued.

EXTRA REMUNERATION IN EXCESS OF 25*l.*

NAME.	Rank.	Amount.	Vote or Account.
R. Cochrane - - - -	Surveyor - - - -	£. s. d. 14 13 6	Class II., Vote 37.
		14 13 6	Miscellaneous.
F. J. Dick - - - -	Assistant Engineer - - - -	36 8 3	Class II., Vote 37.

The Surplus of 1,476*l.* 9*s.* 9*d.*, shown on the Account of the Vote "Public Works Office, Ireland," for the year ended 31st March 1899, has been surrendered.

Office of Public Works, Dublin, } *O. H. Braddell*,  
29 November 1900. } Accountant. *Thos. Robertson*,  
Chairman and Accounting Officer.

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

Examined,  
*J. C. King.*

*D. C. Richmond*,  
Comptroller and Auditor General.

VOTE 37.

PUBLIC WORKS OFFICE, IRELAND.

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, 1,259*l.* 6*s.* 5*d.* Surplus.

Grant ( <i>Gross</i> ) - - - - -	£. s. d.
Expenditure ( <i>Gross</i> ) - - - - -	39,539 - -
	38,745 4 3
Net Surplus - - - - -	£. 793 15 9

*Add*—

Appropriations in Aid realised in excess of the Estimate	465 10 8
Total Amount to be Surrendered - - -	£. 1,259 6 5

EXTRA RECEIPTS, payable to EXCHEQUER.

3. A sum of 18,620*l.* has been paid to the Exchequer in repayment of the expenses Management of  
of the Department in connection with the administration of the Local Loans Fund, Local Loans  
partly out of the Income of that Fund, and partly out of the Appropriations in Aid Fund.  
realised by the Public Works Loan Commission in excess of the estimated amount.

NON-VOTED SERVICES.

4. Appended to this Report is a Statement, which has been prepared by the Board of Non-Voted  
Works, showing the Receipts and Expenditure in respect of the Non-Voted Services Services.  
administered by the Board of Works in Ireland, and audited in my Department.

IRISH CHURCH FUND LOANS.

5. The amount of arrears on 31st March 1900, upon the Loans provided from the Arrears on  
Irish Church Fund, and administered by the Board of Works, was as follows:— Loans.

	£. s. d.
Principal - - - - -	9,543 6 7
Interest - - - - -	2,149 5 9
TOTAL - - - - -	£. 11,692 12 4

The amount of arrears outstanding on 31st March 1899 was 10,481*l.* 5*s.* 7*d.*

*D. C. Richmond*,  
Comptroller and Auditor General.

CLASS II.—continued.

VOTE 37.—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 1899-1900.

	£.	s.	d.	£.	s.	d.		£.	s.	d.	£.	s.	d.
BALANCE, 1st April 1899				46,299	17	11	PAYMENTS in the Year 1899-1900, viz. :—						
RECEIPTS in the Year 1899-1900, viz. :—							<i>Public Works Loans Advances:</i>						
<i>Public Works Loans Advances:</i>							Grand Juries of Counties	1,241	-	-			
Issued from National Debt Commissioners 61 & 62 Vict. c. 54	200,000	-	-				Harbours, Docks, &c.	11,009	10	-			
Ditto ditto ditto 62 & 63 Vict. c. 31	380,000	-	-				Housing of the Working Classes Act	47,560	-	-			
				580,000	-	-	Glebe Loans	15,084	-	-			
							Public Health	99,807	4	11			
							River Drainage Maintenance	428	5	11			
							River Drainage, 26 & 27 Vict. c. 88	679	14	3			
							Land Improvement—Preliminary Expenses	1,100	-	-			
							Repairs of Fishery Piers and Harbours	1,100	19	8			
							Lunatic Asylums Buildings	228,856	-	2			
							Labourers' Acts, 1883 and 1885	47,203	-	-			
							Land Improvement	38,900	-	-			
							National School Teachers' Residences	8,570	-	-			
							National Schools and Training Colleges	10,435	-	-			
							Dispensary Houses	4,849	-	-			
							Land Law Loans to Tenants	38,984	-	-			
							Seed Act, 1898	329	16	11			
							Workhouse Buildings	200	-	-			
											556,347	2	10
<i>Public Works Loans Repayments:</i>							<i>Public Works Loans Repayments:</i>						
Grand Juries of Counties	5,651	14	1				Repaid to National Debt Commissioners	647,555	13	4			
Local Boards	3,772	1	4				Other Payments	8	14	11			
Roads and Bridges	7,382	10	2								647,564	8	3
Inland Navigation	713	2	-										
Public Buildings	1,531	14	8										
Railways	38,070	2	2										
Quarries, Mines, &c.	1,515	2	8										
Harbours, Docks, &c.	17,747	14	5										
Labourers' Dwellings in Towns	9,473	3	9										
Housing of the Working Classes Act	23,118	16	4										
Artisans' Dwellings	889	16	7										

4085.

G C

Globe Loans	23,372	18	7
Public Health	99,129	10	10
River Drainage, Maintenance	1,043	7	11
Ditto - 26 & 27 Vict. c. 88	37,724	16	10
Public Works Loans, 57 Geo. 3, c. 34	180	-	-
Repairs of Post Roads and Bridges	50	-	2
Land Improvement- Preliminary Expenses	1,099	13	6
Repairs of Fishery Piers and Harbours	509	16	3
Lunatic Asylums Buildings	48,385	-	11
Building Schools	24	14	-
Seed Act, 1880	432	15	2
Seed Supply Act, 1890	47	19	-
Seed Act, 1895	55	14	3
Ditto - 1898	33,608	16	6
Emigration	193	1	6
Labourers' Acts of 1883 and 1885	88,398	7	4
Land Improvement	98,534	17	6
National School Teachers' Residences	9,564	15	7
National Schools and Training Colleges	3,292	11	6
Dispensary Houses	6,603	11	11
Land Law Loans to Tenants	64,274	11	11
Land Act Loans	16,010	11	3
Workhouse Buildings	152	2	11
	647,555	13	4
<i>National Debt Commissioners:</i>			
Local Loans Fund Premium Account		190	2 7
<i>Irish Church Fund Loans Repayments:</i>			
Land Improvement	32,138	12	3
Sanitary	1,321	4	6
Baronial	229	4	8
Arterial Drainage	110	2	4
	33,799	3	9
<i>Land Improvement Preliminaries:</i>			
Advances on Loan	1,100	-	-
Received from Proprietors in repayment	1,099	13	6
	2,199	13	6
<i>County Lunatic Asylums, Ireland:</i>			
Advances on Loan, &c.		53,507	18 5
<i>Sea Fisheries (Ireland) Act, 1883:</i>			
Amount received in Repayment of Loans		2,400	11 -
Carried forward	£.	1,365,962	- 6

<i>National Debt Commissioners:</i>			
Local Loans Fund Premium Account			190 2 7
<i>Irish Church Fund Loans Repayments:</i>			
Repaid to Land Commissioners			33,799 3 9
<i>Land Improvement Preliminaries:</i>			
Payments on account of Proprietors	1,144	7	1
Transfers in Repayment of Loans	1,099	13	6
	2,244	-	7
<i>County Lunatic Asylums, Ireland:</i>			
Refunded to Local Loans Fund	1,449	11	7
Expended on Works, &c.	63,801	5	1
Ditto. Special Work (Belfast Asylum)	820	12	11
	66,071	9	7
<i>Sea Fisheries (Ireland) Act, 1883:</i>			
Expenses of Engineering Staff			313 - -
Carried forward	£.	1,306,529	7 7



CLASS II.—*continued.*

## VOTE 38.

## REGISTRAR GENERAL'S OFFICE, IRELAND.

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., and the Expenses of collecting Agricultural and other Statistics, in the Year ended 31st March 1900, 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 - - - -	10,258 - -	9,953 13 5	304 6 7	—
B.—Travelling Expenses - - - -	390 - -	303 4 5	86 15 7	—
C.—Superintendent and District Registrars -	4,860 - -	4,781 10 11	78 9 1	—
D.—Legal Expenses - - - -	130 - -	88 2 6	41 17 6	—
E.—Incidental Expenses - - - -	60 - -	69 13 9	—	9 13 9
F.—Enumeration Expenses: Agricultural and other Statistics - - - -	1,405 - -	1,618 12 5	—	213 12 5
Census of Ireland, 1901.				
G.—Salaries - - - -	1,580 - -	116 18 6	1,463 1 6	—
H.—Incidental Expenses - - - -	20 - -	26 15 3	—	6 15 3
GROSS TOTAL - - - £.	18,703 - -	16,958 11 2	1,974 10 3	230 1 5
			Not Surplus of Gross Estimate over Expenditure.	
			£. 1,744 8 10	
			Surplus of Appropriations in Aid Realised.	
Deduct,—	Estimated.	Realised.		
—Appropriations in Aid - - - -	590 - -	649 12 -	£. 59 12 -	
			Total Surplus to be Surrendered.	
NET TOTAL - - - £.	18,113 - -	16,308 19 2	£. 1,804 - 10	

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Owing to changes in the Office Staff.
- B.—The expenditure varies according to the distance travelled by the Inspector of Registration. The present Inspector, who was appointed during the financial year, was employed for some time in the Central office, during which period there was no expenditure under this Sub-Head.
- C.—The claims were less in the aggregate than was anticipated.
- D.—The prosecutions found to be necessary were not as numerous as was expected.
- E.—The expenditure under this Sub-Head was greater than was anticipated; the excess was sanctioned by Treasury letter dated 7th February 1900, No. 2124—1900.
- F.—The expenses of the Royal Irish Constabulary Enumerators were greater than the sum estimated; the excess was sanctioned by Treasury letter quoted under Sub-Head E.
- G.—There was no expenditure during the first half of the financial year as the work was confined to the Secretary and Superintendents.
- H.—The expenditure under this Sub-Head was greater than was anticipated; the excess was sanctioned by Treasury letter quoted under Sub-Head E.
- I.—The amount realised for Searches and Certified Copies was in excess of the Estimate.



CLASS II.—*continued.*VOTE 38.—REGISTRAR GENERAL'S OFFICE, IRELAND—*continued.*EXTRA REMUNERATION, where the Aggregate Amount in each case exceeds 25*l.*

NAME.	RANK.	AMOUNT.			Vote from which Paid.
		Services for which given.		Total.	
		Taskwork.	Overtime.		
		£. s. d.	£. s. d.	£. s. d.	
George Dewar - -	Third Class Clerk -	38 - 3	—	38 - 3	General Register Office.
Thomas Butler* - -	Second Division Clerk -	24 17 6	14 5 -	39 2 6	- - ditto - ditto.
Patrick J. Rigney - -	- - ditto - ditto -	21 4 4	30 17 -	52 1 4	- - ditto - ditto.
George A. Newnham - -	- - ditto - ditto -	—	30 10 -	30 10 -	- - ditto - ditto.
James Waites - -	- - ditto - ditto -	16 9 6	33 2 -	49 11 6	- - ditto - ditto.
Edmond Geary - -	- - ditto - ditto -	23 - 9	20 14 -	43 14 9	- - ditto - ditto.
Benjamin Maddock - -	Index Compiler - -	38 12 1	—	38 12 1	- - ditto - ditto.
William Kilbride - -	- - ditto - - - -	33 11 3	—	33 11 8	- - ditto - ditto.
John Tate - - - -	- - ditto and Abstractor	—	31 1 10	31 1 10	- - ditto - ditto.

\* Transferred to Board of Agriculture and Technical Instruction from 1st April 1900.

The Surplus of 189*l.* -s. 11*d.*, shown on the Account of the Vote "Registrar General's Office, Ireland," for the Year ended 31st March 1899, has been surrendered.

General Register Office, Dublin, }  
5 November 1900.

R. E. Matheson,  
Registrar General, Accounting Officer.

Peter J. O'Neill, Superintendent of Accounts.

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

D. C. Richmond,  
Comptroller and Auditor General.

Examined,  
R. Lennox Woods.

## VOTE 38.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- Excess. 1. EXPENDITURE in excess of the Estimate has been incurred under Sub-Heads E, E, and H.
- Surplus. 2. The Amount to be Surrendered is, as shown by the Account, 1,804*l.* -s. 10*d.*

	£.	s.	d.
Grant (Gross) - - - - -	18,703	-	-
Expenditure (Gross) - - - - -	16,958	11	2
Net Surplus - - - - -	£. 1,744	8	10
<i>Add,—</i>			
Appropriations in Aid realised in excess of the Estimate - - - - -		59	12
Total Amount to be Surrendered - - - - -	£. 1,804	-	10

D. C. Richmond,  
Comptroller and Auditor General.

CLASS II.—continued.

VOTE 39.

VALUATION AND BOUNDARY SURVEY, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the VALUATION and BOUNDARY SURVEY, IRELAND, in the Year ended 31st March 1900, 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 - - - - -	16,901 - -	16,607 - 8	293 19 4	—
B.—Travelling and Subsistence Allowance -	5,000 - -	4,229 15 3	770 4 9	—
C.—Labour - - - - -	120 - -	110 7 6	9 12 6	—
D.—Legal Expenses - - - - -	150 - -	158 6 10	—	8 6 10
E.—Incidental Expenses - - - - -	150 - -	201 1 6	—	51 1 6
F.—Valuation Lists and Maps - - - - -	150 - -	149 12 11	- 7 1	—
F. 1.—Belfast Re-valuation - (Supplementary)	883 - -	1,856 9 4	—	973 9 4
Original £. 22,471 Supplementary 883 } GROSS TOTAL - £.	23,354 - -	23,312 14 -	1,074 3 8	1,032 17 8
			Net Surplus of Gross Estimate over Expenditure. £. 41 6 -	
			Surplus of Appropriations in Aid Realised.	
Deduct,—	£.	Estimated.	Realised.	
G.—Appropriations in Aid - - - - -	9,400	10,278 - -	11,407 10 -	£. 1,129 10 -
Ditto - (Supplementary)	878			
NET TOTAL - - - £.	13,076 - -	11,905 4 -	Total Surplus to be Surrendered. £. 1,170 16 -	

RECEIPTS (SUB-HEAD G).	Estimated.	Realised.
	£. s. d.	£. s. d.
Proportion of Cost to be paid over by the Treasurers of the several County Councils in Ireland, under Act 37 & 38 Vict. c. 70, as amended by the Local Government (Adaptation of Irish Enactments) Order, 1899	8,000 - -	8,185 - -
Fees under Act 23 Vict. c. 4, s. 9 :		
Original £. 1,400 Supplementary 878	2,278 - -	3,222 10 -
TOTAL - - - £.		

CLASS II.—*continued.*VOTE 39.—VALUATION AND BOUNDARY SURVEY, IRELAND—*continued.*

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Salaries.—The saving upon this Sub-Head has been effected chiefly by retirements and by the transfer of certain officers to Belfast Re-valuation work.

B.—Travelling and Subsistence Allowance.—The large saving upon this Sub-Head is due to the operation of the Local Government (Ireland) Act, 1898, by which the date for forwarding applications for revision was altered from November to June, and 1899 being the year of transition the number of revisions applied for was greatly reduced.

C.—Labour.—A small saving, attributable to the same cause as Sub-Head B.

D.—Legal Expenses.—A slight increase on the estimate. The expenditure on this service is practically beyond the control of this Department.

E.—Incidental Expenses.—This Sub-Head shows an excess of 51*l.* 1*s.* 6*d.*, due to increased carriage of parcels caused by changes in books under the Local Government (Ireland) Act, 1898, and an expenditure of 29*l.* for advertising Treasury changes in the scale of fees for certificates of valuation. This excess was anticipated in the Supplementary Estimate.

F.—Valuation Lists and Maps.—Practically the whole amount of the Estimate was expended.

F. 1.—Belfast Re-valuation.—The gross Estimate for this service was 1,840*l.*, and this amount has been slightly exceeded owing to the necessity for greater expedition.

## G.—Appropriations in Aid :

- (1.) Repayments by Counties, &c.—The increase under this head (185*l.* 10*s.*) is due to the alteration in the dates of payment made under the Local Government (Ireland) Act, 1898.
- (2.) Receipts from Fees.—The large increase from this source is due to the operation of the Local Government (Ireland) Act, 1898, which created a large demand for Standard Financial Year Certificates of Valuation.

## EXTRA REMUNERATION.

	£.	s.	d.
A.—Work in connection with the Local Government (Ireland) Act, 1898	531	5	7
B.—Renewals of Office Valuation Lists (Sub-Head F.)	149	12	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	98	1	1
D.—Personal Assistance to the Commissioner of Valuation.	50	—	—
	828	19	7

Officers who have obtained 25*l.* and upwards as Extra Remuneration in the Year 1899–1900, with particulars.

Name.	Payments made under above Headings.											
	A.	B.	C.	D.	Total.							
	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
Alfred Beckett	100	—	—	—	—	—	100	—	—	—	—	—
James Sheehan	25	—	—	—	—	—	25	—	—	—	—	—
Abraham J. Bullen	33	2	3	2	11	—	50	9	7	—	—	—
James P. Dowling	37	13	9	—	—	—	52	1	1	—	—	—
William M. Elliott	60	10	—	—	—	—	91	17	11	—	—	—
Marcus R. C. Esdale	—	—	—	3	3	6	31	15	7	—	—	—
Charles Le F. Killingley	33	10	6	6	—	—	59	1	—	—	—	—
Charles Reid	37	17	6	—	—	—	37	17	6	—	—	—
John Reid	34	12	3	—	—	—	34	12	3	—	—	—
Richard N. Scales	41	6	6	—	—	19	60	7	4	—	—	—
Charles D. Wilding	38	7	3	—	—	7	46	3	8	—	—	—

CLASS II.—*continued*

VOTE 39.—VALUATION AND BOUNDARY SURVEY, IRELAND—*continued*.

The Surplus of 557*l.* 5*s.* 2*d.*, shown on the Account of the Vote "Valuation and Boundary Survey, Ireland," for the year ended 31st March 1899, has been surrendered.

General Valuation Office, Dublin,  
5 December 1900.

*John G. Barton,*  
Commissioner of Valuation and General Boundary Surveyor,  
Accounting Officer.

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

Examined,  
*R. Lennox Woods.*

*D. C. Richmond,*  
Comptroller and Auditor General.

VOTE 39.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

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

2. The Amount to be Surrendered is, as shown by the Account, 1,170*l.* 16*s.* Surplus.

	<i>£.</i>	<i>s.</i>	<i>d.</i>
Grant ( <i>Gross</i> ) - - - - -	23,354	-	-
Expenditure ( <i>Gross</i> ) - - - - -	23,312	14	-
Net Surplus - - -	<i>£.</i> 41	6	-
<i>Add,—</i>			
Appropriations in Aid realised in excess of the Estimate - - - - -	1,129	10	-
Total Amount to be Surrendered - - -	<i>£.</i> 1,170	16	-

*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 1899-1900; 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	House of Lords Offices - - - -	42,099	41,189 2 1	909 17 11	—	6,916 11 1	—	7,826 9 -	—	—
2	House of Commons Offices - - - -	58,269	56,471 11 -	1,797 9 -	—	11,922 15 6	—	13,720 4 6	—	—
3	Treasury and Subordinate Departments -	92,530	91,712 15 2	817 4 10	—	608 5 11	—	1,425 10 9	* 500 - -	* 500 - -
4	Home Office - - - - -	154,668	135,250 14 6	19,417 5 6	—	178 6 -	—	19,595 11 6	—	—
6	Foreign Office - - - - -	75,132	72,571 12 5	2,560 7 7	—	—	40 - 6	2,520 7 1	—	—
8	Colonial Office - - - - -	53,055	52,475 2 11	579 17 1	—	—	—	579 17 1	—	4 13 -
7	Privy Council Office - - - - -	13,757	13,573 8 4	183 11 8	—	911 2 -	—	1,094 13 8	—	—
8	Board of Trade - - - - -	203,613	190,662 1 3	12,950 18 9	—	8,684 18 4	—	21,635 17 1	—	—
9	Mercantile Marine Services - - - -	143,896	135,804 - 6	8,091 19 6	—	3,585 18 6	—	11,677 18 -	—	—
10	Bankruptcy Department of the Board of Trade	9	—	9 - -	—	—	—	9 - -	—	—
11	Board of Agriculture - - - - -	112,019	110,713 13 4	1,305 6 8	—	1,928 14 6	—	3,234 1 2	—	—
12	Charity Commission - - - - -	42,594	38,234 - 10	4,359 19 2	—	—	—	4,359 19 2	3,500 - -	2,639 17 -
13	Civil Service Commission - - - - -	43,405	43,363 8 8	41 11 4	—	—	—	41 11 4	700 - -	665 7 6
14	Exchequer and Audit Department - - -	63,924	62,925 12 1	998 7 11	—	—	—	998 7 11	* 965 - -	* 1,032 - -
15	Friendly Societies Registry - - - -	7,112	6,923 1 2	188 18 10	—	—	—	188 18 10	800 - -	750 2 -
16	Local Government Board - - - - -	203,532	202,112 16 4	1,419 3 8	—	280 1 4	—	1,699 5 -	—	—
17	Lunacy Commission England - - - -	15,647	15,496 13 5	240 6 7	—	38 5 -	—	278 11 7	—	—

18	Mint, including Coinage - - - -	99,677	96,780 13 1	2,896 6 11	-	-	-	2,896 6 11	430,400 - -	955,374 14 10	
19	National Debt Office - - - -	16,318	15,894 17 2	423 2 10	-	282 8 6	-	705 11 4	* 444 - -	* 444 - -	
20	Public Record Office - - - -	24,300	24,140 8 5	159 11 7	-	-	-	159 11 7	-	-	
21	Public Works Loan Commission - -	10,473	10,220 18 5	252 1 7	-	-	-	252 1 7	{ 3,320 9 6 * 4,219 10 6	{ 11,690 13 6 * 4,219 10 6	
22	Registrar General's Office, England - -	47,884	46,362 10 3	1,521 9 9	-	623 10 6	-	2,145 - 3	-	-	
23	Stationery and Printing - - - -	690,734	690,578 2 9	155 17 3	-	1,234 5 11	-	1,390 3 2	-	-	
24	Office of Woods, Forests, and Land Revenues, &c. - - - -	21,400	20,307 17 2	1,092 2 10	-	-	-	1,092 2 10	10 - -	-	
25	Office of Works and Public Buildings - -	55,393	54,312 18 9	1,080 1 3	-	-	-	1,080 1 3	60 - -	39 12 -	
26	Secret Service - - - -	30,000	29,906 4 5	93 15 7	-	-	-	93 15 7	-	-	
27	Office of the Secretary for Scotland - -	13,358	13,182 9 11	175 10 1	-	-	-	175 10 1	300 - -	379 5 10	
28	Fishery Board for Scotland - - - -	24,169	23,493 14 8	675 5 4	-	-	-	675 5 4	{ 7,245 * 300	{ 4,924 9 - * 192 18 11	
29	Lunacy Commission, Scotland - - - -	5,934	5,866 11 7	67 8 5	-	57 13 10	-	125 2 3	-	-	
30	Registrar General's Office, Scotland - -	5,579	5,258 19 -	320 1 -	-	57 17 -	-	377 18 -	-	-	
31	Local Government Board for Scotland - -	12,000	11,717 1 1	282 18 11	-	-	-	282 18 11	-	161 4 10	
32	Household of the Lord Lieutenant of Ireland	4,797	4,764 - 4	32 19 8	-	-	-	32 19 8	-	-	
33	Chief Secretary for Ireland - - - -	44,156	43,543 3 7	612 16 5	-	-	31 4 6	581 11 11	-	-	
34	Charitable Donations and Bequests Office, Ireland	2,017	1,950 11 6	66 8 6	-	- 8 8	-	66 17 2	-	-	
35	Local Government Board, Ireland - - - -	45,315	42,605 4 10	2,709 15 2	-	-	922 4 7	1,787 10 7	-	-	
36	Public Record Office, Ireland - - - -	5,900	4,929 4 9	970 15 3	-	-	-	970 15 3	-	-	
37	Public Works Office, Ireland - - - -	39,539	38,745 4 3	793 15 9	-	465 10 8	-	1,259 6 5	* 18,866 - -	* 18,620 - -	
38	Registrar General's Office, Ireland - - -	18,703	16,958 11 2	1,744 8 10	-	59 12 -	-	1,804 - 10	-	-	
39	Valuation and Boundary Survey, Ireland -	23,351	23,312 14 -	41 6 -	-	1,129 10 -	-	1,170 16 -	-	-	
TOTAL - - £.		2,566,261	2,494,221 15 1	72,039 4 11	-	38,965 15 3	993 9 7		471,630 - -	1,001,638 8 11	
								TOTAL Amount to be Surrendered - - - £.	110,011 10 7	More than Estimated	£. 530,008 8 11

\* Receipts from Local Loans Fund.

Exchequer and Audit Department,  
January 1901.

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

CIVIL SERVICE ACCOUNTS,  
1899-1900.

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CLASS III.

LAW AND JUSTICE.

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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 1900; 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.

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## CLASS III.

## LAW AND JUSTICE.

## ENGLAND :

	PAGE
1.—Law Charges - - - - -	245
2.—Miscellaneous Legal Expenses - - - - -	250
3.—Supreme Court of Judicature - - - - -	252
4.—Land Registry - - - - -	256
5.—County Courts - - - - -	258
6.—Police, England and Wales - - - - -	261
7.—Prisons, England and the Colonies - - - - -	270
8.—Reformatory and Industrial Schools, Great Britain - - - - -	275
9.—Broadmoor Criminal Lunatic Asylum - - - - -	278

## SCOTLAND :

10.—Law Charges and Courts of Law - - - - -	284
11.—Register House, Edinburgh - - - - -	288
12.—Crofters Commission - - - - -	290
13.—Prisons - - - - -	292

## IRELAND :

14.—Law Charges and Criminal Prosecutions - - - - -	297
15.—Supreme Court of Judicature, &c. - - - - -	300
16.—The Irish Land Commission - - - - -	304
17.—County Court Officers, &c. - - - - -	307
18.—Dublin Metropolitan Police - - - - -	310
19.—Royal Irish Constabulary - - - - -	313
20.—Prisons - - - - -	316
21.—Reformatory and Industrial Schools - - - - -	323
22.—Dundrum Criminal Lunatic Asylum - - - - -	326



CLASS III.—continued.

VOTE 1.

LAW CHARGES, ENGLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to defray the Salaries of the LAW OFFICERS' DEPARTMENT; the Salaries and Expenses of the Department of the SOLICITOR for the AFFAIRS of HER MAJESTY'S TREASURY, QUEEN'S PROCTOR, and DIRECTOR of PUBLIC PROSECUTIONS, the Costs of PROSECUTIONS, and of PARLIAMENTARY AGENCY, in the Year ended 31st March 1900, 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.
<b>LAW OFFICERS' DEPARTMENT.</b>						
A.—Salaries, &c. - - - - -	14,255 - -	14,250 - -	5 - -	- -	- -	- -
<b>LEGAL PROCEEDINGS.</b>						
B.—Criminal Prosecutions and quasi-Criminal Proceedings - - - - -	30,000 - -	26,334 5 2	3,665 14 10	- -	- -	- -
C.—Legal Proceedings, &c. (other than Criminal) - - - - -	19,000 - -	11,299 1 8	7,700 18 4	- -	- -	- -
D.—Coin Prosecutions - - - - -	700 - -	729 18 8	- -	- -	29 18 8	- -
E.—Bankruptcy Prosecutions - - - - -	2,000 - -	2,021 1 9	- -	- -	21 1 9	- -
F.—Intervention by Queen's Proctor in Divorce Cases - - - - -	4,500 - -	5,323 18 10	- -	- -	823 18 10	- -
G.—High Seas Prosecutions - - - - -	100 - -	- -	100 - -	- -	- -	- -
<b>DEPARTMENT OF THE SOLICITOR, QUEEN'S PROCTOR, AND DIRECTOR OF PUBLIC PROSECUTIONS.</b>						
H.—Salaries.. - - - - -	23,442 - -	23,405 10 1	36 9 11	- -	- -	- -
I.—Incidental Expenses - - - - -	35 - -	40 7 6	- -	- -	5 7 6	- -
J.—Parliamentary Agency - - - - -	800 - -	79 1 -	720 19 -	- -	- -	- -
<b>GROSS TOTAL - - - £.</b>	<b>94,832 - -</b>	<b>83,483 4 8</b>	<b>12,229 2 1</b>	<b>880 6 9</b>		
			Surplus of Gross Estimate over Expenditure.			
			£. 11,348 15 4			
			Surplus of Appropriations in Aid Realised.			
			£. 2,552 15 10			
			Total Surplus to be Surrendered.			
<b>NET TOTAL - - - £.</b>	<b>79,232 - -</b>	<b>65,330 8 10</b>	<b>£. 13,901 11 2</b>			
			Estimated.		Realised.	
K.—Appropriations in Aid - - - - -	15,600 - -	18,152 15 10.				

CLASS III.—*continued.*VOTE 1.—LAW CHARGES, ENGLAND—*continued.*

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Amount provided for Office Disbursements and unclaimed.

B, D, E, F, and G.—The Estimates for these Sub-Heads are necessarily approximate only, inasmuch as the Services provided for thereunder are liable to fluctuate considerably. The excess on Sub-Heads F and E respectively is sanctioned by Treasury letter, 30th November 1900, and that on Sub-Head G by Treasury letter, 14,406 of 1900.

C.—The preceding observation also applies to this Service, 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 as follows:—

	£.	s.	d.
Treasury	796	5	4
Home Office	150	2	—
Admiralty	2,961	15	—
War Office	1,285	10	2
Office of Works	1,479	10	8
Foreign Office	1,190	16	2
	£.	7,863	19 4
<i>Add,—</i>			
Chancery Costs	2,346	7	—
Charity Costs (including Costs of Charity Commissioners)	1,088	15	4
TOTAL	£.	11,299	1 8

Apart from the foregoing sums charged to this Sub-Head, expenditure has been incurred on behalf of and reclaimed from the respective Votes of the several Departments hereunder mentioned, viz. :—

	£.	s.	d.
Treasury	318	13	1
Home Office	536	13	10
Admiralty	1,566	19	11
War Office	1,119	3	10
Office of Works	133	8	4
Foreign Office	6	13	6
Ditto (Venezuela Boundary Arbitration)	20,942	15	3
	£.	24,624	7 9

CLASS III.—*continued.*

NOTE I.—LAW CHARGES, ENGLAND—*continued.*

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

H.—This surplus upon the Estimate as framed is mainly attributable to the retirement of an Abstractor, and to a saving upon the joint allowances for personal clerks.

The savings on this Sub-Head would have been increased by a further sum of 296*l.* 16*s.* 11*d.*, but for the expenditure of that amount, as shown hereunder, upon services not provided for in this Estimate :—

	£.	s.	d.
One quarter's salary, less Income Tax, to Counsel and Judge Advocate for the Admiralty, unpaid for year 1898-1899. <i>See</i> Appropriation Account for the year 1898-1899 - - -	24	3	4
Part additional salary of 100 <i>l.</i> to Mr. W. Brown (Assistant), 2918-99 - - - - -	94	13	7
Four years' salary in arrear to Dr. Naudi, Legal Adviser to the Admiralty at Malta, at 25 <i>l.</i> per annum (16,275-99), and nine months' salary at 100 <i>l.</i> per annum (7885-98) - -	175	-	-
Payment under the Guarantee given to Mr. A. Salomone, English-speaking Solicitor at Malta (13,413-1900) - - - - -	3	-	-
	£.	296	16 11

I.—Casual Variation.

J.—This service is estimated by the Treasury, and the following payments were made under their Lordships' directions :—

	£.	s.	d.
To Sir R. H. Wyatt (17,350-99) :—			
<i>Re</i> New Forest (Land) Bill - - - - -	14	6	8
To H. L. Cameron (1247-1900) :—			
<i>Re</i> County Court and Inland Revenue Offices, Cardiff (Acquisition of Site) Bill - - - - -	50	13	8
<i>Re</i> Central Bridewell, Dublin, Bill - - - - -	14	-	8
	£.	79	1 -

K.—These receipts owing to their variable nature cannot be accurately estimated. The increase in the receipts accruing to Legal Proceedings is accounted for by the payment of the taxed costs of this Department of the Appeal to the House of Lords in *re* Ogilvie *v.* Allen, amounting to 2,048*l.* 17*s.* Prior costs have been received in this action amounting to 4,875*l.* 16*s.* 6*d.*

The receipts are sub-divided as follows :—

	Estimate.	Receipts.
	£.	£. s. d.
B.—Criminal Prosecutions - - - - -	6,000	6,329 14 8
C.—Legal Proceedings - - - - -	6,700	8,173 3 6
D.—Coin Prosecutions - - - - -	450	568 19 3
E.—Bankruptcy Prosecutions - - - - -	350	583 - 5
F.—Interventions by Queen's Proctor - - - - -	300	166 9 8
H.—Crown's Nominee Costs - - - - -	1,600	1,976 8 3
Miscellaneous Costs, Fees, and Fines - - - - -	200	355 - 1
TOTAL - - - £.	15,600	18,152 15 10

CLASS III.—*continued.*VOTE I.—LAW CHARGES, ENGLAND—*continued.*EXPLANATION of the Causes of Variation between Expenditure and Grant—*continued.*

Under the Treasury Minute, dated 5th July 1895, the under-mentioned Fees have been paid during the Financial Year ending 31st March 1900 to the then Attorney General, Sir R. E. Webster, G.C.M.G., Q.C., M.P. (now Lord Alverstone, G.C.M.G.) and to the then Solicitor General, Sir R. B. Finlay, Q.C., M.P. (now Attorney General) in respect of contentious business:—

DEPARTMENT.	Attorney General.			Solicitor General.		
	£.	s.	d.	£.	s.	d.
Solicitor to the Treasury - - - - -	2,057	15	3	930	15	10
Queen's Proctor in Divorce Cases - - - - -	115	10	-	-	-	-
Ditto in Crown's Nominice Cases - - - - -	101	12	-	13	7	-
Director of Public Prosecutions - - - - -	419	13	-	1,119	3	6
TOTAL, Treasury Solicitor - - - - - £.	2,694	10	3	2,113	6	4
War Office - - - - -	161	12	6	279	8	6
Foreign Office - - - - -	56	17	6	115	8	6
Ditto (Venezuela Boundary Arbitration) - - - - -	6,539	18	6	341	11	-
Commissioners of Customs - - - - -	-	-	-	37	4	-
Ditto of Inland Revenue - - - - -	1,697	19	1	1,756	16	6
Postmaster General - - - - -	331	3	8	-	-	-
Board of Trade - - - - -	190	12	-	26	14	-
Ditto (Bankruptcy Department) - - - - -	70	19	-	512	18	-
Commissioners of Woods and Forests - - - - -	50	3	8	90	2	-
Local Government Board, England - - - - -	-	-	-	55	16	-
Charity Commissioners - - - - -	10	4	-	-	-	-
TOTAL - - - - - £.	11,804	-	2	5,329	4	10

## EXTRA REMUNERATION.

NAME.	Department.	Amount.	Nature of Service.	Sub-Head.
G. S. Barnes	Senior Official Receiver in Companies Liquidation, Board of Trade.	£. 50	Gratuity for services rendered at Constantinople.	C. Treasury letter, 17,645—98.

The Surplus of 11,101l. 2s. 11d., shown on the Account of the Vote "Law Charges, England," for the year ended 31st March 1899, has been surrendered.

Solicitor's Department, Treasury,  
28 November 1900.

Desart,  
Accounting Officer.

W. Ravn,  
Clerk in charge of Accounts.

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

Examined,  
H. A. Stacke.

D. C. Richmond,  
Comptroller and Auditor General.

CLASS III.—*continued.*

VOTE 1.

LAW CHARGES, ENGLAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

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

2. The Amount to be Surrendered is, as shown by the Account, 13,901*l.* 11*s.* 2*d.* Surplus.

	£.	s.	d.
Grant ( <i>Gross</i> ) - - - - -	94,832	-	-
Expenditure ( <i>Gross</i> ) - - - - -	83,483	4	8
Net Surplus - - - - -	£. 11,348	15	4

*Add,—*

Appropriations in Aid realised in excess of the Estimate - - - - -	2,552	15	10
Total Amount to be Surrendered - - - - -	£. 13,901	11	2

*D. C. Richmond,*  
Comptroller and Auditor General.

## 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, in the Year ended 31st March 1900, 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.	
<b>SHERIFFS' EXPENSES :</b>								
A.—Repayments to Sheriffs - - - -	21,100	- -	21,339	1 9	-	-	239	1 9
B.—Salary - - - - -	180	- -	180	- -	-	-	-	-
<b>COMPENSATION TO CLERKS OF THE PEACE :</b>								
C.—Compensations - - - - -	120	- -	116	14 -	3	6 -	-	-
<b>FUGITIVE OFFENDERS :</b>								
D.—Expenses incurred under various Treaties with Foreign Powers, and under the Fugitive Offenders Act - - - -	700	- -	547	18 3	152	1 9	-	-
<b>TOTAL for SHERIFFS' EXPENSES, &amp;c. £.</b>	<b>22,100</b>	<b>- -</b>	<b>22,183</b>	<b>14 -</b>	<b>155</b>	<b>7 9</b>	<b>239</b>	<b>1 9</b>
<b>RAILWAY AND CANAL COMMISSION :</b>								
E.—Salaries - - - - -	6,365	- -	6,363	14 -	1	6 -	-	-
F.—Travelling Expenses - - - - -	120	- -	74	14 6	45	5 6	-	-
G.—Incidental Expenses - - - - -	12	- -	7	- 9	4	19 3	-	-
<b>TOTAL for RAILWAY AND CANAL COMMISSION £.</b>	<b>6,497</b>	<b>- -</b>	<b>6,445</b>	<b>9 3</b>	<b>51</b>	<b>10 9</b>	<b>-</b>	<b>-</b>
<b>WRECK INQUIRIES :</b>								
H.—Inquiries before Magistrates - - -	1,221	- -	837	- 3	383	19 9	-	-
I.—Assessors: Remuneration and Subsistence	3,200	- -	2,058	13 11	1,141	6 1	-	-
J.—Assessors: Travelling Expenses - -	700	- -	429	9 9	270	10 3	-	-
K.—Shorthand Writers - - - - -	250	- -	134	8 -	115	12 -	-	-
<b>TOTAL for WRECK INQUIRIES - £.</b>	<b>5,371</b>	<b>- -</b>	<b>3,459</b>	<b>11 11</b>	<b>1,911</b>	<b>8 1</b>	<b>-</b>	<b>-</b>
<b>REVISING BARRISTERS (ENGLAND) :</b>								
L.—Revising Barristers - - - - -	25,463	- -	25,462	10 -	-	10 -	-	-
M.—Incorporated Law Society. Grant-in-Aid - - - - -	2,500	- -	2,500	- -	-	-	-	-
M.M.—Incorporated Law Society of Ireland, Grant-in-Aid - (Supplementary)	500	- -	500	- -	-	-	-	-
<b>GROSS TOTAL { Original 61,931l. } £.</b>	<b>62,431</b>	<b>- -</b>	<b>60,551</b>	<b>5 2</b>	<b>2,118</b>	<b>16 7</b>	<b>239</b>	<b>1 9</b>
					Net Surplus of Gross Estimate over Expenditure.			
					£. 1,879 14 10			
					Surplus of Appropriations in Aid Realised.			
					£. - 5 -			
					Total Surplus to be Surrendered			
					£. 1,879 19 10			
<b>Deduct,—</b>								
N.—Appropriations in Aid - - - -	12,731	- -	12,731	5 -	-	-	-	-
<b>NET TOTAL { Original 49,200l. } £.</b>	<b>49,700</b>	<b>- -</b>	<b>47,820</b>	<b>- 2</b>				
							£.	s. d.
Estimated Amount of Extra Receipts payable to Exchequer (Stamps) - - - - -							145	- -
Amount of Extra Receipts realised in the Year 1899-1900, and paid over to Exchequer - - - - -							175	13 6

CLASS III.—*continued.*

VOTE 2.—MISCELLANEOUS LEGAL EXPENSES—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The principal cause of this excess was the holding of an adjourned Winter Assize for one of the Counties.

C.—The amount payable for Compensations varies slightly from year to year. The saving this year, however, would have been greater but for the payment of an arrear of the previous year.

D.—The expenditure under this Sub-Head is necessarily of an uncertain amount, and cannot be accurately estimated.

E.—Casual variation.

F.—These expenses are principally in connection with Inquiries in Scotland and Ireland, the number and duration of which cannot be foreseen.

G.—Cannot be accurately estimated.

H., I., J., and K.—Provision was made for a larger number of Inquiries than actually took place. There was a marked decrease in the number as compared with previous years.

EXTRA RECEIPTS.—Stamps. Cannot be accurately estimated.

The Surplus of 1,506*l.* 5*s.* 7*d.*, shown on the Account of the Vote "Miscellaneous Legal Expenses," for the year ended 31st March 1899, has been surrendered.

Treasury,  
28 November 1900.]

*E. W. Hamilton,*  
Accounting Officer

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

Examined,  
*R. Lennox Woods.*

*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-Head A. Excess.  
2. The Amount to be Surrendered is, as shown by the Account, 1,879*l.* 19*s.* 10*d.* Surplus.

		<i>£.</i>	<i>s.</i>	<i>d.</i>
Grant ( <i>Gross</i> ) - - - - -	62,431	--	--	--
Expenditure ( <i>Gross</i> ) - - - - -	60,551	5	2	--
Not Surplus - - -	£. 1,879	14	10	--
<i>Add,—</i>				
Appropriations in Aid realised in excess of the Estimate	--	5	--	--
Total Amount to be Surrendered - - -	£. 1,879	19	10	--

*D. C. Richmond,*  
Comptroller and Auditor General.

CLASS III.—*continued.*

## VOTE 3.

## SUPREME COURT OF JUDICATURE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay such of the Salaries and Expenses of the SUPREME COURT OF JUDICATURE as are not charged upon the Consolidated Fund, in the Year ended 31st March 1900, 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 - - - - -	268,810	- -	264,543	13 4	4,266	6 8	-	-
B.—Clerks of Assize - - - - -	12,618	- -	12,582	16 3	35	3 9	-	-
C.—Circuit Allowances and Expenses - - - - -	17,145	- -	17,246	13 9	-	-	101	13 9
D.—Salaries and Expenses of District Registrars - - - - -	19,610	- -	18,288	17 6	1,321	2 6	-	-
E.—District Probate Registries - - - - -	42,265	- -	42,332	4 4	-	-	67	4 4
F.—Scrivenery - - - - -	14,360	- -	13,673	9 9	686	10 3	-	-
G.—Travelling Expenses - - - - -	2,470	- -	2,150	18 9	319	1 3	-	-
H.—Incidental Expenses - - - - -	1,175	- -	1,236	1 2	-	-	61	1 2
I.—Trial of Election Petitions - - - - -	30	- -	-	-	30	- -	-	-
K.—Central Office Compensations - - - - -	1,174	- -	1,171	6 4	2	13 8	-	-
K1.—Commissioners of Assize - - - - -	-	- -	1,575	- -	-	-	1,575	- -
<b>GROSS TOTAL - - - £.</b>	<b>379,657</b>	<b>- -</b>	<b>374,801</b>	<b>1 2</b>	<b>6,660</b>	<b>18 1</b>	<b>1,804</b>	<b>19 4</b>
					<b>Net Surplus of Gross Estimate over Expenditure.</b>			
					<b>£. 4,855 18 10</b>			
					<b>Surplus of Appropriations in Aid Realised.</b>			
					<b>£. 4,228 - 6</b>			
<i>Deduct,—</i>					<b>Total Surplus to be Surrendered.</b>			
I.—Appropriations in Aid - - - - -	53,130	- -	57,358	- 6				
<b>NET TOTAL - - - £.</b>	<b>326,527</b>	<b>- -</b>	<b>317,443</b>	<b>- 8</b>	<b>£. 9,083 19 4</b>			

Amount of Extra Receipts realised in the Year 1899–1900, and paid over to Exchequer 100 - -



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 promotions and new appointments made at initial rates of salary, chiefly in the Principal Probate Registry. The Librarian at the Bar Library, Law Courts, received a gratuity of 25*l.* for preparing a new catalogue, and 9*l.* 10*s.* was paid to Mr. Liddell for drawing the Rules under the Benefices Act.

B.—In consequence of a death vacancy on the Western Circuit, an appointment was made at the initial rate of salary.

C. and H.—Approximate Estimates. These expenses cannot be more closely forecast.

D.—There was a considerable saving under the head of "District Registrars paid by Fees"; this was partly counterbalanced by appointments made at Birmingham which had not been provided for.

E.—Appointment of an additional clerk at the Lichfield Probate Registry.

F.—The copying work in the Central Scrivenery Department and the Probate Registry was less than anticipated.

G.—Decrease in the travelling expenses of the Masters and Visitors in Lunacy.

I.—Nil. No petitions were entered for trial during the year.

K.—Casual variation between Estimate and Expenditure.

K1.—This expenditure was not anticipated at the time the Estimate was framed. The special Sub-Head was raised in accordance with Treasury letter, 6th March 1890.

L.—These receipts fluctuate according to the amount of business. The increase is chiefly under the head of "Brokerage &c. Fees."

EXTRA REMUNERATION.

Name.	Office.	Amount.	Nature of Service.	Source.
R. J. Block	Clerk to the late Lord Chief Justice of England.	£. 50	Gratuity for services in connection with the Venezuelan Boundary Arbitration.	From the Vote for Diplomatic and Consular services.
T. Davis	Clerk to Lord Justice Collins.	50	Ditto - - ditto - - -	Ditto.
Dr. David Nicolson	Visitor in Lunacy.	42	For services in connection with Medical Inquiries in Capital Cases, &c.	Home Office Vote.

EXTRA RECEIPTS.

Estimated.	Realised.	PARTICULARS.
£.	£. s. d.	
-	100 - -	Fine for Contempt of Court for an article published in the "Birmingham Daily Argus."

CLASS III.—*continued.*VOTE 3.—SUPREME COURT OF JUDICATURE—*continued.*

## APPROPRIATIONS IN AID.

PARTICULARS.	Estimated.	Realised.	
	£.	£.	s. d.
Admiralty Registry Fees . . . . .	100	184	15 6
Brokerage, &c. Fees . . . . .	8,000	10,977	19 -
Lunacy Percentage . . . . .	15,000	15,419	-
Fees on Proceedings and Taxation . . . . .	7,030	6,629	14 -
Royal Courts of Justice.—Fees for Rooms, &c. . . . .	1,000	1,051	3 4
Crown Office.—Fees in connection with Warrants and Letters Patent . . . . .	2,000	2,663	2 -
Chancery Tipstaff's Fees . . . . .	-	2	-
County Allowance in aid of Travelling . . . . .	-	12	1 -
Costs in <i>re</i> "Hooley" . . . . .	-	186	13
Inland Revenue.—Penalties on unstamped Documents . . . . .	-	5	-
Fees received by District Registrars . . . . .	20,000	20,226	12 8
£.	53,130	57,358	- 6

The Surplus of 2,847*l.* 1*s.* 4*d.*, shown on the Account of the Vote "Supreme Court of Judicature," for the year ended 31st March 1899, has been surrendered.

Royal Courts of Justice,  
29 September 1900.

Thomas Lewis,  
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. A. Stacke.

D. C. Richmond,  
Comptroller and Auditor General.

CLASS III.—*continued.*

VOTE 3.

SUPREME COURT OF JUDICATURE

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- |  |               |
|--|---------------|
| 1. EXPENDITURE in excess of the Estimate has taken place under Sub-Heads C., E., and H.  | Excess.       |
| 2. A new Sub-Head (K1.) has been opened under Treasury sanction, to record payments amounting to 1,575 <i>l.</i> to Commissioners of Assize. | New Sub Head. |
| 3. The Amount to be Surrendered is, as shown by the Account, 9,083 <i>l.</i> 19 <i>s.</i> 4 <i>d.</i>  | Surplus.      |

	£.	s.	d.
Grant ( <i>Gross</i> ) - - - - -	379,657	-	-
Expenditure ( <i>Gross</i> ) - - - - -	374,801	1	2
Net Surplus - - -	£. 4,855	18	10
<i>Add,—</i>			
Appropriations in Aid realised in excess of the Estimate - - - - -	4,228	-	6
Total Amount to be Surrendered - - -	£. 9,083	19	4

EXTRA RECEIPTS, payable to EXCHEQUER.

- |  |                             |
|--|-----------------------------|
| 4. The sum of 100 <i>l.</i> , shown on the Account as an Extra Receipt, was a fine for Contempt of Court.  | Fine for Contempt of Court. |
| It appears from a statement furnished to me by the Inland Revenue Department that 371,695 <i>l.</i> 3 <i>s.</i> 7 <i>d.</i> was received in that Department during the year for Fee, &c. Stamps, in connection with this Vote. | Fee Stamps.                 |

*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 1900, 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	18,992 - -	18,349 1 7	642 18 5	—
B.—Travelling and Incidental Expenses	750 - -	481 14 5	268 5 7	—
C.—Examination of Absolute Title	4,000 - -	- - -	4,000 - -	—
	£. 23,742 - -	18,830 16 -		—
Surplus to be Surrendered		£. 4,911 4 -		

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This saving is almost entirely owing to revision of the intended arrangements for increased Staff to meet extensions of compulsory registration.

B.—It was not possible at the time the Estimate was prepared to forecast more accurately the Expenditure which would be incurred under this Sub-Head.

C.—Applications for Absolute Titles being voluntary, it was impossible to estimate what number would be received when compulsory registration came into force. Only a small number of applications were received, and these were dealt with by the ordinary Staff. This Estimate has been reduced in the current year, 1900-1.

CLASS III.—*continued.*

VOTE 4.—LAND REGISTRY—*continued.*

The Surplus of 140*l.* 6*s.* 9*d.*, shown on the Account of the Vote "Land Registry," for the year ended 31st March 1899, has been surrendered.

Royal Courts of Justice,  
29 September 1900. }

*Thomas Lewis,*  
Accounting Officer.

*C. Crookshank,*  
Clerk in charge of Accounts.

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

Examined,  
*H. A. Stacke.*

*D. C. Richmond,*  
Comptroller and Auditor General.

VOTE 4.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Surplus to be Surrendered is, as shown by the Account, 4,911 <i>l.</i> 4 <i>s.</i>	Surplus.
	£. s. d.
Grant - - - - -	23,742 - -
Expenditure - - - - -	18,830 16 -
Surplus - - -	£. 4,911 4 -

EXTRA RECEIPTS, payable to EXCHEQUER.

2. It appears from a statement furnished to me by the Inland Revenue Department that 35,198*l.* 5*s.* 3*d.* was received in that Department during the year for Fee, &c. Stamps in connection with this Vote, out of which a sum of 5,000*l.* has been transferred under the authority of the Treasury to an Account at the Bank of England under the heading "the Assistant Paymaster for Supreme Court business, and the Comptroller General of the National Debt Office (Insurance Fund, Land Transfer Act, 1897).<sup>b</sup>

The transfer has been made under the provisions of the 21st Section of the Land Transfer Act, 1897 (60 & 61 Vict. c. 65, sec. 21), for the establishment of an Insurance Fund for any payments of Indemnity which may arise in the cases specified in the 7th Section of the Act.

*D. C. Richmond,*  
Comptroller and Auditor General.

CLASS III.—*continued.*

## VOTE 5.

## COUNTY COURTS.

ACCOUNT of the Sum Expended, compared with the Sun Granted, to pay the Salaries and Expenses connected with the COUNTY COURTS in the Year ended 31st March 1900, 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.
A.—County Court Department (Treasury) Salaries . . . . .	8,514	—	—	8,464	11	11	49	8	1
B.—County Court Officers, &c., Salaries and Allowances . . . . .	385,000	—	—	372,737	12	7	12,262	7	5
C.—Travelling and Subsistence . . . . .	15,000	—	—	14,672	4	1	327	15	11
D.—Printing and Stationery . . . . .	24,000	—	—	22,461	19	10	1,538	—	—
E.—Registrars in Bankruptcy . . . . .	23,000	—	—	21,280	2	3	1,719	17	9
F.—Registrars under Companies (Winding-up) Act, 1890 . . . . .	300	—	—	185	14	6	114	5	6
G.—Expenses under Workmen's Compensation Act, 1897 . . . . .	2,000	—	—	505	16	—	1,494	4	—
H.—Postage for the Courts . . . . .	13,000	—	—	12,977	7	11	22	12	1
I.—Conveyance of Persons Committed to Prison . . . . .	3,000	—	—	2,469	—	8	530	19	4
J.—Prosecutions and other Law and Incidental Expenses . . . . .	900	—	—	641	4	3	258	15	9
K.—Consolidation of Orders in Council relating to County Courts . . . . .	—	—	—	1,300	—	—	—	—	1,300
L.—Deficiencies in County Court Accounts . . . . .	—	—	—	2,769	14	5	—	—	2,769
<b>GROSS TOTAL . . . . .</b>	<b>£. 474,714</b>	<b>—</b>	<b>—</b>	<b>460,465</b>	<b>8</b>	<b>5</b>	<b>18,318</b>	<b>6</b>	<b>—</b>
							Net Surplus of Gross Estimate over Expenditure.		
							£. 14,248 11 7		
							Surplus of Appropriations in Aid Realised.		
<i>Deduct.</i> —							£. 9,647 8 5		
M.—Appropriations in Aid . . . . .	435,000	—	—	444,647	8	5	Total Surplus to be Surrendered		
<b>NET TOTAL . . . . .</b>	<b>£. 39,714</b>	<b>—</b>	<b>—</b>	<b>15,818</b>	<b>—</b>	<b>—</b>	<b>£. 23,896</b>		

CLASS III.—*continued.*

VOTE 5.—COUNTY COURTS—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Unexpended amount estimated for copying.
- B.—The general business, as shown by the number of Judgment Summonses, Warrants of Commitment, and the large sums of money passing through the Courts, has substantially increased in 1899-1900. A considerable rise is shown in the number of Plaints issued from Courts in the South Wales area, also from Sheffield and some other Courts, yet the aggregate issue of Plaints has decreased, and the Registrars and High Bailiff salaries have been correspondingly reduced, hence a decreased expenditure.
- C, D, H, I, and J.—Impossible to estimate with precision.
- E. and F.—Decrease in the number of proceedings.
- G.—No sufficient experience of the working of this Act had been obtained upon which to base a reliable estimate; the amount inserted under this Sub-Head was therefore of a tentative character.
- K.—Payments for Mr. A. Pullings' services in connection with the consolidation of Orders in Council relating to County Courts were made from Savings and a special Sub-Head raised under Treasury authority.
- L.—A special Sub-Head was raised for making good this amount under Treasury authority (2022-1900); it is composed of irrecoverable losses at the Courts, and includes the deficiencies referred to in the Report of the Comptroller and Auditor General on the Account for the year 1896-97.
- M.—The surplus is due to (1) an increase in certain classes of process as mentioned under Sub-Head B, and (2) a substantial rise in the amounts for which Plaints were issued.

EXTRA REMUNERATION.

During the year a Clerk in the Registry of County Court Judgments received 29*l.* 1*s.* 6*d.* from the Vote, for copying after office hours.

The Registrar of Dorchester County Court received the sum of 50*l.* for extra work in connection with Bankruptcy.

The Registrars of Ipswich and Newcastle-on-Tyne received respectively Salaries from the Vote for the Supreme Court at the rate of 300*l.*

DISTRICT REGISTRY AND DEEDS OF ARRANGEMENT.

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 Registry Remuneration, the sum of 10,010*l.* 2*s.* 2*d.*; for remuneration under the Deeds of Arrangement Act, 1887, the sum of 1,014*l.* 1*s.* The sum of 18,932*l.* 12*s.* 6*d.* received from County Court Registrars has been paid over to the Central Office in respect of District Registry Fees.

COMPANIES (WINDING-UP) ACT FEES.

During the year the sum of 362*l.* 10*s.* 10*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 24,557*l.* 2*s.* 7*d.*, shown on the Account of the Vote "County Courts," for the year ended 31st March 1899, has been surrendered.

Treasury,  
30 November 1900. }

B. J. Bridgeman,  
Accounting Officer.

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

Examined,  
H. A. Stacke.

D. C. Richmond,  
Comptroller and Auditor General.

CLASS III.—*continued.*

## VOTE 5.

## COUNTY COURTS.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

New Sub-Head.—Consolidation of Orders in Council.

1. SUB-HEAD K.—This is a new Sub-Head, opened, as stated on the Appropriation Account, by direction of the Treasury, to provide for payments for services rendered in connection with the consolidation of the Orders in Council relating to County Courts.

New Sub-Head.—Deficiencies.

2. Sub-Head L.—This is a new Sub-Head, opened by direction of the Treasury, to record the amount required to make good certain deficiencies in the County Court Funds.

The deficiencies in these funds which were the subject of notice in the Reports on the Accounts for the years 1896-97, 1897-98, and 1898-99, led to an investigation by the Treasury Officers of Accounts, which has resulted in the discovery of further losses of considerable amount.

At the date of their Report (31st January 1900) the total deficiencies were returned at 2,785*l.* 17*s.* 9*d.* They have been since reduced to 2,769*l.* 14*s.* 5*d.*, the amount charged against the Vote.

Of this amount, 440*l.* 16*s.* 7*d.* consists of deficiencies in the account of the Superintendent and 2,328*l.* 17*s.* 10*d.* of deficiencies in the accounts of the Registrars.

With regard to the former, the deficiencies as then ascertained were reported upon and explained in the Report on the Account for 1896-97, and they have been also the subject of notice in the Reports on the Accounts of the two succeeding years. Further deficiencies in Suitors' Money of 30*l.* and 14*l.* 9*s.* 10*d.* have however had to be dealt with in the final adjustment.

With regard to the deficiencies in the Accounts of the Registrars, the losses are attributed to bank failures, insolvency, fraud, robbery, and deficiencies in balances taken over by existing Registrars from their predecessors. In connection with these losses it may be observed that the local Registrars' Accounts are not examined by my Department, except so far as they constitute vouchers to the Superintendent's Account. They are, however, examined under the supervision of the Superintendent of the County Courts Department by examiners appointed by the Treasury, as provided by the 38th Section of the County Courts Act of 1888. These deficiencies, therefore, have been brought under the notice of my Department solely through the medium of the Report of the Treasury Officers of Accounts.

Surplus.

3. The Amount to be Surrendered is, as shown by the Account, 23,896*l.*

	£.	s.	d.
Grant ( <i>Gross</i> ) - - - - -	474,714	-	-
Expenditure ( <i>Gross</i> ) - - - - -	460,465	8	5
	<hr/>		
Net Surplus - - - - -	£. 14,248	11	7
<i>Add,—</i>			
Appropriations in Aid realised in excess of the Estimate - - - - -	9,647	8	5
	<hr/>		
Total Amount to be Surrendered - - - - -	£. 23,896	-	-

*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 the 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 1900, 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.
<b>METROPOLITAN POLICE :</b>								
A.—Salaries - - - - -	4,300	- -	4,750	- -	—		450	- -
B.—Pay and Expenses of Officers specially employed.	46,000	- -	42,152	3 2	3,847	16 10	—	
C.—Habitual Criminals Registry - - -	1,283	- -	1,221	15 9	61	4 3	—	
<b>INSPECTORS OF CONSTABULARY :</b>								
D.—Salaries and Allowances - - -	2,625	- -	2,617	3 10	7	16 2	—	
E.—Travelling - - - - -	750	- -	676	6 2	73	13 10	—	
F.—Incidental Expenses - - - - -	30	- -	20	7 6	9	12 6	—	
<b>GROSS TOTAL - - - £.</b>	<b>54,988</b>	<b>- -</b>	<b>51,437</b>	<b>16 5</b>	<b>4,000</b>	<b>3 7</b>	<b>450</b>	<b>- -</b>
					<b>Net Surplus of Gross Estimate over Expenditure.</b>			
					<b>£. 3,550 3 7</b>			
					<b>Deficiency of Appropriations in Aid realised.</b>			
					<b>£. 2 10 -</b>			
					<b>Net Surplus to be Surrendered.</b>			
					<b>£. 3,547 13 7</b>			
<i>Deduct,—</i>								
G.—Appropriations in Aid - - - -	Estimated.		Realised.					
	20	- -	17	10 -				
<b>NET TOTAL - - - £.</b>	<b>54,968</b>	<b>- -</b>	<b>51,420</b>	<b>6 5</b>				

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—This excess is due to the revision of the salaries under the provisions of the Metropolitan Police Act, 1899.
- B.—It was not found necessary to employ the whole of the force for which provision was made in the estimate.
- C.—The cost of the Police Staff and the incidental expenditure were slightly over-estimated.
- D.—This surplus is due to savings consequent on the retirement of one of the Inspectors.
- E.—The expenditure was below the average of recent years.
- F.—A casual variation.
- G.—This variation is consequent on the revision of salaries referred to under Sub-Head A.

CLASS III.—*continued.*VOTE 6.—POLICE, ENGLAND AND WALES—*continued.*

## EXTRA REMUNERATION.

STATEMENT of Extra Remuneration received by the under-mentioned Officers of the Metropolitan Police, whose Salaries were voted by Parliament, for the Year ended 31st March 1900.

(1) The following allowances were received from 1st April to 30th September 1899, after which date they were merged in the new scale of salaries.

NAME.	RANK.	Amount.	Service for which Received.	Whether Fixed or Variable.	Source from which Derived.
		<i>£. s. d.</i>			
Sir E. Bradford	Commissioner	150 - -	Allowance for House Rent	Fixed	Metropolitan Police Fund.
Ditto	Ditto	150 - -	Travelling Expenses, superintending Police at Her Majesty's Dockyards and Military Stations.	ditto	Army and Navy Votes.
Ditto	Ditto	22 10 -	Allowance for Telegraph Assistant	ditto	Metropolitan Police Fund.
Ditto	Ditto	24 16 -	Allowance for Stabling	ditto	ditto.
A. C. Bruce	Assistant Commissioner	150 - -	Allowance for House Rent	ditto	ditto.
Ditto	Ditto	75 - -	Travelling Expenses, superintending Police at Her Majesty's Dockyards and Military Stations.	ditto	Army and Navy Votes.
Ditto	Ditto	22 10 -	Allowance for Telegraph Assistant	ditto	Metropolitan Police Fund.
Ditto	Ditto	15 - -	Allowance for Stabling	ditto	ditto.
Ditto	Ditto	5 5 -	Allowance for Balts and Hire of Vehicles.	ditto	ditto.
R. Anderson	Assistant Commissioner	150 - -	Allowance for House Rent	ditto	ditto.
Ditto	Ditto	75 - -	Travelling Expenses, superintending Police at Ports.	ditto	Vote—Police, England and Wales, Class III., Vote 6.
Ditto	Ditto	22 10 -	Allowance for Telegraph Assistant	ditto	Metropolitan Police Fund.
Ditto	Ditto	15 - -	Allowance for Stabling	ditto	ditto.
Ditto	Ditto	5 5 -	Allowance for Balts and Hire of Vehicles.	ditto	ditto.
A. R. Pennefather	Receiver for the Metropolitan Police District	31 10 -	Allowance for Horse	ditto	ditto.

(2) The following allowances were received in addition to the revised salaries \* as from 1st October 1899.

NAME.	RANK.	Amount.	Service for which Received.	Whether Fixed or Variable.	Source from which Derived.
		<i>£. s. d.</i>			
Sir E. Bradford	Commissioner	50 - -	Allowance for Horse	Fixed	Metropolitan Police Fund.
A. C. Bruce	Assistant Commissioner	50 - -	ditto	ditto	ditto.
R. Anderson	Ditto	50 - -	ditto	ditto	ditto.
Ditto	Ditto	100 - -	Allowance as Registrar of Anthropometric Measurements. (This allowance was paid from 1st April 1899.)	ditto	Vote—Police, England and Wales, Class III., Vote 6.

\* The revised salaries of the Commissioner and Receiver are paid from voted moneys. The revised salary (1,350*l.*) of each of the Assistant Commissioners mentioned in this statement is apportioned as follows: Voted Moneys, 600*l.*; Metropolitan Police Fund, 750*l.*

The Surplus of 3,874*l.* 2*s.* 6*d.*, shown on the Account of the Vote "Police, England and Wales" for the Year ended 31st March 1899, has been surrendered.

Home Office, Whitehall, }  
9 November 1900. }

W. P. Byrne,  
Accounting Officer.

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

Examined,  
H. A. Stacke.

D. C. Richmond,  
Comptroller and Auditor General

CLASS III.—continued.

VOTE 6.

POLICE, ENGLAND AND WALES.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has been incurred under Sub-Head A. Excess.  
As explained by the Accounting Officer this excess is due to the revision of the salaries under the provisions of the Metropolitan Police Act, 1899. The details of the revision are set forth in the Home Office letter of 10th August 1899 addressed to the Commissioner of Police, a copy of which is appended. (N.)

2. The Account shows an Amount to be Surrendered of 3,547*l.* 13*s.* 7*d.* Surplus.

	£.	s.	d.
Grant (Gross) - - - - -	54,988	-	-
Expenditure (Gross) - - - - -	51,437	16	5
Net Surplus - - - - -	£. 3,550	3	7
<i>Deduct,—</i>			
Estimated Appropriations in Aid not realised - - - - -	-	2	10
Net Amount to be Surrendered - - - - -	£. 3,547	13	7

METROPOLITAN POLICE FUNDS ACCOUNTS.

3. Accounts of the Receipts and Payments in respect of the Funds of the Metropolitan Police, and the Metropolitan Police Pensions (B. and D.), as audited in this Department, together with my Reports thereon (C. and E.), are appended. Metropolitan Police Funds Accounts

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 (F.) is also appended. (B.) to (F.)

D. C. Richmond,  
Comptroller and Auditor General.

(A.)

A. 52,177—8.

Sir,  
I AM directed by the Secretary of State to transmit to you herewith a copy of the Metropolitan Police Act, 1899, which has now received the Royal Assent. The object of the Act, which comes into operation on 1st October, is to abolish all allowances, with the exception hereafter stated, which have hitherto been enjoyed by the Commissioner, the Receiver and the Assistant Commissioners of Police, and to substitute therefor fixed salaries. Whitehall, 10 August 1899.

In the case of existing officers, the Secretary of State has, with the approval of the Treasury, appointed that as from the 1st October next the salary of the Commissioner of Police be 2,500*l.* per annum, and the salary of the Receiver 1,500*l.* per annum, and he has further appointed the salaries of the existing Assistant Commissioners at 1,350*l.* per annum.

These salaries will cover all allowances of whatever nature, with the following exceptions:—

(1) Mr. Anderson, the Assistant Commissioner of the Criminal Investigation Department, will continue to receive the 100*l.* paid to him as Registrar of Anthropometric Measurements so long as he holds that post.

(2) The Commissioner and each Assistant Commissioner who is required by regulations of the Commissioner, to be approved by the Secretary of State, to keep a horse will, in lieu of horses and police grooms now supplied at the cost of the Police Fund, be allowed 100*l.* per annum.

These allowances will only be payable on a certificate from the officer that he has actually kept the horse.

(3) When visiting the dockyards, military stations or ports where the Metropolitan Police are employed, the Commissioner and Assistant Commissioners will be allowed to charge the actual expenses they have incurred for conveyance and railway fare, together with an allowance for hotel expenses of 1*l.* 1*s.* a night.

Within the Metropolitan Police District travelling expenses for visiting stations, sites, &c., situated at a distance beyond a radius of six miles from Charing Cross, will be payable upon the certificate of the Commissioner that such expenses were incurred on duty.

The Act requires that any existing officer who prefers to continue to receive the salary and allowances he was in receipt of on the 1st January 1899, may signify his wish in writing to the Secretary of State on or before the 9th September proximo; those who exercise this option will hereafter be pensioned on the salary and house rent received by them in accordance with the conditions existing on the 1st January 1899.

As regards the funds from which the salaries will henceforward be payable, the Act provides that the salaries of the Commissioner and the Receiver shall be paid out of moneys voted by Parliament.

The Treasury will further contribute the sum of 1,200*l.* towards the salaries of the Assistant Commissioners, and this amount will be voted by Parliament and will be paid direct to the persons to whom it is assigned, namely, the two senior Assistant Commissioners, the whole of the salary of the third Assistant Commissioner being defrayed, as now is the case, from Metropolitan Police Funds.

The salaries payable in the case of future appointments will be—

	£.	£.
Commissioner of Police - - - - -	2,000, rising after five years to	2,500
Receiver of Police - - - - -	1,200. ditto - - ditto	1,500
Assistant Commissioners - - - - -	1,200.	

The Commissioner of Police.

I am, &c.  
(signed) *Kenelm E. Digby.*

CLASS III.—*continued.*VOTE 6.—POLICE, ENGLAND AND WALES—*continued.*

## METROPOLITAN POLICE FUND.

(B.)

ACCOUNT showing Receipts and Payments for the Year ended 31st March 1900.

RECEIPTS.		PAYMENTS.	
	£. s. d.		£. s. d.
To Balance on 1st April 1899 - - -	544,818 13 -	A.—ADMINISTRATIVE EXPENSES.	
„ A. Salaries of Commissioner, Receiver, and two Assistant Commissioners.	4,750 - -	By 1. Salaries and Allowances, Commissioner's Office.	24,655 16 11
„ B. Contribution from Local Taxation Account:—		„ 2. Salaries and Allowances, Receiver's Office.	10,870 14 9
(i) On the Rental Assessed - £. s. d.		„ 3. Pay of Office Keeper, Charwomen, &c.	1,568 15 2
701,682 5 4		„ 4. Books, printing and stationery (offices and divisions).	6,147 19 2
(ii) Under the Agricultural Rates Act, 1896	4,389 14 8	„ 5. Charges incidental to Sinking Fund and Permanent Loan.	414 5 8
	706,072 - -	„ 6. Postage - - - - -	1,203 19 -
„ C. Receipts from Parishes - - -	884,619 14 8	„ 7. Travelling expenses - - - -	837 5 2
„ D Sums received for special service of Police.	213,240 9 8	„ 8. Newspapers and advertisements -	619 9 11
„ E. Reimbursement of Expenses ( <i>see contra</i> 60).	16,370 7 5	„ 9. Law charges - - - - -	1,183 9 3
„ F. Receipts for conveyance of Prisoners	6,302 1 1	„ 10. Audit expenses - - - - -	550 - -
„ G. Stoppages from pay of Police for Lodgings.	12,405 19 5	B.—OFFICE EXPENSES.	
„ H. Proceeds of sale of old stores and cast horses.	378 10 11	„ 12. Interest on and repayment of loans, rates, taxes, repairs, &c.	14,647 6 3
„ J. Receipts at Courts of Summary Jurisdiction.	41,443 19 5	„ 13. Fuel and light - - - - -	1,362 11 4
„ K. Miscellaneous receipts - - -	2,075 12 -	„ 14. Furniture, fittings, and repairs -	309 15 7
„ L. Reimbursement of expenses incurred in the conveyance of Naval Prisoners ( <i>see contra</i> 69).	1,729 11 -	„ 15. Miscellaneous contingencies - -	481 14 7
„ M. Receipts for hackney carriage licences.	39,240 10 2	C.—POLICE COURTS, ADMINISTRATIVE AND OFFICE EXPENSES.	
„ N. Rewards, &c., unclaimed in respect of property found in hackney carriages ( <i>see contra</i> 61).	150 17 7	„ 16. Salaries and allowances - - -	22,261 10 1
Carried forward - - - £.	2,473,598 6 4	„ 17. Books, printing, and stationery -	1,299 4 9
		„ 18. Travelling expenses - - - -	209 4 9
		„ 19. Incidental expenses - - - -	475 19 11
		„ 20. Fees to medical witnesses and interpreters, and translation of depositions.	1,072 - 9
		D.—PAY AND CLOTHING OF FORCE.	
		„ 21. Salaries of Chief Constables and Superintendents.	14,956 12 5
		„ 22. Pay of Inspectors, Serjeants, and Constables.	1,272,436 9 4
		„ 23. Extra duty pay, rewards, &c. - -	852 3 6
		„ 24. Clothing and accoutrements - -	85,986 18 5
		E.—MEDICAL AND FUNERAL EXPENSES.	
		„ 25. Salaries of Chief and District Surgeons.	6,719 19 9
		„ 26. Medical attendance, medicines, &c.	5,892 1 11
		„ 27. Funeral expenses of police officers -	280 15 -
		Carried forward - - - £.	1,477,299 3 4

CLASS III.—*continued.*

VOTE 6.—POLICE, ENGLAND AND WALES—*continued.*

METROPOLITAN POLICE FUND.—(B).—Account showing Receipts and Payments for the Year ended 31st March 1900—*continued.*

RECEIPTS.		PAYMENTS.	
	£. s. d.		£. s. d.
Brought forward - - -	2,473,598 6 4	Brought forward - - -	1,477,229 3 4
To Excess of Receipts over Payments during the year on account of Library Fund.	61 15 4	F.—HORSES, VANS, CARTS, &c.	
		By 28. Purchase of horses - - - -	1,700 - -
		„ 29. Van-horsing contract - - - -	4,231 3 -
		„ 30. Forage - - - - - - - - -	7,520 11 8
		„ 31. Saddlery, farriery, and stable contingencies.	2,946 15 4
		„ 32. Purchase and repair of vans and carts	1,083 15 9
		G.—ERECTION AND MAINTENANCE OF POLICE STATIONS.	
		„ 33. Purchase of sites and erection of buildings.	111,414 16 -
		„ 34. Salaries of Draughtsmen and Clerks of the Works.	1,594 3 7
		„ 35. Solicitors' charges - - - - -	3,594 11 10
		„ 36. Costs of Arbitration - - - - -	3,216 4 5
		„ 37. Sinking Fund charge - - - - -	4,503 - -
		„ 38. Furniture and fittings for new stations.	503 12 8
		„ 39. Rent and insurance - - - - -	4,632 12 8
		„ 40. Interest on loans - - - - -	6,055 17 3
		„ 41. Rates and taxes - - - - -	9,194 6 4
		„ 42. Furniture and fittings for existing stations.	1,849 5 7
		„ 43. Special works - - - - -	4,124 3 7
		„ 44. Ordinary repairs - - - - -	10,351 11 7
		H.—POLICE COURTS, ERECTION AND MAINTENANCE, AND INCIDENTAL EXPENSES.	
		„ 46. Solicitors' charges - - - - -	8 19 2
		„ 48. Sinking Fund charge - - - - -	1,278 - -
		„ 49. Furniture and fittings - - - - -	329 8 9
		„ 50. Rent, insurance, rates, and taxes -	3,910 10 3
		„ 51. Fuel, light, and miscellaneous charges	2,432 12 6
		„ 52. Interest on loans - - - - -	1,500 - -
		„ 53. Repairs - - - - -	1,106 7 9
		I.—INCIDENTAL CHARGES IN CONNECTION WITH POLICE STATIONS.	
		„ 54. Coals - - - - -	14,145 3 8
		„ 55. Gas - - - - -	7,075 8 1
		„ 56. Cleaning - - - - -	13,609 4 9
		„ 57. Miscellaneous charges - - - - -	3,407 15 11
		K.—MISCELLANEOUS EXPENSES.	
		„ 58. Contingent expenses - - - - -	3,806 9 10
		„ 59. Extraordinary expenses - - - - -	15,255 11 6
		„ 60. Ditto - - ditto, reimbursed (see contra E.).	15,582 5 1
Carried forward - - - £	2,473,660 1 8	Carried forward - - - £	1,739,953 12 10

4035.

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CLASS III.—*continued.*VOTE 6.—POLICE, ENGLAND AND WALES—*continued.*METROPOLITAN POLICE FUND.—(B.)—Account showing Receipts and Payments for the Year ended 31st March 1900—*continued.*

RECEIPTS.		PAYMENTS.	
	£. s. d.		£. s. d.
Brought forward - - -	2,473,660 1 8	Brought forward - - -	1,739,933 12 10
		K.—MISCELLANEOUS EXPENSES— <i>contd.</i>	
		By 61. Sale of property found in public carriages, &c., paid to Inland Revenue ( <i>see contra N.</i> )	150 17 7
		„ 62. Lanterns - - - -	5,039 3 11
		„ 63. Telegraphs and telephones - -	5,624 11 7
		„ 64. Building and repair of boats - -	647 - 8
		L.—PUBLIC CARRIAGE EXPENSES.	
		„ 65. Expenses incurred under the Public Carriage Act, 1869.	35,135 10 -
		M.—RETIRED ALLOWANCES.	
		„ 66. Retired allowances to Officers, Clerks, &c.	2,749 12 3
		„ 67. Contribution to make good the deficiency of the Pension Fund for 1898-99.	109,233 7 5
		N.—POLICE COURTS, RETIRED ALLOWANCES.	
		„ 68. Retired and compassionate allowances to clerks, &c.	2,202 5 -
		P.—SPECIAL EXPENSES.	
		„ 69. Expenses incurred in conveyance of Naval prisoners ( <i>see contra L.</i> ).	1,888 19 1
		„ 69A. Allowance to Reservists' families -	3,386 4 1
		R. REPAYMENTS.	
		„ 71. Lodging deductions repaid - - - Admiralty and War Departments.	2,220 13 8
		„ 72. Excess of Police Rate repaid to parishes. Surplus Fees and Fines at Chatham and Sheerness Police Courts paid to the Exchequer.	73 1 2 320 5 8
		TOTAL Ordinary Payments - £.	1,908,715 6 -
		„ Temporary advance to Capital Account	2,800 -
		„ Excess of payments over receipts during the year on account of:	
		Deposits for services of Police	£. s. d. 11 - -
		Property Tax	- 12 5 1
		Sinking Fund Dividends	- 41 4 7
			64 9 8
		„ Balance on 31 March 1900, viz:	
		Cash - - - -	£. s. d. 557,382 11 -
		Sub-Accounting Officers	4,545 10 9
		Balance of salary due to Clerks serving with colours in South Africa, charged but not paid over.	152 4 3
			562,080 6 2
£.	2,473,660 1 8	£	2,473,660 1 8

A. Richard Pennefather.

CLASS III.—*continued.*

VOTE 6.—POLICE, ENGLAND AND WALES—*continued.*

(C.)

REPORT of the COMPTROLLER and AUDITOR GENERAL on the ACCOUNT of the  
METROPOLITAN POLICE FUND.

1. The scheme of revision of the salaries of the Commissioner, the Receiver, and Assistant Commissioners is set forth in Home Office letter of 10th August 1899, appended to my Report upon the Vote—Police, England and Wales. Revision of Salaries.

2. A new Heading (69A) has been introduced into the Account, for the purpose of showing the payments made to the families of Police Reservists under the Police Reservists (Allowances) Act, 1900, 63 Vict. [Ch. 9]. New Head -Allowance to Reservists' Families.

3. The actual strength of the Force on a given day has been compared with, and found to be within, the numbers authorised. Strength of the Force.

4. The expenditure under the Heading G. 33 includes payments in respect of the purchase of various properties which, with the sanction of the Secretary of State, have been defrayed out of the accumulated savings of the Fund. Heretofore such payments have been provided out of borrowed money. Purchase of Sites and erection of Buildings.

5. The Balance standing to the credit of the Police Fund on 31st March 1900 was, as shown by the Account, 562,080*l.* 6*s.* This amount is, however, liable to a deduction of 120,870*l.* 3*s.* 6*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). Balance.

STORE ACCOUNTS.

The test examination of the Store Accounts has been limited to the Surveyor's Store Ledger for the half year ended 30th September 1899, owing to the Equipment and Clothing Ledgers for the year 1899-1900 and the Surveyor's Store Ledger for the half year ended 31st March 1900 not having been completed in the Receiver's Department in time to admit of examination. Store Accounts.

*D. C. Richmond,*  
Comptroller and Auditor General.

CLASS III.—*continued.*VOTE 6.—POLICE, ENGLAND AND WALES—*continued.*

## METROPOLITAN POLICE PENSION FUND.

(D.)

ACCOUNT showing Receipts and Payments for the Year ended 31st March 1900.

RECEIPTS.			PAYMENTS.		
	£.	s. d.		£.	s. d.
To Deductions from Pay of Police.	33,836	19 10	By Balance — Deficiency for 1898-99, as per last Statement.	109,233	7 5
„ Fines imposed at Courts of Summary Jurisdiction.	9,927	16 1	„ Pensions under the old Superannuation Act.	135,921	14 11
„ Proceeds of Sale of Old Clothing.	3,005	5 11	„ Pensions under the Police Act, 1890.	220,903	3 6
„ Contributions from Public Departments, &c.	43,209	3 3	„ Gratuities to men - -	4,909	1 6
„ Dividends from Capital invested.	104	13 4	„ Rateable deductions returned to men.	669	4 2
„ Fees for Pedlars' and Chimney Sweepers' Certificates.	743	15 -	„ Pensions to men of the old Horse Patrol and Thames Police.	58	- -
„ Fees for serving Summonses, &c.	4,979	8 -	„ Pensions to widows and children.	807	15 8
„ Contribution under Local Taxation (Customs and Excise) Act, 1890.	150,000	- -	„ Gratuities to widows and children of men who have died in the Force.	2,030	5 -
„ Contribution from the Metropolitan Police Fund to make good the deficiency for 1898-99.	109,233	7 5	„ Gratuities to widows and children of pensioners who have died within 12 months of grant of Pension.	202	7 10
„ Deficiency of the Fund for 1899-1900.	120,870	3 6	„ Law Charges - - -	45	3 8
	£.	475,910 12 4	„ Expenses of Management -	1,130	8 8
			£.	475,910 12 4	

A. Richard Pennefather.



CLASS III.—continued.

VOTE 6.—POLICE, ENGLAND AND WALES—continued.

(E.)

REPORT of the COMPTROLLER and AUDITOR GENERAL on the ACCOUNT of the METROPOLITAN POLICE PENSION FUND.

The Account shows a Deficit on 31st March 1900 of 120,870*l.* 3*s.* 6*d.*, which, under Deficit on the terms of Section 19 of the Police Act, 1890, will have to be made good out of the the Fund. Police Fund.

*D. C. Richmond,*  
Comptroller and Auditor General.

(F.)

1. METROPOLITAN POLICE CAPITAL ACCOUNT.

49 Vict. c. 22; 50 & 51 Vict. c. 45; 60 & 61 Vict. c. 42.

	Receipts prior to 1st April 1890.	Receipts during year to 31st March 1900.	Total Receipts.		Expended prior to 1st April 1890.	Expended during year to 31st March 1900.	Total Expended.
	£. s. d.	£. s. d.	£. s. d.		£. s. d.	£. s. d.	£. s. d.
Loan from Metropolitan Board of Works.	300,000 - -	- - -	200,000 - -	Purchase of Sites, viz. :— New Scotland Yard	180,200 - -	- - -	180,200 - -
Metropolitan Police Debenture Stock.	300,000 - -	- - -	300,000 - -	Cannon Row	49,000 - -	- - -	49,000 - -
Net Premium on issue thereof	3,083 2 2	- - -	3,083 2 2	Other sites	47,005 - -	- - -	47,005 - -
Sale of Surplus Lands, &c.	1,474 7 0	- - -	1,474 7 0	Erection of New Scotland Yard.	111,555 7 2	- - -	111,555 7 2
Balance overspent on 31st March 1900.	- - -	- - -	14,253 1 -	Erection of Police Stations	17,348 5 7	- - -	17,348 5 7
				Purchase of Freeholds	104,023 15 9	- - -	104,023 15 9
				Investment of Premium in Sinking Fund.	3,083 2 2	- - -	3,083 2 2
£.	604,657 0 8	- - -	618,816 10 8	£.	618,816 10 8	- - -	618,816 10 8

2. METROPOLITAN POLICE COURTS CAPITAL ACCOUNT.

60 & 61 Vict. c. 26.

	Receipts prior to 1st April 1890.	Receipts during year to 31st March 1900.	Total Receipts.		Expended prior to 1st April 1890.	Expended during year to 31st March 1900.	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.	47,430 - -	2,500 - -	50,530 - -
Net premium on issue thereof	2,750 - -	- - -	2,750 - -	Investment of Premium in Sinking Fund.	2,750 - -	- - -	2,750 - -
Balance overspent on 31st March 1900.	- - -	- - -	230 - -				
£.	52,750 - -	- - -	52,030 - -	£.	50,180 - -	2,500 - -	52,680 - -

*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 1906, 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.		
SUPERINTENDENCE.									
A.—Salaries	22,523	—	22,138	11	3	384	8	9	—
B.—Travelling Expenses	2,300	—	1,774	14	6	525	5	6	—
C.—Incidental Expenses	250	—	216	19	5	33	—	7	—
PRISONS, &c.									
D.—Pay and Allowances of Officers, including Uniform	309,678	—	309,657	15	4	20	4	8	—
E.—Victualling	77,500	—	73,376	19	4	4,123	—	8	—
F.—Clothing, Bedding, Furniture, &c.	26,700	—	30,049	3	6	—	—	—	3,349
G.—Medicines, Surgical Instruments, &c.	2,280	—	2,296	17	7	—	—	—	16
H.—Gratuities to Prisoners and Charities	10,000	—	10,100	12	5	—	—	—	100
I.—Fuel, Light, Water, Cleaning Articles, &c.	44,000	—	47,538	11	6	—	—	—	3,538
K.—Rent, &c.	600	—	535	1	9	64	18	3	—
L.—Escort and Conveyance	41,000	—	43,987	4	1½	—	—	—	2,987
M.—New Buildings and Alterations, &c.	55,000	—	44,646	10	10	10,353	9	2	—
N.—Ordinary Repairs of Buildings	20,000	—	22,279	4	1	—	—	—	2,279
O.—Fine Fund	150	—	45	17	—	104	3	—	—
P.—Travelling and Removal Expenses of Officers	4,500	—	4,822	12	2½	—	—	—	322
Q.—Incidental Expenses	4,000	—	4,689	1	—	—	—	—	689
R.—Maintenance of Criminal Lunatics	4,000	—	4,673	4	8	—	—	—	673
COLONIAL SERVICES.									
S.—Maintenance of Imperial Convicts	300	—	123	5	8	176	14	4	—
T.—Maintenance of Invalids, Lunatics, Paupers, Paupers' Children, Funeral Expenses, &c.	3,380	—	3,322	19	7	57	—	5	—
GROSS TOTAL	£. 628,161	—	£. 626,275	5	9	15,842	5	4	13,956
					Net Surplus of Gross Estimate over Expenditure.				
					£. 1,885 14 3				
					Surplus of Appropriations Aid Realised.				
					£. 9,190 9 —				
					Total Surplus to be surrendered				
					£. 11,076 3 3				
		Estimated.		Realised.					
Deduct,—		U.—Appropriations in Aid		13,000 — —		22,190 9 —			
NET TOTAL		£. 615,161 — —		£. 604,084 16 9		£. 11,076 3 3			

## NOTE of the Expense of the Manufacturing Department, Farm, &amp;c.

	Receipts.		Payments.		Excess of Receipts over Payments.	
	£.	s. d.	£.	s. d.	£.	s. d.
Manufacturing Department	120,408	13 6	102,986	8 11	17,422	4 7
Farm	3,786	16 9	2,360	16 6	1,426	— 3
Miscellaneous	3,372	11 1	30	6 11	3,342	4 2
			£.		22,190 9 —	

CLASS III.—*continued.*VOTE 7.—PRISONS, ENGLAND AND THE COLONIES—*continued.*

## EXPLANATION of the Causes of the Variation between Expenditure and Grant.

- A.—Saving due to changes in *personnel*. Gratuities of 36*l.* each were sanctioned by Treasury, and paid to Messrs. Remy and Brine for special duties performed in connection with the new books of Standing Orders.
- B.—The amount of travelling was below what was expected.
- C.—The cost of advertising was less than anticipated. The sum of 12*l.* 1*s.* was paid out of this Sub-Head for translating the new Prison Rules into German and Italian.
- D.—Incidental to Estimate. Gratuities on retirement for marriage were paid and charged under this Sub-Head to Mrs. M. J. Cook, Hereford, 80*l.*; Mrs. H. Kittson, Liverpool, 32*l.* 11*s.* 6*d.*; Mrs. C. Thomas, Birmingham, 53*l.* 5*s.*; Mrs. Edmunds, Stafford, 31*l.* 8*s.* 10*d.*; Mrs. Thomas, Usk, 31*l.* 8*s.* 10*d.*; Mrs. Twamley, Wormwood Scrubs, 31*l.* 8*s.* 10*d.*, and Mrs. Woods, Wormwood Scrubs, 31*l.* 6*s.* 3*d.*
- E.—The increased dietary was not brought into full operation.
- F.—Variation in the clothing to be worn by new classes of prisoners, additional clothing found to be necessary, and providing altar furniture and other chapel fittings at various prisons.
- G.—Incidental to Estimate.
- H.—Incidental to Estimate.
- I.—Increase in the cost of coal and coke.
- K.—Incidental to Estimate.
- L.—The expenditure is about the same as last year, and is accounted for in the same way, *viz.*, the increased cost of conveyance to prison by Local Authorities, and of transfers between prisons.
- M.—The greater part of the saving is due to its not having been found practicable to commence the work at Brixton Prison until nearly the end of the financial year. The remainder is due to various works not having been carried out.
- N.—Due to the age of some of the prisons and to frequent changes of quarters amongst the superior officers.
- O.—The outlay is limited to the amount of the fines during the year.
- P.—The transfers of officers were somewhat in excess of what was expected.
- Q.—Improved photographic apparatus, and a larger number of funerals than was estimated.
- R.—There is still a tendency to increase both in numbers to be maintained and in the charges of the asylums.
- S.—This charge is diminishing more rapidly than was expected.
- T.—Incidental to Estimate.
- U.—The amount realised is slightly larger than last year. The Estimate was increased as much as it was considered reasonable to anticipate.

## EXTRA REMUNERATION.

Fees paid by Coroners to certain Medical Officers, whose salaries are charged under D., are included in Q. The sum of 75*l.* was paid to the Comptroller of Prison Industries, from the Vote for the Charity Commission, or acting as Auditor of Accounts of Official Trustees of Charitable Funds.

The total amount of fines abated from Officers' pay was 63*l.* 18*s.*  
The cost of the maintenance of convicts employed on the Admiralty Works was 7,880*..*, and on War Department Works 7,088*l.*

The Surplus of 8,566*l.* —*s.* 6*d.*, shown on the Account of the Vote "Prisons, England and the Colonies," for the year ended 31st March 1899, has been surrendered.

Cecil Crickmay.

E. Ruggles-Brise,  
Accounting Officer.

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

Examined,  
H. A. Stacke.

D. C. Richmond,  
Comptroller and Auditor General.

CLASS III.—*continued.*VOTE 7.—PRISONS, ENGLAND AND THE COLONIES—*continued.*

## NEW BUILDINGS AND ALTERATIONS.—Expenditure, 1899–1900.

Heads of Services and Names of Prisons.	Amounts Voted.	Amounts Expended.	REMARKS.	
<i>I.—Constructing and Improving :</i>	£.	£.		
1. Brixton . . . . .	7,300	545		
2. Cardiff . . . . .	1,500	1,593		
3. Chelmsford . . . . .	4,000	2,739		
4. Dartmoor . . . . .	1,000	1,654	Letter sanctioning excess B. 28,100—14 F., 19 March 1900.	
5. Holloway . . . . .	1,000	—		
6. Liverpool . . . . .	5,000	4,494		
7. Portland . . . . .	1,000	502		
8. Various Prisons in small sums . . . . .	7,194	6,446		
<i>II.—Providing Cooking and Washing Accommodation :</i>				
Various Prisons in small sums . . . . .	2,871	2,889		
<i>III.—Providing Officers' Quarters :</i>				
Various Prisons . . . . .	9,000	8,696		
<i>IV.—Sanitary Services at various Prisons . . . . .</i>	6,350	6,145		
<i>V.—Providing and Improving Stores and Workshops . . . . .</i>	2,262	2,433		
<i>VI.—Providing and Improving Hospitals :</i>				
1. Wakefield . . . . .	1,000	2,220	Ditto.	
2. Various Prisons in small sums . . . . .	457	484		
<i>VII.—Improving the Security of Prisons . . . . .</i>	2,051	1,241		
<i>VIII.—Miscellaneous Services . . . . .</i>	3,015	2,566		
TOTAL . . . . . £.	55,000	44,647		

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 1900.

Dr.			Cr.		
	£.	s. d.		£.	s. d.
To Stores, Book Debts, &c., on 1st April 1899	85,913	8 3	By Receipts for Goods sold	62,139	18 2
Less,—Due on open Accounts	22,723	11 3	„ Stores issued to Prison Department, as under:—		
			C.—Incidental Expenses	5	14 2
„ Payments for Stores, Materials, &c.	93,089	5 10	D.—Pay and Allowances of Officers, including Uniform	6,590	19 7
„ Stores received from Prison Department, as under:—			E.—Victualling	18,706	14 7
Manufacturing Department	9,865	18 2	F.—Clothing, Bedding, Furniture, &c.	25,212	0 2
Farm	31	2 5	G.—Medicines, Surgical Instruments, &c.	33	11 9
			I.—Fuel, Light, Water, Cleaning Articles, &c.	1,311	13 7
„ Sundry Creditors on 31st March 1900:—			M.—New Buildings and Alterations	535	— 10
Trade Firms	18,678	8 6	N.—Ordinary Repairs of Buildings	390	1 10
Prison Department	2,336	9 —	Q.—Incidental Expenses	476	2 2
			Farm	170	7 —
*Net Profit	20,181	12 2	Manufacturing Department	9,865	18 2
				58,268	12 10
			„ Stores, Book Debts, &c., on 31st March 1900:—		
			Stores, &c.	60,626	19 11
			Book Debts, viz.:—		
			Private Customers	556	6 10
			Prison Department	13,015	4 4
			Other Public Departments	12,815	11 —
				57,014	2 1
	£.	207,422 13 1		£.	207,422 13 1

\*The connection between Net Profit (20,181*l.* 12*s.* 2*d.*), as per Manufacturing Accounts, 1899-1900, and Net Receipts in respect of manufacturing operations (17,422*l.* 4*s.* 7*d.*), as per Appropriation Account, is shown as follows:—

	£.	s. d.		£.	s. d.
Expenditure on Stores, &c., as per "Note" to Appropriation Account †	102,086	8 11	Receipts, as per "Note" to Appropriation Account †	120,408	13 6
Add for,—			Add for,—		
Net Profit, as per Manufacturing Account	20,181	12 2	Increase in Debts due to Manufacturing Department for Stores, &c., supplied to Customers, but not paid for prior to 31st March 1900	638	11 7
			Decrease in Debts for Stores received, but not paid for prior to 31st March 1900	1,658	15 0
			Increase of Stock (being Stores purchased in excess of Stock used in the year)	412	2 3
	£.	123,168 1 1		£.	123,168 1 1

† Receipts as per "Note" to Appropriation Account - £. 120,408 13 6  
 † Payments as per "Note" to Appropriation Account - £. 102,086 8 11

Difference as per "Note" to Appropriation Account - £. 17,422 4 7 being amount of Item of Appropriation in Aid.

F. R. Whiteley,  
for Comptroller of Industries.

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 taken place under Sub-Heads F, G, H, I, L, N, P, Q, and R.
- Gratuities to Prisoners, &c. 2. Sub-Head H, Gratuities, &c.—The Expenditure brought to account under this Sub-Head includes the sum of 25*l.* paid as compensation to a Convict at Portland, for an accident which resulted in permanent deformity.
- New Buildings, &c. 3. Sub-Head M, New Buildings, &c.—A sum of 303*l.* -s. 6*d.*, expended in the purchase of a house and land at Shepton Mallet, has been charged to this Sub-Head.  
The change in the manner of bringing to account the Pay and Travelling Expenses of Draughtsmen and Clerks of the Works, employed by the Building Department, which was referred to in paragraph 3 of the Report on this Vote for last year, was not decided upon until October 1899, and has not, consequently, taken effect in the present Account. The necessary alterations have been made, however, in the Estimates for 1900-01, with a view to the adoption in that year of the new method of accounting for the remuneration of the temporary Staff employed on duties at the Head Office, and for the Salaries of the Clerks of Works employed on local duties on particular works.
- Appropriations in Aid. 4. Notwithstanding the increase of the Estimate under Sub-Head U, Appropriations in Aid, referred to in Question 2155 of the evidence before the Public Accounts Committee of last year, the amount realised is again largely in excess of the amount estimated to be received. In the explanation given on the Account, it is stated that "the Estimate was increased as much as it was considered reasonable to anticipate." I notice that in the Estimates for 1900-01, the probable receipt has again been increased as regards the items of "Proceeds of Prison Labour" and "Miscellaneous Receipts" from 13,000*l.* to 15,400*l.*, but even this larger amount falls far short of the average receipts of the past three years.
- Surplus. 5. The Amount to be Surrendered is, as shown by the Account, 11,076*l.* 3*s.* 3*d.*

	£.	s.	d.
Grant ( <i>Gross</i> )	628,161	-	-
Expenditure ( <i>Gross</i> )	626,275	5	9
Net Surplus	£. 1,885	14	3
<i>Add,—</i>			
Appropriations in Aid realised in excess of the Estimate	9,190	9	-
Total Amount to be Surrendered	£. 11,076	3	3

## STORE AND MANUFACTURING ACCOUNTS.

- Store, &c., Accounts. 6. A local test examination of the Manufacturing Accounts, and of the Receipts and Issues of Provisions and Miscellaneous Stores for Prison use, was held by Officers of my Department at the Prisons of Dorchester, Portland, Parkhurst, Portsmouth, Lewes, St. Albans, and Wandsworth, with generally satisfactory results.

*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 Expenses of the Maintenance of JUVENILE OFFENDERS in REFORMATORY, INDUSTRIAL, and DAY INDUSTRIAL SCHOOLS in GREAT BRITAIN, and of the INSPECTOR of REFORMATORIES, in the Year ended 31st March 1900, 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 - - - - -	7,895 - -	8,007 - 2	—	112 - 2
B.—Travelling - - - - -	1,000 - -	1,112 10 3	—	112 10 3
C.—Legal Proceedings - - - - -	1,200 - -	1,221 15 10	—	21 15 10
D.—Incidental Expenses - - - - -	200 - -	218 6 9	—	18 6 9
ENGLAND :				
E.—Reformatory Schools - - - - -	62,500 - -	61,995 18 8	504 1 4	—
F.—Industrial Schools - - - - -	132,750 - -	130,243 9 7	2,506 10 5	—
G.—Industrial Truant Schools - - - - -	9,000 - -	8,499 2 1	500 17 11	—
H.—Day Industrial Schools - - - - -	6,150 - -	5,606 9 6	543 10 6	—
SCOTLAND :				
I.—Reformatory Schools - - - - -	11,000 - -	10,467 17 5	532 2 7	—
K.—Industrial Schools - - - - -	54,700 - -	54,514 6 4	185 13 8	—
L.—Day Industrial Schools - - - - -	1,300 - -	1,138 17 2	161 2 10	—
GROSS TOTAL - - - £.	287,695 - -	283,025 13 9	4,933 19 3	264 13 -
			Net Surplus of Gross Estimate over Expenditure.	
			£. 4,669 6 3	
			Surplus of Appropriations in Aid Realised.	
Deduct,—	Estimated.	Realised.		
M.—Appropriations in Aid - - - - -	23,500 - -	26,097 15 9	£. 2,597 15 9	
			Total Surplus to be Surrendered.	
NET TOTAL - - - £.	264,195 - -	256,927 18 -	£. 7,267 2 -	

CLASS III—*continued.*VOTE 8.—REFORMATORY AND INDUSTRIAL SCHOOLS, GREAT BRITAIN—*continued.*

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Owing to the large increase in the amount collected from parents the payments for commission exceeded the sum provided.

B.—The number of Schools visited by the temporary Sub-Inspector proved considerably greater than had been anticipated.

C., D.—Casual variations.

E.—Numbers were slightly lower than anticipated.

F.—There was an unexpected falling off in committals to these Schools in the year 1899.

G.—The number of inmates and the number of cases at the higher rate of contribution were alike over-estimated.

H.—The increase in the number of cases proved smaller than had been anticipated.

I.—The expectation that the abolition of preliminary imprisonment would increase committals to these Schools was not realised.

K., L.—Casual variations.

M.—This surplus arises as follows:—

	£.	s.	d.
Parental Contributions in excess of Estimate - - - -	2,442	1	7
Costs recovered in excess of Estimate - - - -	155	14	2
	<u>2,597</u>	<u>15</u>	<u>9</u>

The success of the Department in enforcing parental liability exceeded the expectations formed at the time of the preparation of the Estimates.

The Surplus of 5,447*l.* 9*s.* 2*d.*, shown on the Account of the Vote "Reformatory and Industrial Schools, Great Britain," for the year ended 31st March 1899, has been surrendered.

Home Office, Whitehall, }  
9 November 1900. }

*W. P. Byrne,*  
Accounting Officer.

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

Examined,  
*H. A. Stacke.*

*D. C. Richmond,*  
Comptroller and Auditor General.



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.*  
C., and D.

2. It is satisfactory to notice that the Parental Contributions are again largely in excess of the estimated amount, notwithstanding that fresh legislation, the importance of which has been recognised by successive Committees of Public Accounts, is still delayed. Upon this point Her Majesty's Inspector of Reformatory and Industrial Schools in his Report for the year 1899 [Cd. 408], makes the following remarks "The number of children in the schools on 31st December 1899 was slightly less than on 31st December 1898, viz. 23,163, as against 23,284. The increase in the contributions is therefore a subject of congratulation, for it shows even more strikingly than the figures of any of the past three years that, despite obstacles raised by the imperfect state of the law, the efforts of the Department to enforce parental responsibility are being attended with an increased measure of success." Parental Contributions.

3. The Amount to be Surrendered is, as shown by the Account, 7,267*l.* 2*s.* Surplus.

	<i>£.</i>	<i>s.</i>	<i>d.</i>
Grant ( <i>Gross</i> ) - - - - -	287,695	-	-
Expenditure ( <i>Gross</i> ) - - - - -	283,025	13	9
	Net Surplus - - -		
	£. 4,669	6	3
<i>Add,—</i>			
Appropriations in Aid realised in excess of the Estimate - - - - -	2,597	15	9
	Total Amount to be Surrendered - - -		
	£. 7,267	2	-

*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 1900, 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 - - - -	11,725	- -	11,565	1 6	159	18 6	-	-
E.—Victualling for Patients, Attendants, and Servants, and Allowances to Attendants and Servants in lieu - - -	9,671	- -	8,874	8 6	796	11 6	-	-
C.—Uniform for Attendants and Servants -	380	- -	379	10 1	-	9 11	-	-
D.—Clothing for Patients - - - -	1,300	- -	1,248	1 6	51	18 6	-	-
E.—Bedding - - - - -	380	- -	301	9 4	78	10 8	-	-
F.—Medicines, Surgical Instruments, &c. -	200	- -	173	- 11	26	19 1	-	-
G.—Furniture, Kitchen Utensils, Crockery, &c.	650	- -	633	18 7	16	1 5	-	-
H.—Fuel, Light, and Water - - - -	2,600	- -	2,599	17 5	-	2 7	-	-
I.—Soap, Scouring and Cleaning Articles -	300	- -	298	17 8	1	2 4	-	-
K.—Allowance in lieu of Quarters - - -	411	- -	360	17 6	50	2 6	-	-
L.—Escort and Conveyance of Patients -	120	- -	83	9 4	36	10 8	-	-
M.—Allowances to Patients, and Gratuities on Discharge - - - - -	600	- -	593	16 4	6	3 8	-	-
N.—New Buildings and Alterations - - -	2,065	- -	2,111	19 4	-	-	46	19 4
O.—Ordinary Repairs of Buildings, Roads, Fences, and Drains - - - -	2,000	- -	2,146	13 10	-	-	146	13 10
P.—Incidental Expenses - - - - -	440	- -	421	19 -	18	1 -	-	-
Farm and Garden - - - - -	-	- -	691	12 5	-	-	691	12 5
<b>Gross TOTAL - - - £.</b>	<b>32,842</b>	<b>- -</b>	<b>32,484</b>	<b>13 3</b>	<b>1,242</b>	<b>12 4</b>	<b>885</b>	<b>5 7</b>
					<b>Net Surplus of Gross Estimate over Expenditure.</b>			
					<b>£. 357 6 9</b>			
					<b>Surplus of Appropriations in Aid Realised.</b>			
					<b>£. 238 18 1</b>			
<i>Deduct,—</i>			<b>Estimated.</b>	<b>Realised.</b>				
Q.—Appropriations in Aid - - - -			900	1,138 18 1				
Farm and Garden:—			31,942	31,345 15 2				
	£.	s. d.						
Receipts - - - -	2,109	10 11						
Parliamentary Vote - - - -	691	12 5						
	2,801	3 4						
Payments - - - -	2,801	3 4						
	£.	—						
<b>NET TOTAL - - - £.</b>	<b>31,942</b>	<b>- -</b>	<b>31,345</b>	<b>15 2</b>	<b>Total Surplus to be Surrendered.</b>			
					<b>£. 596 4 10</b>			

Number of Criminal Lunatics Estimated for - - - - - 650  
Daily Average Number of Criminal Lunatics actually maintained - - - - - 648

CLASS III.—*continued.*VOTE 9.—BROADMOOR CRIMINAL LUNATIC ASYLUM—*continued.*

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Saving due to vacancies and fluctuations in the Staff.
- B.—Saving due chiefly to the low prices of the principal articles of consumption.
- C.—Amount unexpended.
- D. and E.—Savings due to an accumulation of stock of materials caused chiefly by less wear and tear and destruction.
- F.—Amount unexpended. The medical requirements were below the average expenditure.
- G.—Amount unexpended, due to some goods having been rejected and not replaced before the end of the year.
- H. and I.—Amounts unexpended.
- K.—The number drawing the allowance was less than was anticipated.
- L.—The number of removals was less than provided for.
- M.—Amount unexpended.
- N. and O.—The excesses on these Sub-Heads are due entirely to increases in the rates of pay in the building trades, and in the prices of some of the building materials.
- P.—The saving is on the item "Funeral Expenses," and is due to the fewer number of deaths of inmates.
- Farm and Garden.—The excess of expenditure on the Farm and Garden is due mainly to the deficient rainfall in 1897 and 1898 followed by the severe drought in 1899, causing in the latter year an entire failure of all crops on the Farm, and necessitating a large outlay in the purchase of forage and feeding stuffs. The crops of potatoes and vegetables which are usually grown in large quantities for consumption in the establishment were also a great failure, entailing considerable loss. In addition to the failure of crops an outbreak of swine fever occurred in June 1899, which led to the compulsory slaughter of all the pigs on the farm and necessitated a large outlay in the replacement of the stock.
- Q.—The surplus on this Sub-Head is due to larger amounts having been received as repayments for maintenance of patients, and also for the sale of old stores, than were anticipated.

EXTRA REMUNERATION.—The Superintendent received from the Home Office Vote the sum of 30 guineas as fees for medical inquiries in capital cases; and the Chaplain received from the Vote for Science and Art the sum of 62*l.* 14*s.* as fees as an Assistant Examiner.

The Surplus of 1,438*l.* 9*s.* 5*d.*, shown on the Account of the Vote "Broadmoor Criminal Lunatic Asylum," for the year ended 31st March 1899, has been surrendered.

*Chas. T. Phelps,*  
Broadmoor Asylum.

*R. Brayn,*  
Accounting Officer.

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

Examined,  
*H. A. Stacke.*

*D. C. Richmond,*  
Comptroller and Auditor General.



CLASS III.—continued.

NOTE 9.—BROADMOOR CRIMINAL LUNATIC ASYLUM—continued.

STATEMENT OF LIVE STOCK, the Property of the Asylum, for the Year 1899-1900.

	Horses.	Bulls.	Cows.	Heifers.	Calves.	Sheep.	Lambs.	Pigs.
Numbers on the 1st April 1899 -	16	2	28	16	7	-	-	61
Purchased during the financial year -	2	1	12	10	4	89	-	284
Transferred to list of cows from list of heifers -	-	-	2	-	-	-	-	-
Transferred to lists of heifers from list of calves -	-	-	-	6	-	-	-	-
Born during the financial year -	1	-	-	-	18	-	6	56
	19	3	42	32	29	89	6	401
Less,—								
Sold during the financial year -	3	2	12	21	9	84	6	24
Killed for Asylum use during year -	-	-	-	-	-	-	-	177
Died during the year -	-	-	2	1	2	5	-	11
Transferred from list of heifers to list of cows -	-	-	-	2	-	-	-	-
Transferred from list of calves to list of heifers -	-	-	-	-	6	-	-	-
Slaughtered by order of the Board of Agriculture under the Contagious Diseases of Animals Acts -	-	-	-	-	-	-	-	100
	3	2	14	24	17	89	6	312
Remaining on 31st March 1900	16	1	28	8	12	-	-	89

Chas. T. Phelps.

R. Brayn,  
Accounting Officer, Broadmoor Asylum.

SUMMARY of the Valuation of the FARM STOCK, on the 31st March 1900.

DESCRIPTION.	Valuation.
	£. s. d.
Horses -	503 10 -
Cattle -	595 - -
Sheep and Lambs -	- - -
Pigs -	119 - -
Hay, corn, and straw, in ricks -	229 7 -
Feeding stuffs, corn, roots, &c. -	48 8 -
Potatoes and garden vegetables -	- - -
Seed potatoes, and farm and garden seeds -	24 10 -
Manures (farmyard and artificial) -	236 1 6
Growing crops, cultivations, and tillages -	493 2 1
Implements and tools -	749 14 3
NET VALUATION - - - £.	2,998 12 10

Chas. T. Phelps.

R. Brayn,  
Accounting Officer, Broadmoor Asylum

CLASS III.—*continued.*VOTE 9.—BROADMOOR CRIMINAL LUNATIC ASYLUM—*continued.*

## NEW WORKS AND ALTERATIONS.

## EXPENDITURE 1899-1900.

Description of Works.	Amounts Voted.		Additional Amount Sanctioned by the Treasury.		Amounts Expended.	
	£.	s. d.	£.	s. d.	£.	s. d.
New Lavatories and other Improvements in Block 5 . . . . .	496	- -	35	- -	530	18 1
Enlargement of Bakehouse and Additional Oven . . . . .	338	- -	10	- -	347	11 10
Provision of New Steam Cooking Vessels in Kitchen in Women's Division . . . . .	180	- -	-	-	179	3 5
Extension of Sewage Distribution System . . . . .	300	- -	-	-	299	6 6
Construction of Photographic Room, &c. . . . .	200	- -	-	-	199	18 -
Strengthening and Repointing South Boundary Wall, Women's Division . . . . .	75	- -	-	-	74	19 6
Renewing fence to Yards of Attendants' Cottages . . . . .	80	- -	-	-	79	10 8
Trenching and Manuring New Land . . . . .	200	- -	-	-	199	14 10
Additions and Improvements to Cottages . . . . .	196	- -	5	- -	200	16 6
	£.	2,065	- -	50	- -	
		£. 2,115			2,111	10 4

Chas. T. Phelps.

R. Brayn,  
Accounting Officer, Broadmoor Asylum.

CLASS III.—*continued.*

VOTE 9.

BROADMOOR CRIMINAL LUNATIC ASYLUM.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of Estimate has taken place under Sub-Head and O. Excess.

2. A special Sub-Head has been introduced into the Account, with the sanction of the Treasury, for the purpose of charging the excess of payments over receipts in respect of the Farm and Garden, amounting to 691*l.* 12*s.* 5*d.* Special Sub-Head. Farm and Garden. With reference to the explanation given on the face of the Account, it appears from a letter addressed to the Home Office by the Council for the Asylum, under date, 22nd February 1900, a copy of which has been furnished at my request, that for several years past great difficulty has been experienced in providing for the necessary expenditure of the Farm out of its receipts, and that "it has frequently happened at the end of a financial year, that it has been necessary to provide for the unavoidable expenditure incurred, to dispose of Stock of a description that is growing in value at a time when markets are low and which have to be replaced a few months later by maturer Stock at much higher prices, and when markets are at their best."

Certain proposals in regard to the future which have been put forward by the Council are understood to be under the consideration of the Treasury.

Detailed statements relating to the Farm and Garden are appended to this Account. Their accuracy has been tested, as far as possible, by the aid of documents furnished with the monthly cash accounts.

3. Sub-Head A. Salaries. Under this Sub-Head are included gratuities of 29*l.* 1*s.* 6*d.* Sub-Head A. and 27*l.* 3*s.* 1*d.* respectively, paid to two female attendants retiring from the service on marriage.

4. The Amount to be Surrendered is, as shown by the Account, 596*l.* 4*s.* 10*d.* Surplus.

	<i>£.</i>	<i>s.</i>	<i>d.</i>
Grant ( <i>Gross</i> ) - - - - -	32,842	-	-
Expenditure ( <i>Gross</i> ) - - - - -	32,484	13	3
Net Surplus - - -	£. 357	6	9
<i>Add,—</i>			
Appropriations realised in excess of the Estimate - - -	238	18	1
Total Amount to be Surrendered - - -	£. 596	4	10

STORE AND MANUFACTURING ACCOUNTS.

No local test examination was applied to these Accounts for the year 1899-1900 by my Department, but such a test will be applied for the year 1900-1901.

*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 1900, 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.
<b>LAW CHARGES.</b>						
A.—Salaries, Lord Advocate's Department -	14,064	- -	14,595	7 7	68	12 5
B.—Incidental Expenses, Lord Advocate's Department -	410	- -	327	3 8	82	16 4
C.—Criminal Prosecutions under the authority of the Lord Advocate -	700	- -	555	16 6	144	3 6
D.—Sheriffs' Accounts, Procurators Fiscal not paid by Salary, &c. -	18,000	- -	16,923	11 11	1,076	8 1
—Procurators Fiscal and Criminal Officers' Salaries -	27,575	- -	27,727	17 11	-	152 17 11
F.—Expenses of Agents attending to the Interests of the Crown -	50	- -	23	8 -	26	12 -
G.—Law Agents in Scotland for sundry Departments -	2,300	- -	1,688	1 5	611	18 7
H.—Parliamentary Business relating to Scotland -	900	- -	801	3 -	98	17 -
<b>TOTAL for LAW CHARGES - - £.</b>	<b>64,599</b>	<b>- -</b>	<b>62,642</b>	<b>10 -</b>	<b>2,109</b>	<b>7 11</b>
<b>COURTS OF LAW AND JUSTICE.</b>						
I.—Salaries (Court of Session) -	20,716	- -	20,438	9 7	277	10 5
K.—Salaries (Court of Justiciary) -	2,217	- -	2,061	16 11	155	3 1
L.—Circuit Expenses -	300	- -	207	11 -	92	9 -
M.—Salaries (Accountant of Court) -	4,158	- -	4,126	10 -	31	10 -
N.—Travelling and Incidental Expenses -	300	- -	310	18 3	-	10 18 3
<b>SHERIFF COURTS.</b>						
O.—Salaries -	33,440	- -	34,048	5 4	-	608 5 4
P.—Incidental Expenses -	650	- -	603	6 11	46	13 1
Q.—Compensations -	146	- -	257	7 5	-	111 7 5
R.—Election Petitions -	50	- -	-	- -	50	- -
S.—Signet Office -	650	- -	650	- -	-	- -
T.—Clerk to Admission of Notaries -	80	- -	80	- -	-	- -
<b>TOTAL for COURTS OF LAW AND JUSTICE - - £.</b>	<b>62,707</b>	<b>- -</b>	<b>62,784</b>	<b>5 5</b>	<b>653</b>	<b>5 7</b>
<b>GROSS TOTAL. - - £.</b>	<b>127,306</b>	<b>- -</b>	<b>125,426</b>	<b>15 5</b>	<b>2,762</b>	<b>13 6</b>
					Net Surplus of Gross Estimate over Expenditure.	
					£. 1,879 4 7	
					Surplus of Appropriations in Aid Realised.	
					£. 7,010 1 8	
					Total Surplus to be Surrendered	
					£. 8,889 6 3	
<b>Deduct,—</b>						
U.—Appropriations in Aid - - -	36,500	- -	43,510	1 8		
<b>NET TOTAL - - £.</b>	<b>90,806</b>	<b>- -</b>	<b>81,916</b>	<b>13 9</b>		



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 the allowance for copying in the Crown Office not having been fully required, and to a vacancy for a short period in the Messengership in that office.

B.—The expenses were not so heavy as anticipated, but the saving is mainly owing to the fact of a claim not having been received in time to admit of its being charged against the year of this Account.

C. and D.—The expenditure under these Sub-Heads is affected by the amount of serious crime, and it is difficult to make a close estimate.

E.—This excess is caused by the payment of a quarter's salary of a deceased Procurator Fiscal of Stornoway, applicable to the previous year, and to increased salaries to the Procurators Fiscal at Tain and Orkney.

F.—The expenditure under this Sub-Head fluctuates considerably, and cannot be closely estimated.

G.—The expenditure under this Sub-Head depends to a great extent on the amount and the importance of the contentious cases tried in the Court of Session, and on the result of the trials, and cannot be closely estimated. The saving is partly owing to the fact of some of the claims applicable to the year not having been rendered until after the accounts for the year had been closed.

H.—This saving arises on the allowance for the expenses of the Crown Agent which was not required during the year, and the allowance for Clerks was only required to a very small extent.

I.—This saving is owing to vacancies for short periods in offices connected with the Court of Session to the abolition of a Clerkship connected with the Bill Chambers, and to the appointment of three Judges' Clerks with minimum salaries.

K.—This saving is caused by the death of a Circuit Clerk of Justiciary, and the abolition of the office, and to the death of a Trumpeter, whose salary from this Sub-Head is abolished. The savings were reduced by increases to the salaries of the Clerks in the Justiciary Office, and to the payment of a salary applicable to the previous year.

L.—This saving is mainly owing to the fact of the Fees which were formerly paid to the Clerks of the Justiciary Office for acting on Circuit being now merged in their salaries paid from Sub-Head K.

M.—The allowance for extra clerical assistance was not wholly required within the year.

N.—Casual excess to which a Sub-Head of this nature is liable.

O.—This excess is caused by increased allowances to the Commissary Clerk of Edinburgh and to the Sheriff Clerks of Ross, Banff, and Dumfries. Special payments, for which no provision was made in the Estimate, were also made from this Sub-Head to acting Sheriff Substitutes at Portree and Lochmaddy, and Perth, during vacancies in these offices.

P.—Casual variation.

Q.—This excess was caused by payment of additional compensation to the Commissary Clerks of Ayr, Dumfries, and Inverness, for loss of Fees formerly paid by the Inland Revenue for Copies of Wills, which Fees are now abolished.

R.—There were no claims against this Sub-Head during the year.

U.—Appropriations in Aid—The Receipts show an increase all round, but the excess over the Estimate is mainly on the Fees of the Commissary Clerks as the result largely of the operation of a new Table of Fees. There is also a considerable increase in the amount of Fines imposed in the Sheriff Courts, possibly as the result of special legislation for the protection of the Sea Fisheries, &c.

## EXTRA REMUNERATION.

In addition to the Salaries and Allowances specified in the Estimate for this Service, the respective sums under-stated were received during the year by the officers mentioned, viz.:

One of the Advocates Depute (Mr. Fleming) received Fees as Counsel from the Statute Law Committee 80l., from the Post Office 49l. 7s., and from the Crown Agent 26l. 5s.,	£.	s.	d.
in all	155	12	-

CLASS III.—*continued.*VOTE 10.—LAW CHARGES AND COURTS OF LAW, SCOTLAND—*continued.*EXTRA REMUNERATION—*continued.*

Another Advocate Depute (Mr. C. K. Mackenzie) received from the Consolidated Fund as Interim Sheriff of Dumfries, &c., 105 <i>l.</i> 11 <i>s.</i> 5 <i>d.</i> , and from the Crown Agent, &c., as Counsel, 51 <i>l.</i> 9 <i>s.</i> , in all - - - - -	£. s. d. 157 - 5
A Supernumerary Avocate Depute received Fees as Counsel from the Crown Agent, &c. -	39 18 -
An Ordinary Clerk of Session received from the Consolidated Fund annuity as late Keeper of the Rolls of the Court of Session, at the rate of 100 <i>l.</i> per annum - - - - -	33 19 4
The Procurator Fiscal, Dumbarton, received from this Vote Compensation for Loss of Fees - - - - -	52 3 10
The Clerk to the Admission of Notaries received Fees from Law Agents admitted as Notaries - - - - -	253 16 6
The Procurators Fiscal throughout Scotland received Extra Remuneration during the year 1899-1900, for business connected with the duties of their office, as will be found in the Estimate for 1901-1902 opposite to their respective salaries, amounting in all to - -	1,973 10 5

The Surplus of 6,580*l.* -*s.* 1*d.* shown on the Account of the Vote "Law Charges and Courts of Law, Scotland," for the year ended 31st March 1899, has been surrendered.

*P. Persse Sealy,*  
Clerk in Charge of Accounts.

Exchequer Chambers, Edinburgh, }  
27 September, 1900.

*Kenneth Mackenzie,*  
Queen's and Lord Treasurer's Remembrancer,  
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. A. Stacke.*

CLASS III.—*continued.*

VOTE 10.

LAW CHARGES AND COURTS OF LAW, SCOTLAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under Sub-Heads E, N., Excess, O., and Q.

2. The Amount to be Surrendered is, as shown by the Account, 8,889*l.* 6*s.* 3*d.* Surplus.

	<i>£.</i>	<i>s.</i>	<i>d.</i>
Grant ( <i>Gross</i> ) - - - - -	127,306	-	-
Expenditure ( <i>Gross</i> ) - - - - -	125,426	15	5
Net Surplus - - -	<i>£.</i> 1,879	4	7
<i>Add,—</i>			
Appropriations in Aid realised in excess of the Estimate -	7,010	1	8
Total Amount to be Surrendered - - -	<i>£.</i> 8,889	6	3

EXTRA RECEIPTS, payable to EXCHEQUER.

3. It appears from a Statement furnished to me by the Inland Revenue Department Fee Stamps, that 17,286*l.* 1*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 11.

## REGISTER HOUSE, EDINBURGH.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the Offices in Her Majesty's GENERAL REGISTER HOUSE, EDINBURGH, in the Year ended 31st March 1900, 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 - - - - -	42,895	- -	41,610	14 11	1,284	5 1	-	-
B.—Police and Incidental Expenses - -	670	- -	826	5 -	-	-	156	5 -
C.—Publication of Historical Records - -	1,000	- -	1,000	- -	-	-	-	-
	£.	44,565	- -	43,436	19 11	1,284	5 1	156 5 -
Deduct Deficit - - - - -							156	5 -
Not Surplus to be Surrendered - - -							1,128	- 1

	£.	s. d.
Estimated amount of Extra Receipts payable to Exchequer in cash - - - - -	50	- -
Amount of Extra Receipts realised in the year 1899-1900, and paid over to Exchequer	82	9 6.

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This saving is owing to (1) vacancies for short periods in the Sasines Office, the Deeds Office, and the Record Office, (2) appointments of officers at minimum salaries in place of others at maximum salaries superannuated, and (3) the charges for Copying in the Sasines Office not having been so heavy as anticipated when the Estimates were prepared.

B.—This excess is owing to arrears to the extent of 136*l.* 17*s.* 8*d.* applicable to previous years for postages in the Sasines Office having been paid to the Postmaster General under Treasury authority; to a slight increase in the wages of the Police; and to a casual excess on travelling.

EXTRA RECEIPTS.—These Receipts, being Fees paid to the Interim Keeper of the Register of Entails are of a fluctuating nature, and cannot be closely estimated.

The Surplus of 238*l.* 7*s.* 2*d.*, shown on the Account of the Vote "Register House, Edinburgh," for the year ended 31st March 1899, has been surrendered.

Exchequer Chambers, Edinburgh, }  
27 September 1900.

Kenneth Maskensie,  
Queen'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. A. Slacke.

D. C. Richmond,  
Comptroller and Auditor General.

245

CLASS III.—*continued.*

VOTE 11.

REGISTER HOUSE, EDINBURGH.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under Sub-Head B. Excess.  
 2. The Net Surplus to be Surrendered is, as shown by the Account, 1,128*l.* --s. 1*d.* Net Surplus.

	<i>£.</i>	<i>s.</i>	<i>d.</i>
Grant - - - - -	44,565	-	-
Expenditure - - - - -	43,436	19	11
Net Surplus - - -	<u>£. 1,128</u>	-	1

EXTRA RECEIPTS, payable to EXCHEQUER.

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 55,858*l.* 3*s.* 8*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 Expenses of the Establishment of the CROFTERS COMMISSION, in the Year ended 31st March 1900, 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 - - - - -	3,940 - -	3,921 11 -	18 9 -	-
B.—Travelling . . . . .	900 - -	962 1 -	-	62 1 -
C.—Incidental Expenses - - - - -	120 - -	97 18 11	22 1 1	-
D.—Remuneration to Sheriff Clerks - -	40 - -	14 4 9	25 15 3	-
	£. 5,000 - -	4,995 15 8	66 5 4	62 1 -
Deduct Deficit - - - - -			62 1 -	
Net Surplus to be Surrendered - - - - -		£.	4 4 4	

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This Saving is owing to the fact that the services of special Interpreters were not required during the year, and the payments to Assessors were not so heavy as anticipated.

B.—A considerable portion of the business falling to the Commission had to be discharged in remote and insular districts of the crofting area, where locomotion is, as a rule, expensive.

C. and D.—Savings owing to a falling off in the amount of business.

The Surplus of 259l. 13s. 10d., shown on the Account of the Vote "Crofters Commission," for the year ended 31st March 1899, has been surrendered.

Exchequer Chambers, Edinburgh, }  
27 September 1900.

*Kenneth Mackenzie,*  
Queen's and Lord Treasurer's Remembrancer,  
Accounting Officer.

*P. Perse Sealy,*  
Clerk in Charge of Accounts.

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

Examined,  
*H. A. Stacke.*

*D. C. Richmond,*  
Comptroller and Auditor General

91

CLASS III.—*continued.*

VOTE 12.

CROFTERS COMMISSION.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in Excess of the Estimate has been incurred under Sub-Head B. Excess.  
 2. The Net Surplus to be Surrendered is, as shown by the Account, 4*l.* 4*s.* 4*d.* Net Surplus.

	<i>£.</i>	<i>s.</i>	<i>d.</i>
Grant - - - - -	5,000	-	-
Expenditure - - - - -	4,995	15	8
Net Surplus - - -	4	4	4

EXTRA RECEIPTS, payable to EXCHEQUER.

3. From a statement furnished to me by the Inland Revenue Department, it appears Fee Stamps.  
 that 21*l.* 10*s.* 6*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 the Preparation of Judicial Statistics, in the Year ended 31st March 1900, 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 - - - - -	6,929 - -	6,664 2 5	264 17 7	—
B.—Travelling Expenses - - - - -	585 - -	484 5 -	100 15 -	—
C.—Incidental Expenses - - - - -	115 - -	136 3 4	—	21 3 4
PRISONS, &c.				
D.—Pay and Allowances of Officers (including Uniform) - - - - -	38,534 - -	38,554 7 5	—	20 7 5
E.—Victualling - - - - -	9,975 - -	10,549 16 4	—	574 16 4
F.—Clothing, Bedding, Furniture, &c. - - - - -	2,700 - -	3,304 14 11	—	25 14 11
Ditto - ditto ( <i>Supplementary</i> )	579 - -			
G.—Medicines, Surgical Instruments, &c. - - - - -	380 - -	397 10 1	—	17 10 1
H.—Gratuities to Prisoners - - - - -	1,165 - -	1,149 17 11	15 2 1	—
I.—Fuel, Light, Water, Cleaning Articles, &c. - - - - -	4,700 - -	5,233 1 10	—	533 1 10
J.—Rents and Fen Duties - - - - -	525 - -	556 2 -	—	31 2 -
K.—Escort and Conveyance - - - - -	8,500 - -	9,493 12 7	30 7 5	—
Ditto - ditto ( <i>Supplementary</i> )	1,024 - -			
L.—New Buildings and Alterations - - - - -	4,582 - -	3,046 9 6	1,535 10 6	—
M.—Ordinary Repairs of Buildings - - - - -	2,000 - -	2,246 7 4	—	246 7 4
N.—Maintenance of Insane Prisoners Boarded out - - - - -	40 - -	36 8 10	3 11 2	—
O.—Incidental Expenses - - - - -	700 - -	834 7 4	—	134 7 4
P.—Grants to Discharged Prisoners' Aid Societies - - - - -	400 - -	386 19 9	13 - 3	—
Q.—Maintenance of Prisoners in Police Cells - - - - -	950 - -	1,041 - 1	—	91 - 1
GROSS TOTAL - ( <i>Original</i> - 82,780) - ( <i>Supplementary</i> 1,603)	84,383 - -	84,115 6 8	1,963 4 -	1,695 10 8
	Estimated.	Realised.	Net Surplus of Gross Estimate over Expenditure.	
			£. 267 13 4	
			Surplus of Appropriations in Aid Realised.	
			£. 449 4 8	
			Total Surplus to be Surrendered	
			£. 716 18 -	
R.— <i>Deduct</i> ,—Appropriations in Aid - ( <i>Original</i> 4,600) - ( <i>Supplementary</i> 163)	4,763 - -	5,212 4 8		
NET TOTAL - £.	79,620 - -	78,903 2 -		



CLASS III.—continued.

VOTE 13.—PRISONS, SCOTLAND—continued.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving owing to the retirement, on 1st August 1899, of Mr. Donaldson, Secretary, Accountant, &c., and consequent reorganisation of Staff.

B.—Less travelling than anticipated.

C.—Excess caused by additional cleaning work required in the Commissioners' new office, and additional postages (Statistics and Prisons Committee) (Treasury letter, 22nd May 1900, No. 3714—1900, S. 12,800, D/18).

D.—Excess due to full employment of Warders on account of high numbers of prisoners and increased payments to Police for whipping juveniles (Treasury letter, 22nd May 1900, No. 8714—1900, S. 12,800, D/18).

E.—Excess partly owing to greater number of prisoners than anticipated. Owing to the fact that part of the bread baked at Peterhead Convict Prison is now supplied to other prisons, and the flour charged to the manufactory, the bills for the bread supplied in the last half of the financial year were charged to this Sub-head in the March Account (Treasury letter of 22nd May 1900, No. 8714—1900, S. 12,800, D/18).

F. and G.—Estimated as closely as possible (Treasury letter of 22nd May 1900, No. 8714—1900, S. 12,800, D/18).

H., K., N., and P.—Estimated as closely as possible.

I.—Excess caused by increased price of Fuel (Treasury letter of 22nd May 1900, No. 8714—1900, S. 12,800, D/18).

J.—Excess caused by Feu Duty (24*l.*) payable for new Prison at Inverness, sanctioned by Treasury letter of 5th January 1899, No. 19,840—98, S. 12,800, D/4, and a twelfth yearly casualty of 12*l.* paid in respect of Greenock Prison, not estimated for. Otherwise estimated as closely as possible (Treasury letter, 22nd May 1900, No. 8714—1900, S. 12,800, D/18).

L.—No favourable opportunity arose for purchasing a Governor's House at Dundee, for which the sum of 1,600*l.* was inserted in the Estimate.

M.—Excess caused by cost of road repairing at Aberdeen Prison, of which the Commissioners were called upon by the local authorities to pay one half (350*l.*), also loss (70*l.*) by destruction of property by fire at Warders' Quarters at Dundee Prison (Treasury letter of 22nd May 1900, No. 8714—1900, S. 12,800, D/18).

O.—Excess caused by larger number of transfers of Prison Officers than was anticipated (Treasury letter of 22nd May 1900, No. 8714—1900, S. 12,800, D/18).

Q.—Excess caused by increased number of prisoners (Treasury letter of 22nd May 1900, No. 8714—1900, S. 12,800, D/18).

Particulars.	Sum Estimated.			Sum Realised.			Excess.			Remarks.
	£.	s.	d.	£.	s.	d.	£.	s.	d.	
R.—Net Proceeds of Prison Labour	4,563	-	-	4,937	15	11	374	15	11	Better returns than anticipated.
Original	4,400									
Supplementary	163									
Miscellaneous Receipts (Rents, &c.)	200	-	-	274	8	0	74	8	0	Excess due to the sale, for 50 <i>l.</i> , of a feu at Ardeonnell-sty in Inverness. Otherwise estimated as closely as possible.

The Excess of Manufactory Receipts over Expenditure (4,937*l.* 15*s.* 11*d.*) is accounted for as follows:—

Net profit as per Manufacturing Statement, 1899—1900	£.	s.	d.
	4,753	6	1
Add,—			
Increase in Debts due by Manufactory	482	1	8
Less,—Increase in Total of Stock and Debts due to Manufactory	297	11	10
	184	9	10
	£. 4,937	15	11

CLASS III.—*continued.*VOTE 13.—PRISONS, SCOTLAND—*continued.*

The Surplus of 3,358*l.* 19*s.*, shown on the Account of the Vote "Prisons, Scotland," for the year ended 31st March 1899, has been surrendered.

*A. B. McHardy,*  
Accounting Officer.

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

Examined,  
*H. A. Stacke.*

*D. C. Richmond,*  
Comptroller and Auditor General

## NEW BUILDINGS AND ALTERATIONS, 1899–1900.

NAMES OF PRISONS.	AMOUNT VOTED.	EXPENDITURE.
	£.	£. s. d.
Barrlinnie General Prison, Glasgow . . . . .	900	498 16 10
Peterhead Convict Prison . . . . .	400	140 - 4
Dundee Prison . . . . .	1,032	17 3 8
Inverness Prison . . . . .	1,000	1,308 14 1
Quarters for Subordinate Officers . . . . .	450	176 17 11
Minor alterations of existing Buildings . . . . .	200	172 17 9
Perth General Prison (Inebriates' Home) . . . . .	—	641 18 11
	£. 4,582	3,046 9 6

Excesses sanctioned by Treasury letters of 6th September 1899, No. 12,219—99, S. 1027—110, and 30th March 1900, No. 5711—1900, S. 12,800—D/16.

CLASS III.—continued.

VOTE 13.—PRISONS, SCOTLAND—continued.

MANUFACTORY.

ABSTRACT STATEMENT of the Accounts for the Year ended 31st March 1900

<i>Dr.</i>				<i>Cr.</i>	
To Stock on 1st April 1899	£. s. d.	£. s. d.	By Receipts, viz. :—	£. s. d.	£. s. d.
	*3,469 11 7		Received at Prisons	7,017 8 1	
Less due on open Accounts	1,096 4 4		Received by Commissioners	49 19 10	7,067 7 11
		2,373 7 3	By Stores issued to Prison Department, as under :—		
Payments for Supplies received, viz. :—			D.—Pay and Allowances of Officers (including Uniform)	662 — 1	
Paid at Prisons	218 9 2		E.—Victualling	1,263 3 8	
Paid by Commissioners	6,262 1 6		F.—Clothing, Bedding, Furniture, &c.	2,396 13 11	
		6,480 10 8	G.—Medicines, Surgical Instruments, &c.	1 4 6	
Stores received from Prison Department, viz. :—			I.—Fuel, Light, Water, Cleaning Articles, &c.	10 16 10	
From Prisons		286 1 3	L.—New Buildings	3 1 3	
			M—Ordinary Repairs of Buildings	3 5 —	
Sundry Creditors, viz. :—			O.—Incidental Expenses	10 13 5	
Contractors	1,578 6 —		Manufactory	286 1 3	4,636 19 11
Prisons	—	1,578 6 —	By Stores, Book Debts, &c., on 31st March 1900 :—		
			Materials and Manufactured Goods	2,800 16 4	
Net Profit		4,753 6 1	Tools and Implements	447 17 9	
	£.	15,471 11 3	BOOK DEBTS, viz. :—		
			Private Customers (Good)	498 11 6	
			Other Public Departments	19 17 10	3,767 3 5
				£.	15,471 11 3

\*Note—The difference of 5*l.* 8*s.* 3*d.* between this amount and the statement of stock in hand at 31st March 1899 is accounted for by certain Sheets at Perth General Prison having been erroneously returned as in stock at that date which had been charged against the Vote in March 1899.

CLASS III.—*continued.*

## VOTE 13.

## PRISONS, SCOTLAND.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

- Excess. 1. EXPENDITURE in excess of the Estimate has taken place under Sub-Heads C, D, E, F, G, I, J, M, O, and Q.
- Sub-Head E. 2. Sub-Head E, Victualling.—The expenditure under this Sub-Head includes a sum of 17*l.* 14*s.* 5*d.* paid to a contractor at Peterhead as compensation for loss consequent on a change of dietary.
- Extra Remuneration. 3. Extra Remuneration.—Besides the amounts shown in the note of Extra Remuneration in the Estimates for 1899–1900, a sum of 30*l.* was received by Mr. D. Crombie, Secretary to the Commissioners, from the Vote for the office of Secretary for Scotland as a gratuity for services rendered in connection with the Inebriates Act, 1898.
- Surplus. 4. The Amount to be Surrendered is, as shown by the Account, 716*l.* 18*s.*

	£.	s.	d.
Grant ( <i>Gross</i> ) - - - - -	84,383	-	-
Expenditure ( <i>Gross</i> ) - - - - -	84,115	6	8
Net Surplus - - -	£. 267	13	4
<i>Add</i> —			
Appropriations in Aid realised in excess of the Estimate -	449	4	8
Total Amount to be Surrendered - - -	£. 716	18	-

*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 1900, 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 - - - - -	15,990 - -	16,030 6 8	—	40 6 8
C.—Sessional Crown Solicitors - - - - -	2,775 - -	2,822 12 9	—	47 12 9
D.—Prosecutors, &c. - - - - -	18,500 - -	16,241 8 6	2,258 11 6	—
E.—Fees to Law Officers - - - - -	1,000 - -	547 1 -	452 19 -	—
F.—Fees to Counsel - - - - -	7,500 - -	7,784 19 -	—	284 19 -
G.—General Law Expenses - - - - -	5,600 - -	6,287 19 2	—	687 19 2
H.—Defence of Public Officials - - - - -	400 - -	812 6 6	—	412 6 6
I.—Assize Expenses - - - - -	11,520 - -	10,636 6 1	883 13 11	—
<b>GROSS TOTAL - - - - £.</b>	<b>70,285 - -</b>	<b>68,162 19 8</b>	<b>3,595 4 5</b>	<b>1,473 4 1</b>
			Net Surplus of Gross Estimate over Expenditure.	
			£. 2,122 - 4	
	Estimated.	Realised.	Surplus of Appropriations in Aid Realised:	
<i>Deduct,—</i>				
I.—Appropriations in Aid - - - - -	390 - -	518 7 9	£. 128 7 9	
<b>NET TOTAL - - - - £.</b>	<b>69,895 - -</b>	<b>67,644 11 11</b>	<b>Total Surplus to be Surrendered.</b>	
			£. 2,250 8 1	

CLASS III.—*continued.*VOTE 14.—LAW CHARGES AND CRIMINAL PROSECUTIONS, IRELAND—*continued.*

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

B.—Increased salary granted to Crown Solicitor for Louth and Drogheda upon amalgamation of his office with that of the Sessional Crown Solicitor

C.—Increased salary granted to Sessional Crown Solicitor for Antrim (Treasury letter of 28th February 1899, No. 2407—99); less by balance of salary, due to the late Sessional Crown Solicitor for Louth and Drogheda to the date of his death, unpaid within the financial year.

D, E, F, G, H, I, J.—Approximate Estimates.

## EXTRA REMUNERATION.

The Attorney General received 35*l.* 14*s.* and the Solicitor General 40*l.* 19*s.* from Escheated Estates. The Crown Solicitor for Kildare was paid 79*l.* 6*s.* fees for prosecutions on behalf of the War Department at the Curragh, and the Crown Solicitor for Armagh received 27*l.* 6*s.* for attendance at Winter Assizes.

The Surplus of 1,406*l.* 4*s.* 2*d.*, shown on the Account of the Vote "Law Charges and Criminal Prosecutions, Ireland," for the year ended 31st March 1899, has been surrendered.

Dublin Castle, }  
29 November 1900. }

*F. J. Cullinan,*  
Clerk in Charge of the Account.

*D. Harrel,*  
Accounting Officer.

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

Examined,  
*H. A. Stacke.*

*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.

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

2. Sub-Head I. includes expenditure, authorised by the Treasury, amounting to Assize 7,987*l.* 19*s.* 5*d.* for the repayment to the High Sheriffs in Ireland of the expenses Expenses incurred by them in receiving Her Majesty's Judges of Assize, for which provision was made for the first time in the Estimate for 1899-1900.

3. The Amount to be Surrendered is, as shown by the Account, 2,250*l.* 8*s.* 1*d.* Surplus.

		<i>£.</i>	<i>s.</i>	<i>d.</i>
Grant ( <i>Gross</i> ) - - - - -	70,285			
Expenditure ( <i>Gross</i> ) - - - - -	68,162	19	8	
Net Surplus - - -	<i>£.</i> 2,122			4
<i>Add,—</i>				
Appropriations in Aid realised in excess of the Estimate	128	7	9	
Total Amount to be Surrendered - - -	<i>£.</i> 2,250	8	1	

EXTRA RECEIPTS, payable to EXCHEQUER.

4. A sum of 1,309*l.* 14*s.* 10*d.* has been paid to the Exchequer, in repayment of the Expenses expenses of this Department, in connection with the Administration of the Local Loans repaid from Fund, partly out of the income of that Fund, and partly out of the Appropriations in Local Loans Aid realised by the Public Works Loan Commission in excess of the estimated amount. Fund.

*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 1900, 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 - - - - -	86,105 - -	84,105 9 6	1,999 10 6	—
B.—Scrivenery - - - - -	9,331 - -	7,813 3 8	1,517 16 4	—
C.—Incidental Expenses - - - -	445 - -	325 - 11	119 19 1	—
D.—Compensation to District Probate Registrars - - - - -	656 - -	842 9 3	—	186 9 3
E.—Bankruptcy (Queen's Bench Division), Costs of Official Assignees - - - -	150 - -	—	150 - -	—
TOTAL for SUPREME COURT - - £.	96,687 - -	93,086 3 4	3,787 5 11	186 9 3
REGISTRY OF DEEDS.				
F.—Salaries - - - - -	13,715 - -	13,429 9 3	285 10 9	—
G.—Incidental Expenses - - - - -	25 - -	7 12 7	17 7 5	—
H.—Transcription of Memorials - - - -	1,900 - -	1,929 8 10	—	29 8 10
TOTAL for REGISTRY OF DEEDS - £.	15,640 - -	15,366 10 8	302 18 2	29 8 10
GROSS TOTAL - - £.	112,327 - -	108,452 14 -	4,090 4 1	215 18 1
			Net Surplus of Gross Estimate over Expenditure.	
			£. 3,874 6 -	
			Deficiency of Appropriations in Aid Realised.	
			£. 668 13 8	
			Net Surplus to be Surrendered.	
			£. 3,205 12 4	
Deduct,—	Estimated.	Realised.		
I.—Appropriations in Aid - - - - -	2,550 - -	1,881 6 4		
NET TOTAL - - - £.	109,777 - -	106,571 7 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.—Deaths, retirements, and reduction of staff in the Registrar's, Receiver's, and Judgments Offices, and Queen's Bench Division.

B.—Saving.—A small increase in the Queen's Bench Division was more than counterbalanced by a great falling off in the Judgments, Records, and Writs Office, and (to a less extent) in the Chancery Division. One vacancy in the Record and Writ Office was not filled up.

C.—Saving.—No clothing was provided for the Bankruptcy Messengers.

D.—Excess.—Compensation was paid to two Probate Registrars in respect of part of the previous year.

E.—Saving.—No expenditure.

F.—Saving.—Retirements and promotions at minimum salary.

G.—Saving.—Casual.

H.—Excess.—The increase in the number of Memorials was greater than was anticipated.

I.—Appropriations in Aid.—The amount of Duty on Sales fell considerably below the Estimate. There was also a small falling off in Bankruptcy Fees.

	Estimated.	Realised.	Excess.	Deficiency.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Land Judges, Duty on Sales - -	1,800 - -	1,235 11 8	—	564 8 4
Bankruptcy, Fees for Office Copies -	750 - -	645 14 8	—	104 5 4
£.	2,550 - -	1,881 6 4	—	668 13 8

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.
		£. s. d.		
Palles, A.	Town Registrar	417 4 8	Registrar to Judge on Circuit	Supreme Court, &c., Ireland.
Walker, A. A.	Trainbearer, Lord Justice Walker	183 12 4	ditto	ditto
Kennedy, F. C.	Town Registrar	183 12 4	ditto	ditto
Fitzgibbon, H. M.	Trainbearer, Lord Justice Fitzgibbon.	183 12 4	ditto	ditto
Cox, George S.	Crier, Probate Court	48 10 -	Crier to Judge on Circuit	ditto
McGovern T.	Crier, Queen's Bench	56 - -	ditto	ditto
Meehan, James	Tipstaff	42 - -	ditto	ditto
Brereton, George	ditto	30 - -	ditto	ditto
Moore, William	ditto	25 - -	ditto	ditto
Hindes, D.	ditto	34 - -	ditto	ditto
Angell, J. S.	Keeper of Council Chamber	20 10 -	ditto	ditto
Trayer, J. R.	Junior Clerk, Probate Registry	85 - -	Preparation of Annual Calendars	ditto
Bally, F.	ditto	30 - -	ditto	ditto
Staples, J. M.	ditto	30 - -	ditto	ditto
Cooke, W. F.	Election Petition Clerk	212 0 10	Scrivenery, Queen's Bench	ditto

Sundry payments under 25*l.*

The Surplus of 920*l.* 15*s.* 1*d.*, shown on the Account of the Vote "Supreme Court of Judicature, and other Legal Departments in Ireland," for the Year ended 31st March 1899, has been surrendered.

*L. A. Teeling,*  
Accounting Officer.

*Wm. C. Wilson,*  
Clerk in charge of Accounts.

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

Examined,  
*H. A. Stacke.*

*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.

1. EXPENDITURE in excess of the Estimate has taken place under Sub-Heads D. Excess. and H.

2. The Amount to be Surrendered is, as shown by the Account, 3,205*l.* 12*s.* 4*d.* Surplus.

	£.	s.	d.
Grant ( <i>Gross</i> ) - - - - -	112,327	-	-
Expenditure ( <i>Gross</i> ) - - - - -	108,452	14	-
Net Surplus - - -	£. 3,874	6	-
<i>Deduct,—</i>			
Estimated Appropriations in Aid not Realised -	668	13	8
Not Amount to be Surrendered - - -	£. 3,205	12	4

EXTRA RECEIPTS, payable to EXCHEQUER.

3. 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 amounts were received in that Department during the year for Fee, &c. Stamps, in connection with this Vote:—

	£.	s.	d.
Bankruptcy Court - - - - -	2,989	2	-
Judgments Registry Fund - - - - -	2,518	5	-
Judicature - - - - -	36,232	-	9
Lunacy Fee Fund - - - - -	595	13	6
Registration of Deeds - - - - -	15,283	16	-
Registration of Title - - - - -	1,839	2	9
£ 59,458	-	-	-

*D. C. Richmond,*  
Comptroller and Auditor General.

CLASS III.—*continued.*

## VOTE 16.

## THE IRISH LAND COMMISSION.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the Office of the IRISH LAND COMMISSION in the year ended 31st March 1900, 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 - - - -	127,722 - -	122,746 4 6	4,975 15 6	--
B.—Travelling Expenses - - - -	15,000 - -	10,530 6 6	4,469 13 6	--
C.—Incidental Expenses - - - -	800 - -	696 11 5	103 8 7	--
D.—Agricultural Statistics - - - -	1,000 - -	1,223 15 11	--	223 15 11
LEGAL DEPARTMENT :				
E.—Salaries - - - - -	3,656 - -	3,590 12 11	65 7 1	--
F.—Incidentals - - - - -	2,000 - -	1,858 1 2	141 18 10	--
G.—Loss on Unoccupied Holdings - -	--	69 13 3	--	69 13 3
H.—Losses by Fraud, &c. - - - -	--	115 18 3	--	115 18 3
GROSS TOTAL - - - - £.	150,178 - -	140,831 3 11	9,756 3 6	409 7 5
			Net Surplus of Gross Estimate over Expenditure.	
			£9,346 16s. 1d.	
			Surplus of Appropriation in Aid Realised.	
			Nil.	
			Total Surplus to be Surrendered	
			£9,346 16s. 1d.	
Deduct,—				
I.—Appropriation in Aid: Contribution from Irish Church Fund - - - -	Estimated. 15,694 - -	Realised. 15,694 - -		
NET TOTAL - - - - £.	134,484 - -	125,137 3 11		

## EXTRA RECEIPTS.

	Amount Estimated.	Amount Realised.	More than Estimated.	Less than Estimated.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Stamps - - - - -	6,000 - -	4,441 15 11	--	1,558 4 1
Cash :				
Expenses of Administration of Local Loans - -	8,000 - -	8,000 - -	--	--
Costs, &c. - - - - -	800 - -	898 6 4	98 6 4	--
£.	14,800 - -	13,340 2 3	98 6 4	1,558 4 1

CLASS III.—*continued.*VOTE 16.—THE IRISH LAND COMMISSION—*continued.*

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

Sub-Head A.—*Saving.* The surplus on this Sub-Head is mainly due to the fact that several non-legal Assistant Commissioners who it was expected would have been appointed prior to 1st April 1899, were not appointed until well on in the financial year. There were also savings of a minor nature on other Sub-Heads of the Vote, due to vacancies, promotions and other reasons. The sum set apart for the payment of Temporary Assistant Commissioners was, however, exceeded; as owing to delay in filling vacancies their services had to be largely drawn upon.

Sub-Head B.—*Saving.* The expenditure under this Sub-Head was not so great as was anticipated, chiefly for the reasons stated in the explanation given against Sub-Head A.

Sub-Head C.—*Saving.* Over-estimate.

Sub-Head D.—*Excess.* This payment was made with the sanction of the Treasury to cover the cost of collecting the prices of Agricultural Produce during the quarter ended the 31st March 1900, which in the ordinary course would have fallen upon the Vote for the financial year 1900–1901, but owing to the transfer of this particular work to the new Department of Agriculture and Technical Instruction, as from the 31st March 1900, no provision was made for this further service in the Estimate for that period, the extra payment for the year 1899–1900 having been defrayed out of the general saving on the Vote so as to prevent complication in future accounts.

Sub-Head E.—*Saving.* Slight saving by the Solicitor in the administration of his grant for temporary clerical assistance.

Sub-Head F.—*Saving.* It is extremely difficult to prepare a close Estimate of the cost under this Sub-Head of the Vote, the expenditure being one that varies considerably every year.

Sub-Head G.—*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 1900 the sum of 69*l.* 13*s.* 3*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 1899–1900.

Sub-Head H.—*Losses by Fraud.* A special Sub-Head has by direction of the Treasury been opened for the purpose of charging against it the amount due to the Land Commission by Mr. Gladwell Boyd, Solicitor, Co. Kilkenny, in respect of arrears of Land Purchase instalments collected by him on behalf of the Commission and for which he failed to account.

The Commissioners took the only available steps against him for the recovery of the deficit shown in his account namely:—

Judgment was obtained to which a Return of "Nulla Bona" was made.

The Lord Chancellor was petitioned successfully to have the defaulter struck off the Rolls.

The facts of the case were submitted to the Chief Crown Solicitor with a view to criminal proceedings who advised in the negative.

## EXTRA REMUNERATION.

Mr. Thos. S. Porter, Superintendent of the Agricultural Branch, received a retired pay of 45*l.* 12*s.* 6*d.* as a Sub-Lieutenant in the Royal Navy. This pay is deducted from his salary.

Mr. C. Lynch and Mr. A. E. J. White, Third Class Clerks, received 12*l.* 10*s.* and 7*l.* 9*s.* respectively for extra work in the Department.

Mr. A. P. Ross, Third Class Clerk, received 30*l.* from the County Court Officers, Ireland, Vote, for services as Registrar to a Revising Barrister.

Mr. W. J. Bayly, Temporary Clerk, received 170*l.* as Superannuation Allowance for services in the Registrar General's Office, Dublin.

## EXTRA RECEIPTS.

Stamps.—Amount realised less than anticipated. When the Estimate for the year 1899–1900 was being prepared it was thought from the amount of receipts in the then previous financial year, as well as from the receipts during the half-year to 30th September 1898, that the insertion in the Estimate for the year 1899–1900 of the sum of 6,000*l.* was justifiable, but the actual receipts for the year in question show however, that this was an over-estimate.

Cash, Costs, &c.—Under-estimated. No explanation appears necessary in this case.

Q Q

CLASS III.—*continued.*VOTE 16.—THE IRISH LAND COMMISSION—*continued.*

The Surplus of 4,867*l.* 17*s.* 7*d.*, shown on the Account of the Vote "Irish Land Commission," for the year ended 31st March 1899, has been surrendered.

*J. J. Stopford,*  
Accountant.

*J. H. Franks,*  
Accounting Officer.

The Irish Land Commission, Dublin,  
29 November 1900.

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

Examined,  
*R. Lennox Woods.*

*D. C. Richmond,*  
Comptroller and Auditor General.

## VOTE 16.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- Excess 1. EXPENDITURE in excess of the Estimate has taken place under Sub-Head D.
- Special Sub-Head (G.) 2. A special Sub-Head (G.) has been opened, under Treasury sanction, to record a loss of 69*l.* 13*s.* 3*d.* on "Unoccupied Holdings," in respect of which the Accounts had been closed during the year.
- Special Sub-Head (H.) 3. A special Sub-Head (H.) has also been opened under Treasury sanction to record a loss of 11*l.* 18*s.* 3*d.*, which a Solicitor had collected in respect of Land Purchase instalments on behalf of the Commission, and for which he had failed to account. The steps taken in connection with this loss are fully stated in the explanation of the Accounting Officer.
- Surplus. 4. The Amount to be Surrendered is, as shown by the Account, 9,346*l.* 16*s.* 1*d.*

	£.	s.	d.
Grant ( <i>Gross</i> ) - - - - -	150,178	-	-
Expenditure ( <i>Gross</i> ) - - - - -	140,831	3	11
Surplus - - -	£. 9,346	16	1

*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, and Expenses, of various COUNTY COURT OFFICERS, of COMMISSIONERS, and of MAGISTRATES in IRELAND, and the Expenses of REVISION, in the Year ended 31st March 1900, 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.
<b>COUNTY COURT OFFICERS.</b>						
A.—Salaries - - - - -	45,450 - -	44,401 10 11	1,048 9 1	—	—	—
B.—Allowances - - - - -	8,000 - -	7,636 11 9	363 8 3	—	—	—
C.—Personal and Travelling Expenses - -	6,400 - -	6,000 6 3	399 13 9	—	—	—
<b>EXECUTIVE OFFICERS.</b>						
D.—Salaries - - - - -	725 - -	725 5 4	—	—	5 4	—
E.—Incidental Expenses - - - - -	50 - -	14 13 10	35 6 2	—	—	—
F.—Travelling - - - - -	400 - -	20 18 4	379 1 8	—	—	—
<b>MAGISTRATES.</b>						
G.—Salaries - - - - -	38,750 - -	38,216 14 6	533 5 6	—	—	—
H.—Allowances - - - - -	7,560 - -	7,438 2 -	121 18 -	—	—	—
I.—Personal and Travelling Expenses - -	3,200 - -	2,501 2 5	698 17 7	—	—	—
J.—Expenses of Revision - - - - -	5,170 - -	4,826 9 -	343 11 -	—	—	—
<b>GROSS TOTAL - - - £.</b>	<b>115,705 - -</b>	<b>111,781 14 4</b>	<b>3,923 11 -</b>	<b>- 5 4</b>		
			<b>Net Surplus of Gross Estimate over Expenditure.</b>			
			<b>£. 3,923. 5. 8.</b>			
			<b>Surplus of Appropriations in Aid Realised.</b>			
<i>Deduct,—</i>	<i>Estimated.</i>	<i>Realised.</i>				
K.—Appropriations in Aid - - - - -	4,030 - -	6,102 11 1	<b>£. 2,072 11. 1.</b>			
			<b>Total Surplus to be Surrendered.</b>			
<b>NET TOTAL - - - £.</b>	<b>111,675 - -</b>	<b>105,679 3 3</b>	<b>£. 5,995. 16. 9.</b>			

CLASS III.—*continued.*VOTE 17.—COUNTY COURT OFFICERS, &c., IRELAND—*continued.*

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Mainly caused by decrease in land business.

B.—Vouched expenditure by Clerks of Crown and Peace fell short in some cases of amounts sanctioned.

C.—Same as A.

D.—Fractional part of a pound not voted.

E.—Services of Commissioners not required to the extent anticipated.

F.—Same as E.

G.—Provision was made for 70 magistrates, but the number drawing pay during year was less than 70.

H.—Same as G.

I.—Approximate Estimate.

K.—Estimate necessarily approximate; number of Revising Barristers appointed was three less than the number in 1898-99 upon which Estimate was based.

L.—In consequence of Local Government (Ireland) Act, 1898, the amounts for two years payable by local authorities in respect of the Revision of Jurors' Lists and additional cost of Registration of Voters were paid within the financial year; while the sums received in respect of Bankruptcy Fees and Publicans' Licences were in excess of the amounts estimated.

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The Surplus of 3,296*l.* 12*s.*, shown on the Account of the Vote, "County Court Officers, &c., Ireland," for the year-ended 31st March 1899, has been surrendered.

*R. W. A. Holmes,*  
Accounting Officer.

*Anthony Ormsby,*  
for Clerk in Charge of the Account.

Treasury Remembrancer's Office,  
Dublin Castle,  
26 November 1900.

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

Examined,  
*H. A. Stacke.*

*D. C. Richmond,*  
Comptroller and Auditor General.



CLASS III.—*continued.*

VOTE 17.

COUNTY COURT OFFICERS, &c., IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Amount to be Surrendered is, as shown by the Account, 5,995*l.* 16*s.* 9*d.*

Surplus

	£.	s.	d.
Grant ( <i>Gross</i> ) - - - - -	115,705	-	-
Expenditure ( <i>Gross</i> ) - - - - -	111,781	14	4
	<hr/>		
Net Surplus - - -	£. 3,923	5	8
<i>Add,—</i>			
Appropriations in Aid realised in excess of the Estimate - - - - -	2,072	11	1
	<hr/>		
Total Amount to be Surrendered - - -	£. 5,995	16	9
	<hr/>		

2. It appears from a Statement furnished by the Inland Revenue Department that 22,341*l.* 12*s.* 2*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 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 1900, 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 - - - - -	11,981 - -	11,918 12 9	62 7 3	—
B.—Pay, Extra Pay, &c., of the Force - -	94,318 - -	92,939 3 4	1,378 16 8	—
C.—Clothing and Equipments - - - - -	2,435 - -	2,483 9 10	—	48 9 10
D.—Purchase of Horses - - - - -	257 - -	280 7 6	—	23 7 6
E.—Forage - - - - -	576 - -	602 4 9	—	26 4 9
F.—Law Expenses - - - - -	250 - -	224 10 6	25 9 6	—
G.—Incidental Expenses - - - - -	548 - -	530 3 11	17 16 1	—
H.—Travelling - - - - -	550 - -	502 16 7	47 3 5	—
I.—Escort and Conveyance of Children to Industrial Schools - - - - -	200 - -	39 6 1	160 13 11	—
K.—Pensions and Gratuities - - - - -	34,150 - -	32,560 1 2	1,589 18 10	—
GROSS TOTAL - - - £.	145,265 - -	142,080 16 5	3,282 5 8	98 2 1
			Net Surplus of Gross Estimate over Expenditure. £. 3,184 3 7	
<i>Deduct,—</i>	<i>Estimated.</i>	<i>Realised.</i>	<i>Deficiency of Appropriations in Aid Realised.</i>	
I., --Appropriations in Aid - - - - -	46,949 - -	46,918 15 3	£. 30 4 9	
NET TOTAL - - - £.	98,316 - -	95,162 1 2	Net Surplus to be Surrendered. £. 3,153 18 10	

CLASS III.—*continued.*VOTE 18.—DUBLIN METROPOLITAN POLICE—*continued.*

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving on allowances.

B.—Force not recruited up to its full authorised strength. The estimated strength was 1,234, and the average strength during the year was 1,169.

C, D, and E.—Casual difference between estimated and actual expenditure.

F.—The duties of Police Solicitor are being discharged by the Chief Crown Solicitor, without extra remuneration, since the death of the Police Solicitor (Mr. Maunsell) in September 1899. Treasury letter, No. 17,764—99, dated 17th November 1899.

G, H.—Variable nature of service.

I.—Fewer children than usual sent to Industrial Schools.

K.—Pensions ceased exceeded pensions granted.

L.—No material change.

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EXTRA REMUNERATION.—Dr. J. Dallas Pratt, Assistant Medical Officer, was paid 100*l.* from Class IV. Vote 12, Public Education, Ireland.

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The Surplus of 3,019*l.* 2*s.* 3*d.*, shown on the Account of the Vote "Dublin Metropolitan Police," for the year ended 31st March 1899, has been surrendered.

Metropolitan Police Office, Dublin Castle, }  
22 November 1900.

*John J. Jones*, Chief Commissioner of Police,  
Accounting Officer.

*J. M. Goldsmith*, Accountant.

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

Examined,  
*H. A. Slacke*.

*D. C. Richmond*,  
Comptroller and Auditor General.

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CLASS III.—*continued.*

## VOTE 18.

DUBLIN METROPOLITAN POLICE.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- Excess. 1. THE Expenditure has exceeded the Estimate under Sub-Heads C, D, and E.
- Surplus. 2. The Amount to be Surrendered is, as shown by the Account, 3,153*l.* 18*s.* 10*d.*

	£.	s.	d.
Grant ( <i>Gross</i> ) - - - - -	145,265	-	-
Expenditure ( <i>Gross</i> ) - - - - -	142,080	16	5
Net Surplus - - -	£. 3,184	3	7
<i>Deduct,—</i>			
Estimated Appropriations in Aid not realised - - -	30	4	9
Net Amount to be Surrendered - - -	£. 3,153	18	10

*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 1900, 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.
SUPERINTENDING OFFICERS.				
A.—Salaries - - - - -	£. s. d. 13,693 - -	£. s. d. 13,476 19 8	£. s. d. 216 - 4	£. s. d. - - -
B.—Allowances - - - - -	1,128 - -	925 18 11	202 1 1	- - -
CONSTABULARY.				
C.—Pay - - - - -	770,712 - -	764,353 - 8	6,358 19 4	- - -
D.—Allowances - - - - -	73,918 - -	73,133 8 4	784 11 8	- - -
E.—Subsistence Allowances - - - - -	19,000 - -	15,509 9 7	3,490 10 5	- - -
F.—Travelling Expenses - - - - -	19,500 - -	17,017 14 -	2,482 6 -	- - -
G.—Clothing - - - - -	30,110 - -	33,043 10 2	- - -	2,933 10 2
H.—Arms, Ammunition, Accoutrements, and Saddlery - - - - -	1,260 - -	2,583 10 6	- - -	1,323 10 6
I.—Purchase of Horses - - - - -	605 - -	495 19 10	109 - 2	- - -
K.—Forage - - - - -	15,618 - -	15,481 17 2	136 2 10	- - -
L.—Rent of Barracks - - - - -	33,767 - -	33,942 9 -	- - -	175 9 -
M.—Barrack Furniture - - - - -	1,330 - -	898 2 10	431 17 2	- - -
N.—Fuel, Light, and Water - - - - -	17,650 - -	17,696 16 -	- - -	46 16 -
O.—Postage - - - - -	5,000 - -	4,763 9 1	236 10 11	- - -
P.—Escort and Conveyance of Children to Industrial Schools - - - - -	300 - -	247 18 10	52 1 2	- - -
Q.—Incidental Expenses - - - - -	4,807 - -	4,978 9 1	- - -	171 9 1
R.—Transport Service - - - - -	800 - -	429 13 8	370 6 4	- - -
PENSIONS.				
S.—Pensions and Gratuities - - - - -	365,195 - -	365,476 15 8	- - -	281 15 8
GROSS TOTAL - - - £.	1,374,393 - -	1,364,455 3 -	14,870 7 5	4,932 10 5
			Net Surplus of Gross Estimate over Expenditure.	
			£. 9,937 17 -	
			Surplus of Appropriations in Aid Realised.	
			£. 1,468 2 10	
			Total Surplus to be Surrendered.	
			£. 11,405 19 10	
Deduct, --				
		Estimated.	Realised.	
T.—Appropriations in Aid - - - - -	23,493 - -	24,961 2 10		
NET TOTAL - - - £.	1,350,900 - -	1,339,494 - 2		

CLASS III.—*continued.*VOTE 19.—ROYAL IRISH CONSTABULARY—*continued.*

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving mainly due to changes in Office Staff, and to a vacancy for a Second Division Clerk being for the present left unfilled; less payments, under Treasury authority (1) for editing new edition of the Constabulary Code, and (2) for overtime of Second Division Clerks completing preparation of new Pension Establishment Books.

B.—Saving from decreased travelling of Headquarter Officers.

C.—Saving chiefly due to changes and variations in the numbers of men in receipt of the different rates of Pay. A portion of it, however, is accounted for by the fact that the average strength of Sergeants and Constables maintained throughout the year, viz., 10,702, fell short by 28 men of the number for whom Pay was provided.

D.—Variations in the numbers of those in receipt of the various allowances.

E., F.—These savings are due (1) to the fact that the amounts provided (2,000*l.* under each sub-head) for unforeseen emergencies were not required, and (2) to a decrease in the amount of duty involving payments for Subsistence Allowances and Travelling Expenses.

G.—The excess is the result (1) of a greater quantity of cloth than was expected, being delivered by contractors and paid for before close of financial year, and (2) of an increase, not anticipated when the Estimate was prepared, in the cost of garments.

H.—Excess caused by re-arming the Force during the year with Martini-Henry in lieu of the Snider carbines previously in use.

I.—Saving arose from fewer remounts having been purchased than were expected to be required during the year.

K.—Saving due to vacancies in the number of Horses.

L.—Excess due to unforeseen outlay for repairs involved in taking over for Constabulary purposes of Military Barrack, and to necessity for increasing rents of Barracks in certain cases.

M.—The actual requirements during the year were less than anticipated.

N.—This small excess is due to variations in the number and amount of allowances provided for under this sub-head.

O.—Decrease in correspondence between country stations.

P.—Variable nature of Service.

Q.—Variable nature of Service. Excess partly due to unforeseen expense of distributing to Counties new Martini-Henry rifles referred to at H. Includes "Damages," 1*l.* paid, under Treasury Authority, in action against a Sergeant and Constable for shooting a dog.

R.—This saving arises from a reduction in the Transport Establishment, and from fewer vehicles requiring to be repaired and replaced than was expected.

S.—This small excess is chiefly due to a payment of accumulated arrears on death of a Pensioner who had been for many years an inmate of a Lunatic Asylum.

T.—The claims against Counties, &c., for Augmentation and Extra Force proved somewhat larger than was expected at the time of estimating. There was also a slight increase in the sum received in respect of sales of cast stores, &c.

EXTRA REMUNERATION.—60*l.* was paid to the Principal Clerk, Administrative Division, of this Office under Treasury Letter No. 14,039, 15th September 1898, for work of editing a new edition of the Constabulary Code—*see* A. above.

The Surplus of 18,455*l.* 9*s.* 8*d.* shown on the Account of the Vote "Royal Irish Constabulary" for the year ended 31st March 1899, has been surrendered.

*Joseph F. Balfie,*  
Clerk in Charge of Accounts.

*N. Chamberlain,* Colonel,  
Accounting Officer.

Royal Irish Constabulary Office,  
Dublin Castle, 19th November 1900.

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

Examined,  
*H. A. Stacke.*

*D. C. Richmond,*  
Comptroller and Auditor General.

CLASS III.—continued.

VOTE 19.

ROYAL IRISH CONSTABULARY.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has been incurred under Sub-Heads G, H, L, N, Q, and S. Excess.

2. Included under Sub-Head S, Pensions and Gratuities, are certain payments of Superannuation Allowance, amounting to 49*l.* 2*s.* 10*d.*, made to the brother of a pensioned Constable, who is represented as of unsound mind. Under the Superannuation Act, 1887 (50 & 51 Vict. c. 67, Section 7 (1)), any sum due to a person who is a lunatic, in respect of pension for service as a Civil Servant, may be applied for the benefit of the pensioner in such manner as the Department may think expedient; but an opinion having been given in 1897, by the Law Officers of the Irish Government, that men of the Royal Irish Constabulary are not Civil Servants within the meaning of the Act, it was pointed out to the Accounting Officer that the receipt of the brother, unless he was otherwise empowered to receive the pension, does not constitute a legal discharge for the sums paid. I am informed that the payment of the pension has consequently been suspended. Irregular payment of a Pension.

3. The Amount to be Surrendered is, as shown by the Account, 11,405*l.* 19*s.* 10*d.* Surplus.

	£.	s.	d.
Grant ( <i>Gross</i> ) - - - - -	1,374,393	-	-
Expenditure ( <i>Gross</i> ) - - - - -	1,364,455	3	-
Net Surplus - - - - -	£. 9,937	17	-
<i>Add</i> —			
Appropriations in Aid realised in excess of the Estimate - -	1,468	2	10
Total Amount to be Surrendered - - -	£. 11,405	19	10

*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 Prisons under their control, and of the Registration of Habitual Criminals, in the Year ended 31st March 1900, 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.				
A.—Salaries - - - - -	£. s. d. 7,987 - -	£. s. d. 8,081 - 8	£. s. d. - - -	£. s. d. 94 - 8
B.—Travelling Expenses - - - - -	1,100 - -	996 3 10	103 16 2	- - -
C.—Incidental Expenses - - - - -	100 - -	94 4 7	5 15 5	- - -
PRISONS, &c.				
D.—Salaries and Wages - - - - -	44,301 - -	44,061 9 7	239 10 5	- - -
E.—Allowances for Officers in lieu of Rations and Quarters - - - - -	4,000 - -	3,671 1 -	328 19 -	- - -
F.—Uniforms for Officers - - - - -	1,750 - -	1,487 18 7	262 1 5	- - -
G.—Victualling for Prisoners - - - - -	17,500 - -	16,355 6 10	1,144 13 2	- - -
H.—Clothing for Prisoners - - - - -	3,100 - -	2,764 3 2	335 16 10	- - -
I.—Bedding for Prisoners - - - - -	550 - -	550 2 7	- - -	- 2 7
J.—Medicines, Surgical Instruments, &c. - - - - -	520 - -	437 7 1	82 12 11	- - -
K.—Gratuities to Prisoners - - - - -	1,000 - -	1,033 2 -	- - -	33 2 -
L.—Furniture, Kitchen Utensils, Crockery, &c. - - - - -	600 - -	638 16 2	- - -	38 16 2
M.—Soap, Scouring, and Cleaning Articles - - - - -	650 - -	571 2 1	78 17 11	- - -
N.—Escort and Conveyance of Prisoners - - - - -	10,250 - -	9,503 19 11	746 - 1	- - -
O.—Fuel, Light, and Water - - - - -	9,000 - -	8,596 14 11	403 5 1	- - -
P.—Rent - - - - -	595 - -	573 17 1	21 2 11	- - -
Q.—New Buildings and Alterations - - - - -	8,336 - -	6,951 14 5	1,384 5 7	- - -
R.—Ordinary Repairs of Buildings - - - - -	4,490 - -	4,653 1 7	- - -	163 1 7
S.—Maintenance of Children of Female Prisoners - - - - -	32 - -	- - -	32 - -	- - -
T.—Incidental Expenses - - - - -	1,350 - -	1,439 18 -	- - -	89 18 -
U.—Washing for Public Departments - - - - -	25 - -	19 16 10	5 3 2	- - -
V.—Fine Fund - - - - -	60 - -	58 15 -	1 5 -	- - -
W.—Contributions to Discharged Prisoners' Aid Societies - - - - -	50 - -	50 - -	- - -	- - -
Purchase of Land - - - - -	- - -	1,205 - -	- - -	1,205 - -
GROSS TOTAL - - -	117,346 - -	113,794 15 11	5,175 5 1	1,624 1 -
			Net Surplus of Gross Estimate over Expenditure.	
			£. 3,551 4 1	
Deduct,—			Deficiency of Appropriations Aid Realised.	
*X.—Appropriations in Aid - - - - -	3,250 - -	2,746 19 3	£. 503 - 9	
NET TOTAL - - - £.			Net Surplus to be Surrendered	
114,096 - -			£. 3,048 3 4	
			Estimated.	
			Realised.	
			£. 3,551 4 1	
			£. 503 - 9	
			£. 3,048 3 4	
*Appropriations in Aid.	Receipts.	Payments.	Excess of Receipts Appropriated in Aid.	
	£. s. d.	£. s. d.	£. s. d.	
Manufacturing Department - - - - -	13,737 6 -	11,387 1 8	2,350 4 4	
Miscellaneous Receipts - - - - -	599 14 11	3 - -	396 14 11	
£.	14,137 - 11	11,390 1 8	2,746 19 3	



CLASS III.—*continued.*VOTE 20.—PRISONS, IRELAND—*continued.*

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Excess caused by the payment of sanctioned increases of salaries to the Controller of Industries and to one Second Division Clerk, and by the transfer to the department of an Assistant Clerk (Abstractor), to fill a vacancy, with a higher salary than his predecessor received.

B.—The travelling expenses of the Members of the Board and of the Staff proved less than had been anticipated.

C.—Expenditure estimated as closely as possible.

D.—Temporary vacancies and changes on the Staffs of the Prisons account for the saving.

A gratuity of 40*l.* 8*s.* 9*d.* sanctioned by the Treasury for an Assistant Matron, who retired on marriage, has been charged to this Sub-Head.

E.—Saving caused by some vacancies for Convict Prison Officers being temporarily filled by Officers (on the scale of pay and allowances sanctioned for Local Prisons), who do not receive ration allowance, and by the number of Officers in receipt of lodging allowance being less than that estimated for.

F.—The supply of uniforms for Officers issued during the year was less than anticipated, owing chiefly to vacancies and changes on the Staffs.

G.—Fewer prisoners and cheaper contract rates than estimated for account for the saving under this Sub-Head.

H.—Saving due to number of prisoners in custody being less than estimated for, and to pressure on the Manufacturing Department which prevented the execution, within the year, of some orders for clothing.

I.—Supplies required at Ennis State Inebriate Reformatory caused the provision under this Sub-Head to be exceeded.

J.—The Estimate was based on the demands of the Medical Officers of Prisons, which proved more than sufficient.

K.—The Estimate under this Sub-Head is necessarily approximate.

L.—The same observation as at I. applies to this Sub-Head.

M.—The probable expenditure for the year was slightly over-estimated.

N.—The expenditure under this Sub-Head is variable and cannot be closely estimated.

O.—Expenditure could not be estimated more closely owing to fluctuating contract prices of supplies chargeable to the Sub-Head.

P.—A Head-Rent payable out of Tralee Prison was extinguished by purchase within the year. The saving shown includes half the year's rent provided for in the Estimate for that Prison.

Q.—A detailed statement is appended, which shows the Grant and Expenditure for the several prisons, and the cause of the variation in each case.

R.—Excess due to expense involved in the adaptation of Ennis Lock-up to the purposes of a State Inebriate Reformatory.

S.—It was not found necessary to provide for the maintenance of any children during the year.

T.—Estimate necessarily approximate.

U.—Variation incidental to Estimate.

V.—Small balance of Grant not required.

W.—No variation.

*Purchase of Land.*—This Sub-Head has been opened under sanction of Treasury Letter dated 30th March 1900, No. 5408. The expenditure charged to it was incurred in the purchase of a Head-Rent on Tralee Prison, and was sanctioned by Treasury Letter of 21st June 1899 No. 9826.

X.—The increase of stock and of debts due to the Manufacturing Department as shown in appended Return caused the Excess of Receipts over Expenditure to be less than anticipated.

The excesses of Expenditure over Grant on Sub-Heads A., I., K., L. R. & T., have been sanctioned by Treasury Letter 5408-1900, dated 30th March 1900.

## EXTRA REMUNERATION.

A Return of Extra Remuneration received by Prison Officers, where the amount in each case exceeded 25*l.* in the aggregate, is appended :

CLASS III.—*continued.*VOTE 20.—PRISONS, IRELAND—*continued.*

## EXTRA REMUNERATION.

## General Prisons Board, Ireland.

RETURN of Prison Officers 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*l.* in the aggregate, during the Year ended 31st March 1900.

PRISON.	Name of Officer.	Rank in Prisons' Service.	Service for which Extra Remuneration was Received.	Source from which Provided.	Amount for the Year.	Nature of Remuneration, whether "Pension," "Fixed Salary," or "Variable Amount."
Mountjoy.	John Ryan	Warder	Army	Army Vote	26 13 2	Pension.
Ditto	John Forster	ditto	ditto	ditto	32 13 11	ditto.
Ditto	Robert Ballard	ditto	Royal Irish Constabulary.	Constabulary Vote.	50 - -	ditto.
Ditto	Paul Byrne	Temporary Warder (Civil Guard).	ditto	ditto	44 2 4	ditto.
Ditto	Patrick Gerughty	ditto	ditto	ditto	48 7 2	ditto.
Ditto	Richard Vogan	ditto	ditto	ditto	53 3 1	ditto.
Ditto	Thomas Bayley	ditto	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	James Donnelly	Night Patrol	ditto	ditto	42 2 4	ditto.
Ditto	Thomas Sharpe	ditto	Irish Prisons Service	Superannuation Vote.	29 4 3	ditto.
Ditto	James Gray	ditto	ditto	ditto	29 6 8	ditto.
Ditto	Thomas Hession	ditto	ditto	ditto	30 5 3	ditto.
Mayborough.	Hugh Dunphy	Temporary Warder (Civil Guard).	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.
Armagh.	James Fennelly	Warder	ditto	ditto	40 - -	ditto.
Castlebar.	M. O'Malley Knott	Medical Officer	Surgeon, Royal Irish Constabulary.	ditto	50 - -	Variable Amount
ditto	Ditto	ditto	ditto - Military	Army Vote	60 - -	ditto.
Ditto	John Campbell	Bridewell Keeper, Ballina.	Army	ditto	51 11 5	Pension.
Clonmel.	L. C. Warren	Protestant Chaplain.	Chaplain to Military	ditto	75 - -	Variable Amount
Ditto	Peter Whelan	Warder	Royal Irish Constabulary.	Constabulary Vote.	30 - -	Pension.

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 for the Year.	Nature of Remuneration, whether "Pension," "Fixed Salary," or "Variable Amount."
Cork, Male	T. B. Moyiarty	Medical Officer	Army	Army Vote	365 - -	Pension.
Ditto	John Irwin	Bridewell Keeper (Fermoy).	Royal Irish Constabulary.	Constabulary Vote.	49 19 5	ditto.
Ditto	Denis Courtney	Bridewell Keeper (Mal-low).	ditto	ditto	32 4 9	ditto.
Dundalk	J. G. Rainsford	Protestant Chaplain.	Chaplain to Military	Army Vote	110 11 10	Variable Amount.
Ditto	Robert McBarron	Bridewell Keeper (Newry).	Royal Irish Constabulary.	Constabulary Vote.	48 7 2	Pension.
Galway	R. J. Kinkead	Medical Officer	Professor, Queen's College, Galway.	Consolidated Fund.	150 - -	Fixed Salary.
Ditto	Patrick Fallon	Bridewell Keeper (Loughrea).	Royal Irish Constabulary.	Constabulary Vote.	30 - -	Pension.
Ditto	John Ladley	Bridewell Keeper (Clifden).	ditto	ditto	48 7 2	ditto.
Kilmainham	P. Carberry	Roman Catholic Chaplain.	Chaplain, Royal Hos-pital.	Army Vote	40 - -	Fixed Salary.
Ditto	James Rice	Warder	Army	ditto	32 - -	Pension.
Limerick, Male	T. J. Gelston	Medical Officer	Dispensary Medical Officer.	Local Government Board (Ireland) Vote and Local Rates.	96 - -	ditto.
Ditto	John H. Lee	Apothecary	Apothecary to Dis-pensary.	ditto	125 - -	Fixed Salary.
Ditto	Philip Bolger	Bridewell Keeper (Kilrush).	Royal Irish Constabulary.	Constabulary Vote.	60 - -	Pension.
Limerick, Fe-male.	J. Holmes	Medical Officer	Dispensary Medical Officer.	Local Government Board (Ireland) Vote and Local Rates.	160 - -	Variable Amount.
Londonderry	Laurence Power	Chief Warder	Royal Irish Constabulary.	Constabulary Vote.	29 - -	Pension.
Tralee	Thomas Carmody	Roman Catholic Chaplain.	Chaplain to Military	Army Vote	60 - -	Variable Amount.
Ditto	F. J. Falvey	Medical Officer	Medical Officer to Workhouse.	Local Government Board (Ireland) Vote and Local Rates.	160 - -	Fixed Salary.
Ditto	John Beirne	Bridewell Keeper (Gahereiveen).	Royal Irish Constabulary.	Constabulary Vote.	69 - -	Pension.
Tullamore	Edward Wilkin-son.	Bridewell Keeper (Parsonstown).	ditto	ditto	30 - -	ditto.
Waterford	John Watkins	Governor	Army	Army Vote	200 - -	ditto.

## 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 1900.

<i>Dr.</i>			<i>Cr.</i>		
To Stores, Book Debts, &c., on 1st April 1899*	£. s. d.	£. s. d.	By Receipts for Goods Sold, &c.	£. s. d.	£. s. d.
	8,082 2 10				6,468 8 -
Less due on Open Accounts	2,350 15 7		„ Stores issued to Prison Department as under :—	£. s. d.	
		5,731 7 3	C.—Incidental Expenses Office, General Prisons Board	- 12 2	
„ Payments for Stores, Materials, &c.		10,902 8 6	F.—Uniforms for Officers	1,051 15 8	
„ Stores received from Prison Department, as under :—			G.—Victualling for Prisoners	1,950 1 3	
Manufacturing Department	484 13 2	484 13 2	H.—Clothing for Prisoners	2,660 4 10	
„ Sundry Creditors on 31st March 1900, viz. :—			I.—Bedding for Prisoners	401 7 6	
Trade Firms	2,134 6 1		J.—Medicines, Surgical Instruments, &c.	3 3 6	
Prison Department	76 2 8		L.—Furniture, Kitchen Utensils, Crockery, &c.	266 18 8	
Net Profit		3,210 8 9	M.—Soap, Scouring and Cleaning Articles	136 10 6	
		3,065 5 5	O.—Fuel, Light, and Water	55 3 9	
		£. 22,394 3 1	Q.—New Buildings and Alterations	77 6 9	
			R.—Ordinary Repairs of Buildings	177 13 11	
			T.—Incidental Expenses	3 6 4	
			Manufacturing Department	484 13 2	
			„ Stores, Book Debts, &c., on 31st March 1900, viz. :—		7,268 18
			Stores, &c.	6,225 8 10	
			Book Debts, viz. :—		
			Private Customers	346 9 7	
			Prison Department	1,933 5 4	
			Other Public Departments	151 13 4	8,656 17 1
				£.	22,394 3 1

\* This amount includes 27. 9s. 8d., being the valuation placed on the Stock with which the Agricultural Branch of the Manufacturing Department at Sligo, Prison was opened on 1st April 1899.

J. S. Gibbons,  
Chairman, General Prisons Board.

E. Metcalfe,  
Controller of Industries.

CLASS III.—*continued.*

VOTE 20.—PRISONS, IRELAND—*continued.*

MANUFACTURING DEPARTMENT, 1899-1900.

The excess of Receipts over Expenditure is accounted for as follows:—

Net Profit, as per Manufacturing Statement, 1899-1900	£. s. d.	£. s. d.
	-	3,065 5 5
<i>Deduct,—</i>		
Amount of increase of Stock within the year, and increase of Debts due to the Manufacturing Department	574 14 3	
Amount of decrease in Debts due by the Manufacturing Department	140 6 10	
		715 1 1
	£.	2,350 4 4

NEW BUILDINGS and ALTERATIONS, 1899-1900.

PRISON.	Amount		REMARKS.
	Provided.	Expended.	
	£. s. d.	£. s. d.	
Mountjoy . . . . .	-	4 - -	A remanet of expenditure on work provided for in Estimate for 1897-98.
Maryborough . . . . .	7,976 - -	6,787 2 10	The work of enlarging Maryborough Prison did not progress during the year to the extent anticipated owing to bad weather.
Belfast . . . . .	300 - -	130 17 9	The expenditure represents the balances of contract for erection of New Hospital for which provision was made in Estimate for 1898-99. The new Reception Quarters provided for in Estimate for 1899-1900 have not yet been proceeded with.
Clonmel . . . . .	30 - -	29 13 10	
Galway . . . . .	30 - -	-	Work not carried out during the year.
	£.	6,951 14 5	

The total amount of fines levied from officers of Prisons in the year ended 31st March 1900 was 42l. 9s. 9d.

The Surplus of 9,032l. 2s. 1d., shown on the Account of the Vote "Prisons, Ireland," for the year ended 31st March 1899, has been surrendered.

Office of General Prisons Board,  
Dublin Castle,  
27 November 1900.

*J. S. Gibbons,*  
Chairman and Accounting Officer.

*J. J. Rafter,*  
Clerk in Charge of Accounts.

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

Examined,  
*H. A. Stacke.*

*D. C. Richmond,*  
Comptroller and Auditor General.

CLASS III.—*continued.*

## VOTE 20.

## PRISONS, IRELAND.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- Excess. 1. EXPENDITURE in excess of the Estimate has taken place under Sub-Heads A., I., K., L., R., and T.
- Purchase of Land. 2. An additional Sub-Head, "Purchase of Land," has been opened with the sanction of the Treasury for the purpose of recording expenditure incurred in the purchase of a Head-Rent on Tralee Prison, for which no provision had been made in the Estimate.
- Surplus. 3. The Amount to be Surrendered is, as shown in the Account, 3,048*l.* 3*s.* 4*d.*

	<i>£.</i>	<i>s.</i>	<i>d.</i>
Grant ( <i>Gross</i> ) - - - - -	117,346	-	-
Expenditure ( <i>Gross</i> ) - - - - -	113,794	15	11
Net Surplus - - -	<i>£.</i> 3,551	4	1
<i>Deduct</i> —			
Deficiency of Appropriations in Aid realised - - -	593	-	9
Net Surplus to be Surrendered - - -	<i>£.</i> 3,048	3	4

## STORE AND MANUFACTURING ACCOUNTS.

Store and Manufacturing Accounts. 4. A local Test Examination of the Prison Store and Manufacturing Accounts was undertaken by Officers of my Department at the Prisons of Mountjoy, Maryborough, Dundalk, Armagh, and Londonderry. The result of this test may be regarded as satisfactory.

The accuracy of the Abstract Statement of Manufacturing Accounts appended to the Appropriation Account, has also been tested at the above named Prisons by an examination of the books, &c. in which the Cash and Store transactions of the Manufacturing Department are locally recorded.

*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 in IRELAND, in the Year ended 31st March 1900, 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 - - -	1,440 - -	1,579 18 -	—	139 18 -
B.—Travelling Expenses, ditto - - -	200 - -	325 12 3	—	125 12 3
C.—Incidental Expenses, ditto - - -	145 - -	121 6 8	23 13 4	—
D.—Maintenance of Juvenile Offenders -	9,234 - -	8,891 4 5	342 15 7	—
E.—Maintenance in Industrial Schools -	100,000 - -	100,021 11 10	—	21 11 10
GROSS TOTAL - - £.	111,019 - -	110,939 13 2	366 8 11	287 2 1
			Net Surplus of Gross Estimate over Expenditure.	
			£. 79 6 10	
	Estimated.	Realised.	Surplus of Appropriations in Aid Realised.	
Deduct,—			£. 159 8 8	
—Appropriations in Aid - - - -	850 - -	1,009 8 8	Total Surplus to be Surrendered.	
NET TOTAL - - £.	110,169 - -	109,930 4 6	£. 238 15 6	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Appointment of an Assistant Inspector, and increase in the salary of the present Senior Clerk, treasury letter of 18th February 1899, No. 2,326. Promotion of two Temporary Clerks to Abstractorships, treasury letters 12th August 1899, No. 12,908, and 5th December 1899, No. 18,245.
- B.—Travelling expenses of Assistant Inspector, new appointment.
- C.—Fewer children committed to Reformatories, and consequent reduction in the cost for conveyance of juvenile Offenders on conviction.
- D.—Diminution in the number of children committed to Reformatories.
- E.—Approximate Estimate.
- F.—Increase in the amount collected for parental contributions.

CLASS III.—*continued.*VOTE 21.—REFORMATORY AND INDUSTRIAL SCHOOLS, IRELAND—*continued.*

## EXTRA REMUNERATION.

Name	Rank.	Amount.	Vote or Account.
W. C. Moore - - - - -	Senior Clerk - - -	<p style="text-align: center;">£. s. d.</p> 30 - -	Class VII., Vote 2.

The Surplus of 5*sl.* 7*s.* 6*d.*, shown on the Account of the Vote "Reformatory and Industrial Schools, Ireland," for the year ended 31st March 1899, has been surrendered.

Dublin Castle, }  
20 November 1900. }

*D. Harrel,*  
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. A. Slack.*

*D. C. Richmond,*  
Comptroller and Auditor General.



CLASS III—*continued.*

VOTE 21.

REFORMATORY AND INDUSTRIAL SCHOOLS, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

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

2. The Amount to be Surrendered is, as shown by the Account, 238*l.* 15*s.* 6*d.* Surplus.

	£.	s.	d.
Grant ( <i>Gross</i> ) - - - - -	111,019	-	-
Expenditure ( <i>Gross</i> ) - - - - -	110,939	13	2
Net Surplus - - -	£.	79	6 10
<i>Add,—</i>			
Appropriations in Aid realised in excess of the Estimate - - - - -	159	8	8
Total Amount to be Surrendered - - -	£.	238	15 6

3. The amount received as Parental Contributions is stated by the Inspector in his Parental Report for the year 1899 to have been 1,013*l.* 18*s.* 10*d.*, as compared with 1,021*l.* 5*s.* 8*d.* contributions in the preceding year.

*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 resignation of Clerk and Storekeeper, Assistant Clerk and Storekeeper, and three Attendants, the new officers commencing with minimum salaries.
- B.—Saving due to the daily average number of patients maintained being less than estimated.
- C.—Saving due to absence of destruction of clothing.
- D.—Amount unexpended.
- E.—It is impossible to forecast the expenditure under this Sub-Head.
- F.—Deficiency caused by the discharge of patients, whose earnings amounted to a considerable sum owing to length of residence.
- G.—Amount unexpended.

The Surplus of 181*l.* 6*s.* 7*d.*, shown on the Account of the Vote "Dundrum Criminal Lunatic Asylum, Ireland," for the year ended 31st March 1899, has been surrendered.

*John G. Squires,*  
Sub-Accounting Officer,  
5 November 1900.

*G. Revington,*  
Accounting Officer.

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

Examined,  
*H. A. Stacke.*

*D. C. Richmond,*  
Comptroller and Auditor General.

STATEMENT, No. 1.

STATEMENT OF RECEIPTS, TRANSFERS, and PAYMENTS on Account of Farm and Garden, for the Year ended 31st March 1900.

RECEIPTS.		PAYMENTS.						
		£.	s.	d.	By Sums paid for Purchase of:—	£.	s.	d.
For Sales of Stock, viz. 52 pigs	- - -	133	13	8	Bran	-	7	-
" Sales of Produce	- - -	87	11	7	Carriage on goods	-	8	-
Transfers:—Amount transferred from the Vote for Victualling, for Produce supplied to the establishment, viz. :—					Cart grease	-	6	6
Cabbage - 55,359 lbs. - valued at		115	6	7½	Grains	-	19	7
Parsnips - 166½ stones	- " -	2	15	6	Hay	-	13	15
Potatoes - 6,508 stones	- " -	108	9	4	Implements, wire	-	9	11
Pot herbs	- " -	7	2	½	Manure	-	50	7
Turnips - 963¼ stones	- " -	12	-	10½	Market expenses	-	10	11
Cauliflowers, 585 lbs.	- " -	1	4	4½	Oats	-	10	6
Lettuce - 6 doz.	- " -	-	-	6	Pollard	-	8	6
Rhubarb - 365 doz.	- " -	1	10	8	Salt	-	-	4
					Seeds, plants, &c.	-	35	12
					Shoeing and repairs	-	20	3
					Straw	-	19	16
					Veterinary attendance	-	2	17
							202	1
					Excess of Receipts over Expenditure		267	14
		£.	469	15	2		£.	469
								15
								2

*John G. Squires,*  
Sub-Accounting Officer,

*G. Revington,*  
Governor and Accounting Officer,  
5 November 1900.

CLASS III.—*continued.*VOTE 22.—DUNDRUM CRIMINAL LUNATIC ASYLUM, IRELAND—*continued.*

## STATEMENT, No. 2.

## STATEMENT of LIVE STOCK, the Property of the Asylum, for the Year 1899–1900.

	Horses.	Pigs.			Bonhams.
		Boars.	Breeding Sows.	Stores.	
Numbers on the 1st April 1899 - - -	2	1	3	49	14
Purchased during the financial year - - -	—	—	—	—	—
Born during the financial year - - -	—	—	—	—	44
Transferred to list of stores from list of Bonhams - - -	—	—	—	42	—
Transferred to breeding sows from stores - - -	—	—	3	—	—
	2	1	6	91	58
<i>Less,—</i>					
Sold during the financial year - - -	—	—	—	52	—
Killed during the financial year - - -	—	—	—	—	—
Died during the financial year - - -	—	—	1	1	8
Transferred from list of Bonhams to list of stores - - -	—	—	—	—	42
Transferred from list of stores to list of breeding sows - - -	—	—	—	3	—
	—	—	1	56	50
Remaining on 31st March 1900 - - -	2	1	5	35	8

*John G. Squires,*  
Sub-Accounting Officer,

*G. Revington,*  
Governor and Accounting Officer,  
5 November 1900.

## STATEMENT, No. 3.

## VALUATION of FARM STOCK on 31st March 1900.

Description.	Value.		
	£.	s.	d.
No. 1 horse - - - - -	30	—	—
No. 2 horse - - - - -	10	—	—
1 boar - - - - -	6	—	—
5 breeding sows - - - - -	20	—	—
35 store pigs - - - - -	70	—	—
8 Bonhams - - - - -	8	—	—
Hay, 4 tons at 3 <i>l.</i> - - - - -	12	—	—
Table potatoes, 10½ tons at 4 <i>l.</i> - - - - -	42	—	—
Seed potatoes, 2 tons at 4 <i>l.</i> 10 <i>s.</i> - - - - -	9	—	—
Turnips, 10 cwt. at 1 <i>l.</i> per ton - - - - -	—	10	—
Cabbages, 1½ acres at 20 <i>l.</i> - - - - -	25	—	—
Potatoes, sown, 3½ acres at 12 <i>l.</i> - - - - -	42	—	—
Parsnips, ¼ acre at 20 <i>l.</i> - - - - -	5	—	—
Cauliflowers sown, ½ acre at 30 <i>l.</i> - - - - -	15	—	—
Other vegetables sown, 1½ acres, say - - - - -	42	—	—
Seeds on hands, say - - - - -	10	—	—
Straw, 8 cwt. at 2 <i>l.</i> 10 <i>s.</i> per ton - - - - -	1	—	—
Manure, 200 tons at 3 <i>s.</i> 6 <i>d.</i> - - - - -	35	—	—
	£.	382	10 -
*Farm Implements - - - - -		190	— -
	£.	572	10 -

\* 10 per cent. has been allowed for depreciation.

*John G. Squires,*  
Clerk and Storekeeper.  
*T. McInerney,*  
Gardener in Charge.

*G. Revington,*  
Accounting Officer,  
5 November 1900.

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 taken place under Sub-Head F. Excess.

2. Farm and Garden.—The anticipated net profit under this head shown in the Estimate was 330*l.*, but the actual profit fell short of that Amount by 62*l.* 5*s.* 11*d.* Farm and Garden.

The accuracy of the Statements appended to the Account showing the transactions of the Farm and Garden has been tested as far as possible by the aid of documents furnished to this Department with the Cash Accounts.

3. The Amount to be Surrendered is, as shown by the Account, 475*l.* 13*s.* 1*d.* Surplus.

	£.	s.	d.
Grant ( <i>Gross</i> ) - - - - -	6,544	-	-
Expenditure ( <i>Gross</i> ) - - - - -	6,336	1	-
Net Surplus - - -	£.	207	19 -
<i>Add,—</i>			
Surplus on Farm and Garden - - -		267	14 1
Total Amount to be Surrendered - - -	£.	475	13 1

STORE ACCOUNTS.

4. The Accounts of the receipt and issue of provisions and miscellaneous stores, and of the manufacture and repair of articles for use in the Asylum, have been locally tested by officers of my Department. The last similar test was given to the Accounts for 1897-98, and in the Report on the Appropriation Accounts for that year mention was made of an apparent want of care in stocktaking. The Accounts of 1899-1900 show a marked improvement in this respect, and the results of the test examination may be regarded as generally satisfactory. Stores.

*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 1899-1900; 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 - - -	94,832	83,483 4 8	11,348 15 4	—	2,552 15 10	—	13,901 11 2	—	—
2	Miscellaneous Legal Expenses - - -	62,431	60,551 5 2	1,879 14 10	—	- 5 -	—	1,879 19 10	—	—
3	Supreme Court of Judicature - - -	379,657	374,801 1 2	4,855 18 10	—	4,228 - 6	—	9,083 19 4	—	100 - -
4	Land Registry - - - - -	23,742	18,830 16 -	4,911 4 -	—	—	—	4,911 4 -	—	—
5	County Courts - - - - -	474,714	460,465 8 5	14,248 11 7	—	9,647 8 5	—	23,896 - -	—	—
6	Police, England and Wales - - -	54,988	51,437 16 5	3,550 - 3 7	—	—	2 10 -	3,547 13 7	—	—
7	Prisons, England and the Colonies - -	628,161	626,275 5 9	1,885 14 3	—	9,190 9 -	—	11,076 3 3	—	—
8	Reformatory and Industrial Schools, Great Britain - - - - -	287,695	283,025 13 9	4,669 6 3	—	2,597 15 9	—	7,267 2 -	—	—
9	Broadmoor Criminal Lunatic Asylum, England - - - - -	32,842	32,484 13 3	357 6 9	—	238 18 1	—	596 4 10	—	—

10	Law Charges and Courts of Law, Scotland	127,306	125,426 15 5	1,879 4 7	—	7,010 1 8	—	8,889 6 3	—	—			
11	Register House, Edinburgh	44,565	43,436 19 11	1,128 - 1	—	—	—	1,128 - 1	50 - -	82 9 6			
12	Crofters Commission	5,000	4,995 15 8	4 4 4	—	—	—	4 4 4	—	—			
13	Prisons, Scotland	84,383	84,115 6 8	267 13 4	—	449 4 8	—	716 18 -	—	—			
14	Law Charges and Criminal Prosecutions, Ireland	70,285	68,162 19 8	2,122 - 4	—	128 7 9	—	2,250 8 1	—	—			
15	Supreme Court of Judicature, &c., Ireland	112,327	108,452 14 -	3,874 6 -	—	—	668 13 8	3,205 12 4	—	—			
16	The Irish Land Commission	150,178	140,831 3 11	9,346 16 1	—	—	—	9,346 16 1	{ 800 - -	{ 898 6 4			
17	County Court Officers, &c., Ireland	115,705	111,781 14 4	3,923 5 8	—	2,072 11 1	—	5,995 16 9	—	—			
18	Dublin Metropolitan Police	145,265	142,080 16 5	3,184 3 7	—	—	30 4 9	3,153 18 10	—	—			
19	Royal Irish Constabulary	1,374,393	1,364,455 3 -	9,937 17 -	—	1,468 2 10	—	11,405 19 10	—	—			
20	Prisons, Ireland	117,346	113,794 15 11	3,551 4 1	—	—	503 - 9	3,048 3 4	—	—			
21	Reformatory and Industrial Schools, Ireland	111,019	110,939 13 2	79 6 10	—	159 8 8	—	238 15 6	—	—			
22	Dundrum Criminal Lunatic Asylum, Ireland	6,544	6,336 1 -	207 19 -	—	267 14 1	—	475 13 1	10 - -	14 15 6			
TOTAL - - - £.		4,508,378	4,416,165 3 3	87,212 16 4	—	40,011 3 4	1,204 9 2		8,860 - -	9,095 11 4			
									TOTAL Amount to be Surrendered - - - £.		126,019 10 6	More than Estimated	£. 235 11 4

\* Receipts from Local Loans Fund.

Exchequer and Audit Department,  
January 1901.

*D. C. Richmond,*  
Comptroller General of the Receipt and Issue  
of H.M.'s Exchequer, and  
Auditor General of Public Accounts.

CIVIL SERVICE ACCOUNTS,  
1899-1900.

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CLASS IV.

EDUCATION, SCIENCE AND ART.

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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 1900; 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.

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## CLASS IV.

## EDUCATION, SCIENCE AND ART.

	PAGE
ENGLAND :	
1.—Public Education, England and Wales - - - - -	335
2.—Department of Science and Art (including certain Services in Scotland and Ireland) - - - - -	338
3.—British Museum - - - - -	352
4.—National Gallery - - - - -	356
5.—National Portrait Gallery - - - - -	359
6.—Wallace Collection - - - - -	361
7.—Scientific Investigation, &c. - - - - -	363
8.—Universities and Colleges, Great Britain, and Intermediate Education, Wales	366
9.—London University - - - - -	368
SCOTLAND :	
10.—Public Education - - - - -	371
11.—National Gallery, &c. - - - - -	374
IRELAND :	
12.—Public Education - - - - -	376
13.—Endowed Schools Commissioners - - - - -	384
14.—National Gallery - - - - -	386
15.—Queen's Colleges - - - - -	388

CLASS IV.—continued.

VOTE 1.  
PUBLIC EDUCATION, ENGLAND AND WALES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for PUBLIC EDUCATION in ENGLAND and WALES, including Salaries and Expenses of the Education Office in London, in the Year ended 31st March 1900, 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.
<b>ADMINISTRATION :</b>								
Office in London :								
A.—Salaries - - - - -	80,360	- -	80,909	8 11	—	—	549	8 11
B.—Incidental Expenses - - -	1,520	- -	1,788	10 3	—	—	268	10 3
Inspection :								
C.—Salaries - - - - -	169,709	- -	166,902	2 7	2,806	17 5	—	—
D.—Travelling Allowances - - -	42,176	- -	42,704	5 10	—	—	528	5 10
<b>ELEMENTARY SCHOOLS :</b>								
E.—Pensions and Gratuities to Teachers	40,310	- -	41,057	10 11	—	—	747	10 11
F.—Annual Grants for Day Scholars -	4,848,183	- -	4,871,906	3 5	—	—	23,723	3 5
G.—Annual Grants for Evening Scholars	203,740	- -	181,605	1 5	22,134	18 7	—	—
H.—Fee Grants for Day Scholars - -	2,332,000	- -	2,329,257	18 -	2,742	2 -	—	—
I.—Grants for Blind and Deaf Children	18,619	- -	19,083	11 6	—	—	461	11 6
K.—Grants to School Boards under Act 33 & 34 Vict. c. 75, sec. 97, and 60 Vict. c. 16 - - - - -	210,900	- -	210,877	10 7	22	9 5	—	—
L.—Aid Grant for Voluntary Schools -	622,813	- -	621,471	4 11	1,341	15 1	—	—
<b>TRAINING COLLEGES :</b>								
M.—Annual Grants - - - - -	180,819	- -	183,508	19 5	—	—	2,689	19 5
<b>MISCELLANEOUS :</b>								
N.—Organisation of Districts - - -	620	- -	764	16 4	—	—	144	16 4
O.—Special Inquiries - - - - -	500	- -	14	4 -	485	16 -	—	—
<b>OFFICE OF DIRECTOR OF SPECIAL INQUIRIES AND REPORTS :</b>								
P.—Salaries - - - - -	1,497	- -	1,496	1 9	—	18 3	—	—
Q.—Translating and Copying - - -	120	- -	118	10 11	1	9 1	—	—
R.—Travelling and Subsistence Allowance - - - - -	100	- -	96	2 5	3	17 7	—	—
	8,753,986	- -	8,753,562	3 2	29,540	3 5	29,116	6 7
Deduct Deficit - - - - -					29,116 6 7			
Net Surplus to be Surrendered - £.					423 16 10			

Estimated Amount of Extra Receipts payable to Exchequer - - - - - £. s. d. 1,100 - -  
 Amount of Extra Receipts realised in the Year 1899-1900, and paid over to Exchequer. 861 18 8.

CLASS IV.—*continued.*VOTE 1.—PUBLIC EDUCATION, ENGLAND AND WALES—*continued.*

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This excess is caused by additions during the year to the clerical staff of the office.

B.—This excess is due to (1) the cost of advertisements under the Teachers' (Superannuation) Act of 1898; (2) an increase in the number of advertisements under the Endowed Schools Acts; and (3) the cost of plant for a kitchen at the Branch Office, 54, Victoria-street.

C.—This saving was caused by deaths and retirements of Inspectors and Sub-Inspectors, and the appointment of their successors at the lower rate of salary allowed on appointment.

D.—The cause of this excess was more travelling and more frequent absence from home at night of Sub-Inspectors in consequence of a considerable addition to the number of Evening Schools to be examined.

E.—This excess is due to an under-estimate of the preliminary provision for allowances under the Teachers' (Superannuation) Act of 1898.

F.—This excess is caused by a small increase in the average attendance beyond the Estimate, and an increase of 1*d.* in the rate of grant earned.

The following Table shows the Estimate and the result for the year:—

	Average Attendance.	Rate of Grant per Scholar.	Grant.
		<i>s.</i> <i>d.</i>	£.
Estimate - - - - -	4,654,256	20 10	4,848,183
Result - - - - -	4,658,105	20 11	4,871,906

G.—This saving is due to a falling-off in the average attendance at Evening Continuation Schools, and to a reduction in the rate of grant per scholar.

The following Table shows the Estimate and the result for the year:—

	Average Attendance.	Rate of Grant per Scholar.	Grant.
		<i>s.</i> <i>d.</i>	£.
Estimate - - - - -	224,817	18 1½	203,740
Result - - - - -	201,468	18 ¼	181,605

H.—This saving was caused by the average attendance on which Fee Grants were paid having increased at a lower rate than the Estimate provided for.

I.—This excess is due to an increase in the number of children attending the schools.

K.—Casual difference.

L.—This saving was caused by an over-estimate of the average attendance in Voluntary Schools for the year upon which the Grant was paid.

M.—This excess is due to an under-estimate of the expenditure of Training Colleges and of the number of Students to be admitted in 1899.

N.—This excess is caused by an increase in the number of advertisements under the Elementary Education Acts, and by the more frequent employment of an Inspector of Returns.

O.—It was not found necessary to hold an enquiry of any importance, hence the saving of nearly the whole of the amount voted.

P., R., and S.—Casual differences.

EXTRA REMUNERATION.—One of the Senior Examiners received 30*l.* for editing the Register of the Privy Council; one Senior Examiner and one Junior Examiner received 29*l.* 8*s.* and 34*l.* 5*s.* respectively for revising Examination Papers for the Scotch Education Department; and one Junior Examiner received 45*l.* from the Treasury for acting as Secretary to the Elementary School Teachers' (Superannuation) Act Committee. The Assistant Examiner for Drawing also received 57*l.* 15*s.* from the Science and Art Department for superintending Evening Examinations.

CLASS IV.—*continued.*

VOTE 1.—PUBLIC EDUCATION, ENGLAND AND WALES—*continued.*

EXTRA RECEIPTS.—This deficiency is due to an over-estimate of the amount of Extra Receipts that would be realised in the year.

The Surplus of 289*l.* 15*s.* 2*d.*, shown on the Account of the Vote "Public Education, England and Wales," for the year ended 31st March 1899, has been surrendered.

Board of Education,  
30 November 1900. }

*G. W. Kekewich,*  
Secr tary and Accounting Officer.

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

Examined,  
*J. C. King.*

*D. C. Richmond,*  
Compt r and Auditor General.

VOTE 1.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under Sub-Heads A., B., Excess. D., E., F., I., M., and N.

2. The total of admitted over-payments in the year was 248*l.* 1*s.* 6*d.*, of which sum Admitted 224*l.* 5*s.* 6*d.* has been recovered, leaving a balance of 23*l.* 16*s.*, which, in accordance with Over- Payments. the usual practice, will be adjusted either by deduction from subsequent Grants or by remittances from School Managers.

3. The Net Surplus to be Surrendered is, as shown by the Account, 423*l.* 16*s.* 10*d.* Net Surplus.

	£.	s.	d.
Grant - - - - -	8,753,986	-	-
Expenditure - - - - -	8,753,562	3	2
Net Surplus - - -	£.	423	16 10

*D. C. Richmond,*  
Comptroller and Auditor General.

CLASS IV.—*continued.*

## VOTE 2

## DEPARTMENT OF SCIENCE AND ART

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and connected therewith, in the Year ended 31st March 1900, showing the

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
ADMINISTRATION :	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—1. Salaries of Staff - - - -	20,031 - -	19,958 4 -	72 16 -	—
2. Direction, Inspection, and Examination.	40,450 - -	38,665 18 7	1,784 1 5	—
ROYAL COLLEGE of SCIENCE, LONDON :				
B.—1. Salaries - - - -	11,738 - -	11,813 6 9	—	75 6 9
2. Exhibitions and Maintenance Allowances.	3,900 - -	4,191 5 10	—	291 5 10
3. Laboratory Expenses - - -	2,750 - -	2,776 17 4	—	26 17 4
ROYAL COLLEGE OF ART, LONDON :				
C.—1. Salaries - - - -	4,566 - -	4,495 7 6	70 12 6	—
2. Maintenance Allowances - -	3,360 - -	3,412 3 11	—	52 3 11
3. Materials, Plants, Models, &c. -	800 - -	656 4 9	143 15 3	—
SCHOOLS OF SCIENCE and ART :				
Payments for Attendance and on Results, Grants in Aid, &c. :				
D.—1. Science Schools - - - -	188,000 - -	195,218 19 11	—	4,218 19 11
Ditto <i>Supplementary</i> - - -	3,000 - -			
2. Art Schools and Classes, National Scholarships, &c.	73,500 - -	77,759 5 10	—	4,259 5 10
3. Special Local Secretaries and Assistants.	6,750 - -	7,164 19 8	—	414 19 8
4. Scholarships, Local Exhibitions, and Prizes.	11,150 - -	10,562 8 9	587 11 3	—
5. Grants for Examples - - -	2,000 - -	2,198 2 3	—	198 2 3
6. Building Grants - - - -	9,000 - -	6,889 12 6	2,110 7 6	—
7. Committee on Solar Physics (Grant in Aid).	1,000 - -	1,000 - -	—	—
8. Aid to Local Museums (Grant in Aid)	1,000 - -	1,000 - -	—	—
2. Grant in Aid of Technical Instruction (for Ireland).	3,600 - -	2,547 18 2	1,052 1 10	—
Carried forward - - - £.	386,595 - -	390,310 15 9	5,821 5 9	9,537 1 6

CLASS IV.—*continued.*

- - - - - VOTE 2.

FOR THE UNITED KINGDOM.

Expenses of the DEPARTMENT OF SCIENCE AND ART, and of the various Establishments  
 Surplus or Deficit upon each Sub-Head of the Vote.

EXPLANATION Of the Causes of Variation between Expenditure and Grant.
<p>Casual saving.</p> <p>Saving was due to vacancies on the staff pending the re-organisation, and to the claims for assistant studentships at provincial colleges being less than were anticipated.</p>
<p>Casual excess, partly caused by instruction not contemplated when the Estimates were framed.</p> <p>This excess was due to an under-estimate and also to the forecast of the probable withdrawal of teachers before the termination of the courses which they were attending having been greater than the number that actually withdrew.</p> <p>Casual excess.</p>
<p>Casual saving.</p> <p>Casual excess. The number of students in training calculated to leave the college with appointments as masters in provincial schools was less than the estimated average.</p> <p>This saving is due to contemplated arrangements not having been carried out.</p>
<p>This excess was due to a larger number of students having attended the classes, and the individual attendances in some cases having increased beyond what was expected when the Estimates were framed.</p> <p>Same observation.</p>
<p>This excess was due to an increase in the number of examination centres, and also of the students who sat for examination.</p>
<p>This saving is due to the session at the Royal College of Science, where the National Scholarships are held, having been somewhat shorter than the average, and through some of the vacancies which occurred in these scholarships during the session not having been filled up.</p> <p>This excess was chiefly caused by a special purchase of students' works for circulation, sanction for which was given by the Treasury.</p> <p>Claims were not made in time for more grants to be paid.</p>
<p>This is a "Grant in Aid."</p>
<p>Same observation.</p>
<p>There is an unexpected saving under this Sub-Head as the Local Authorities did not make the necessary grant upon which payments by the Department depend.</p>

## CLASS IV.—continued.

## VOTE 2.—DEPARTMENT OF SCIENCE AND ART

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 - - - £.	386,595 - -	390,310 15 9	5,821 5 9	9,537 1 6		
<b>MUSEUM DIVISION, including the South Kensington, Bethnal Green, and India Museums, and the Science and Art Libraries:</b>						
E.—1. Salaries - - - - -	10,969 - -	10,917 - 8	51 19 4	—		
2. Technical Assistants - - -	1,400 - -	1,409 13 8	—	9 13 8		
3. Occasional Professional Assistance -	200 - -	140 9 6	59 10 6	—		
<b>PURCHASES for MUSEUMS and CIRCULATION:</b>						
F.—1. Science Collections, Grant in Aid of Purchases.	1,800 - -	1,800 - -	—	—		
2. Art Collections, Grant in Aid of Purchases.	11,260 - -	11,260 - -	—	—		
3. Preparation, &c. of Catalogues -	750 - -	728 17 3	21 2 9	—		
4. Carriage and Materials - - -	900 - -	914 1 9	—	14 1 9		
Loss - - - - -	—	30 - -	—	30 - -		
<b>INSTRUCTION in PUBLIC ELEMENTARY SCHOOLS and TRAINING COLLEGES:</b>						
G.—Elementary Schools and Training Colleges.	20,155 - -	18,439 7 7	1,715 12 5	—		
<b>SERVICES common to the GENERAL ADMINISTRATION of the DEPARTMENT of SCIENCE and ART, the MUSEUMS at SOUTH KENSINGTON and BETHNAL GREEN, the ROYAL COLLEGE of SCIENCE, and the ROYAL COLLEGE of ART, LONDON:</b>						
H.—1. Salaries of Stores Division - -	2,781 - -	2,826 12 1	—	45 12 1		
2. Copying, including Boy Clerks -	11,000 - -	10,434 13 4	565 6 8	—		
3. Attendants, Messengers, &c. - -	25,780 - -	25,012 3 10	767 16 2	—		
4. Police - - - - -	11,550 - -	11,781 - 4	—	231 - 4		
5. Furniture, Fittings, and Materials -	5,800 - -	5,836 7 6	—	36 7 6		
6. Artizans, Cleaners, Labourers, &c.	15,270 - -	15,237 6 8	32 13 4	—		
7 Heating, Lighting, and Precautions against Fire.	8,930 - -	9,087 9 -	—	157 9 -		
8 Travelling and Postage - - -	6,650 - -	6,944 5 8	—	294 5 8		
9 Incidental Expenses - - -	4,050 - -	3,340 1 11	709 18 1	—		
Carried forward - - - £.	£25,840 - -	526,450 6 6	9,745 5 -	10,355 11 6		

CLASS IV.—*continued.*

FOR THE UNITED KINGDOM—*continued.*

EXPLANATION

Of the Causes of Variation between Expenditure and Grant.

Casual saving, which would have been greater by 93*l.* had not a payment been made to the officer in charge of the fire brigade as compensation for disturbance from his quarters owing to the commencement of the new buildings.

Casual excess.

Professional assistance was not required to the extent anticipated.

This is a "Grant in Aid."

Same observation.

Casual saving.

Casual excess.

A shrine having been lost while in the custody of the Museum, the Treasury sanctioned its value being paid to the owner.

This saving was caused by the number of training college students examined in science being less than was anticipated, and the results of the drawing examinations being below the average.

Casual excess.

This saving is due to a more convenient housing of the clerical staff during the last portion of the year.

This saving was principally caused by changes and illness of the staff.

This excess was caused by the necessity of increasing the number of police on duty in the Museums owing to a robbery.

Casual excess.

Casual saving.

This excess was caused by an account for which provision was made in 1898-99 not having been claimed till this year.

This excess was caused by longer journeys having to be undertaken by the decreased Inspectorate.

The charges for packing materials and van hire were not so great as anticipated, hence the saving.



## CLASS IV.—continued.

## VOTE 2.—DEPARTMENT OF SCIENCE AND ART

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 - - -	525,840 - -	526,450 6 6	9,745 5 -			10,355 11 6
<b>· GEOLOGICAL MUSEUM, JERMYN STREET :</b>						
I.—1. Salaries and Wages - - -	2,172 - -	2,164 1 -	7 19 -			—
2. Police - - - - -	777 - -	776 13 6	- 6 6			—
3. Purchase of Specimens, Models, Books, &c., Grant in Aid.	240 - -	240 - -	—			—
4. Furniture, Fittings, &c. - - -	200 - -	217 8 1	—			17 8 1
5. Heating and Lighting - - -	400 - -	373 7 8	26 12 4			—
6. Travelling, Incidental Expenses, and Advertisements.	50 - -	34 5 3	15 14 9			—
<b>EDINBURGH MUSEUM of SCIENCE and ART :</b>						
K.—1. Salaries and Wages - - -	7,288 - -	7,108 - 8	179 19 4			—
2. Occasional Professional Assistance, &c.	130 - -	44 2 -	85 18 -			—
3. Police - - - - -	1,068 - -	1,065 19 8	2 - 4			—
4. Purchase of Specimens, Books, Reproductions, &c., Grant in Aid	2,600 - -	2,600 - -	—			—
5. Furniture, Fittings, &c. - - -	1,600 - -	1,599 9 6	- 10 6			—
6. Cleaning and Materials - - -	220 - -	219 15 2	- 4 10			—
7. Travelling - - - - -	200 - -	183 4 2	16 15 10			—
8. Incidental Expenses - - - -	60 - -	35 - 11	24 19 1			—
<b>DUBLIN MUSEUM of SCIENCE and ART :</b>						
L.—1. Salaries and Wages, General Administration.	7,940 - -	7,827 4 11	112 15 1			—
2. Furniture, Fittings, and Materials	1,630 - -	1,618 7 3	11 12 9			—
3. Incidental Expenses - - - -	450 - -	370 17 9	79 2 3			—
4. Travelling - - - - -	300 - -	176 6 2	123 13 10			—
5. Salaries and Wages, Museum -	2,578 - -	2,508 11 11	69 8 1			—
6. Occasional Professional Assistance	215 - -	405 - -	—			190 - -
7. Purchase of Specimens and Books for National Library, Grant in Aid.	3,600 - -	3,600 - -	—			—
8. Salaries, National Library - -	933 - -	932 10 1	- 9 11			—
9. Salaries, School of Art - - -	1,624 - -	1,646 10 6	—			22 10 6
10. School Accessories - - - -	150 - -	139 17 10	10 2 2			—
11. Salaries and Wages, Botanic Gardens.	2,850 - -	2,772 12 8	77 7 4			—
12. Purchase of Seeds, &c., and incidental Expenses.	750 - -	751 1 4	—			1 1 4
Carried forward - - - £.	565,865 - -	565,860 14 6	10,590 16 11			10,586 11 4

CLASS IV.—*continued.*

FOR THE UNITED KINGDOM—*continued.*

EXPLANATION  
Of the Causes of Variation between Expenditure and Grant.

Casual saving.

Casual saving.

This is a "Grant in Aid."

Casual excess.

Casual saving.

Casual saving.

Casual saving due to changes on the staff.

Saving due to postponement of work contemplated when the Estimates were framed.

Casual saving.

This is a "Grant in Aid."

Casual saving.

Same observation.

Same observation.

It is impossible to estimate with precision the amount required under this head, hence this saving.

Saving was occasioned by a vacancy on the staff.

Casual saving.

The nature of this Sub-Head precludes an accurate estimate being made, hence the saving.

Saving due to some much needed travelling having to be postponed.

This saving was due to changes on the staff.

This excess was due to the cost of the revision of the general catalogue.

This is a "Grant in Aid."

Casual saving.

Casual excess.

Casual saving.

This saving was due to vacancies and sickness of labourers during the year.

Casual excess.

## CLASS IV.—continued.

## VOTE 2.—DEPARTMENT OF SCIENCE AND ART

SERVICE.	GRANT.		EXPENDITURE.		Expenditure, compared with Grant.	
	£.	s. d.	£.	s. d.	Less than Granted.	More than Granted.
Brought forward - - -	565,865	- -	565,860	14 6	10,590 16 11	10,596 11 5
ROYAL COLLEGE of SCIENCE, DUBLIN:						
M.—1. Salaries and Wages - - -	5,080	- -	5,358	- 3	—	278 - 3
2. Purchase of Specimens, Books, Apparatus, &c.	800	- -	720	10 7	79 9 5	—
3. Laboratories - - - - -	300	- -	344	17 11	—	44 17 11
4. Prizes, Scholarships, and Exami- nations.	840	- -	841	3 7	—	1 3 7
5. Incidental Expenses - - -	350	- -	228	5 8	21 14 4	—
GEOLOGICAL SURVEY of the UNITED KINGDOM:						
N.—1. Salaries - - - - -	15,108	- -	14,476	14 1	631 5 11	—
2. Travelling - - - - -	2,150	- -	2,150	19 8	—	- 19 8
3. Incidental Expenses - - -	400	- -	361	15 8	38 4 4	—
<i>Original</i> - 587,793 } <i>Supplementary</i> 3,000 } GROSS TOTAL - £.	590,793	- -	590,343	1 11	11,361 10 11	10,911 12 10
					Net Surplus of Gross Estimate over Expenditure.	
					£. 449 18 1	
					Surplus of Appropriations in Aid Realised.	
<i>Deduct,—</i>					£. 1,171 14 9	
O.—Appropriations in Aid - - -					Total Surplus to be Surrendered.	
<i>Original</i> - 581,793 } <i>Supplementary</i> 3,000 } NET TOTAL - £.	584,793	- -	583,171	7 2	£. 1,621 12 10	

CLASS IV.—*continued.*

FOR THE UNITED KINGDOM—*continued.*

EXPLANATION  
Of the Causes of Variation between Expenditure and Grant.

This excess was occasioned by additions to the staff which were not contemplated when the Estimates were framed.

Casual saving. This Sub-Head and the following one are for the purchase of kindred objects and supplies.

See above observation.

Casual excess.

Casual saving. Owing to the nature of the charges under this Sub-Head, precise estimate is impossible.

This saving was caused by the retirement of a Director and to other changes of the staff.

Casual excess.

Casual saving, principally due to a less expenditure on instruments.

This excess over the Estimate was due to the unexpected sale of the electric lighting plant in use at the Museum, the current from the mains being substituted.

CLASS IV.—*continued.*VOTE 2.—DEPARTMENT OF SCIENCE AND ART FOR THE UNITED KINGDOM—*continued.*

## EXTRA REMUNERATION.

RETURN showing the EXTRA REMUNERATION (when exceeding 25*l.*) received by Officers of the DEPARTMENT OF SCIENCE AND ART out of PUBLIC FUNDS, &c., in addition to the fixed Salaries and Ordinary Emoluments of their Offices, during the Year ended 31st March 1900.

Rank of Officer.	Service for which Extra Remuneration was Received.	Source from which Provided.	Amount.
A. 1.—GENERAL ADMINISTRATION :			
Clerk, Higher Division - - -	Superintending Evening Examinations -	Class IV., Vote 2 -	£. s. d. 35 14 -
A. 2.—DIRECTION, INSPECTION, &c. :			
Assistant Director (Science) -	Gratuity for Extra services whilst the office of Director of Science was vacant - -	" " -	100 - -
	Inspecting evening examinations - - -	" " -	15 15 -
" " (Art) -	Gratuity for extra services whilst the office of Director for Art was vacant - - -	" " -	200 - -
	Inspecting evening examinations - - -	" " -	15 15 -
Official Examiner (Science) -	Gratuity for extra services - - - -	" " -	75 - -
	Clerical assistance to Principal Assistant Secretary - - - -	" " -	64 10 1
Assistant Examiner (Science) -	Superintending evening examinations - -	" " -	24 3 -
	" " " " - -	" " -	25 4 -
" " (Art) -	Gratuity for extra services - - - -	" " -	50 - -
	Superintending evening examinations - -	" " -	35 14 -
B. 1.—ROYAL COLLEGE OF SCIENCE, LONDON :			
Professor (Geology) and Dean of College.	Examiner - - - - -	" " -	200 - -
Professor (Astronomy) - - -	" - - - - -	" " -	248 11 6
" (Physics) - - -	" - - - - -	" " -	231 9 4
" (Chemistry) - - -	" - - - - -	" " -	266 13 4
" (Mechanics and Mathematics).	" &c. - - - - -	" " -	203 - 6
	Writing a pamphlet on Practical Mathematics for use of Schools - - - -	" " -	63 - -
Conjoint Professor (A.) (Biology) -	Examiner - - - - -	" " -	20 - -
	" - - - - -	" Vote 9 -	120 - -
" " (B.) "	" - - - - -	" Vote 2 -	102 13 -
	Assistant Examiner - - - - -	" Vote 9 -	3 3 -
Assistant Professor (Mechanics, &c.)	Examiner - - - - -	" Vote 2 -	133 0 8
" " (Chemistry) -	Assistant Examiner - - - - -	" " -	65 2 6
	" " - - - - -	" Vote 9 -	66 7 -
" " (Physics) -	" " &c. - - - - -	" Vote 2 -	107 19 -
	" " - - - - -	" Vote 9 -	9 9 -
Instructor, (Mechanics, &c.) A. -	Examiner - - - - -	" Vote 2 -	120 - -
" " B. -	" &c. - - - - -	" " -	266 16 -
" Mine Surveying -	Assistant Examiner - - - - -	" " -	48 4 -
	Gratuity for extra services - - - -	" " -	40 - -

CLASS IV.—*continued.*

VOTE 2.—DEPARTMENT OF SCIENCE AND ART FOR THE UNITED KINGDOM—*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.
<b>B. 1.—ROYAL COLLEGE OF SCIENCE, LONDON—<i>continued.</i></b>			
Demonstrator (Chemistry) A.	Assistant Examiner, &c.	Class IV., Vote 2	£. s. d. 64 8 -
" " B.	" " "	" " "	87 3 6
" (Astronomical Physics)	" " "	" " "	122 4 3
" (Physics) A.	" to Director, Solar Physics Committee.	(Grant-in-Aid).	75 - -
" (Physics) A.	" Examiner, &c.	Class IV., Vote 2	85 12 6
" " B.	" " "	" Vote 9	21 - -
" " B.	" " "	" Vote 2	90 11 -
" (Geology)	" " "	Class II., Vote 13	41 - -
" (Geology)	" " "	Class IV., Vote 2	59 9 -
Assistant (Chemistry) A.	" " "	" " "	70 3 -
" " B.	" " &c.	" " "	72 12 6
" " C.	" " &c.	" " "	72 2 -
" (Mechanics and Mathematics).	" " "	" " "	141 8 6
" (Geology)	" " "	" " "	58 8 -
<b>C. 1.—ROYAL COLLEGE OF ART:</b>			
Principal	Honarium as Temporary Art Adviser whilst the office of Director for Art was vacant.	" " "	100 - -
Registrar	Superintending evening examinations	" " "	36 15 -
Assistant Teacher	Examiner, &c. (Perspective)	" " "	70 3 -
Instructor (Modelling)	Instructor, Vacation Course	" " "	34 13 -
" "	Report on Miniatures	" " "	4 4 -
<b>E. 1.—MUSEUM DIVISION:</b>			
Assistant Keeper	Assistant Examiner	" " "	62 7 6
Junior Assistant	" " "	" " "	56 6 -
<b>I. 1.—DUBLIN MUSEUM.—GENERAL ADMINISTRATION:</b>			
Chief Clerk	Superintending evening examinations	" " "	27 6 -
<b>L. 2.—ROYAL BOTANIC GARDENS, GLASNEVIN:</b>			
Keeper, Botanic Gardens and Museum	Lectures on Horticulture	" " "	25 - -
	" Botany	" Vote 12	50 - -
<b>M. 1.—DUBLIN.—ROYAL COLLEGE OF SCIENCE:</b>			
Professor (Physics)	Lectures, Summer Course	" Vote 2	63 - -
	To supplement salary	Fees received from Students.	93 15 -
" (Chemistry)	" " "	" " "	149 14 -
" (Mathematics and Mechanics).	Examiner	Class IV., Vote 2	226 4 8
	To supplement salary	Fees received from Students.	50 5 -

CLASS IV.—*continued.*VOTE 2.—DEPARTMENT OF SCIENCE AND ART FOR THE UNITED KINGDOM—*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.
<i>M. I.—DUBLIN.—ROYAL COLLEGE OF SCIENCE—continued.</i>			
Professor (Geometry, &c.)	To supplement salary	Fees received from Students.	£. s. d. 108 3 -
	" " "	" " "	38 2 -
" (Geology)	Examiner and Assistant Examiner	Class IV., Vote 2	152 11 3
	Arranging Mineralogical Collection	" "	11 5 -
	Lectures, Summer Course	" "	63 - -
	Gratuity for extra services	" "	90 - -
" (Botany)	Lectures, Summer Course	" "	63 - -
	" Botany	" "	25 - -
	Assistant Examiner	" "	53 11 -
" (Zoology)	To supplement salary	Fees received from Students.	54 10 6
	" " "	" " "	56 2 -
Assistant (Chemistry)	" " "	" " "	5 18 -
	Assistant Examiner	Class IV., Vote 2	88 5 -
	Superintending evening examinations	" "	2 2 -
	Preparing Labels, Dublin Museum	" "	6 - -
" (Physics)	Assistant Examiner	" "	74 7 -
	Assisting at Summer Course	" "	21 - -
	Superintending evening examinations	" "	2 2 -
	To supplement salary	Fees received from Students.	7 19 -
Demonstrator (Metallurgy)	Assistant Examiner	Class IV., Vote 2	60 18 -
	Gratuity for extra services	" "	90 - -
	To Supplement salary	Fees received from Students.	8 10 -
" (Applied Mathematics)	Assistant Examiner	Class IV., Vote 2	58 13 6
	Gratuity for extra services	Fees received from Students.	10 - -
<i>N. I.—GEOLOGICAL SURVEY (ENGLAND AND WALES):</i>			
District Surveyor	Assistant Examiner	Class IV., Vote 2	55 12 -
Geologist	" "	" "	56 3 -

## A. 2.—DIRECTION, INSPECTION, &amp;c., AND G.—ELEMENTARY SCHOOLS, &amp;c.:

A gross sum of 1,428*l.* (approximately) has been paid for Examination and Inspection Fees to 12 Officers in receipt of Military or Naval retired pay. In some cases the payments are subject to 10 per cent. deduction under Treasury Order framed under Section 6 of the Superannuation Act, 1887.

CLASS IV.—*continued.*VOTE 2.—DEPARTMENT OF SCIENCE AND ART FOR THE UNITED KINGDOM—*continued.*SCHEDULE of TRUST FUNDS administered by the DEPARTMENT of SCIENCE  
and ART.

TITLE OF FUND.	3 per cent. Irrred. Deb. Stock, N.E. Ry.	2½ per Cent. Consols.	3½ per Cent. India Stock.
	£. s. d.	£. s. d.	£. s. d.
Bessemer Prize - - - - -	175 - -	--	--
Murchison Prize - - - - -	--	542 7 9	--
Princess of Wales' Scholarship - - -	--	--	1,225 19 1
Allan and Newton Memorial Prize - - -	--	--	194 12 2
Tyndall Prize - - - - -	--	--	102 9 10
Forbes Prize - - - - -	--	--	343 12 11
Frank Hatton Prize - - - - -	--	--	152 5 1
Whitworth Scholarships - - - - -	--	--	95,882 12 6
Marshall Scholarships - - - - -	--	--	870 10 11
Warrington Smyth Memorial - - - - -	--	--	431 19 2
Matthey Prize - - - - -	--	--	284 8 3
TOTAL - - - £.	175 - -	542 7 9	99,488 9 11

The Surplus of 674l. 13s. 8d., shown on the Account of the Vote "Department of Science and Art for the United Kingdom," for the year ended 31st March 1899, has been surrendered.

*Edw. Harris,*  
Clerk in charge of the Accounts.

*G. W. Kekewich,*  
Accounting Officer.

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

Examined,  
*J. C. King.*

*D. C. Richmond,*  
Comptroller and Auditor General.



CLASS IV.—*continued.*Vote 2.—DEPARTMENT OF SCIENCE AND ART FOR THE UNITED KINGDOM—*continued.*

## STATEMENT of Expenditure out of Grants in Aid, 1899-1900.

	Balance from 1898-99.	Grant, 1899-1900.	TOTAL.	Expenditure, 1899-1900.	Balance carried forward.
	£. s. d.	£.	£. s. d.	£. s. d.	£. s. d.
D. 7.—Committee on Solar Physics	204 17 1	1,000	1,204 17 1	1,071 9 -	133 8 1
D. 8.—Grant in Aid of Local Museums.	- - -	1,000	1,000 - -	961 7 9	38 12 3
F. 1.—Science Collections - -	490 18 5	1,800	2,290 18 5	2,243 - 2	47 18 3
F. 2.—Art Collections - - -	1,127 12 1	11,260	12,387 12 1	10,470 15 10	1,916 16 3
I. 3.—Purchase of Specimens, Geological Museum.	1 11 7	240	241 11 7	239 16 6	1 15 1
K. 4.—Purchase of Specimens, Edinburgh Museum.	349 12 3	2,000	2,949 12 3	2,200 5 3	749 7 -
L. 7.—Purchase of Specimens, Dublin Museum.	1,258 7 7	3,000	4,858 7 7	3,909 19 1	948 8 6

CLASS IV.—*continued.*

VOTE 2.

DEPARTMENT OF SCIENCE AND ART FOR THE UNITED KINGDOM.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has been incurred under Sub-Heads B. 1, Excess.  
B. 2, B. 3, C. 2, D. 1, D. 2, D. 3, D. 5, E. 2, F. 4, H. 1, H. 4, H. 5, H. 7, H. 8, I. 4, L. 6,  
L. 9, L. 12, M. 1, M. 3, M. 4, and N. 2.

2. A new Sub-Head has been opened, with Treasury sanction, under F. "Purchases for New Sub-  
Museums and Circulation," to record a payment of 30*l.* made to the owner of a shrine Head.  
which was lost while in the custody of the Department.

3. The Amount to be Surrendered is, as shown by the Account, 1,621*l.* 12*s.* 10*d.* Surplus.

		<i>£.</i>	<i>s.</i>	<i>d.</i>
Grant ( <i>Gross</i> ) - - - - -	590,793	-	-	-
Expenditure ( <i>Gross</i> ) - - - - -	590,343	1	11	-
Net Surplus - - -	<u>£. 449</u>	18	1	-
<i>Add,—</i>				
Appropriations in Aid realised in excess of the Estimate -	1,171	14	9	-
Total Amount to be Surrendered - - -	<u>£. 1,621</u>	12	10	-

GRANTS IN AID OF PURCHASES, &c.

4. A Statement, prepared by the Accounting Officer, is appended to the Account, Grants in  
showing the expenditure out of the various Grants in Aid and the balances remaining Aid.  
at the close of the year.

The provision for aiding Local Museums is shown for the first time as a Grant  
in Aid.

*D. C. Richmond,*  
Comptroller and Auditor General.

## CLASS IV.—continued.

## VOTE 3.

## 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 1900, 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.
BRITISH MUSEUM.								
A.—Salaries and Wages - - - -	56,308	- -	56,217	15 4	90	4 8	-	-
B.—Police - - - - -	4,525	- -	4,528	13 4	-	-	3	13 4
C.—Purchases and Acquisitions, Grants in Aid - - - -	22,000	- -	25,750	- -	-	-	-	-
Ditto - Ditto (Supplementary)	3,750	- -						
D.—Bookbinding, Preparing, &c. - - -	9,917	- -	9,923	7 1	-	-	6	7 1
E.—Printing Catalogues, &c. - - - -	8,172	- -	7,733	2 3	438	17 9	-	-
F.—Reproduction of Works of Art for Local Museums - - - -	600	- -	600	- -	-	-	-	-
G.—Warming, Ventilating, Fire-extinguishing, and Electric Lighting Apparatus	3,882	- -	3,881	17 7	-	2 5	-	-
H.—Furniture and Fittings - - - -	11,167	- -	11,766	8 2	-	-	599	8 2
I.—Incidental Expenses - - - -	3,216	- -	3,344	10 8	-	-	128	10 8
K.—Annuity in respect of Loan for Purchase of Land, &c. (57 & 58 Vict. c. 34) -	7,883	- -	7,868	5 1	14	14 11	-	-
TOTAL, British Museum - (£. 127,670 3,750)	131,420	- -	131,613	19 6	543	19 9	737	19 3
NATURAL HISTORY MUSEUM, SOUTH KENSINGTON.								
L.—Salaries and Wages - - - -	25,783	- -	25,781	6 2	1	13 10	-	-
M.—Police - - - - -	2,467	- -	2,387	19 9	79	- 3	-	-
N.—Purchases and Acquisitions, Grant in Aid	5,800	- -	5,800	- -	-	-	-	-
O.—Preparing, Bookbinding, &c. - - -	3,970	- -	4,005	15 7	-	-	35	15 7
P.—Printing Catalogues, &c. - - - -	2,525	- -	2,013	9 9	511	10 3	-	-
Q.—Warming, Ventilating, and Fire-extinguishing Apparatus - - - -	250	- -	184	15 6	65	4 6	-	-
R.—Furniture and Fittings - - - -	5,000	- -	4,991	12 6	8	7 6	-	-
S.—Incidental Expenses - - - -	1,440	- -	1,520	4 8	-	-	80	4 8
TOTAL, Natural History Museum - £.	47,235	- -	46,685	3 11	665	16 4	116	- 3
GROSS TOTAL - (£. 174,905 3,750)	178,655	- -	178,299	3 5	1,209	16 1	853	19 6
Deduct,—					Net Surplus of Gross Estimate over Expenditure.			
T.—Appropriations in Aid: £.					£. 355 16 7			
Dividends on 30,000l. 2½ per Cent. Consolidated Annuities (26 Geo. 2 c. 22, s. 48) - - - -	825							
Receipts from the sale of Museum Publications, including Printed Titles of Printed Books, &c. -	1,800				Surplus of Appropriations in Aid Realised.			
Rents from Houses, &c. (57 & 58 Vict. c. 34) - - - -	6,000				£. 779 6 11			
	8,625	- -	9,404	6 11	Total Surplus to be Surrendered			
NET TOTAL - (Original - £. 166,280 3,750)	170,030	- -	168,894	16 6	£. 1,135 3 6			

CLASS IV.—*continued.*

VOTE 3.—BRITISH MUSEUM—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Variation between the estimated and the actual expenditure under this Sub-Head.
- B.—Excess due to the fact that payment for the services of the police in the Exhibition galleries on 53 Sundays instead of the usual 52 fell on the grant for 1899–1900. (Treasury letter, 7th August 1900.)
- C.—Grant in Aid.
- D.—Casual excess (Treasury letter, 7th August 1900).
- E.—Expenditure on the printing, &c., of catalogues, &c., in connection with the Departments of Antiquities was not so great as was anticipated when the Estimates were framed, and the expenditure on this Sub-Head was further somewhat restricted in order to meet the excess for fittings on Sub-Head H.
- F.—No variation.
- G.—Casual variation.
- H.—Supply of fittings for the Waddesdon and other collections in excess of the provision in the Estimates under this Sub-Head. (Treasury letter, 13th March 1900.)

I.—The excess on this Sub-Head is due to services specially sanctioned by the Treasury, viz. :—

	£.	s.	d.
(a) Amount allowed towards a mission of one of the Assistant-Keepers in the Department of Manuscripts to Geneva and Italy to examine collections of papyri in libraries there, with a view to facilitate his work on the Museum collection (Treasury letter, 14th March 1899) - - - - -	40	--	--
(b) Removal of bookbinders' plant to new and improved workshops (Treasury letter, 1st June 1899) - - - - -	55	8	1
(c) Visit of an Assistant in the Department of Coins and Medals to Paris to examine the collection of Greek coins of Asia Minor in the Bibliothèque Nationale (Treasury letter, 23rd June 1899) - - - - -	10	--	--
(d) Transmission of certain tracts and other publications presented to the French Government (Treasury letter, 14th September 1899) - - - - -	8	19	5
and			
(e) Visit of Keeper of British and Medieval Antiquities to Zurich to attend conference of officials of continental museums (Treasury letter, 28th October 1899) - - - - -	14	18	6
	<u>£.</u>	<u>129</u>	<u>6 -</u>

- K. and L.—Variations between the estimated and the actual expenditure on these Sub-Heads.
- M.—The additional constable provided for was not required for duty so early in the financial year as was anticipated when the Estimates were framed.
- N.—Grant in Aid.
- O.—Expenditure on the preparation and setting up of specimens in the Department of Zoology beyond the provision in the Estimates (Treasury letter, 7th August 1900).
- P.—Progress in Printing, &c., Catalogues of Zoology less than anticipated when the Estimates were prepared.
- Q.—Repairs, &c., required to the heating apparatus below the average.
- R.—Variation between the estimated and the actual expenditure on this Sub-Head.

S.—Excess on this Sub-Head due to the undermentioned special services sanctioned by the Treasury, viz. :—

	£.	s.	d.
(a) Cost of the visit of the Director of the Natural History Departments to continental museums (Treasury letter, 23rd March 1899) - - - - -	63	12	7
and			
(b) Allowance towards the expenses of the visit of an Assistant in the Department of Botany to Paris and other continental cities for scientific research, &c. (Treasury letter, 17th October 1899) - - - - -	30	--	--
	<u>£.</u>	<u>93</u>	<u>12 7</u>

CLASS IV.—*continued.*VOTE 3.—BRITISH MUSEUM—*continued.*

A payment of 21*l.* 6*s.* 3*d.* to the Museum contractors is included in the expenditure under this Sub-Head in respect of the wages of a carpenter generally employed in the Department of Zoology rendered unfit for work for some weeks during recovery from the consequences of injury received whilst so employed. (Treasury letter, 10th March 1900.)

T.—Receipts from the sale of Museum publications, &c., were in excess of the amount estimated to be received in 1899–1900. These receipts are uncertain in amount.

Rents of houses, &c., inclusive of income tax repaid by the Commissioners of Inland Revenue, were less than the amount estimated by 256*l.* 16*s.* 4*d.* Full rent was not received in respect of two houses in Russell-square during re-arrangement of tenancies.

The actual amounts received were as follows, viz. :—		£.	s.	d.
From dividends on the Museum Invested Fund, as estimated	-	825	-	-
				£. s. d.
From the sale of publications	-	2,763	13	6
From royalties on casts made from the Trustees' moulds	-	8	16	1
From lavatories, &c., Natural History Museum, and bicycle stands, British Museum	-	18	17	8
From the sale of old stores	-	44	16	-
		2,836	3	3
From rents of houses, &c. (57 & 58 Vict. c. 34), including 132 <i>l.</i> 16 <i>s.</i> 5 <i>d.</i> repaid by the Commissioners of Inland Revenue in respect of income tax on rents received by the Trustees for 1898–99	-	5,743	3	8
TOTAL	-	£. 9,404	6	11

## EXTRA REMUNERATION.

Payments by other Departments were made to Assistants and others on the Museum Establishment in the year 1899–1900 as follows, viz. :—

FOREIGN OFFICE.—Two Assistants in the Department of Printed Books, for translation and other services in connection with the Venezuelan Boundary Question, respectively 56*l.* 2*s.* 6*d.* and 91*l.* 2*s.*

SCIENCE AND ART DEPARTMENT.—£. 56 1*s.* to the Keeper of Geology, and 99*l.* 13*s.* 6*d.* to an Assistant in the same Department, for assistance in Examinations.

CIVIL SERVICE COMMISSION.—£. 43. 5*s.* to a Second Division Clerk at the Natural History Museum for overtime work in the office of the Civil Service Commission.

The Surplus of 713*l.* 5*s.* 6*d.*, shown on the Account of the Vote "British Museum," for the year ended 31st March 1899, has been surrendered.

British Museum,  
23 November 1900. }

*E. Maunde Thompson,*  
Director and Principal Librarian,  
Accounting Officer.

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

Examined,  
*J. C. King.*

*D. C. Richmond,*  
Comptroller and Auditor General.

361

CLASS IV.—continued.

VOTE 3.

BRITISH MUSEUM.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

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

2. The Amount to be Surrendered is, as shown by the Account, 1,135*l.* 3*s.* 6*d.* Surplus.

	£.	s.	d.
Grant ( <i>Gross</i> ) - - - - -	178,655	-	-
Expenditure ( <i>Gross</i> ) - - - - -	178,299	3	5
Net Surplus - - -	£. 355	16	7
<i>Add,—</i>			
Appropriations in Aid realised in excess of the Estimate - - - - -	779	6	11
Total Amount to be Surrendered - - -	£. 1,135	3	6

GRANTS IN AID OF PURCHASES.

3. A Statement is appended showing the expenditure within the year out of the Grants in Balances in hand on 1st April 1899, and out of the Grants in Aid, and the balances *Aid.* remaining at the close of the year.

*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 1898-1899 - - - - -		-	133	15 4
Grants, 1899-1900 - - - - -	{ £. 22,000 3,750 }	25,750	-	-
Mr. C. Butler's contribution towards purchases at the Marlborough sale of Gems - - - - -		1,000	-	-
Expenditure, 1899-1900 - - - - -		26,883	15	4
		26,552	16	11
Balance to 1900-1901 - - -		£. 330	18	5
Sub-Head N.—Purchases and Acquisitions (Natural History Museum):		£.	s.	d.
Balance from 1898-1899 - - - - -		530	18	1
Grant, 1899-1900 - - - - -		5,800	-	-
Expenditure, 1899-1900 - - - - -		6,330	18	1
		5,948	5	1
Balance, 1900-1901 - - -		£. 382	13	-

CLASS IV.—*continued.*

## VOTE 4.

## 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, in the year ended 31st March 1900, 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 - - - -	5,838	- -	5,588	10 5	219	9 7	-	-
B.—Purchase of Pictures (Grant in Aid) -	-	-	-	-	-	-	-	-
C.—Police - - - - -	5,255	- -	4,915	2 2	339	17 10	-	-
D.—Incidental Expenses - - - - -	1,500	- -	1,499	13 7	-	6 5	-	-
E.—Uniforms - - - - -	156	- -	133	7 2	22	12 10	-	-
GROSS TOTAL - - - £.	12,749	- -	12,136	13 4	612	6 8	-	-
					Surplus of Gross Estimate over Expenditure.			
					£. 612 6 8			
					Surplus of Appropriations in Aid Realised.			
<i>Deduct,—</i>	<i>Estimated.</i>		<i>Realised.</i>		£. 41 13 6			
F.—Appropriations in Aid - - - -	1,600	- -	1,641	13 6	Total Surplus to be Surrendered.			
NET TOTAL - - - £.	11,149	- -	10,494	19 10	£. 654 - 2			

	£. s. d.
Estimated Amount of Extra Receipts derived from Sale of Catalogues - - -	500 - -
Amount of Extra Receipts realised from Sale of Catalogues in the year 1899-1900, and paid over to Her Majesty's Stationery Office - - -	772 1 -

CLASS IV.—*continued.*VOTE 4.—NATIONAL GALLERY—*continued.*

## EXPLANATION of the Causes of Variation between Expenditure and Grant

- A.—This surplus is occasioned by the additional Rooms at the Tate Gallery not being opened to the public until a later date than was anticipated, and consequently the services of the extra staff were not required for the full period provided in the Estimate.
- C.—Same explanation as A.
- D.—Casual difference.
- E.—The cost of three uniforms has been saved in consequence of three of the attendants having temporarily re-joined their respective regiments.
- F.—Difference nominal.

## EXTRA RECEIPTS—CATALOGUES.

The amount realised by the sale of Catalogues, especially at the Tate Gallery, is necessarily most uncertain.

## EXTRA REMUNERATION.

- H. E. Austin, late of the 60th Rifles, receives a pension of 3*l.* per annum.
- C. W. Pearse, late of the 60th Rifles, receives reserve pay of 9*l.* 2*s.* 6*d.* per annum.
- H. Tyrer, late of the Scots Guards, receives reserve pay of 9*l.* 2*s.* 6*d.* per annum.
- E. Morgan, late of the Royal Navy, receives a pension of 26*l.* 5*s.* per annum.
- P. Burke, late of the Border Regiment, receives a pension of 45*l.* 12*s.* 6*d.* 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. W. Sutton, late of the Grenadier Guards, receives a pension of 50*l.* 3*s.* 9*d.* per annum.
- R. W. Percival, late of the 60th Rifles, receives a pension of 45*l.* 13*s.* per annum.
- E. MacMahon, late of the 2nd Life Guards, receives a pension of 24*l.* 6*s.* 8*d.* per annum.
- F. Ambrose, late of the Grenadier Guards, receives a pension of 36*l.* 10*s.* 8*d.* per annum.
- W. Locke, late of the Royal Navy, receives a pension of 39*l.* 11*s.* per annum.
- J. Parfett, 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.
- G. Gregory, late of the Royal Artillery, receives a pension of 38*l.* 1*s.* per annum.
- G. Miller, late of the Army Pay Corps, receives a pension of 46*l.* 8*s.* 4*d.* per annum.

The Surplus of 800*l.* 17*s.* 11*d.*, shown on the Account of the Vote "National Gallery," for the year ended 31st March 1899, has been surrendered.

*Hawes Turner,*  
Accounting Officer.

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

Examined,  
*J. C. King.*

*D. C. Richmond,*  
Comptroller and Auditor General.



CLASS IV.—*continued.*

## VOTE 4.

## NATIONAL GALLERY.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Surplus.	1	The Amount to be Surrendered is, as shown by the Account, 654 <i>l.</i> -s. 2 <i>d.</i>	
			£. s. d.
		Grant ( <i>Gross</i> )	12,749 - -
		Expenditure ( <i>Gross</i> )	12,136 13 4
		Surplus	£. 612 6 8
		<i>Add,—</i>	
		Appropriations in Aid realised in excess of the Estimate	41 13 6
		Total Amount to be Surrendered	£. 654 - 2

## GRANT IN AID ACCOUNT.

Grant in Aid. 2. As shown by a footnote to the Estimate, no provision under Sub-Head B, Purchase of Pictures (Grant in Aid) was made in view of the Supplementary Grant of 11,800*l.* in February 1899.

The balance in hand at the close of the previous year was 1,157*l.* 10s. 5*d.* Of this amount, 1,125*l.* 4s. 5*d.* has been expended, leaving a balance at the close of the year of 32*l.* 6s.

*D. C. Richmond,*  
Comptroller and Auditor General.

CLASS IV.—*continued.*

VOTE 5.

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 1900, 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	2,860 — —	2,838 18 4	21 1 8	—
B.—Purchase of Portraits, Grant in Aid	750 — —	750 — —	—	—
C.—Police	1,288 — —	1,285 10 —	2 10	—
D.—Incidental Expenses	500 — —	521 3 4	—	21 3 4
E.—Uniforms	83 — —	82 8 —	— 12 —	—
	£. 5,481 — —	5,477 19 8	24 3 8	21 3 4
			Deduct Deficit	21 3 4
			Net Surplus to be Surrendered	£. 3 — 4

	£. s. d.
Estimated Amount of Receipts from Sale of Catalogues payable to the Stationery Office	50 — —
Amount of Receipts from Sale of Catalogues paid over to the Stationery Office	— 46 — 6
Estimated Amount of Extra Receipts payable to Exchequer	— 175 — —
Amount of Extra Receipts realised in the Year 1899–1900, and paid over to Exchequer	— 201 — 10

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A and C.—Casual difference.

D.—Several portraits were acquired towards the close of the financial year which required to be glazed and cleaned before being exhibited.

E.—Casual difference.

CLASS IV.—*continued.*VOTE 5.—NATIONAL PORTRAIT GALLERY—*continued.*

## EXTRA RECEIPTS.

Fewer catalogues were sold than was anticipated. The extra receipts realised show an increase over the amount estimated, owing to a larger number of visitors than was anticipated having paid for admission.

The Surplus of 36*l.* 18*s.*, shown on the Account of the Vote "National Portrait Gallery," for the year ended 31st March 1899, has been surrendered.

2 November 1900.

*Lionel Cust,*  
Accounting Officer.

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

*D. C. Richmond,*  
Comptroller and Auditor General.

..  
Examined,  
*J. C. King.*

## VOTE 5.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- Excess. 1. Expenditure in excess of the Estimate has been incurred under Sub-Head D.  
Net Surplus. 2 The Net Surplus to be Surrendered is, as shown by the Account, 3*l.* -*s.* 4*d.*

	£.	s.	d.
Grant - - - - -	5,481	-	-
Expenditure - - - - -	5,477	19	8
Net Surplus - - -	£.	3	- 4

## GRANT IN AID ACCOUNT.

- Purchase of Portraits, Grant in Aid. 3. The Grant in Aid for the Purchase of Portraits in 1899-1900 was 750*l.* As there was a balance in hand from the previous year of 340*l.* 4*s.*, the total amount available was 1,090*l.* 4*s.*  
Of this amount 870*l.* 14*s.* was expended, leaving a balance at the close of the year of 219*l.* 10*s.*

*D. C. Richmond,*  
Comptroller and Auditor General.

CLASS IV.—continued.

VOTE 6.  
WALLACE COLLECTION.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to defray the Salaries and Expenses of the WALLACE COLLECTION (Hertford House), in the Year ended 31st March 1900, 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 . . . . .	1,264 - -	949 14 -	314 6 -	—
B.—Police - - - - -	2,656 - -	2,655 7 6	- 12 6	—
C.—Exhibition Cases and Fittings - - -	5,230 - -	1,037 8 5	4,192 11 7	—
D.—Incidental Expenses - - - - -	2,850 - -	4,048 15 -	—	1,198 15 -
	£. 12,000 - -	8,691 4 11	4,507 10 1	1,198 15 -
Deduct Deficit - - - - -			1,198 15 -	
Net Surplus to be Surrendered - - -		£.	3,308 15 1	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Owing to the postponement of the opening of the Wallace Collection from 1st January 1900 to 25th June 1900, the full number of Attendants and Porters were not appointed.

B.—

C.—It was not found possible to order more than a small proportion of the Cases and Fittings during the year ending 31st March 1900, the arrangement of the Collection not being sufficiently advanced, and it being impossible to order these cases and fittings without knowing exactly where they were to be placed, and what works of art they were destined to contain.

D.—The excess in this item was chiefly accounted for by Messrs. Radley, Robson, and Mackay's bill for 1,752l. 9s. for re-gilding frames of pictures and miniatures, framing water-colours, and gilding furniture. It had not been foreseen at the time the estimate was framed that it would be necessary to incur expenditure on this scale under the heads now quoted. There is also in Messrs. Bertram's bill an item of 225l. 6s. for cleaning marble, repairs to furniture, &c., the extent of which could not be foreseen at the time the estimate was framed.

The Surplus of 1,320l. 11s. 3d., shown on the Account of the Vote "Wallace Gallery," for the year ended 31st March 1899, has been surrendered.

Wallace Collection,  
27 November 1900.

Claude Phillips,  
Keeper 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,  
J. C. King.

CLASS IV.—*continued.*

## VOTE 6.

## WALLACE COLLECTION.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- Excess. 1. EXPENDITURE in excess of the Estimate has been incurred under Sub-Head D. This excess and the large saving under Sub-Head C. are explained on the face of the Account.
- Net Surplus. 2. The Net Surplus to be Surrendered is, as shown by the Account, 3,308*l.* 15*s.* 1*d.*

	£.	s.	d.
Grant - - - - -	12,000	-	-
Expenditure - - - - -	8,691	4	11
Net Surplus - - -	£. 3,308	15	1

*D. C. Richmond,*  
Comptroller and Auditor General.

CLASS IV.—*continued.*

VOTE 7.  
SCIENTIFIC INVESTIGATION, &c., UNITED KINGDOM.

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 1900, showing a Surplus upon two 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.
GRANTS IN AID.								
A.—Royal Society - - - -	12,000	- -	12,000	- -	- -	- -	- -	- -
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 - - - -	1,684	- -	1,684	- -	- -	- -	- -	- -
J.—Royal Irish Academy of Music - - - -	300	- -	300	- -	- -	- -	- -	- -
K.—Royal Zoological Society of Ireland - - - -	500	- -	500	- -	- -	- -	- -	- -
L.—Royal Hibernian Academy - - - -	300	- -	300	- -	- -	- -	- -	- -
M.—Royal Dublin Society - - - -	1,400	- -	1,400	- -	- -	- -	- -	- -
N.—British School at Athens - - - -	500	- -	500	- -	- -	- -	- -	- -
OTHER GRANTS.								
O.—Edinburgh Observatory - - - -	1,540	- -	1,528	11 11	11	8 1	- -	- -
P.—International Geodetic Association - - - -	300	- -	293	16 -	6	4 -	- -	- -
	£.	36,724 - -	36,706	7 11	- -	- -	- -	- -
Surplus to be Surrendered - - - £.					17	12	1	- -

CLASS IV.—*continued.*VOTE 7.—SCIENTIFIC INVESTIGATION, &c., UNITED KINGDOM—*continued.*

## Explanation of the Causes of Variation between Expenditure and Grant.

O. and P.—Casual variations.

The Surplus of 16*l.* 12*s.* 5*d.*, shown on the Account of the Vote "Scientific Investigation, &c., United Kingdom," for the year ended 31st March 1899, has been surrendered:

Treasury, }  
28 November 1900. }

*E. W. Hamilton,*  
Accounting Officer.

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

Examined,  
*R. Lennox Woods.*

*D. C. Richmond,*  
Comptroller and Auditor General.

## VOTE 7.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Surplus.

1. THE Account shows a Surplus to be Surrendered of 17*l.* 12*s.* 1*d.*

	£.	s.	d.
Grant - - - - -	36,724	-	-
Expenditure - - - - -	36,706	7	11
Surplus - - - - -	£.	17	12 1

Meteorological Council.

2. The annexed Account of the Meteorological Council for the year 1899-00 has been examined in my Department in detail.

Edinburgh Observatory.

3. The Expenditure under Sub-Head O., "Edinburgh Observatory," has also been examined in detail.

4. 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 7.—SCIENTIFIC INVESTIGATION, &c., UNITED KINGDOM—continued.

STATEMENT referred to in the foregoing Report.

METEOROLOGICAL OFFICE.—ACCOUNT OF RECEIPTS AND PAYMENTS for the Year ended 31st March 1900.

RECEIPTS.		PAYMENTS.		
	£. s. d.		£. s. d.	£. s. d.
Balance from year 1898-99	2,267 15 7	ADMINISTRATION:		
Parliamentary Vote	15,300 - -	Council (including portion of Secretary's salary)	937 13 5	
Repayment of Expenses charged under—		Secretary	795 16 8	
(1.) Incidental Expenses	£. s. d. 9 12 3	Less fees for one month as Member of Council	12 2 11	
(2.) Observatories	28 11 -	Salaries and Wages	783 13 9	
(3.) Inspections	2 -	Rent, Fuel, and Lighting	909 13 6	
	40 3 3	Incidental and Contingent Expenses	731 12 10	
SPECIAL RESEARCHES:		Furniture and Fittings	200 14 1	
Grant for investigation on Atmospheric Electricity	100 - -	Expenses incidental to International Meteorological Congress	78 7 11	
SUPPLY OF INFORMATION:		Pensions	3 5 -	
Daily Weather Charts and Forecasts	291 3 2		177 6 8	3,822 7 2
6 p.m. Charts	25 - -	SPECIAL RESEARCHES:		
Reports for Press Agencies, &c.	106 11 4	Salaries and other Charges - Investigation on Atmospheric Electricity	700 12 10	
Telegrams sent Abroad	270 13 2		200 - -	900 12 10
	693 7 8	LAND METEOROLOGY:		
SALE OF INSTRUMENTS, &c.:		Observatories and Stations, including remuneration of Observers	2,220 14 5	
Royal Navy Account	4 18 2	Salaries:—Discussion and reduction of Observations, &c.	1,191 16 8	3,412 11 1
Mercantile Marine Account	35 9 0	WEATHER INFORMATION AND FORECASTS:		
"M.O." (Stations) Account	94 12 8	Telegraphic Reports and Storm Warnings, remuneration of Observers, &c.	2,337 7 8	
	134 19 10	Salaries:—Preparation and Issue of Reports and Forecasts	1,888 5 6	4,225 13 2
Repayment of Miscellaneous Commissions executed for Colonial and Foreign Institutions &c.	154 6 11	INSPECTIONS:		
Commission charged on Work done for Colonies, &c.	16 11 8	Salaries and Travelling Expenses	- - -	436 11 4
		OCEAN METEOROLOGY:		
		Salaries:—Discussion and reduction of Observations	1,200 18 2	
		Expenses incidental to the Supply of Instruments:—		
		Proportion for Care and Issue of Instruments	440 7	
		Royal Navy	319 18 -	
		Mercantile Marine	154 11 5	
		Distant Island and Coast Stations	13 17 7	2,129 12 10
		Miscellaneous Commissions executed for Colonial and Foreign Institutions, &c.	- - -	77 4 7
		Balance:		
		Cash at Bank	3,643 19 11	
		Cash at Office	58 12 -	
				3,702 11 11
	£. 18,707 4 11		£.	18,707 4 11

September 1900.

W. N. Shaw,  
Secretary.



CLASS IV.—*continued.*

## VOTE 8.

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 & 53 Vict. c. 40, s. 9), in the Year ended 31st March 1900, showing a Surplus upon one Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
<b>GRANTS IN AID.</b>				
<b>UNIVERSITIES :</b>				
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Victoria University - - - -	2,000 - -	2,000 - -	—	—
B.—Scottish Universities - - - -	42,000 - -	42,000 - -	—	—
C.—University of Wales - - - -	4,000 - -	4,000 - -	—	—
<b>TOTAL for Universities - - - £.</b>	<b>48,000 - -</b>	<b>48,000 - -</b>	<b>—</b>	<b>—</b>
<b>COLLEGES :</b>				
D.—Colleges, Great Britain - - - -	25,000 - -	25,000 - -	—	—
E.—University Colleges, Wales - - - -	12,000 - -	12,000 - -	—	—
<b>TOTAL for Colleges - - - £.</b>	<b>37,000 - -</b>	<b>37,000 - -</b>	<b>—</b>	<b>—</b>
<b>INTERMEDIATE EDUCATION, WALES :</b>				
F.—Examination and Inspection—Grant in Aid - - - -	500 - -	500 - -	—	—
G.—Grants in Aid of Schools - - - -	20,200 - -	19,833 2 3	366 17 9	—
<b>TOTAL for Intermediate Education, Wales</b>	<b>20,700 - -</b>	<b>20,333 2 3</b>	<b>366 17 9</b>	<b>—</b>
<b>GRAND TOTAL - - - £.</b>	<b>105,700 - -</b>	<b>105,333 2 3</b>		
<b>Surplus to be Surrendered - - - £.</b>			<b>366 17 9</b>	

CLASS IV.—*continued.*

VOTE 8.—UNIVERSITIES AND COLLEGES, GREAT BRITAIN, AND INTERMEDIATE EDUCATION,  
WALES—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

G.—The difference between the Estimated and the Actual Grants was due (1) to variations in the rateable value of the property in some of the Counties and County Boroughs; (2) to deductions on account of non-compliance with the statutory regulations; and (3) to adjustments in respect of previous years.

The Surplus of 142*l.* 10*s.* 7*d.*, shown on the Account of the Vote "Universities and Colleges, Great Britain, and Intermediate Education, Wales," for the Year ended 31st March 1899, has been surrendered.

Treasury, }  
16 October 1900. }

*E. W. Hamilton,*  
Accounting Officer.

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

Examined,  
*R. Lennox Woods.*

*D. C. Richmond,*  
Comptroller and Auditor General.

VOTE 8.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Accounts of the Universities and Colleges are not examined in my Accounts Department.
2. The Account shows a Surplus to be Surrendered of 366*l.* 17*s.* 9*d.* Surplus.

	<i>£.</i>	<i>s.</i>	<i>d.</i>
Grant - - - - -	105,700	-	-
Expenditure - - - - -	105,333	2	3
Surplus - - -	<i>£.</i> 366	17	9

*D. C. Richmond,*  
Comptroller and Auditor General,

CLASS IV.—*continued.*

## VOTE 9.

## LONDON UNIVERSITY.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the UNIVERSITY OF LONDON, in the Year ended 31st March 1900, 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 - - - -	4,063 - -	4,148 17 4	—	85 17 4
B.—Examiners - - - -	10,085 - -	10,300 17 4	—	215 17 4
C.—Exhibitions, &c. - - - -	1,701 - -	1,565 12 8	135 7 4	—
D.—Examination Expenses, Library, &c. -	1,150 - -	1,188 10 2	—	38 10 2
E.—Incidental Expenses - - - -	950 - -	744 7 8	205 12 4	—
GROSS TOTAL - - - £	17,949 - -	17,948 5 2	340 19 8	340 4 10
			Net Surplus of Gross Estimate over Expenditure.	
	Estimated.	Realised.	£. - 14 10	
<i>Deduct,—</i>			Net Surplus to be Surrendered.	
F.—Appropriations in Aid (Fees) - - -	17,940 - -	17,940 - -	£. - 14 10	
NET TOTAL - - - £.	9 - -	8 5 2		

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - -	500 - -
Amount of Extra Receipts realised during the year 1899-1900, and paid over to Exchequer - - - -	1,766 2 8

CLASS IV.—*continued.*VOTE 9.—LONDON UNIVERSITY—*continued.*

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

Sub-Head A.—With the exception of about 9*l.*, one month's increment of salary paid to the staff in excess of the Estimate, owing to the change introduced in March 1899 of paying salaries on the last instead of the first day of each month, the whole of the excess under this Sub-Head was due to the employment of additional Writers, Messengers, &c., rendered unavoidable by the increase of work arising from the larger numbers attending the examinations and from work in connection with the University Statutory Commission and the proposed removal of the home of the University to South Kensington.

Sub-Head B.—The *pro-rata* payments to the Assistant Examiners, who are charged with the revision of the Candidates' Answers at the Matriculation and Intermediate Examinations, were, owing to the large increase of Candidates at the two Matriculation Examinations and the Intermediate Examination in Science (as is evidenced by the fees received) much above the Estimate, and although a considerable saving was effected under "Attendants" by requiring the firms supplying the chemicals to provide the necessary extra attendants at the usual rate for such work, there resulted the excess shown above.

Sub-Head C.—Many Exhibitions, &c., were not awarded from want of deserving Candidates or because the Candidates recommended were above the prescribed age.

Sub-Head D.—The excess under this Sub-Head was entirely due to the purchase of Apparatus, &c., for the new Chemical Laboratory at South Kensington. Otherwise there would have been a considerable saving.

Sub-Head E.—Though one or two special demands, as for instance expenses incurred at the University Parliamentary Election and for the English Educational Exhibition, had to be met by this Sub-Head, yet the extra charges that fell to this Sub-Head were considerably less than estimated.

## EXTRA REMUNERATION.

J. Higgins, Office-keeper, received from the Civil Service Commission, 70*l.* 6*s.*; from the War Office, 4*l.* 5*s.*, and from the Education Department, 2*l.* 17*s.* 6*d.* but about two-thirds of these amounts was said to have been paid over to the Porter and Extra Charwomen.

## EXTRA RECEIPTS.

At the two Matriculation Examinations and especially at the Intermediate Examination in Science, through changes in the Regulations giving Candidates at those examinations more choice of subjects, the number of Candidates who presented themselves was largely in excess of previous years, and though at the Arts Examinations there was a considerable decrease in numbers, the net result was that the receipts from fees for the year showed an excess of more than 1,250*l.* over those of 1898–99.

The Surplus of 62*l.* 5*s.* 7*d.*, shown on the Account of the Vote "London University" for the year ended 31st March 1899, has been surrendered.

13 August 1900.

*F. Victor Dickens,*  
Accounting Officer.

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

Examined,  
*J. C. King.*

*D. C. Richmond,*  
Comptroller and Auditor General.

CLASS IV.—*continued.*

## VOTE 9.

## LONDON UNIVERSITY.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- Excess. 1. EXPENDITURE in excess of the Estimate has been incurred under Sub-Heads A., B., and D.
- Surplus. 2. The Amount to be Surrendered is, as shown by the Account, 14s. 10*d.*

	£.	s.	d.
Grant ( <i>Gross</i> ) - - - - -	17,949	-	-
Expenditure ( <i>Gross</i> ) - - - - -	17,948	5	2
Net Surplus - - - - -	£.	14	10

*D. C. Richmond,*  
Comptroller and Auditor General.

CLASS IV.—continued.

VOTE 10.

PUBLIC EDUCATION, SCOTLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for PUBLIC EDUCATION and SCIENCE AND ART in SCOTLAND, in the Year ended 31st March 1900, 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.	
<b>ADMINISTRATION.</b>								
Office in London :								
A.—Salaries - - - - -	15,474	- -	15,379	14 2	94	5 10	—	
B.—Incidental Expenses - - - -	320	- -	243	- 6	76	19 6	—	
<b>INSPECTION.</b>								
C.—Salaries - - - - -	32,166	- -	30,811	19 9	1,354	- 3	—	
(Higher Class Schools - - - - -	300	- -	300	- -	—			
D.—Travelling Allowances - - - -	9,220	- -	9,158	1 -	61	19 -	—	
<b>ELEMENTARY SCHOOLS.</b>								
E.—Annual Grants for Day Scholars -	694,666	- -	688,901	- 6	5,764	19 6	—	
F.—Annual Grants for Evening Scholars	52,239	- -	49,852	9 11	2,386	10 1	—	
G.—Grants for Blind and Deaf Children	3,325	- -	3,116	2 9	208	17 3	—	
H.—Additional Grants to School Boards	37,500	- -	44,137	19 9	—		6,637	19 9
I.—Aid Grants for Voluntary Schools -	12,600	- -	12,180	17 6	419	2 6	—	
K.—Fee Grants for Day Scholars - -	323,633	- -	321,396	9 -	2,236	11 -	—	
L.—Special Grants to Schools in Highlands and Islands - - - - -	1,200	- -	1,200	- -	—			
M.—Pensions and Gratuities to Teachers	5,820	- -	5,819	19 1	—		—	
<b>AGRICULTURAL EDUCATION.</b>								
N.—Grants for Scotland - - - - -	2,000	- -	2,000	- -	—			
<b>SCIENCE AND ART.</b>								
O.—Grants for Science and Art - - -	69,100	- -	67,476	5 2	1,623	14 10	—	
<b>TRAINING COLLEGES.</b>								
P.—Annual Grants - - - - -	41,600	- -	42,962	16 1	—		1,362	16 1
<b>EXAMINATION OF ACCOUNTS OF SCHOOL BOARDS.</b>								
Office in Edinburgh :								
Q.—Salaries - - - - -	682	- -	746	- 10	—		64	- 10
R.—Travelling and Incidental Expenses	16	- -	4 5 1		11	14 11	—	
	£. 1,301,861	- -	1,295,687	1 1	14,238	15 7	8,064	16 8
	Deduct Deficit - - - - -				8,064		16 8	
	Net Surplus to be Surrendered - - £.				6,173		18 11	
	Estimated Amount of Extra Receipts payable to Exchequer - - - - -				15		- -	
	Amount of Extra Receipts realised in the Year 1899-1900, and paid over to Exchequer -				18		- -	

CLASS IV.—*continued.*VOTE 10.—PUBLIC EDUCATION, SCOTLAND—*continued.*

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

Sub-Heads A. and C.—These savings were chiefly due to changes in the Staff during the year.

Sub-Head B.—The amounts required for "Office Disbursements" and for "Expenses of Examinations" were less than expected.

Sub-Head D.—Casual variation. The expenditure included 37*l.* 8*s.* 4*d.* for "Removal Allowances."

Sub-Heads E., F. G., I., K.—These savings were due to the number of Scholars having been less than anticipated. Further outlay under Sub-Head K. is provided for under the Local Taxation (C. and E.) Act, 1890, and the Education and Local Taxation (Scotland) Act, 1892.

Sub-Head H.—The excess was due to the further operation of the Education (Scotland) Act, 1897, for which there was no satisfactory basis of Estimate.

Sub-Head O.—The amounts required for "Drawing in Elementary Day Schools" and "Art Schools and Classes" were less than expected.

Sub-Head P.—The excess was due to a larger increase in the number of Students in training, and to a larger proportion of Male Students in the Colleges.

Sub-Head Q.—The excess was caused by alterations in the scale of Salaries.

Sub-Head R.—The saving was on "Travelling Allowances."

## EXTRA REMUNERATION.

	£.	s.	d.		
A Staff Clerk received - - - - -	-	31	18	6	} for services as Auditors under the Educational Endowments (Scotland) Act.
" " " - - - - -	-	73	16	-	
" " " - - - - -	-	103	4	-	
The Accountant in Edinburgh received - - - - -	-	66	12	-	
An Inspector received 7 <i>l.</i> from the Home Office for services under the Coal Mines Act, and 6 <i>l.</i> 3 <i>s.</i> from the University of St. Andrew's for services as an Examiner.					
	£.	s.	d.		
Two Junior Examiners received - - - - -	-	20	11	-	} for setting or revising Examination Papers in connection with Leaving Certificate Examination.
Four Staff Clerks received - - - - -	-	79	2	-	
Nine Second Division Clerks received - - - - -	-	128	14	-	
Three Inspectors received - - - - -	-	71	11	-	} for Clerical Assistance in connection with Higher Inspection and Leaving Certificate Examination.
Three Staff Clerks received - - - - -	-	108	10	-	
Eleven Second Division Clerks - - - - -	-	135	-	-	
Eight Inspectors and three Sub-Inspectors received - - - - -	-	227	5	2	for inspecting Higher Class Schools

## EXTRA RECEIPTS.—Casual variation.

The Surplus of 3,269*l.* 16*s.* 4*d.*, shown on the Account of the Vote "Public Education, Scotland," for the year ended 31st March 1899, has been surrendered.

10 November 1900.

*H. Craik,*  
Secretary and Accounting Officer.

I certify that this Account, so far as the examination has extended, is correct.

Examined,  
*J. C. King.*

*D. G. Richmond,*  
Comptroller and Auditor General.

CLASS IV.—*continued.*

VOTE 10.

PUBLIC EDUCATION, SCOTLAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under Sub-Heads H., P., Exces. and Q.

2. Under Sub-Head O. has been included a grant of 115*l.* 10*s.* to Dumfries Academy. Sub-Head O. Owing to misapprehension the Academy was permitted to follow the curriculum laid Special down in Chapter IX. of the Code, but being a "Higher Class School" was found to be Grant to debarred under Section 62 and Schedule C. of the Act of 1872 from receiving grant Dumfries Academy. under Sub-head E.

Seeing that the Academy might have been complying with the requirements of the Science and Art Directory, and that no blame for the misapprehension attached to the Governors of the School, the Treasury sanctioned payment of this Special Grant, representing approximately the loss which the School had inadvertently incurred.

3. The total of admitted over-payments in the year is 66*l.* 15*s.* 5*d.*, of which sum Admitted over-pay- 52*l.* 11*s.* 4*d.* has been recovered, leaving a balance of 14*l.* 4*s.* 1*d.* which, in accordance with ments. the usual practice, will be adjusted either by deduction from subsequent Grants or by remittances from the School Managers.

4. The Net Surplus to be Surrendered is, as shown by the Account, 6,173*l.* 18*s.* 11*d.* Net Surplus

	£.	s.	d.
Grant - . . . . .	1,301,861	-	-
Expenditure - . . . . .	1,295,687	1	1
Net Surplus - . . . .	£.	6,173	18 11

*D. C. Richmond,*  
Comptroller and Auditor General.



CLASS IV.—*continued.*

## VOTE 11.

## NATIONAL GALLERY, &amp;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, &c., in the Year ended 31st March 1900.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
General 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, }  
10 October 1900.

Alex. W. Inglis,  
Secretary and Accounting Officer

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

Examined,  
J. C. King.

D. C. Richmond,  
Comptroller and Auditor General.

CLASS IV.—*continued.*

VOTE 11.

NATIONAL GALLERY, &c., SCOTLAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. The Grant and Expenditure are shown as equal.

	£
Grant - - - - -	3,400
Expenditure - - - - -	3,400

Grant and  
Expendi-  
ture.

PURCHASE OF PICTURES ACCOUNT.

2. Of the balance of 462*l.* 16*s.* 11*d.* remaining on 31st March 1899, 85*l.* 8*s.* 3*d.* has been expended during the year 1899-1900, leaving a balance on 31st March 1901 of 382*l.* 11*s.* 1*d.*

Purchase of  
Pictures.

*D. C. Richmond,*  
Comptroller and Auditor General.

## CLASS IV.—continued.

## VOTE 12.

## 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 1900, showing 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.
<b>A.—ADMINISTRATION :</b>								
1. Salaries and Wages - - - -	27,357	- -	27,120	17 6	236	2 6	- -	- -
2. Travelling - - - - -	600	- -	540	13 7	59	6 5	- -	- -
3. Legal Expenses - - - - -	450	- -	609	16 5	-	-	159	16 5
4. Rent - - - - -	206	- -	205	7 8	-	12 4	-	-
5. Incidental Expenses - - - -	180	- -	203	8 7	-	-	23	8 7
<b>B.—INSPECTION :</b>								
1. Salaries - - - - -	32,640	- -	32,309	5 1	330	14 11	-	-
2. Travelling - - - - -	13,340	- -	13,700	10 -	-	-	360	10 -
<b>C.—TRAINING COLLEGES :</b>								
1. Board's Training College, Marlborough-street - - - - -	13,751	- -	13,694	10 10	56	9 2	-	-
2. Training Colleges under Private Management - - - - -	33,057	- -	32,828	10 1	228	9 11	-	-
<b>D.—MODEL SCHOOLS :</b>								
1. Central Model Schools - - - -	4,162	- -	3,693	4 -	468	16 -	-	-
2. Metropolitan District and Minor Model Schools - - - - -	24,781	- -	26,691	9 2	-	-	1,910	9 2
3. Retiring Gratuities - - - - -	500	- -	-	- -	500	- -	-	-
<b>E.—NATIONAL SCHOOLS :</b>								
1. Principal and Assistant Teachers, Workmistresses, Good Service Salaries, Monitors, Training Monitors, &c. - - - - -	786,400	- -	780,972	- 1	5,427	19 11	-	-
2. Travelling and other Expenses, Teachers and Monitors for Examination - - - - -	1,000	- -	1,270	15 2	-	-	270	15 2
3. Organising Teachers - - - - -	700	- -	735	4 3	-	-	35	4 3
4. Retiring Gratuities - - - - -	500	- -	604	19 5	-	-	104	19 5
5. Incidentals - - - - -	50	- -	52	18 4	-	-	2	18 4
6. Repayment to Post Office of Commission to Local Postmasters -	200	- -	172	19 7	27	- 5	-	-
7. Free Grants of Books and School Requisites - - - - -	800	- -	673	14 6	126	5 6	-	-
8. Cookery and Laundry Instructors (Temporary) - - - - -	-	- -	443	13 10	-	-	443	13 10
Carried forward -	£ 940,674	- -	936,523	18 1	7,461	17 1	3,311	15 2

CLASS IV.—*continued.*

VOTE 12.—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 - -	940,674 - -	936,523 18 1	7,461 17 1	3,311 15 2
<b>—AGRICULTURAL ESTABLISHMENTS :</b>				
1. General Superintendence and Inspection - - - -	630 - -	624 4 3	5 15 9	—
2. Albert Training Department - -	4,648 - -	4,956 3 1	- -	308 3 1
3. Albert Model Farms and Garden -	2,790 - -	3,084 18 3	- -	294 18 3
4. Agricultural Schools - - - -	4,250 - -	4,727 10 1	- -	477 10 1
<b>—BOOKS AND SCHOOL APPARATUS DEPARTMENT :</b>				
1. Wages - - - - -	795 - -	806 15 1	- -	11 15 1
2. Books and Apparatus, &c. - -	33,200 - -	32,265 5 6	934 14 6	—
<b>—TEACHERS' RESIDENCES :</b>				
1. Non-Vested Schools - - - -	2,900 - -	2,862 3 3	37 16 9	—
2. Vested - - - - -	1,980 - -	1,957 2 1	22 17 11	—
<b>SCHOOL GRANTS - - - - -</b>	<b>250,000 - -</b>	<b>246,330 4 5</b>	<b>3,669 15 7</b>	<b>—</b>
<b>TEACHERS' PENSION FUND (Grant in Aid) - - - - -</b>	<b>18,000 - -</b>	<b>18,000 - -</b>	<b>—</b>	<b>—</b>
<b>GROSS TOTAL - - - £.</b>	<b>1,259,867 - -</b>	<b>1,252,138 4 1</b>	<b>12,132 17 7</b>	<b>4,404 1 8</b>
			Net Surplus of Gross Estimate over Expenditure.	
			£. 7,728 15 11	
<i>Deduct, —</i>	Estimated.	Realised.	Surplus of Appropriations in Aid Realised.	
<b>—APPROPRIATIONS IN AID - - - -</b>	<b>38,750 - -</b>	<b>42,144 15 6</b>	<b>£. 3,394 15 6</b>	
<b>NET TOTAL - - - £.</b>	<b>1,221,117 - -</b>	<b>1,209,993 8 7</b>	<b>Total Surplus to be Surrendered.</b>	
			<b>£. 11,123 11 5</b>	

4035.

CLASS IV.—*continued.*VOTE 12.—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.
Books, &c. - - - - -	31,000	-	-	33,517	5	7	2,517	5	7	-	-	-
Model School Fees (Balance of) - - -	2,000	-	-	1,997	19	1	-	-	-	2	-	11
Albert Model Farm - - - - -	3,000	-	-	3,071	3	11	71	3	11	-	-	-
Albert Training Institution - - - -	500	-	-	762	14	3	262	14	3	-	-	-
Munster Dairy School:												
Farm Produce - - - - -	1,200	-	-	2,018	19	5	818	19	5	-	-	-
Fees, &c. - - - - -	800	-	-	526	4	-	-	-	-	273	16	-
Miscellaneous Receipts - - - - -	250	-	-	250	9	3	-	9	3	-	-	-
	£.	38,750	-	42,144	15	6	3,670	12	5	275	16	11
Deduct less than Estimated - - - - -										275	16	11
Net Surplus on Appropriations in Aid - - -				£.	3,394	15	6					

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

## Sub-Head A.—Administration:

- A. 1.—Office Salaries - - - - - £. 236. 2. 6. Saving.  
 Saving due to retirement of a First Class Clerk at the end of June 1899. No promotion made; but vacancy in Staff filled by appointment of Second Division Clerk on scale.
- A. 2.—Travelling Expenses - - - - - £. 59. 6. 5. Saving.  
 Variable. Some accounts relating to this year not received before 31st March 1900.
- A. 3.—Legal Expenses - - - - - £. 159. 16. 5. Excess.  
 Excess in this case was the amount of deferred payments of law costs to representatives of former Solicitors to the Board, and was the subject of special investigation. Sanction for payment was obtained by Treasury Letter 13,718—99, dated 28th August 1899.
- A. 4.—Rent - - - - - £. -. 12. 4. Saving.  
 Casual saving.
- A. 5.—Incidental Expenses - - - - - £. 23. 8. 7. Excess.  
 Casual; very variable items.

## Sub-Head B.—Inspection:

- B. 1.—Salaries - - - - - £. 330. 14. 11. Saving.  
 One Inspector on maximum salary died in September 1899. Successor appointed on minimum salary scale. Arrears of increment withheld in case of another Inspector. Fees to Assistants to Examiners at Easter and July Examinations less than estimated by 40%. Examiner in handicrafts employed this year.

CLASS IV.—*continued.*

VOTE 12.—PUBLIC EDUCATION, IRELAND—*continued.*

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

B. 2.—Travelling and Personal Expenses	£. 360. 10. —.	Excess.
<p>Owing to the impending cessation on the 31st March 1900 of the system of Results Examinations, it was found necessary to make special efforts to complete all outstanding visits to schools by that date. Travelling and Personal Expenses of the Staff were therefore somewhat heavier than would have been the case in the ordinary course.</p> <p>In connection with the Easter and July Examinations it was found necessary to employ a larger number of Assistants to the Superintendents than formerly. The excess on this item was in part counterbalanced by savings on Fees—Sub-Head B1.</p>		
Sub-Head C.—Training Colleges :		
C. 1.—Marlborough-street Training College	£. 56. 9. 2.	Saving.
<p>There was a slight excess (12<i>l.</i>) on the expenditure on Diploma Bonuses. There was, however, a saving of 50<i>l.</i> 14<i>s.</i> 2<i>d.</i> on "Fixed Grants" owing to some of the Queen's Scholars having failed, through illness and other causes, to complete their full Session in residence.</p> <p>Portion of cost of a Queen's Scholar chargeable to year 1899-1900 (17<i>l.</i> 15<i>s.</i>) refunded by the Queen's Scholar.</p>		
C. 2.—Training Colleges under Private Management	£. 228. 9. 11.	Saving.
<p>There was a saving of 15<i>l.</i> on "Ground Rents," being amount of local taxation deducted from the gross amount payable.</p> <p>The balance of 213<i>l.</i> 9<i>s.</i> 11<i>d.</i> was saved on "Fixed Grants" owing to some of the Queen's Scholars having failed, through illness and other causes, to complete their full Session in residence.</p>		
Sub-Head D.—Model Schools :		
D. 1.—Central Model Schools	£. 468. 16. —.	Saving.
<p>Two Assistants resigned and were not replaced, causing saving in salary and results fees.</p> <p>No payment made within the year to Royal Irish Academy of Music.</p>		
D. 2.—Metropolitan, District, and Minor Model Schools	£. 1,910. 9. 2.	Excess.
<p>The Petty Expenses, Charing, &amp;c. were 420<i>l.</i> in excess.</p> <p>The Travelling Expenses of Pupil Teachers cost more than anticipated. It was found necessary to appoint another Assistant; a larger number of Teachers than usual were granted increments of salary, in one case a payment of 39<i>l.</i> arrears was made. Owing to illness of Teachers it became compulsory to employ and pay substitutes for long periods. Four Teachers were promoted; eight were granted bonuses, and in one case—Miss Watters, Ballymena Model School—the Treasury granted arrears of Special Supplemental Salary to the amount of 105<i>l.</i> 8<i>s.</i> 8<i>d.</i> (Treasury Letter 14,894—1899, dated 9th October 1899).</p>		
D. 3.—Retiring Gratuities	£. 500. —. —.	Saving.
<p>No resignation of a Teacher entitled to gratuity under old system.</p>		
Sub-Head E.—National Schools :		
E. 1.—Salaries	£. 5,427. 19. 11.	Saving.
<p>Mainly due to the gradual diminution of the Monitorial Staff begun in 1898.</p>		
E. 2.—Travelling and other expenses of Teachers and Monitors for Examination	£. 270. 15. 2.	Excess.
<p>Excess caused by the necessity of calling in to examination a large number of Monitors who completed their five years' service in 1899.</p>		
E. 3.—Organising Teachers	£. 35. 4. 3.	Excess.
<p>Casual.</p>		
E. 4.—Retiring Gratuities	£. 104. 19. 5.	Excess.
<p>It is difficult to estimate closely the exact amount required to meet the charge for teachers expected to retire in the year.</p>		
E. 5.—Incidentals	£. 2. 18. 4.	Excess.
<p>Casual.</p>		
E. 6.—Repayment to Post Office of Commission to Local Postmasters	£. 27. —. 5.	Saving.
<p>Casual.</p>		
E. 7.—Free Grants of Books and School Requisites	£. 126. 5. 6.	Saving.
<p>Fewer grants of Free Stock were made by the Commissioners within the year.</p>		

CLASS IV.—*continued.*VOTE 12.—PUBLIC EDUCATION, IRELAND—*continued.*EXPLANATION of the Causes of Variation between Expenditure and Grant—*continued.*

E. 8.—Cookery and Laundry Instructors (Temporary) - - - -	£. 443. 13. 10.	Excess.
Amount for this temporary service not originally included in the Commissioners' Estimate, afterwards Treasury authority was given to pay these claims out of savings (Treasury Letter, No. 4211—1899, dated 18th March 1899).		
Sub-Head F.—Agricultural Establishments :		
F. 1.—General Superintendence and Inspection - - - - Casual.	£. 5. 15. 9.	Saving.
F. 2.—Albert Training Department - - - -	£. 308. 3. 1.	Excess.
F. 3.—Albert Model Farm - - - -	£. 294. 18. 3.	Excess.
These excesses are attributable to the necessity of purchasing some articles of machinery, &c., and dairy apparatus urgently required; also, before the Establishments were handed over to the control of the Department of Agriculture it was found desirable to effect a settlement of Accounts then due as far as possible.		
F. 4.—Agricultural Schools - - - -	£. 477. 10. 1.	Excess.
This was principally caused by clearing off all outstanding Fees due to teachers of School Gardens.		
Sub-Head G.—Books and Apparatus Department :		
G. 1.—Wages - - - -	£. 11. 15. 1.	Excess.
This arose from 1st April 1899 falling on a Saturday and payment for March 1898-99 being made on that date, thus making 53 weeks' wages instead of 52 in 1899-1900.		
G. 2.—Books and Apparatus - - - -	£. 934. 14. 6.	Saving.
A smaller quantity was purchased on account of Stock on hand being reduced in the execution of the orders.		
Sub-Head H.—Teachers' Residences :		
H. 1.—Non-vested Schools - - - -	£. 37. 16. 9.	Saving.
H. 2.—Vested Schools - - - -	£. 22. 17. 11.	Saving.
The amount of new loans advanced fell below what appears to have been a reasonable expectation.		
Sub-Head I.—School Grant (55 & 56 Viet. c. 42) - - - -	£. 3,669 15. 7.	Saving.
The average attendance of pupils 3 to 15 years of age did not reach the anticipated figure (500,000).		
Sub-Head J.—Teachers' Pension Fund - - - -	Nil.	
Sub-Head K.—Appropriations in Aid :		
Books - - - -	£. 2,517. 5. 7.	Surplus.
Model School Fees - - - - Casual.	£. 2. - . 11.	Deficit.
Agricultural Establishments - - - -	£. 879. 1. 7.	Surplus.
(See below.)		
Miscellaneous - - - - Casual.	£. - . 9. 3.	Surplus.
Sales of Books were larger than anticipated. Farm produce and sales of butter realised higher prices.		

277

CLASS IV.—*continued.*

VOTE 12.—PUBLIC EDUCATION, IRELAND—*continued.*

EXTRA REMUNERATION.

STATEMENT showing the Individual Payments in the Year ended 31st March 1900, out of the sum of 550*l.* sanctioned in connection with the Estimates 1899-1900, for Extra Attendance of Staff.

NAME.	Amount.	TOTAL.	NAME.	Amount.	TOTAL.
	£. s. d.	£. s. d.		£. s. d.	£. s. d.
W. O. Byrne	4 10 -		J. Sexton	2 10 3	
R. Craig	2 10 -		H. Gilfoyle	8 2 -	
J. J. Hand	3 10 -		J. Kelly	5 12 6	
T. Gavin	5 - -		W. English	7 4 -	
H. Fanning	2 15 -		W. J. Cairns	6 - -	
C. H. Moore	5 15 -		T. E. Brown	6 16 6	
J. Conway	6 15 -		A. T. Emerson	2 15 6	
W. P. Fay	12 - -		D. Hegarty	6 16 6	
J. E. Sealy	5 - -		R. Tomline	1 7 6	
M. J. Duggan	9 7 6		P. J. Murray	5 1 6	
		57 2 6	A. H. Lindsay	12 - -	
J. Bourke	19 5 9		J. W. Mackie	1 13 -	
J. Farrar	31 3 9		W. A. Magill	17 9 -	
J. M. Fay	16 10 3		W. Dunne	4 9 -	
A. E. Nixon	4 6 -		M. Honaghan	3 16 9	
J. Gill	2 - -		S. Preston	3 12 6	
F. L. Dodd	10 17 3		W. H. Gibson	4 2 -	
C. B. Taylor	5 8 9		N. L. Buchan	3 19 6	
A. Hutton	1 15 -		J. J. White	18 - -	
J. W. Cleary	10 17 3		C. Byrne	18 - -	
T. H. Burns	10 15 -				306 11 3
J. Drea	5 8 -		A. E. Alexander	25 - 6	
W. J. Finneran	8 6 -		J. E. Philippe	28 18 9	
D. Carroll	4 3 -		W. Noonan	7 10 6	
H. Fitzpatrick	7 5 -		M. J. Dooner	7 10 6	
T. Reidy	9 10 -		J. Russell	5 15 6	
W. A. Davis	5 4 -		P. J. Fogarty	19 14 11	
W. Ryan	16 6 -		M. J. Hughes	7 - -	
M. A. Phelan	7 18 6		W. P. Fogarty	3 10 -	
P. E. Fisher	4 13 6		G. Neville	7 5 10	
R. Stewart	2 8 -		J. M. Scully	6 15 4	
F. Wadsworth	1 6 9		M. Nixon	3 6 -	
J. J. Murphy	6 3 -		P. Sullivan	1 5 1	
J. P. Twolig	6 4 6		J. Gunn	6 3 1	
J. A. Brown	4 7 -		M. K. Forrester	3 14 1	
J. S. Mahon	6 - -		T. F. Cosgrove	6 - 2	
G. Murray	11 6 6		W. P. Bustace	5 8 6	
C. J. Lidstone	12 17 3		J. Norton	17 4 2	
P. J. Carey	17 3 -		P. Bradley	4 7 -	
J. Miniken	4 3 -		E. J. E. Hearne	3 10 6	
H. C. Love	8 12 6		J. McCarthy	4 17 1	
			J. Donoh	4 8 6	
					186 3 6
			Superintendent of Book Stores	4 10 -	} £. 519 17 3
			9 First Class Clerks	52 12 6	
			59 Second Division Clerks	306 11 3	
			21 Assistant Clerks	186 3 6	



CLASS IV.—*continued.*VOTE 12.—PUBLIC EDUCATION, IRELAND—*continued.*EXTRA REMUNERATION—*continued.*

The following Sums were received in 1899-1900 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 A. 1	One Clerk of the Second Division received from the Department of Science and Art for superintending examinations	—	—	13	13 -
		A.	4 4 -		
		B.	4 4 -		
		C.	3 3 -		
		D.	7 7 -	11	11 -
Notes to Sub-Head B. 1	Three Senior Inspectors and Seven District Inspectors received from the Department of Science and Art for conducting examinations	E.	3 3 -		
		F.	2 2 -		
		G.	2 2 -		
		H.	2 2 -		
		I.	2 2 -		
		J.	1 1 -	19	19 -
Notes to Sub-Head D. 1	The Medical Attendant, who was paid 40 <i>l.</i> under this Sub-Head, and 60 <i>l.</i> under Sub-Head F., Agricultural Establishment—Albert Institution, Glasnevin—also received from the Dublin Metropolitan Police Vote, as Divisional Surgeon	—	—	180	- -
Notes to Sub-Head D. 2	One Teacher of a District Model School received from the Department of Science and Art for instruction of Classes under that Department	—	—	6	10 3
Notes to Sub-Head E. 1	The Teachers of nine ordinary National Schools received from the Department of Science and Art, for instruction of Classes under that Department	—	—	224	7 10
		£.		456	1 1

377

CLASS IV.—*continued.*

VOTE 12.—PUBLIC EDUCATION, IRELAND—*continued.*

The Surplus of 19,859*l.* 6*s.* 8*d.*, shown on the Account of the Vote "Public Education, Ireland," for the year ended 31st March 1899 has been surrendered.

*W. J. M. Starkie,*  
Resident Commissioner and Accounting Officer.

*P. Young,*  
Financial Assistant Secretary.

30 November 1900.

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, *J. C. King,*  
*D. C. Richmond,*  
Comptroller and Auditor General.

VOTE 12.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under Sub-Heads A. 3, Excess. A. 5, B. 2, D. 2, E. 2, E. 3, E. 4, E. 5, F. 2, F. 3, F. 4, and G. 1.
2. Under Sub-Head E. 8, expenditure to the amount of 443*l.* 13*s.* 10*d.* has been incurred, with the approval of the Treasury, in respect of Cookery and Laundry Instruction for which no provision was made in the Estimate as submitted to Parliament. Cookery and Laundry Instructors, Sub-Head E. 8.
3. Some cases have occurred in which payment of salary has been allowed to Assistant Teachers, although the terms of Article 210 (a) of the Regulations of 1898, as regards the conditions of average attendance required, have not been complied with. Payments to Assistant Teachers not in accordance with the regulations.  
It is explained that since the abandonment of the system of payment on quarterly averages and the introduction of the more exacting system of Annual Averages, under the New Regulations of 1898, some exceptional treatment of this kind could scarcely be avoided.  
I have been informed that the covering sanction of the Treasury for these payments has been requested, and that provision will be made in the forthcoming revised Regulations of 1900-1901 for payments of this class.  
The Treasury sanction for these payments has not yet been communicated to me.
4. In the course of the local detailed test audit over-payments in respect of results fees paid to teachers amounting to 29*l.* 5*s.* were discovered and admitted. Results Fees. Over-payments.  
This amount has been recovered and brought to account with the exception of a sum of 9*s.*, which has been written off by the Treasury as a "Loss Irrecoverable."
5. The Amount to be surrendered is, as shown by the Account, 11,123*l.* 11*s.* 5*d.* Surplus.

	£.	s.	d.
Grant ( <i>Gross</i> ) - - - - -	1,259,867	-	-
Expenditure ( <i>Gross</i> ) - - - - -	1,252,138	4	1
Net Surplus - - - - -	£.	7,728	15 11
<i>Add,—</i>			
Appropriations in Aid realised in Excess of the Estimate - - - - -	3,394	15	6
Total Amount to be Surrendered - - - - -	£.	11,123	11 5

*D. C. Richmond,*  
Comptroller and Auditor General.

CLASS IV.—*continued.*

## VOTE 13.

## 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 1900.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries . . . . .	620 - -	612 1 11	7 18 1	—
B.—Travelling . . . . .	120 - -	135 - 2	—	15 - 2
C.—Incidental Expenses . . . . .	170 - -	161 9 2	8 10 10	—
£.	910 - -	908 11 3	16 8 11	15 - 2
Deduct Deficit . . . . .			15 - 2	
Net Surplus to be Surrendered . . . . .			1 8 9	

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

	Savings.	Excess.
	£. s. d.	£. s. d.
A.—Salaries : Saved on Grant for Copyist <i>9l. -s. 4d.</i> , less <i>1l. 2s. 3d.</i> , being increment on Clerk's salary from 11 January 1900 to 31 March 1900, at the rate of <i>5l.</i> per annum, for which provision had not previously been made . . . . .	7 18 1	—
B.—Travelling : The Excess mainly arose through the holding of a Special Meeting; large attendance of country members at Ordinary Meetings; and the attendance of Rev. Dr. Wilson at Committee Meetings . . . . .	—	15 - 2
C.—Incidental Expenses : 1. Stationery.—Saved . . . . .	—	11 12 7
2. Law Costs.—Excess . . . . .	1 - 2	
3. Postage.—Excess . . . . .	2 1 7	
	3 1 9	
Net Savings on C. . . . .	£. 8 10 10	
	8 10 10	—
	16 8 11	15 - 2
Deduct Excess . . . . .	15 - 2	
Net Surplus to be Surrendered . . . . .	£. 1 8 9	

387

CLASS IV.—*continued.*

VOTE 13.—ENDOWED SCHOOLS COMMISSIONERS, IRELAND—*continued.*

EXTRA REMUNERATION.—The Secretary was paid, from the Vote for the Chief Secretary's Office, during the year 1899-1900, 50*l.* extra remuneration, in connection with the Inspection of Schools under the Educational Endowments (Ireland) Act, 1885.

The Surplus of 1*l.* 10*s.* 5*d.*, shown on the Account of the Vote "Endowed Schools Commissioners Ireland," for the year ended 31st March 1899, has been surrendered.

23, Nassau Street, Dublin, }  
6 November 1900. }

*N. D. Murphy,*  
Accounting Officer.

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

Examined,  
*J. C. King.*

*D. C. Richmond,*  
Comptroller and Auditor General.

VOTE 13.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under Sub-Head B. Excess.  
2. The Net Surplus to be Surrendered is, as shown by the Account, 1*l.* 8*s.* 9*d.* Net Surplus.

	<i>£.</i>	<i>s.</i>	<i>d.</i>
Grant - - - - -	910	-	-
Expenditure - - - - -	908	11	3
Net Surplus - - -	£.	1	8 9

*D. C. Richmond,*  
Comptroller and Auditor General.

CLASS IV.—*continued.*

## VOTE 14.

## NATIONAL GALLERY OF IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Expenses of the NATIONAL GALLERY OF IRELAND, including a Grant in Aid for the Purchase of Pictures, in the Year ended 31st March 1900, 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 . . . . .	1,128 - -	1,106 4 9	21 15 3	—
B.—Purchase of Pictures (Grant in Aid) . . . . .	1,000 - -	1,000 - -	—	—
C.—Travelling . . . . .	150 - -	147 3 -	2 17 -	—
D.—Incidental Expenses . . . . .	222 - -	172 15 6	49 4 6	—
£.	2,500 - -	2,426 3 3		
Surplus to be Surrendered . . . . .		£.	73 16 9	

Estimated Amount of Extra Receipts payable to Exchequer . . . . .	£. s. d.	40 - -
Amount of Extra Receipts realised in the Year 1899-1900, and paid over to Exchequer—		
Admissions . . . . .	£.	33 1 6
Catalogues . . . . .		10 4 6
		43 6 -

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The saving is consequent on the death of J. Dunne and the resignation of L. Pedroschi, porters and the filling of the vacancies so caused at lower rates of pay.

D.—Saved in expenses of loan collections and miscellaneous.

## Note of Amounts unpaid on 31st March 1900, in respect of Pictures purchased prior to that date.

Picture.	Amount unpaid on 31st March 1900.
	£. s. d.
Oil Picture by Raffaellino (Messrs. Lawrie & Co.) . . . . .	200 - -
"    "    Chardin (P. & D. Colnaghi) . . . . .	250 - -
"    "    Leyster . . . . .	31 10 -
Photographic Reproductions (Berlin Photo. Co.) . . . . .	63 - -
Oil Picture by J. B. Weenix (Sedelmeyer) . . . . .	60 - -
£.	604 10 -

This indebtedness has now been cleared off.

393

CLASS IV.—*continued.*

VOTE 14.—NATIONAL GALLERY OF IRELAND—*continued.*

The Surplus of 10*l.* -s. 11*d.*, shown on the Account of the Vote "National Gallery of Ireland," for the year ended 31st March 1899, has been surrendered.

*Walter Armstrong,*  
Director and Accounting Officer.

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

Examined,  
*J. C. King.*

*D. C. Richmond,*  
Comptroller and Auditor General.

VOTE 14.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Surplus to be Surrendered is, as shown by the Account, 73*l.* 16*s.* 9*d.* Surplus.

	£.	s.	d.
Grant - - - - -	2,500	-	-
Expenditure - - - - -	2,426	3	3
Surplus - - - £.	73	16	9

2. The amount stated to have been paid to the Exchequer in respect of the Sale of Catalogues has been paid to the Stationery Office. Sale of Catalogues.

GRANT IN AID ACCOUNT.

3. The Grant in Aid for the Purchase of Pictures was 1,000*l.*, and as there was a Grant in balance in hand from the previous year of 24*l.* 15*s.* 9*d.*, the sum available was 1,024*l.* 15*s.* 9*d.* Of this amount 1,016*l.* 3*s.* 9*d.* was expended, leaving a balance at the close of the year of 8*l.* 12*s.*, but from a note attached to the Account it will be seen that on 31st March 1900 there were outstanding liabilities amounting to 604*l.* 10*s.*, which have since been discharged.

*D. C. Richmond,*  
Comptroller and Auditor General.

CLASS IV.—*continued.*

## VOTE 15.

## 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 1900, showing a Surplus upon two 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.—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.—Grant in Aid of the augmentation of the Salaries of Professors of Belfast College	150	- -	103	2 6	46	17 6
E.—Remuneration to the Professors of the above-named Colleges, as the equivalent of Students' Fees	5,740	- -	4,877	- -	863	- -
<b>GROSS TOTAL</b> . . . . £.	<b>10,690</b>	<b>- -</b>	<b>9,780</b>	<b>2 6</b>	<b>909</b>	<b>17 6</b>
					<b>Surplus of Gross Estimate over Expenditure.</b>	
					<b>£. 909 17 6</b>	
<i>Deduct,—</i>	<i>Estimated.</i>		<i>Realised.</i>		<b>Deficiency of Appropriations in Aid Realised.</b>	
F. —Appropriations in Aid (Students' Fees)	3,740	- -	4,877	- -	<b>£. 863 - -</b>	
<b>NET TOTAL</b> . . . . £.	<b>4,950</b>	<b>- -</b>	<b>4,903</b>	<b>2 6</b>	<b>Net Surplus to be Surrendered</b>	
					<b>£. 46 17 6</b>	

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

D.—Saving owing to vacancy having occurred in the Chair of Agriculture in Belfast College. The sum provided under this Sub-head will not be required in future.

E. and F.—Approximate Estimates.

395

CLASS IV.—*continued.*

VOTE 15.—QUEEN'S COLLEGES, IRELAND—*continued.*

EXTRA REMUNERATION.

NAME.	Service.	Amount.			Vote or Account.
		£.	s.	d.	
A. Jack	Assistant Examiner	52	10	-	Civil Service Commission.
J. I. Lynham	ditto ditto	4	4	-	
W. N. Watts	ditto ditto	40	19	-	
W. Wylie	ditto ditto	36	15	-	
T. W. Dougan	Examiner	100	-	-	Intermediate Education Board.
C. F. Bastable	ditto	100	-	-	
R. Anderson	ditto	30	-	-	
J. Park	Centre Superintendent	15	-	-	
T. W. Dougan	Queen's College, Belfast	88	-	-	
S. J. MacMullan	ditto ditto	88	-	-	
J. Park	ditto ditto	88	-	-	
J. Purser	ditto ditto	88	-	-	
W. B. Morton	ditto ditto	88	-	-	
E. A. Letts	ditto ditto	118	-	-	
R. O. Cunningham	ditto ditto	118	-	-	
J. Synnington	ditto ditto	150	-	-	
J. W. Byers	ditto ditto	100	-	-	
W. Whifla	ditto ditto	75	-	-	
J. L. Smith	ditto ditto	100	-	-	
C. H. Keene	Queen's College, Cork	78	-	-	
W. F. Butler	ditto ditto	103	-	-	
G. S. Armstrong	ditto ditto	78	-	-	
M. Hartog	ditto ditto	100	-	-	
A. Jack	ditto ditto	50	-	-	
J. J. Charles	ditto ditto	150	-	-	
A. W. Sandford	ditto ditto	60	-	-	
C. Y. Pearson	ditto ditto	75	-	-	
D. W. Thompson	Queen's College, Galway	70	-	-	
V. Steinberger	ditto ditto	180	-	-	
C. F. Bastable	ditto ditto	40	-	-	
A. C. Dixon	ditto ditto	70	-	-	
E. Townsend	ditto ditto	50	-	-	
J. P. Pye	ditto ditto	150	-	-	
J. I. Lynham	ditto ditto	150	-	-	
A. Anderson	ditto ditto	70	-	-	
R. O. Cunningham	Queen's College, Belfast	18	-	-	
A. L. Meissner	ditto ditto	18	-	-	
J. Purser	ditto ditto	18	-	-	
J. Park	ditto ditto	18	-	-	
G. S. Armstrong	Queen's College, Cork	18	-	-	Class VI., Vote 1.
J. J. Charles	ditto ditto	18	-	-	
A. Jack	ditto ditto	20	-	-	
J. B. Campion	Queen's College, Galway	20	-	-	
E. Townsend	ditto ditto	20	-	-	
D. W. Thompson	ditto ditto	20	-	-	

Dublin Castle, }  
8 November 1900. }

*F. J. Cullinan,*  
Clerk in Charge of the Account.

*D. Harrel,*  
Accounting Officer.

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

Examined,  
*H. A. Stacke.*

*D. C. Richmond,*  
Comptroller and Auditor General.



CLASS IV.—*continued.*

## VOTE 15.

## QUEEN'S COLLEGES, IRELAND.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Surplus 1. THE Account shows an Amount to be Surrendered of 46*l.* 17*s.* 6*d.*

	£.	s.	d.
Grant ( <i>Gross</i> ) - - - - -	10,690	-	-
Expenditure ( <i>Gross</i> ) - - - - -	9,780	2	6
	-----		
Surplus - - - - -	£. 909	17	6
<i>Deduct,—</i>			
Estimated Appropriations in Aid not Realised - - - - -	863	-	-
	-----		
Net Amount to be Surrendered - - - - -	£. 46	17	6
	-----		

College Accounts. 2. Annexed are Abstract Accounts of the Income and Expenditure of the three Colleges which have been examined in my Department in detail.

(A.) (B.) (C.)

*D. C. Richmond,*  
Comptroller and Auditor General.

397

CLASS IV.—continued.

VOTE 15.—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.

RECEIPTS.	TOTAL to 31st March 1900.	PAYMENTS.	TOTAL to 31st March 1900.
Balance	£. s. d. 1,304 13 6	Original Grant	£. s. d. 6,871 5 9
Original Grant		Less Income Tax	183 4 2
Paymaster General	£. s. d. 7,000 - -	Additional Grant	6,708 1 7
Less Income Tax	183 4 2	Special Grant	1,600 - 2
Additional Grant	6,880 15 10	Fees, Fines, &c.	134 1 2
Paymaster General	1,600 - -	Miscellaneous	175 2 4
Special Grant	99 14 9	Library Deposits	76 14 -
Fees, Fines, &c.	178 9 -	Class Fees, including payments from the Trustees of the Sorrells Trust	81 - -
Miscellaneous	85 11 7	Endowments	2,670 - -
Library Deposits	67 - -	Class Fees payable to Lecturers not duly appointed Professors	296 13 9
Class Fees, including payments from the Trustees of the Sorrells Trust	2,670 - -	Fittings and Equipment of Medical Museum	448 - -
Endowments	302 15 2	Material for Chemical Laboratory	40 15 3
Class Fees payable to Lecturers not duly appointed Professors	448 - -	Equipment for Natural Philosophy and Medicine Departments	10 15 5
Investments standing to credit of the College, on 31st March 1900.		Balance on 31st March 1900	32 4 3
General Account—Original Grant	£. s. d. 476 18 11	Bank General Account	£. s. d. 1,562 13 3
2½% Consolidated Stock	- - -	Bank Endowment Accounts	214 10 1
Sullivan Scholarship Account	4,548 0 -	Less outstanding Cheques	1,777 3 4
2½% Consolidated Stock	- - -	In Bursar's hands	£. 1,302 10 1
Blayney Exhibition Account	1,145 18 10		19 12 10
2½% Consolidated Stock	- - -		£. 1,322 11 11
Porter Scholarship Account	3,396 10 2		
2½% Consolidated Stock	- - -		
Bank of Ireland Stock	166 11 5		
Pakenham Scholarship Account	600 - -		
Moscow-Jaroslav Railway Company Bonds	500 - -		
Belfast Corporation 3¼% Stock	500 - -		
	£. 13,064 19 10		£. 13,604 10 10

T. Hamilton, President.  
Wm. Wylie, Bursar.

(B.)

QUEEN'S COLLEGE, CORK.

ACCOUNT of CASH RECEIPTS and PAYMENTS of the President and Bursar of QUEEN'S COLLEGE, CORK.

RECEIPTS.	1st April 1899 to 31st March 1900.	PAYMENTS.	TOTAL to 31st March 1900.
Balance	£. s. d. 2,780 0 2	Original Grant	£. s. d. 6,725 8 7
Original Grant	£. s. d. 7,000 - -	Less Income Tax	150 8 8
Less Income Tax	150 8 8	Additional Grant	6,568 19 11
Additional Grant	6,843 11 4	Fees, Fines, &c.	1,599 2 0
Paymaster General	1,000 - -	Miscellaneous	47 0 1
Special Grant	90 12 -	Library Deposits	150 - -
Fees, Fines, &c.	90 12 -	Class Fees	41 - -
Miscellaneous	162 14 -	Blayney Fund	1,498 10 -
Library Deposits	43 - -	Balance on 31st March	35 17 4
Class Fees	1,506 10 -	Bank General Account	£. s. d. 3,110 - 2
Blayney Exhibition Account (Dividends)	35 17 4	Special Account	1 10 10
Investment standing to the credit of the College on 31st March 1900.		Crawford Observatory	149 11 5
Blayney Exhibition Account:	£. s. d.	Less outstanding Cheques	3,261 2 5
2½% Consolidated Stock	1,348 17 3	In Bursar's hands	172 10 10
			£. 3,088 11 7
			40 3 2
TOTAL RECEIPTS	£. 13,064 19 10	TOTAL PAYMENTS, &c.	£. 13,604 10 10

W. Ashley Cummins, M.D., Deputy President.  
W. H. Jenney Lt.-Col. and Bursar.

CLASS IV.—*continued.*VOTE 15.—QUEEN'S COLLEGES, IRELAND—*continued.*

(C.)

## QUEEN'S COLLEGE, GALWAY.

ACCOUNT of CASH RECEIPTS and PAYMENTS of the President or Deputy-President and Bursar of  
QUEEN'S COLLEGE, GALWAY.

RECEIPTS.	TOTAL to 31st March 1900.	PAYMENTS.	TOTAL to 31st March 1900.
	£. s. d.		£. s. d.
Balance 1st April 1899 . . . . .	1,100 .. 3	Original Grant . . . . .	6,609 12 3
		Less Income Tax . . . . .	156 4 1
			6,443 8 2
Original Grant . . . . .	7,000 - -	Additional Grant . . . . .	1,043 11 4
Less Income Tax . . . . .	156 4 1	Fees, Fines, &c. . . . .	42 10 -
	6,843 15 11	Miscellaneous . . . . .	80 - -
Additional Grant . . . . .	1,600 - -	Library Deposits . . . . .	18 - -
Fees, Fines, &c. . . . .	65 - -	Class Fees . . . . .	915 15 -
Miscellaneous . . . . .	46 2 1	Endowments . . . . .	117 17 2
Library Deposits . . . . .	24 - -	Balance on 31st March 1900 . . . . .	1,478 19 2
Class Fees . . . . .	932 10 -	Bank General Account . . . . .	896 7 6
Endowments . . . . .	131 13 8	No. 2 Bank Account . . . . .	583 17 2
		Less outstanding Cheques . . . . .	1,480 4 8 8 3 -
			1,472 1 8
		In Bursar's hands . . . . .	6 17 6
			£. 1,478 19 2
	£. 10,745 1 11		£. 10,745 1 11

In addition to the Cash Balance there is invested to the credit of the College thus:

- (1) "The Hayney Bequest," 1,112l. 15s. 5d. in the New 2½ % Government Stock.
- (2) "Dr. and Mrs. Browne," Donation 1,350l. in the New 2½ % Government Stock.

And in addition to the Cash Balance there is also held by the College 800l. of 5 % Preference Stock Midland Great Western Railway of Ireland.

*Alexr. Anderson, President*  
*J. J. Lenham, Bursar,*

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 1899-1900; and also shows the variations 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	Public Education, England and Wales	8,753,986	8,753,562 3 2	423 16 10	—	—	—	423 16 10	1,100 — —	861 18 8
2	Department of Science and Art for the United Kingdom	590,793	590,343 1 11	449 18 1	—	1,171 14 9	—	1,621 12 10	—	—
3	British Museum	178,655	178,299 3 5	355 16 7	—	779 6 11	—	1,135 3 6	—	—
4	National Gallery	12,749	12,136 13 4	612 6 8	—	41 13 6	—	654 — 2	*500 — —	*772 1 —
5	National Portrait Gallery	5,481	5,477 19 8	3 — 4	—	—	—	3 — 4	175 — —	201 — 10
6	Wallace Collection	12,000	8,691 4 11	3,308 15 1	—	—	—	3,308 15 1	*50 — —	*46 — 6
7	Scientific Investigation, &c.	36,724	36,796 7 11	17 12 1	—	—	—	17 12 1	—	—
8	Universities and Colleges, Great Britain, and Intermediate Education, Wales	105,790	105,333 2 3	366 17 9	—	—	—	366 17 9	—	—
9	London University	17,949	17,948 5 2	14 10	—	—	—	14 10	500 — —	1,766 2 8
10	Public Education, Scotland	1,301,861	1,295,687 1 1	6,173 18 11	—	—	—	6,173 18 11	15 — —	18 — —
11	National Gallery, &c., Scotland	3,400	3,400 — —	—	—	—	—	—	—	—
12	Public Education, Ireland	1,259,867	1,252,138 4 1	7,728 15 11	—	3,394 15 6	—	11,123 11 5	—	—
13	Endowed Schools Commissioners, Ireland	910	908 11 3	1 8 9	—	—	—	1 8 9	—	—
14	National Gallery of Ireland	2,500	2,426 3 3	73 16 9	—	—	—	73 16 9	40 — —	33 1 6
15	Queen's Colleges, Ireland	10,690	9,780 2 6	909 17 6	—	—	863 — —	46 17 6	—	*10 4 6
	TOTAL	£. 12,293,265	12,272,838 3 11	20,426 16 1	—	5,387 10 8	863 — —	—	1,830 — —	2,880 3 8
						TOTAL Amount to be Surrendered	£. 24,951 6 9		More than Estimated,	£. 1,050 3 8

\* Paid in and taken credit for by Stationery Office.

Exchequer and Audit Department,  
January 1901.

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

AND REVENUE DEPARTMENTS, FOR THE YEAR ENDED 31 MARCH 1900.

399

CIVIL SERVICE ACCOUNTS,  
1899-1900.

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CLASS 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 1900: 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.

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CLASS V.

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FOREIGN AND COLONIAL SERVICES.

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	PAGE
1.—Diplomatic and Consular Services - - - - -	398
2.—Uganda, Central and East Africa Protectorates, and Uganda Railway -	429
3.—Colonial Services - - - - -	444
4.—Cyprus, Grant in Aid - - - - -	466
5.—Subsidies to Telegraph Companies - - - - -	474
6.—Treasury Chest Fund - - - - -	476

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CLASS V.—*continued.*

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VOTE I.

DIPLOMATIC AND CONSULAR SERVICES.

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ACCOUNT of the Sum Expended, compared with the Sum Granted, to defray the Expenses of Her Majesty's EMBASSIES and MISSIONS ABROAD, and of the CONSULAR ESTABLISHMENTS ABROAD, and other Expenses chargeable on the CONSULAR VOTE in the Year ended 31st March 1900, showing the Surplus or Deficit upon each Sub-Head of the Vote.

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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 ABROAD, and other Expenditure chargeable on 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.	£. s. d.	£. s. d.
<b>DIPLOMATIC SERVICE:</b>						
A.—Salaries and Rent Allowances	191,653	189,222 5 3	2,430 14 9	—	—	—
B.—Wages	4,600	4,439 8 6	160 11 6	—	—	—
C.—Journeys on the Public Service	4,900	3,802 15 6	1,097 4 6	—	—	—
D.—Couriers	2,700	2,764 10 —	—	64 10 —	—	—
E.—Telegrams	17,000	15,829 15 11	1,170 4 1	—	—	—
F.—Postage	1,000	986 10 4	13 9 8	—	—	—
G.—Fuel and Light	1,300	1,295 2 1	4 17 11	—	—	—
H.—Extra Rent	850	789 8 11	60 11 1	—	—	—
I.—Law Charges	550	577 17 5	—	27 17 5	—	—
K.—Relief to Distressed British Subjects	100	8 — —	92 — —	—	—	—
L.—Incidental Expenses, &c.	2,420	2,237 13 11	182 6 1	—	—	—
M.—Special Missions and Services	47,000	52,765 11 10	—	5,765 11 10	—	—
N.—Outfits	8,000	610 — —	7,390 — —	—	—	—
O.—Compassionate Gratuities to Retired Chancery and Consular Attendants	500	332 1 9	167 18 3	—	—	—
*Wheat for Tehran Legation	—	500 — —	—	500 — —	—	—
<b>Total for DIPLOMATIC SERVICES</b>	<b>£. 282,573</b>	<b>276,161 1 5</b>	<b>12,769 17 10</b>	<b>6,357 19 3</b>	<b>—</b>	<b>—</b>
<b>GENERAL CONSULAR SERVICE:</b>						
P.—Salaries	130,533	127,490 2 11	3,042 17 1	—	—	—
Q.—Office Expenses and Fee Allowances	71,832	72,779 6 10	—	947 6 10	—	—
R.—Student Interpreters	2,450	2,077 15 7	372 4 5	—	—	—
S.—Special Services, Outfits, and Travelling	11,500	12,469 4 4	—	969 4 4	—	—
T.—Postage	1,600	1,620 5 —	—	20 5 —	—	—
U.—Telegrams	6,000	6,367 7 2	—	367 7 2	—	—
V.—Incidental Expenses, &c.	1,830	1,443 7 11	386 12 1	—	—	—
W.—Chapels, Chaplains, Hospitals, &c.	1,600	1,251 19 2	348 — 10	—	—	—
X.—Relief to Distressed British Subjects	600	676 14 10	—	76 14 10	—	—
Y.—Irrecoverable Balances	—	38 — 9	—	38 — 9	—	—
<b>Total for GENERAL CONSULAR SERVICE</b>	<b>£. 227,945</b>	<b>226,214 4 6</b>	<b>4,149 14 5</b>	<b>2,418 18 11</b>	<b>—</b>	<b>—</b>
<b>Carried forward</b>	<b>£. 510,518</b>	<b>502,375 5 11</b>	<b>16,919 12 3</b>	<b>8,776 18 2</b>	<b>—</b>	<b>—</b>



CLASS V.—*continued.*

VOTE 1.

DIPLOMATIC AND CONSULAR SERVICES.

of Her Majesty's EMBASSIES AND MISSIONS ABROAD, and of the CONSULAR ESTABLISHMENTS  
31st March 1900, showing the Surplus or Deficit upon each Sub-Head of the Vote.

EXPLANATION  
Of the Causes of Variation between Expenditure and Grant

- A.—Mainly caused by savings on the provision made for the salaries of commercial attachés and on the sum provided for second and third secretaries.  
 B.—Mainly caused by the sum taken to provide for temporary services not being required.  
 C.—The expenditure is below the average.  
 D.—The expenditure is above the average. More is taken for the subsequent year.  
 E.—Cannot be estimated with precision.  
 F.—Casual difference.  
 G.—Same as F.  
 H.—The expenditure was less than anticipated.  
 I.—Above the average.  
 K.—Anticipated expenditure at Paris did not come in course of payment.  
 L.—Cannot be accurately estimated. The expenditure is below the average.  
 M.—The Venezuelan Boundary Arbitration was prolonged owing to a variety of causes, and the expenses in Abyssinia were greater than had been expected, because the agent was sent back there on a second visit. The total excess was, however, reduced by savings on the amounts taken for unforeseen Missions and for the collection of commercial intelligence.  
 N.—There were unusually few appointments.

O.—The following Gratuities were paid during the year:—

	£.	s.	d.
To a Porter at Constantinople - - - - -	53	-	-
To a Head Ghulam at Tehran - - - - -	37	2	2
To a Chancery Servant at St. Petersburg - - - - -	67	1	2
To a Chancery Servant at Madrid - - - - -	73	12	-
To two Gig-men at Swatow - - - - -	13	4	6
To a Messenger at Hankow - - - - -	9	7	10
To a Writer at Yokohama - - - - -	24	13	1
To a Constable at Tainan - - - - -	34	15	4
To a Writer at Bangkok - - - - -	19	5	8

\*In view of the scarcity of wheat at Tehran a sum of 500*l.* was expended by H.M. Minister in the purchase of a supply for the winter with the object of providing unadulterated bread for all persons attached to the Legation. Treasury sanction was obtained on the understanding that the charges made on resale should be such as to cover all expenses connected with the transaction. During the year a sum of 351*l.* 4*s.* 1*d.* has been brought to account and credited to Appropriation in Aid as the proceeds of re-sale. The balance of the amount due has subsequently been received.

- P.—Owing chiefly to vacancies on the Congo and at Loanda, Manaos, Resht, Odessa, Moush, and Boston.  
 Q.—Caused by arrear charges at Kerman, Brunei, and Batavia, and by extra allowances for clerk hire at Lorenzo Marques and in Crete.  
 R.—Vacancies occurred during the year, but were not immediately filled up. Hence a saving in salaries and fees for instruction.  
 S.—The expenditure is above the average. The Sub-Head, moreover, is charged with grants of 350*l.* and 250*l.* to the Consuls in Samoa and Crete respectively, as compensation for losses and for extra expenses arising out of the disturbed state of affairs at those places.  
 T.—Same as F.  
 U.—Caused by heavy expenditure at Lorenzo Marques.  
 V.—Same as L.  
 W.—No contribution was made to the Church at Bahia, owing to the post of Chaplain being vacant.  
 X.—Cannot be accurately estimated for. A contribution of 200*l.* was made towards the relief of British Refugees from Johannesburg at Lorenzo Marques.  
 Y.—This charge is composed of items of 31*l.* -*s.* 9*d.* and 7*l.* disbursed by H.M. Consular Officers at Odessa and Amsterdam respectively, in the relief and repatriation of certain distressed theatrical artistes. Although promises to repay were given in each case, the Treasury Solicitor has been unable to recover the amounts advanced, with the exception of a sum of 4*s.* repaid by one of the recipients of relief at Amsterdam. The total expense incurred at that post being 7*l.* 4*s.*; the amount chargeable to the Vote is thus reduced to 7*l.*

CLASS V.—*continued.*VOTE I.—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 . . .	510,518	- -	502,375	5 11	16,919	12 3	8,776	18 2
SERVICES in CHINA, partly repayable from Indian Revenues:								
AA.—Salaries, Allowances, and Wages -	51,772	- -	48,307	3 8	3,464	16 4	- -	- -
BB.—Legation Guards - - - - -	375	- -	315	16 6	59	3 6	- -	- -
CC.—Outfits and Travelling - - - -	6,500	- -	4,451	12 9	2,048	7 3	- -	- -
DD.—Rent Allowances - - - - -	1,500	- -	544	7 5	955	12 7	- -	- -
EE.—Postage and Telegrams - - - -	1,200	- -	948	15 6	251	4 6	- -	- -
FF.—Incidental Expenses, &c. - - -	1,940	- -	1,486	7 1	453	12 11	- -	- -
GG.—Prison Expenses, Witnesses, Deportations, &c. - - - - -	150	- -	178	6 4	- -	- -	28	6 4
HH.—Medical Attendance - - - - -	1,232	- -	1,097	6 10	134	13 2	- -	- -
II.—Relief to Distressed British Subjects -	25	- -	- -	- -	25	- -	- -	- -
Total for SERVICES in CHINA - - - £.	64,694	- -	57,329	16 1	7,392	10 3	28	6 4
SERVICES in JAPAN and SIAM:								
JJ.—Salaries, Allowances, and Wages -	19,302	- -	19,660	12 9	- -	- -	358	12 9
KK.—Legation Guards - - - - -	425	- -	304	- -	121	- -	- -	- -
LL.—Outfits and Travelling - - - -	1,600	- -	930	17 2	669	2 10	- -	- -
MM.—Rent Allowances - - - - -	1,484	- -	1,178	4 9	305	15 3	- -	- -
NN.—Postage and Telegrams - - - -	410	- -	198	2 7	211	17 5	- -	- -
OO.—Incidental Expenses, &c. - - -	645	- -	587	17 1	57	2 11	- -	- -
PP.—Prison Expenses, Witnesses, Deportations, &c. - - - - -	440	- -	492	9 7	- -	- -	52	9 7
QQ.—Medical Attendance - - - - -	1,090	- -	1,182	12 7	- -	- -	92	12 7
RR.—Relief to Distressed British Subjects -	25	- -	- 11 8	- -	24	8 4	- -	- -
Total for SERVICES in JAPAN and SIAM - - - £.	25,421	- -	24,535	8 2	1,389	6 9	503	14 11
GROSS TOTAL - - - - -	600,633	- -	584,240	10 2	25,701	9 3	9,308	19 5
					Net Surplus of Gross Estimate over Expenditure.			
					£. 16,392 9 10			
					Surplus of Appropriations in Aid Realised.			
Deduct, - - - - -	Estimated.	Realised.						
SS.—Appropriations in Aid - - - - -	103,298	- -	111,639	17 9	£. 8,341 17 9			
					Total Surplus to be Surrendered			
NET TOTAL - - - £.	497,335	- -	472,600	12 5	£. 24,734 7 7			

CLASS V.—*continued.*

VOTE I.—DIPLOMATIC AND CONSULAR SERVICES—*continued.*

EXPLANATION  
Of the Causes of Variation between Expenditure and Grant.

AA.—Owing to the disturbances in China the appointment of Consuls at some of the newly opened port has been deferred. This also affects Sub-Heads CC, DD, and FF.  
 BB.—Caused by a vacancy in the escort during a portion of the year.  
 CC.—*See* explanation under AA.  
 DD.—*See* explanation under AA. Moreover the ordinary expenditure proved to be less than usual.  
 EE.—The expenditure was less than had been anticipated.  
 FF.—*See* explanation under AA. The expenditure generally was below the average.  
 GG.—Same as F.  
 HH.—The expenditure at those posts where there is no fixed allowance was unusually small.  
 II.—Cannot be accurately estimated for.

JJ.—Caused chiefly by an arrear payment at Kobé. Moreover the savings from vacancies, &c., were not so large as usual.  
 KK.—The post of Constable at Tokio was abolished in the course of the year.  
 LL.—There were no changes in the Japan service during the year such as to involve the issue of outfit allowances.  
 MM.—Caused chiefly by a Rent Allowance at Bangkok not being drawn owing to the absence of the officer on leave, and by other anticipated expenditure at that post not falling as a charge within the year.  
 NN.—Below the average.  
 OO.—Expenditure in Siam was less than anticipated.  
 PP.—The expenditure in Siam was more than had been anticipated owing to an increase in the number of prisoners.  
 QQ.—Caused chiefly by an arrear payment at Tokio.  
 RR.—Same as II.

SS.—The Receipts, compared with the Estimate, were as follows :—

	Estimated Receipts.			Actual Receipts.		
	£.	s.	d.	£.	s.	d.
Consular Fees, Fines, &c., connected with the General Service . . . . .	68,500	-	-	72,021	12	9
Contribution from Indian Revenues in respect of the Diplomatic and Consular Services (including certain Rents) in China . . . . .	12,500	-	-	12,500	-	-
Contribution from Indian Revenues in respect of the Consulate at Chiengmai . . . . .	1,000	-	-	1,001	6	8
Contribution from Indian Revenues in respect of the Consulate in Kerman . . . . .	250	-	-	331	5	-
Contribution from Indian Revenues in respect of Her Majesty's Legation in Persia . . . . .	7,000	-	-	7,000	-	-
Contribution from Indian Revenues in respect of the Consulate at Momein . . . . .	474	-	-	406	8	10
Contribution from Indian Revenues in respect of the Consulate at Jeddah . . . . .	426	-	-	790	-	-
Contribution from Indian Revenues in respect of the Consulate at Basrah . . . . .	1,400	-	-	1,400	-	-
Fees, Fines, &c., connected with Services in China, Japan, and Siam . . . . .	11,428	-	-	14,322	1	4
Proceeds of Sale of Bread at Tehran Legation . . . . .	-	-	-	351	4	1
Sums recovered from the Signatory Powers to the Brussels Act of 1890, in respect of the Expenses of the Maritime Bureau at Zanzibar . . . . .	320	-	-	321	5	8
Sundries (Diplomatic) . . . . .	-	-	-	244	13	5
	103,298	-	-	111,639	17	9
				103,298	-	-

More than Estimated . . . . £. 8,341 17 0.

Owing to the defalcations of the Vice-Consul at Bremerhaven there has been a loss on account of Fees amounting to 38*l.* 6*s.* 8*d.* This deficiency has, however, been met by the non-issue of a like amount for Office Allowance due to the Vice-Consul down to the date of his suspension. Losses amounting to 68*l.* 10*s.* 0*d.* have been incurred by the Board of Trade through the defalcations of the same officer, in connection with which he has been prosecuted and convicted.

The Fees have been further affected by an abatement of 222*l.* 7*s.* 11*d.* for Fees overcredited in 1896-97 and 1898-99. The Receipts credited to this Sub-Head under the Consular General Service include the net amount of Fees levied within the year by H. M. Consular Officers in Spanish territory while in charge of United States' interests owing to the war between that country and Spain. All expenditure incurred in connection with these additional duties has been charged against the Fees.

There has been a loss of Consular Fee Stamps of the face value of 9*l.* 10*s.*, which is believed to have occurred in the post between Ensenada and Mexico City.

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:		
	£. s. d.	
To the Secretary of Legation at Darmstadt, Salary as British Agent in the Venezuelan Boundary Arbitration . . . . .	355 8 8	21 Sept. 1898
To a Second Secretary at Athens, Salary as British Delegate on the Greek Finance Commission . . . . .	400 - -	30 Aug. 1898
To a Second Secretary at The Hague, Gratuity for Services in connection with the Peace Conference at The Hague . . . . .	100 - -	18 Jan. 1900
To the Consul-General at Galatz, Regulation Allowance as Chargé d'Affaires in Roumania . . . . .	111 6 8	—
To the Consul at Callao, Regulation Allowance as Chargé d'Affaires in Peru . . . . .	86 2 2	—
To the Consul at Tangier, Regulation Allowance as Chargé d'Affaires in Morocco . . . . .	166 19 11	—
To the Vice-Consul at Bogota, Regulation Allowance as Chargé d'Affaires in Colombia . . . . .	164 16 8	—
To the Vice-Consul at Bangkok, Regulation Allowance as Chargé d'Affaires in Siam . . . . .	110 17 4	—
To the Vice-Consul at Sentari, Regulation Allowance as Chargé d'Affaires in Montenegro . . . . .	161 2 5	—
To the Consul at Newchwang, Regulation Allowance as Acting Chinese Secretary at Peking . . . . .	112 10 -	—
To the Consul-General in Crete, Compensation for Extraordinary Expenses during disturbances . . . . .	250 - -	31 July 1899
To the Consul at Samoa, Compensation for losses during the recent crisis in Samoa . . . . .	350 - -	10 July 1899
To the Consul at Belgrade, for Services as Clerk and Interpreter to the Legation . . . . .	200 - -	—
To the Consul at Tainan, Regulation Allowance as Acting Consul-General at Honolulu . . . . .	26 13 4	—
To the Vice-Consul at Lorenzo Marques, Gratuity for Services as Acting Consul there . . . . .	180 - -	24 Feb. 1899
To the Vice-Consul at Havana, Special Allowance as Acting Consul-General there . . . . .	119 8 10	27 Mar. 1899
To the Ispahan Agent, Gratuity for Services as Acting Consul at Ispahan in 1897-98 . . . . .	85 - -	10 June 1899
To the Assistant Military Attaché at Tehran, Regulation Allowance as Acting Consul at Ispahan . . . . .	30 1 1	—
FROM LEVANT HOSPITAL FUNDS:		
To the Chief Clerk, Smyrna Consulate, Gratuity for Services as Hospital Clerk for three years . . . . .	30 - -	—
FROM INDIAN FUNDS.		
To the Vice-Consul at Tehran, for Services as Treasury Officer . . . . . about	114 12 -	—
To the Acting Chinese Secretary at Peking, Fees for Examination of Indian Officers in the Chinese Language . . . . .	30 - -	—
To a First Class Assistant, China, Allowance while serving on the Burmah-China Frontier Commission . . . . .	72 - 10	—
To a Second Class Assistant, China, Allowance while serving on the Burmah-China Frontier Commission . . . . .	75 - -	—
FROM THE OFFICE OF WORKS:		
To the Vice-Consul at Tehran, for superintendence of buildings . . . . .	40 - -	—
To the Registrar, Zanzibar Court, for superintendence of buildings . . . . .	25 - -	—

CLASS V.—*continued.*

VOTE 1.—DIPLOMATIC AND CONSULAR SERVICES—*continued.*

EXTRA REMUNERATION—*continued.*

	Amount.	Date of Treasury Authority.
PAYMENT FROM THE DIPLOMATIC AND CONSULAR SERVICES VOTE WAS MADE :		
To a Major-General, R.E., Salary as British Military Commissioner in Crete . . . . .	798 2 9	22 Mar. 1897 and 6 Feb. 1899
and Table Allowance as British Military Commissioner in Crete . . . . .	189 2 7	
To a Major, R.E., Salary as Assistant British Military Commissioner, and afterwards as British Civil Commissioner in Crete . . . . .	395 10 2	26 Dec. 1898 and 7 Sept. 1899
To a Captain, R.A., Salary while employed on special service in Yunnan . . . . .	242 7 3	
To a Captain, Oxfordshire Light Infantry, Salary while employed on special service in Yunnan . . . . .	200 8 11	21 Jan. 1899
To a Major, for assistance in investigating and reporting on British claims arising out of the disturbances in Samoa . . . . .	50 - -	25 April 1899
To an Assistant-Surgeon, Salary while attached as Medical Officer to the British Agency in Abyssinia . . . . .	135 9 8	27 Sept. 1899

The Surplus of 28,755*l.* 3*s.* 9*d.*, shown on the Account of the Vote "Diplomatic and Consular Services," for the year ended 31st March 1899, has been surrendered.

Foreign Office,  
30 November 1900.)

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,  
J. C. King.

CLASS V.—*continued.*

## VOTE 1.

## DIPLOMATIC AND CONSULAR SERVICES.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- Excess** 1. EXPENDITURE in excess of the Estimate has taken place under the following Sub-Heads:—Diplomatic Service, D, I, and M; General Consular Service, Q, S, T, U, and X; Services in China, GG, and Services in Japan and Siam, JJ, PP., and QQ.
- New Sub-Heads** 2. Two new Sub-Heads have been opened, with Treasury sanction, viz., "Wheat for Tehran Legation," shown under Diplomatic Service, and Y, "Irrecoverable Balances," under General Consular Service. The circumstances under which these Sub-Heads were opened are stated in the explanations on the face of the Account.

## DIPLOMATIC SERVICE.

- Sub-Head M.—Special Missions, &c.** 3. Sub-Head M.—Special Missions and Services:—Particulars of the expenditure under this Sub-Head are given in the Statement appended.
- Statements of details.** 4. Particulars of expenditure under those Sub-Heads of the Vote for "Diplomatic Service" which are not detailed in the Estimates are included in the Statement attached to this Report, and in addition to the usual detailed Statement of Expenditure under the Sub-Head "Special Missions, &c.," furnished by the Foreign Office, I append a further Statement prepared in my Department, showing the total cost, to 31st March 1900, of those Special Missions in respect of which expenditure has been incurred in preceding years as well as in the present Account.
- (A.) (A.) (A.)

## GENERAL CONSULAR SERVICE.

- Claims against Government of Hawaii.** 5. With regard to the recovery of the sum of 55*l.* in respect of claims of British subjects against the Government of Hawaii, to which reference was made in previous Reports, I am informed by the Accounting Officer that a communication from the United States Government on the subject is under consideration, and that "pending a decision as to what further action should be taken it is not possible to give a definite answer as to the prospect of recovering the sum in question."
- Statement of details.** 6. Particulars of expenditure under those Sub-Heads of the Vote for General Consular Service which are not detailed are included in the Statement appended to this Report.

## SERVICES IN CHINA.

- Recovery from Sureties of late Student Interpreter.** 7. Sub-Head AA, Salaries, &c.—Under the Regulations a Student Interpreter on appointment has to enter into a bond of 300*l.* with a sufficient surety for the repayment of 150*l.* in the event of his resignation or discharge within five years. In reply to inquiries in the case of a Student Interpreter whose employment ceased before he had completed five years' service whether any recovery has been made from him or his sureties, I am informed that the matter is under the consideration of the Treasury.

## SERVICES IN JAPAN AND SIAM.

- Continuance of Expenditure on Judicial Staff after abolition of Consular Jurisdiction.** 8. Sub-Head JJ, Salaries, &c.—Expenditure up to 31st March, 1900, is included under this Sub-Head in respect of Salaries of the Judicial Staff in Japan, although Consular Jurisdiction in that country was abolished from August 1899 by Order in Council of 7th October 1899.
- The continuance of the charges is authorised by Treasury Letter of 2nd August 1899, in which the hope is expressed that the reductions consequent on the altered circumstances might take place not later than 31st March, 1900.
- In the same letter Treasury sanction is given to the transfer of the gaol site and buildings thereon to the Japanese Government, free of cost, on condition that they are used as a gaol for European prisoners.

CLASS V.—*continued.*

VOTE 1.—DIPLOMATIC AND CONSULAR SERVICES—*continued.*

9. Sub-Head SS.—With reference to the foot note appended to this Account as to the disposal of the Fees levied by H.M.'s Consular Officers in Spanish Territory while in charge of United States interests during the war between that country and Spain, it appears from a Treasury Letter, dated 21st March 1900, that of the amount received, viz., 6,678*l.* 18*s.* 4*d.*, the sum of 2,726*l.* has been paid with Treasury sanction to the Consular Officers for the extra work entailed upon them and for the necessary expenses incurred by them, and the resulting Balance credited to Appropriations in Aid in this and the preceding Account.

10. With reference to the amounts received as contributions from Indian Revenues, I notice that the sum of 381*l.* 5*s.*, brought to credit in respect of the Consulate in Kerman, is for the year 1898–99, for which no receipt was estimated, and that the contribution in respect of the Consulate at Jeddah has been raised, with Treasury sanction, from 426*l.* to 790*l.* The sum of 406*l.* 8*s.* 10*d.*, brought to credit in respect of the Consulate at Momein, is the moiety of the cost of that Consulate for 1898–99, to which reference was made in paragraph 9 of the Report on this Vote for that year.

11. Of the deficiency of 74*l.* 10*s.* in respect of Fees at Bremerhaven, to which attention was called in the Report on this Vote for 1898–99, the sum of 36*l.* 3*s.* 4*d.* has been recovered and brought to the credit of Appropriations in Aid, and the balance of 38*l.* 6*s.* 8*d.* has been met by the non-issue of a like amount which was due to the late Vice-Consul in respect of Office Allowance, as shown by the Accounting Officer in his note on Sub-Head SS.

A deficiency in this Vice-Consul's Accounts in regard to moneys received by him on account of the Board of Trade is dealt with in paragraph 3 of my Report on the Vote for Mercantile Marine Services, Cl. II. Vote, 9.

12. The Fee Return from Vieques Vice-Consulate, for the period from October 1897 to March 1898, the absence of which was noticed in the Report on this Vote for 1897–98, has now been furnished.

13. Stamps to the value of 504*l.* are stated to have been issued to the Consulate General, Bangkok, but stamps to the value of 462*l.* only are acknowledged as having been received in respect of that issue. I am informed by the Accounting Officer that the Chargé d'Affaires at Bangkok has been called upon for an explanation of the discrepancy, but up to the present time his reply has not been communicated to me.

14. The following Fee Returns in respect of 1899–1900 have not been received :—  
 Santos, March quarter, 1900.  
 Paranagua, March quarter, 1900.  
 Corumba, August 1899 to March 1900.  
 Cucta and Bucaramanga, December quarter, 1899, March quarter, 1900.  
 Quilimane, September quarter, 1899.  
 Yochow, 10–31 March, 1900.

15. The Amount to be Surrendered is, as shown by the Account, 24,734*l.* 7*s.* 7*d.*

	£.	s.	d.
Grant ( <i>Gross</i> )	600,633	-	-
Expenditure ( <i>Gross</i> )	584,240	10	2
	-----		
Net Surplus	£. 16,392	9	10
<i>Add,—</i>			
Appropriations in Aid realised in excess of the Estimate	-	8,341	17 9
Total Amount to be Surrendered	-	£. 24,734	7 7
	-----		

*D. C. Richmond,*  
Comptroller and Auditor General.

CLASS V.—VOTE 1.—DIPLOMATIC AND CONSULAR SERVICES—continued.

(A.)

STATEMENT of the EXPENDITURE in the Year 1899-1900, 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.	Telegrams.	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.	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.
Argentine Republic -	- - -	204 14 8	20 8 11	301 11 8	6 9 6	- - -	- - -	8 15 6	- - -	16 13 3	- - -	- - -	558 13 6
Austria - - -	142 2 1	99 14 10	15 1 9	152 17 10	58 11 -	- - -	- - -	40 - - -	- - -	82 13 5	- - -	- - -	591 - 11
Bavaria - - -	- - -	10 11 7	- - -	4 15 4	9 12 2	- - -	- - -	- - -	- - -	11 17 9	- - -	- - -	36 16 10
Belgium - - -	59 12 2	25 5 1	8 19 11	52 1 2	16 5 11	- - -	- - -	1 19 7	- - -	15 6 4	- - -	- - -	179 10 2
Brazil - - -	68 4 8	159 7 7	24 7 11	387 7 3	11 8 2	- - -	- - -	- - -	- - -	11 13 8	- - -	- - -	662 9 3
Bulgaria - - -	- - -	11 12 6	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	11 12 6
Central America -	20 1 5	3 16 2	- - -	600 7 -	42 7 -	- - -	- - -	8 6 8	- - -	4 7 6	- - -	- - -	679 5 9
Chili - - -	- - -	- - -	- - -	201 1 7	13 17 2	- - -	- - -	- - -	- - -	3 3 3	- - -	- - -	218 2 -
China - - -	- - -	219 8 10	- - -	4,998 19 6	- - -	- - -	- - -	- - -	- - -	- - -	- - -	22 12 4	5,241 - 8
Coburg and Dresden	61 3 6	250 - -	- - -	8 8 10	14 13 2	- - -	- - -	- - -	- - -	5 1 6	- - -	- - -	339 7 -
Columbia - - -	- - -	12 - -	- - -	209 14 2	6 - 9	- - -	- - -	- - -	- - -	- - -	- - -	- - -	227 14 11
Darmstadt - - -	- - -	100 - -	371 5 7	7 15 -	5 4 5	- - -	- - -	- - -	- - -	7 3 5	- - -	- - -	491 8 5
Denmark - - -	49 8 -	14 7 5	5 5 6	23 10 9	61 3 3	- - -	- - -	16 6 -	- - -	20 1 -	- - -	- - -	174 12 5
Egypt - - -	261 18 -	166 5 11	42 - -	2,780 18 8	27 11 7	- - -	60 - - -	- - -	8 - - -	102 5 -	- - -	- - -	3,448 19 2
France - - -	453 16 8	117 5 5	357 - 1	101 3 2	83 12 11	1,000 - -	471 - - -	- - -	- - -	253 3 3	- - -	- - -	2,837 1 6
Germany - - -	159 13 5	302 2 10	81 2 4	70 15 2	14 - -	- - -	- - -	12 4 2	- - -	102 7 11	- - -	- - -	612 2 4



Greece	59 17 6	97 9 9	4 10 4	181 3 6	16 19 10	-	-	-	-	32 11 3	90 - -	-	482 12 2
Italy	89 6 6	14 7 -	272 12 6	238 13 4	50 10 1	-	-	-	2 16 1	48 10 4	-	-	716 15 10
Japan	- - -	190 12 -	- - -	452 4 10	- - -	-	-	-	- - -	- - -	-	59 8 5	702 5 3
Mexico	23 18 4	5 18 4	- - -	128 - 10	24 8 3	-	-	-	- - -	7 10 5	180 - -	-	369 16 2
Montenegro	- - -	22 - 8	- - -	20 3 -	10 4 4	-	-	-	- - -	11 3 4	- - -	-	63 11 4
Morocco	170 - -	- - -	25 15 11	61 - -	42 16 2	-	-	-	26 5 -	24 19 8	- - -	-	350 16 9
Netherlands	- - -	64 19 7	26 8 10	20 3 4	24 7 1	-	-	-	- - -	97 10 3	- - -	-	233 9 1
Persia	1,125 15 2	219 12 4	755 9 10	1,625 12 8	29 16 4	59 4 -	-	-	- - -	313 7 1	- - -	37 2 2	4,165 19 7
Peru	- - -	- - -	3 2 -	117 11 1	7 - 4	- - -	-	-	- - -	10 11 11	- - -	-	138 5 4
Portugal	61 18 8	61 13 3	- 12 2	187 10 11	24 - 9	- - -	45 3 10	5 - -	- - -	16 12 5	- - -	-	412 12 -
Roumania	36 - -	7 8 -	226 14 1	9 10 3	11 17 7	- - -	77 19 10	- - -	- - -	6 15 5	- - -	-	376 5 2
Russia	174 2 6	141 3 11	- - -	323 8 5	39 8 4	- - -	- - -	5 - -	- - -	109 16 2	- - -	67 1 2	860 - 6
Siam	- - -	- - -	- - -	597 19 9	- - -	- - -	- - -	- - -	- - -	- - -	- - -	19 5 8	617 5 5
Servia	45 - -	- - -	- - -	24 1 11	7 - 6	- - -	- - -	- - -	- - -	8 9 9	- - -	-	84 12 2
Spain	117 4 9	142 14 -	150 7 -	188 9 2	30 15 3	- - -	89 5 -	45 2 -	- - -	34 3 11	- - -	73 12 -	871 13 1
Sweden	44 - 7	15 10 6	- - -	7 2 11	40 - 3	- - -	- - -	- - -	- - -	8 15 4	- - -	-	115 9 7
Switzerland	50 9 5	- - -	- - -	20 14 -	37 2 7	- - -	- - -	10 - -	- - -	20 11 2	- - -	-	138 17 2
Turkey	1,071 18 5	826 3 9	- - -	753 12 3	112 2 7	235 18 1	46 - 3	- - -	- - -	756 14 4	200 - -	53 - -	4,055 9 8
United States	93 16 9	224 9 7	355 11 11	576 2 11	69 16 4	- - -	- - -	411 11 5	- - -	67 7 9	140 - -	-	1,938 16 8
Uruguay	- - -	- - -	- - -	150 18 9	15 16 3	- - -	- - -	- - -	- - -	11 9 11	- - -	-	178 4 11
Venezuela	- - -	12 - -	17 7 5	235 5 -	10 16 6	- - -	- - -	- - -	- - -	6 5 4	- - -	-	281 14 3
Expenditure that cannot be localised.	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	7 10 11	- - -	-	7 10 11
TOTAL - - £.	4,439 8 6	3,802 15 6	2,764 10 -	15,829 15 11	986 10 4	1,295 2 1	789 8 11	577 17 5	8 - -	*2,237 13 11	610 - -	332 1 9	33,673 4 4

\* 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 Flagstuffs, 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.*

## (A. 1.)

## DETAIL of the EXPENDITURE under the Sub-Head "Special Missions and Services."

	£.	s.	d.
Danube Navigation Commission - - - - -	500	-	-
Samoan Land Commission - - - - -	171	10	6
Expenses in connection with the Queen's Visit Abroad - - - - -	72	15	11
Subsidy to the Euphrates and Tigris Steam Navigation Company for a Steam Service on the River Karun for the year to 30th June 1899 - - - - -	1,000	-	-
British Share of the Expenses of the International Slave Trade Bureau at Brussels - - - - -	14	8	10
International Maritime Bureau at Zanzibar - - - - -	432	5	1
Expenses in connection with the Venezuelan Boundary Arbitration - - - - -	36,790	13	-
Manica Boundary Commission - - - - -	54	8	9
Salary and Expenses of the British Commissioner in Crete - - - - -	1,641	9	-
Maintenance of Mosquito Chief and Secretary in Jamaica, for the year to 28th February 1899 - - - - -	1,277	10	-
Greek Finance Commission - - - - -	400	-	-
Expenses of the British Agent in Abyssinia - - - - -	4,944	3	-
Anglo-Portuguese (Barué district) Delimitation Commission - - - - -	24	4	2
Nyassa-Tanganyika Boundary Commission - - - - -	1	11	2
Special Service in Yunnan - - - - -	443	13	5
Expenses in connection with the Peace Conference at The Hague - - - - -	2,341	13	8
Expenses of Consular Officers on Special Service at Wei-Hei-Wei - - - - -	105	10	2
Collection of Commercial Intelligence - - - - -	136	19	9
Present to the French Minister at Lima in connection with the Grundy Arbitration Case - - - - -	30	-	-
Samoan Commission - - - - -	1,273	11	11
Expenses in connection with Samoan Refugees on Her Majesty's Ships - - - - -	182	13	11
British Share of the cost of a Present to the Arbitrator in the Ben Tillett Arbitration Case - - - - -	99	8	1
Hydrographical Conference at Stockholm - - - - -	505	8	1
Liquor Conference at Brussels - - - - -	299	13	5
Passage Expenses of the Abyssinian Mission to Egypt - - - - -	22	-	-
TOTAL - - - £.	52,765	11	10

CLASS V.—*continued.*

VOTE 1.—DIPLOMATIC AND CONSULAR SERVICES—*continued.*

(A. 2.)

STATEMENT showing the TOTAL Cost up to 31st March 1900 of those SPECIAL MISSIONS the Expenses of which appear in the Accounts of the Year 1899-1900, and in those of the preceding Year or Years.

Mission.	Expenditure to 31st March, 1899.	Expenditure in 1899-1900.	TOTAL.	
	£. s. d.	£. s. d.	£. s. d.	
Share of Expenses, &c., Samoa -	7,489 7 11	171 10 6	7,660 18 5	Further expenditure.
Subsidy to the Euphrates and Tigris Steam Navigation Company.	9,500 - -	1,000 - -	10,500 - -	This Subsidy was originally granted for five years from 1st January 1890. It was renewed for a further period of five years.
International Maritime Bureau, Zanzibar.	2,062 17 10	432 5 1	2,495 2 11	Four-fifths of this expenditure is recoverable from the other Signatory Powers to the Brussels Act of 1890.
Expenses in connection with the Venezuelan Boundary.	26,980 15 6	36,790 13 -	63,771 8 6	Further expenditure.
Maintenance of Mosquito Chief and Secretary in Jamaica.	4,501 - -	1,277 10 -	5,778 10 -	—
Expenses of the British Agent in Abyssinia.	3,836 5 6	4,944 3 -	8,780 8 6	Further expenditure.
Greek Finance Commission - -	677 6 -	400 - -	1,077 6 -	—
Salary and expenses of the British Military Commissioner in Crete.	3,301 3 9	1,641 9 -	4,942 12 9	—
Special Service in Yunnan - -	93 3 -	443 13 5	536 16 5	—
Manica Boundary Commission -	1,261 5 5	54 8 9	1,315 14 2	—
Anglo-Portuguese (Barué District) Delimitation Commission.	5,880 4 7	24 4 2	5,904 8 9	—
Nyassa-Tanganyika Boundary Commission.	3,613 11 -	1 11 2	3,615 2 2	—

CLASS V.—VOTE 1.—DIPLOMATIC AND CONSULAR SERVICES—continued.

(B.)

STATEMENT of the EXPENDITURE in the Year 1899-1900, under those Sub-Heads of the Vote for DIPLOMATIC and CONSULAR SERVICES (CONSULAR GENERAL) which are not estimated for in Detail, and of the Receipts in Fees, &c.

COUNTRY AND RESIDENCE.	Special Services, Outfits, and Travelling.	Postage.	Telegrams.	Incidental Expenses.	Chapels, Chaplains, Hospitals, &c.	Relief to Distressed British Subjects.	TOTAL.	Fees, &c. Received on behalf of Her Majesty's Government.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
ABYSSINIA:								
Harrar . . . . .	—	—	—	—	—	—	—	11 — —
AFRICA (EAST AND CENTRAL):								
Dar-es-Salaam . . . . .	128 7 1	—	—	—	—	—	128 7 1	1 — —
AFRICA (WEST COAST):								
Cameroons . . . . .	—	—	—	—	—	—	—	5 — —
Fernando Po . . . . .	—	—	—	—	—	—	—	—
Kinchassa . . . . .	—	—	—	—	—	—	—	—
Loanda . . . . .	383 7 8	7 12 8	2 12 8	— 16 —	—	—	394 9 —	64 — —
Boma . . . . .	—	—	—	—	—	—	—	—
San Thomé . . . . .	—	—	—	—	—	—	—	—
ARGENTINE REPUBLIC:								
Buenos Ayres . . . . .	116 10 5	12 10 —	86 13 3	2 4 6	—	7 — —	224 18 2	1,336 — —
Bahia Blanca . . . . .	—	—	—	—	—	—	—	74 — —
La Plata . . . . .	—	—	—	—	—	—	—	189 — —
Rosario . . . . .	49 — —	2 8 6	4 5 1	—	—	—	55 13 7	838 — —
Concordia . . . . .	—	—	—	—	—	—	—	2 — —
Cordoba . . . . .	—	—	—	—	—	—	—	3 — —
Parana . . . . .	—	—	—	—	—	—	—	5 — —
Santa Fé . . . . .	—	—	—	—	—	—	—	31 — —
AUSTRIA-HUNGARY:								
Buda Pesth . . . . .	382 19 4	8 8 4	1 16 11	6 13 —	—	—	399 17 7	35 — —
Fiume . . . . .	—	5 19 6	1 18 —	—	—	—	7 17 6	144 — —
Trieste . . . . .	46 7 7	7 19 11	12 6 3	—	—	—	196 11 6	185 — —
Lissa . . . . .	—	—	—	—	—	—	—	—
Vienna . . . . .	—	—	—	—	—	—	—	211 — —
Innsbruck . . . . .	—	—	—	—	—	—	—	4 — —
Prague . . . . .	—	—	—	—	—	—	—	10 — —
BELGIUM:								
Antwerp . . . . .	19 3 8	35 1 5	3 9 6	54 8 11	—	19 16 11	132 — 5	4,202 — —
Brussels . . . . .	—	—	—	—	—	—	—	291 — —

410 APPROPRIATION ACCOUNTS OF SUMS GRANTED FOR CIVIL SERVICES

4035.	Ghent . . . . .								118
	Liège . . . . .								22
	Ostend and Bruges . . . . .								102
	Spa . . . . .								6
	<b>BORNEO :</b>								
	Brunei . . . . .	201 - 2	- 11 -	198 1 8	- 10 -			400 2 10	15 - -
	Pulo Wai . . . . .								14 - -
	Sandakan . . . . .								
	<b>BRAZIL :</b>								
	Bahia . . . . .		2 15 1	- 9 2				3 4 3	235 - -
	Pará . . . . .		12 10 -	69 7 6				81 17 6	231 - -
	Manaos . . . . .								75 - -
	Maranhão . . . . .								137 - -
	Pernambuco . . . . .		9 18 10	13 1 11		305 7 11		328 8 8	403 - -
	Ceará . . . . .								39 - -
	Maceio . . . . .								61 - -
	Paraíba . . . . .								18 - -
	Penedo . . . . .								8 - -
	Rio Grande do Norte . . . . .								14 - -
	Porto Alegre . . . . .								537 - -
	Rio de Janeiro . . . . .	104 3 5	5 7 9	2 7 -	- 19 1		29 15 5	142 12 8	
	Corumbá . . . . .								
	Morro Velho . . . . .								
	Victoria . . . . .								
3 P 2	Rio Grande do Sul . . . . .	119 18 -	12 12 1	2 5 7				134 15 8	58 - -
	St. Catherine's . . . . .								15 - -
	Santos . . . . .	20 18 -		1 11 8				22 9 8	218 - -
	Curityba . . . . .								6 - -
	Paranaguá . . . . .								19 - -
	São Paulo . . . . .								
	<b>CENTRAL AMERICAN REPUBLICS :</b>								
	<b>COSTA RICA :</b>								
	San José . . . . .		1 10 4	3 6 7				4 16 11	12 - -
	Limon . . . . .								31 - -
	Punta Arenas . . . . .								7 - -
	<b>GUATEMALA :</b>								
	Guatemala . . . . .		- 1 4	- 1 8	- 2 2			- 5 2	20 - -
	Champerico . . . . .								51 - -
	Livingston . . . . .								
	Ocosingo . . . . .								3 - -
	Quezaltenango . . . . .								1 - -
	San José . . . . .								
	<b>HONDURAS :</b>								
	Amapala . . . . .								3 - -
	Omoa . . . . .		1 1 3					1 1 2	38 - -
	San Pedro Sula . . . . .								2 - -
	Tegucigalpa . . . . .		1 6 4	3 17 6				5 3 10	1 - -
	Truxillo . . . . .				2 12 2			2 12 2	25 - -
	Carried forward . . . . .	£ 1,571 15 4	127 14 4	407 11 11	68 5 10	435 5 8	56 12 4	2,667 5 5	10,186 - -

## CLASS V.—VOTE 1.—DIPLOMATIC AND CONSULAR SERVICES—continued.

STATEMENT of the Expenditure in the Year 1899–1900, under those Sub-Heads of the Vote for Diplomatic and Consular Services (Consular General), &amp;c.—continued.

COUNTRY AND RESIDENCE.	Special Services, Outfits, and Travelling.	Postage.	Telegrams.	Incidental Expenses.	Chapels, Chaplains, Hospitals, &c.	Relief to Distressed British Subjects.	TOTAL.	Fees, &c. Received on behalf of Her Majesty's Government.		
								£. s. d.	£. s. d.	£. s. d.
Brought forward . . . . .	1,571 15 4	127 14 4	407 11 11	68 5 10	435 5 8	56 12 4	2,667 5 5	10,186	-	-
CENTRAL AMERICAN REPUBLICS—continued.										
NICARAGUA :										
Granada . . . . .		8 7					8 7	2	-	-
Corinto . . . . .								2	-	-
Greytown . . . . .	44 13 4	3 2 10	11 11 11				59 8 1	10	-	-
Bluefields . . . . .								15	-	-
Managua . . . . .			4 1 -				4 1 -	5	-	-
SALVADOR :										
San Salvador . . . . .			1 1 8				1 1 8	8	-	-
Acajutla . . . . .								1	-	-
San Miguel and La Union . . . . .									-	-
CHILE :										
Coquimbo . . . . .		6 9	3 9	4 6 8			4 17 2	47	-	-
Iquique . . . . .		7 3	2 10 10			17 13 8	20 11 9	249	-	-
Valparaiso . . . . .	221 4 8	14 16 5	54 10 3	3 2 6		81 - -	374 13 10	891	-	-
Antofagasta . . . . .								99	-	-
Arica . . . . .								3	-	-
Caldera . . . . .								17	-	-
Caleta Buena . . . . .								161	-	-
Carrizal Bajo . . . . .								16	-	-
Chanaral . . . . .								2	-	-
Coronel . . . . .								25	-	-
Junin . . . . .								110	-	-
Lota . . . . .								7	-	-
Pisagua . . . . .								50	-	-
Punta Arenas . . . . .								51	-	-
Santiago . . . . .								21	-	-
Talcahuano . . . . .								48	-	-
Taltal . . . . .								53	-	-
Tocopilla . . . . .								145	-	-
Iome . . . . .								2	-	-
Traiguén . . . . .								1	-	-
Corral and Valdivia . . . . .								2	-	-
COLOMBIA :										
Bogotá . . . . .								30	-	-
Cucuta . . . . .								19	-	-
Huasta . . . . .								14	-	-
Medellin . . . . .								7	-	-

Panama		15 18 1	37 1 6				52 19 7	248
Barranquilla								44
Bocas del Toro								17
Carthagena								73
Colon								144
David								15
Santa Martha								7
Tumaco								
<b>DENMARK :</b>								
Copenhagen		21 11 11	1 9 8	- 12 1			23 13 8	188
Aalborg								17
Aarhus								50
Bornholm (Rønné)								1
Elsinore								12
Esbjerg								3
Fredericia								1
Frederickshaven								10
Kastrup								2
Korsor								3
Lenvig								
Nyborg								26
Odense								6
Randers								4
Thisted								12
Faroe Islands (Thorshavn)								12
Reykjavik (Iceland)		1 - -					1 - -	4
Seydisfjord								5
St. Thomas and Ste. Croix		10 4 10	9 19 -		138 3 4		158 7 2	129
Bassin (Ste. Croix)								6
Fredericksted (Ste. Croix)								28
<b>EGYPT :</b>								
Cairo	20 7 4	7 19 10	3 17 5	19 6 7	50 - -		101 11 2	720
Assouan								
Birket-es-Sab								8
Mansourah								3
Tantah								4
Thebes (Luxor)								3
Zagazig								
Alexandria	76 10 3	7 6 1	226 10 11	152 - 5	200 - -	30 - -	692 7 8	1,263
Port Said			140 13 2			39 18 4	180 11 6	905
Ismailia								
Suez								311
Suakin			6 1 11	1 15 10			7 17 9	13
<b>EQUATOR :</b>								
Guayaquil		3 10 1	- 1 7				3 11 8	50
Quito								1
Carried forward	£. 1,934 10 11	214 7 -	907 6 6	249 9 11	823 9 -	225 4 4	4,354 7 8	16,618 - -

CLASS V.—VOTE 1.—DIPLOMATIC AND CONSULAR SERVICES—continued.

STATEMENT of the Expenditure in the Year 1899–1900, under those Sub-Heads of the Vote for Diplomatic and Consular Services (Consular General), &c.—continued.

COUNTRY AND RESIDENCE.	Special Services, Outfits, and Travelling.	Postage.	Telegrams.	Incidental Expenses.	Chapels, Chaplains, Hospitals, &c.	Relief to Distressed British Subjects.	TOTAL.	Fees, &c. Received on behalf of Her Majesty's Government.	
								£. s. d.	£. s. d.
FRANCE: Brought forward . . . . .	1,934 10 11	214 7 -	907 6 6	249 9 11	823 9 -	225 4 4	4,354 7 8	16,618 - -	
Ajaccio (Corsica) . . . . .	103 - 10	1 18 7	- 18 1	- - -	- - -	- - -	105 17 6	1 - -	
Bastia . . . . .	- - -	- - -	- - -	- - -	- - -	- - -	- - -	10 - -	
Algiers . . . . .	- - -	18 5 -	7 - 11	- 4 5	- - -	- - -	25 10 4	260 - -	
Arzeu . . . . .	- - -	- - -	- - -	- - -	- - -	- - -	- - -	22 - -	
Bône . . . . .	- - -	- - -	- - -	- - -	- - -	- - -	- - -	53 - -	
Oran . . . . .	- - -	- - -	- - -	- - -	- - -	- - -	- - -	142 - -	
Philippeville . . . . .	- - -	- - -	- - -	- - -	- - -	- - -	- - -	19 - -	
Antananarivo . . . . .	199 4 10	2 5 6	- 19 3	- 17 7	- - -	- - -	203 7 2	12 - -	
Mojunga . . . . .	- - -	- - -	- - -	- - -	- - -	- - -	- - -	56 - -	
Bordeaux . . . . .	- - -	9 16 6	5 - 2	- 8 3	- - -	- - -	15 4 11	291 - -	
Arcachon . . . . .	- - -	- - -	- - -	- - -	- - -	- - -	- - -	5 - -	
Bayonne . . . . .	- - -	- - -	- - -	- - -	- - -	- - -	- - -	44 - -	
Biarritz . . . . .	- - -	- - -	- - -	- - -	- - -	- - -	- - -	36 - -	
Pau . . . . .	- - -	- - -	- - -	- - -	- - -	- - -	- - -	30 - -	
Paulliac . . . . .	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	
Toulouse . . . . .	- - -	- - -	- - -	- - -	- - -	- - -	- - -	1 - -	
Brest . . . . .	14 2 5	4 14 8	- - -	- - -	- - -	- - -	18 17 1	39 - -	
Calais . . . . .	- 3 9	11 5 10	- 8 7	- - -	- - -	5 - -	16 18 2	56 - -	
Boulogne . . . . .	- - -	- - -	- - -	- - -	- - -	- - -	- - -	119 - -	
Cayenne . . . . .	- - -	- - -	- - -	- - -	- - -	- - -	- - -	94 - -	
Cherbourg . . . . .	146 5 6	5 16 -	2 18 4	2 - -	- - -	- - -	156 19 10	51 - -	
Granville . . . . .	- - -	- - -	- - -	- - -	- - -	- - -	- - -	7 - -	
St. Malo . . . . .	- - -	- - -	- - -	- - -	- - -	- - -	- - -	64 - -	
Dakar (Africa) . . . . .	60 3 2	4 1 5	81 3 8	- - -	- - -	- - -	145 8 3	27 - -	
Dunkirk . . . . .	- - -	1 3 4	- - -	- - -	- - -	- - -	1 3 4	645 - -	
Havre . . . . .	1 - -	8 6 6	3 3 2	- 11 9	- - -	- - -	13 1 5	270 - -	
Caen . . . . .	- - -	- - -	- - -	- - -	- - -	- - -	- - -	33 - -	
Dieppe . . . . .	- - -	- - -	- - -	- - -	- - -	- - -	- - -	86 - -	
Fécamp . . . . .	- - -	- - -	- - -	- - -	- - -	- - -	- - -	19 - -	
Honfleur . . . . .	- - -	- - -	- - -	- - -	- - -	- - -	- - -	20 - -	
Tréport . . . . .	- - -	- - -	- - -	- - -	- - -	- - -	- - -	37 - -	
Trouville . . . . .	- - -	- - -	- - -	- - -	- - -	- - -	- - -	9 - -	
La Rochelle . . . . .	- - -	2 15 10	- 8 11	- - -	- - -	- - -	3 4 9	27 - -	
Nantes . . . . .	- - -	- - -	- - -	- - -	- - -	- - -	- - -	56 - -	
Sables d'Olonne . . . . .	- - -	- - -	- - -	- - -	- - -	- - -	- - -	14 - -	
St. Nazaire . . . . .	- - -	- - -	- - -	- - -	- - -	- - -	- - -	80 - -	
Tonnay-Charente . . . . .	- - -	- - -	- - -	- - -	- - -	- - -	- - -	32 - -	
Marseilles . . . . .	38 10 11	23 4 3	22 16 9	- 7 8	95 10 2	- - -	180 9 9	771 - -	
Cette . . . . .	- - -	- - -	- - -	- - -	- - -	- - -	- - -	22 - -	
Hyères . . . . .	- - -	- - -	- - -	- - -	- - -	- - -	- - -	27 - -	
Arles . . . . .	- - -	- - -	- - -	- - -	- - -	- - -	- - -	2 - -	

414 APPROPRIATION ACCOUNTS OF MONIES GRANTED FOR CIVIL SERVICES



Martinique	5 14	4 - 11	15	50			23 14 11	303
Gauinloupe (Pointe-à-Pitre)		- 18 5	2 10 2				50	91
New Caledonia	80 - -	6 3 -	- 17 7				89 3 10	42
Nice	1 17 7						8 18 2	148
Cannes								68
Mentone								28
Monaco								34
Paris		7 6 6					7 6 6	1,780
Pondicherry								59
Réunion		3 15 5	1 12 10				5 8 3	99
Rouen	59 - 1	3 19 5	2 4 1	- - 11			65 4 6	152
Saigon (Cochin China)			3 12 10				3 12 10	33
Tahiti	100 - -	1 14 9					101 14 9	17
Tamatave	337 - -	8 14 -	39 16 3	2 19 6			388 9 9	79
<b>GERMANY:</b>								
Berlin		13 18 3					13 18 3	301
Dantzic		4 11 4					4 11 4	37
Breslau								12
Königsberg								26
Memel								19
Pillau								15
Dusseldorf		4 3 10	- 8 5	- 3 11		8 7 5	13 3 7	67
Cologne								55
Frankfort-on-Main								133
Hamburg	57 4 8	21 8 11	21 15 9			40 - -	140 9 4	2,311
Brake								82
Bremen								133
Bremerhaven								199
Cuxhaven								19
Emden								5
Flensburg								8
Hanover								61
Harburg								16
Husum								9
Kiel								21
Lübeck								15
Papenburg								2
Rostock								3
Tonning								52
Wismar								55
Mannheim		- 15 -				- 19 -	- 15 -	80
Munich		6 - -					6 19 -	55
Stettin		4 1 11		5 2 9			9 4 8	80
Swinemünde								11
<b>GREECE:</b>								
Corfu	110 - -	7 9 6	2 2 5				119 11 11	11
Cephalonia								5
Zante								9
Patras		1 6 -	1 10 7				2 16 7	50
Calamata								4
Pirgos								7
Piræus		6 12 10	11 2 6				17 15 4	66
Athens								87
Ergasteria								86
Carried forward	£. 3,247 18 8	415 - 5	1,136 17	312 6 8	918 19 2	285 6 -	6,316 8 8	27,285 - -

421

CLASS V.—VOTE I.—DIPLOMATIC AND CONSULAR SERVICES—*continued.*STATEMENT of the Expenditure in the Year 1899–1900, under those Sub-Heads of the Vote for Diplomatic and Consular Services (Consular General), &c.—*continued.*

COUNTRY AND RESIDENCE.	Special Services, Outfits, and Travelling.	Postage.	Telegrams.	Incidental Expenses.	Chapels, Chaplains, Hospitals, &c.	Relief to Distressed British Subjects.	TOTAL.	Fees, &c. Received on behalf of Her Majesty's Government.	
								£. s. d.	£. s. d.
Brought forward . . . . .	3,247 18 8	415 - 5	1,136 17 9	312 6 8	918 19 2	285 6 -	6,316 8 8	27,285 - -	- -
<i>GREECE—continued.</i>									
Syra . . . . .	- 1 -	3 3 7	4 19 6	- 8 1	.	.	8 12 2	29 - -	- -
Milo . . . . .	.	.	.	.	.	.	.	2 - -	- -
Santorin . . . . .	.	.	.	.	.	.	.	3 - -	- -
Seriphos . . . . .	.	.	.	.	.	.	.	22 - -	- -
Zea . . . . .	.	.	.	.	.	.	.	5 - -	- -
Volo . . . . .	.	.	- 14 4	.	.	.	- 14 4	7 - -	- -
<i>HAYTI AND SAN DOMINGO:</i>									
Port-au-Prince . . . . .	.	6 11 5	19 1 4	.	.	.	25 12 9	31 - -	- -
Aux Cayes . . . . .	.	.	.	.	.	.	.	14 - -	- -
Porto Plata . . . . .	.	.	.	.	.	.	.	11 - -	- -
San Domingo . . . . .	.	7 11 6	7 1 4	.	.	.	14 12 10	14 - -	- -
<i>ITALY:</i>									
Brindisi . . . . .	.	5 13 -	6 9 6	- 10 4	.	.	12 12 10	197 - -	- -
Gallipoli . . . . .	.	.	.	.	.	.	.	8 - -	- -
Taranto . . . . .	.	.	.	.	.	.	.	3 - -	- -
<i>Cagliari (Sardinia)</i>								28 - -	- -
Carlo Forte . . . . .	.	.	.	.	.	.	.	21 - -	- -
San Antico . . . . .	.	.	.	.	.	.	.	1 - -	- -
San Pietro . . . . .	.	.	.	.	.	.	.	3 - -	- -
Sassari and Porto Torres . . . . .	.	.	.	.	.	.	.	1 - -	- -
Terranova . . . . .	.	.	.	.	.	.	.	3 - -	- -
Florence . . . . .	19 5 8	29 19 4	6 4 4	8 3 9	.	27 6 -	90 19 1	132 - -	- -
Ancona . . . . .	.	.	.	.	.	.	.	21 - -	- -
Elba . . . . .	.	.	.	.	.	.	.	63 - -	- -
Leghorn . . . . .	.	.	.	.	.	.	.	165 - -	- -
Venice . . . . .	.	.	.	.	.	.	.	314 - -	- -
Genoa . . . . .	- 17 -	24 14 7	4 7 8	.	.	.	29 19 3	956 - -	- -
Bordighera . . . . .	.	.	.	.	.	.	.	24 - -	- -
San Remo . . . . .	.	.	.	.	.	.	.	33 - -	- -



CLASS V.—VOTE 1.—DIPLOMATIC AND CONSULAR SERVICES—continued.

STATEMENT of the Expenditure in the Year 1899–1900, under those Sub-Heads of the Vote for Diplomatic and Consular Services (Consular General), &c.—continued.

C O U N T R Y AND R E S I D E N C E	Special Services, Outfits, and Travelling.	Postage.	Telegrams.	Incidental Expenses.	Chapels, Chaplains, Hospitals, &c.	Relief to Distressed British Subjects.	TOTAL.	Fees, &c. Received on behalf of Her Majesty's Government.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward . . . . .	3,638 5 9	553 3 8	1,211 17 3	326 9 5	918 19 2	312 12 -	6,961 7 3	31,338 - -
<b>MEXICO—continued.</b>								
Vera Cruz . . . . .	7 15 11	10 - 11	- 8 8	- 9 9	.	.	18 15 3	81 - -
Campeche . . . . .	.	.	.	.	.	.	.	1 - -
Coatzacoalcos . . . . .	.	.	.	.	.	.	.	6 - -
Frontera . . . . .	.	.	.	.	.	.	.	12 - -
Laguna . . . . .	.	.	.	.	.	.	.	18 - -
Progreso . . . . .	.	.	.	.	.	.	.	16 - -
Tuxpam . . . . .	.	.	.	.	.	.	.	1 - -
<b>MOROCCO :</b>								
Tangier . . . . .	.	2 15 9	- 3 2	88 5 6	.	.	91 4 5	382 - -
Alcazar . . . . .	.	.	.	.	.	.	.	15 - -
Fez . . . . .	.	.	.	.	.	.	.	7 - -
Laraiche . . . . .	.	.	.	.	.	.	.	62 - -
Morocco . . . . .	.	.	.	.	.	.	.	- - -
Tetuan . . . . .	.	.	.	.	.	.	.	52 - -
Dar-el-baida . . . . .	150 11 8	12 12 2	.	.	.	.	163 3 10	3 - -
Mazagan . . . . .	.	.	.	.	.	.	.	4 - -
Mogador . . . . .	.	.	.	.	.	.	.	124 - -
Rabat . . . . .	.	.	.	.	.	.	.	22 - -
Saffee . . . . .	.	.	.	.	.	.	.	108 - -
<b>MUSCAT :</b>								
Muscat . . . . .	.	.	.	14 10 3	.	.	14 10 3	75 - -
<b>NETHERLANDS :</b>								
Amsterdam . . . . .	1 14 6	.	1 13 8	- 2 -	.	.	3 10 2	426 - -
Groningen . . . . .	.	.	.	.	.	.	.	6 - -
Harlingen . . . . .	.	.	.	.	.	.	.	4 - -
Helder . . . . .	.	.	.	.	.	.	.	4 - -
Ynuiden . . . . .	.	.	.	.	.	.	.	11 - -
Batavia (Java) . . . . .	.	3 15 -	4 4 -	.	.	.	7 19 -	88 - -
Balek Pappan . . . . .	.	- 4 4	.	.	.	.	- 4 4	24 - -
Samarang . . . . .	.	.	.	.	.	.	.	70 - -
Sourabaya . . . . .	.	.	.	.	.	.	.	124 - -
Cebu . . . . .	.	2 15 10	.	.	.	.	2 15 10	42 - -

625

495	Rotterdam		7 11 8				7 11 8	2,189	
	Brouwershaven							49	
	Dordrecht							11	
	Flushing							1	
	Hellevoetsluis and Brielle							46	
	Maastricht							52	
	The Hague							97	
	Torneuzen							36	
	Surinam		6 17 3				6 17 3		
	Nickerie								
PACIFIC ISLANDS (WESTERN):									
West Pacific Islands									
	Tonga		1 3 4				1 11 10	10	
	Samoa	642 15 9	8 3 10	618 17 6		6 - 7	1,275 17 8	13	
PARAGUAY:									
	Asuncion	179 15 7	1 2 7	1 4 3			182 2 5	4	
PERSIA:									
	Tehran							34	
	Bushire		13 5	16 3			1 9 8	69	
	Bunder Abbas							15	
	Mohammerah							18	
	Isfahan	40 19 -	1 18 3	8 13 -			51 10 3	39	
	Yezd							3	
	Kerman	539 6 -	8 10 1	8 5 3			556 1 4	46	
	Meshed								
	Resht		12 2	1 4 -			1 16 2		
	Tabreez								
PERU:									
	Lima					2 5 -	2 5 -	59	
	Arequipa							5	
	Cerro de Pasco							1	
	Mollendo							12	
	Pacasmayo							1	
	Payta							9	
	Perené							74	
	Pisco							10	
	Salaverry							400	
	San José Lambayeque							22	
	Callao	52 14 11	8 16 2	4 9 11			66 1 -		
	Iquitos		16 7				16 7		
PORTUGAL:									
	Beira	165 18 2	11 8 1	87 9 4	15 - -		28 - -	307 15 7	166
	Lisbon	1 - -	10 19 10	2 9 6			10 - -	24 9 4	556
	Belem							4	
	Faro							17	
	Lagos and Portimao							4	
	Setubal							19	
	Tavira								
	Villa Real de San Antonio							27	
Carried forward		£. 5,420 17 3	654 - 11	1,951 15 9	453 11 -	918 19 2	350 12 -	9,749 16 1	37,485 - -

CLASS V.—VOTE 1.—DIPLOMATIC AND CONSULAR SERVICES—*continued*

STATEMENT of the Expenditure in the Year 1899–1900, under those Sub-Heads of the Vote for Diplomatic and Consular Services (Consular General), &c.—*continued*.

COUNTRY AND RESIDENCE.	Special Services, Outfits, and Travelling.	Postage.	Telegrams.	Incidental Expenses.	Chapels, Chaplains, Hospitals, &c.	Relief to Distressed British Subjects.	TOTAL.	Fees, &c. Received on behalf of Her Majesty's Government.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward . . . . .	5,420 17 3	654 - 11	1,951 15 9	453 11 -	918 19 2	350 12 -	9,749 16 1	37,485 - -
PORTUGAL— <i>continued</i> .								
Goa . . . . .		1 2 3	1 3 7	- 10 5			2 16	9 - -
Marmagao . . . . .								228 - -
Lorenço Marques . . . . .	467 4 6	12 17 2	2,019 8 7	2 8 -		201 10 -	2,703 8	14 - -
Inhambani . . . . .								118 - -
Macao . . . . .								70 - -
Madeira . . . . .		5 16 8	8 13 1				15 9 9	23 - -
Mozambique . . . . .	152 4 4	11 6 9	74 15 10			1 10 -	239 16 11	318 - -
Quillimane . . . . .	142 18 6						142 18 6	30 6 -
Oporto . . . . .		10 9 -	12 17 -	3 8 6		3 11 6	30 6 -	
Caminha . . . . .								5 - -
Figueira . . . . .								8 - -
Leixoes . . . . .								6 - -
Vianna . . . . .								137 - -
St. Michael's (Azores) . . . . .		5 - 10	3 5 6				8 6 4	34 - -
Fayal and Pico . . . . .								
Flores and Corvo . . . . .								
Graciosa . . . . .								
St. George . . . . .								1 - -
Terceira . . . . .								12 - -
St. Vincent (Cape Verds) . . . . .		6 2 9	43 3 11				49 6 8	327 - -
St. Iago . . . . .								66 - -
ROUMANIA :								
Galatz . . . . .		6 5 3	8 - 5				14 5 8	111 - -
Bucharest . . . . .								34 - -
Crajova . . . . .								1 - -
Ibraila . . . . .	174 16 7						174 16 7	108 - -
Kustendjie . . . . .								16 - -
Sulina . . . . .								123 - -
RUSSIA :								
Batoum . . . . .	7 6 5	9 3 1	10 1 3				26 10 9	247 - -
Baku . . . . .								165 - -
Novorossisk . . . . .								123 - -
Poti . . . . .								21 - -
Helsingfors . . . . .								242 - -
Odessa . . . . .	205 11 7	32 12 2	36 17 -	7 11			275 8 8	11 - -
Eupatoria . . . . .								14 - -
Kieff . . . . .								14 - -
Nicolnieff . . . . .								14 - -
Sebastopol . . . . .								14 - -
Tsimarouka . . . . .								14 - -

420 APPROPRIATION ACCOUNTS OF SUMS GRANTED FOR CIVIL SERVICES

Riga		22 2 1	3 13 6				25 15 7	172
Lioau								28
Pernau								6
Windau								11
St. Petersburg		28 12 1	1 11 10				30 3 11	175
Abo								6
Archangel								57
Bjorneborg								12
Borga								3
Cronstadt								66
Frederikshamn								2
Gamla Karleby								2
Hango								4
Kemi								5
Kotka								3
Lovisa								26
Moscow								8
Narva								10
Nicolaistadt								23
Revel								3
Uleaborg								16
Wiborg								280
Taganrog (Sea of Azof)	8 11 5	24 8 11	- 4 -	24 8 3			57 12 7	9
Berdiansk								13
Ghenichesk								52
Kertch								50
Marinpol								14
Rostov								25
Warsaw	59 17 2	13 7 10	5 15 8			7 1 11	86 2 7	
SAXONY :								
Dresden	- 1 -	1 19 4					2 - 4	107
Leipzig								33
SERVIA :								
Belgrade			- 15 8				- 15 8	6
SPAIN :								
Barcelona		28 10 5	5 14 3	- 12 9		15 12 11	50 10 4	1,185
Alicante								83
Burriana								126
Denia								104
Gandia								73
Iviza								1
Jabea								1
Palamos								17
Palma								93
Port Mahon								6
Tarragona								65
Torreveja								1
Valencia								301
Villaneuva								
Carried forward	£. 6,639 8 9	874 17 6	4,187 16 10	485 6 10	918 19 2	579 18 4	13,686 7 5	43,435

927

## CLASS V.—VOTE 1.—DIPLOMATIC AND CONSULAR SERVICES—continued.

STATEMENT of the Expenditure in the Year 1899-1900, under those Sub-Heads of the Vote for Diplomatic and Consular Services (Consular General), &amp;c.—continued.

COUNTRY AND RESIDENCE.	Special Services, Outfits, and Travelling.	Postage.	Telegrams.	Incidental Expenses.	Chapels, Chaplains, Hospitals, &c.	Relief to Distressed British Subjects.	TOTAL.	Fees, &c. Received on behalf of Her Majesty's Government.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward - - :	6,639 8 9	874 17 6	4,187 16 10	485 6 10	918 19 2	579 18 4	13,686 7 5	43,435 - -
SPAIN—continued.								
Bilbao	142 15 1	5 5 3	11 6 8	- 7 9	.	.	159 14 9	1,213 - -
Castro Urdiales	.	.	.	.	.	.	.	87 - -
San Sebastian	.	.	.	.	.	.	.	48 - -
Santander	.	.	.	.	.	.	.	473 - -
Cadiz	21 10 5	20 3 5	7 4 5	.	.	.	48 18 3	344 - -
Algeciras	14 19 3	.	.	.	.	.	14 19 3	3 - -
Ayamonte	.	.	.	.	.	.	.	3 - -
Cordoba	.	.	.	.	.	.	.	473 - -
Huelva	.	.	.	.	.	.	.	147 - -
Jerez	.	.	.	.	.	.	.	85 - -
Port St. Mary	.	.	.	.	.	.	.	35 - -
San Lucar	.	.	.	.	.	.	.	8 - -
San Roque	.	.	.	.	.	.	.	299 - -
Seville	.	.	.	.	.	.	.	.
Corunna	36 2 11	14 10 -	2 5 -	- 7 6	.	.	53 5 5	280 - -
Carril and Villagarcia	.	.	.	.	.	.	.	16 - -
Corcubion	.	.	.	.	.	.	.	28 - -
Ferrol	.	.	.	.	.	.	.	77 - -
Gijon	.	.	.	.	.	.	.	4 - -
Marin, Port of Ponte Vedra	.	.	.	.	.	.	.	201 - -
Vigo	.	.	.	.	.	.	.	6 - -
Vivero and Rivadeo	.	.	.	.	.	.	.	.
Madrid	.	.	.	.	.	.	.	85 - -
Malaga	4 1 3	45 4 9	8 11 6	.	.	.	57 17 6	422 - -
Adra	.	.	.	.	.	.	.	11 - -
Aguilas	.	.	.	.	.	.	.	86 - -
Almeria	.	.	.	.	.	.	.	440 - -
Carthagena	.	.	.	.	.	.	.	383 - -
Garrucha and Villaricos	.	.	.	.	.	.	.	127 - -
Granada	.	.	.	.	.	.	.	2 - -



Linares . . . . .										
Marbella . . . . .										
Mazarron . . . . .										
Motril . . . . .										
Teneriffe . . . . .		8 16 10		28 2 2				36 19		
La Palma . . . . .										
Las Palmas . . . . .										
Orotava . . . . .										
SWEDEN AND NORWAY:										
Christiania . . . . .	84 4 1	18 - 11	5 6 3	1 18 8				109 9 11		
Arendal . . . . .										
Bergen . . . . .										
Bodo . . . . .										
Christiansund . . . . .										
Christiansund . . . . .										
Drummen . . . . .										
Egersund . . . . .										
Farsund . . . . .										
Flekkeford . . . . .										
Frederickshald . . . . .										
Frederickstad . . . . .										
Hammerfest . . . . .										
Haugesund . . . . .										
Kragerø . . . . .										
Laurvig . . . . .										
Lofoden Island . . . . .										
Mandal . . . . .										
Molde . . . . .										
Mosjoen (Vefsen) . . . . .										
Moss . . . . .										
Namsos . . . . .										
Porsgrund . . . . .										
Risør . . . . .										
Stavanger . . . . .										
Tromsø . . . . .										
Trondhjem . . . . .										
Vadso . . . . .										
Vardo . . . . .										
Gottenburg . . . . .		13 7 10					2 17 -	16 4 10		
Carlsrona . . . . .										
Halmstad . . . . .										
Helsingborg . . . . .										
Landsrona . . . . .										
Malmo . . . . .										
Marstrand . . . . .										
Stromstadt . . . . .										
Carried forward . . . . . £.	6,943 1 9	1,000 6 6	4,250 12 10	488 - 9	918 19 2	582 15 4	14,183 16 4	50,554 - -		

619

CLASS V.—VOTE 1.—DIPLOMATIC AND CONSULAR SERVICES—*continued*

STATEMENT of the Expenditure in the Year 1899-1900, under those Sub-Heads of the Vote for Diplomatic and Consular Services (Consular General), &c.—*continued*.

COUNTRY AND RESIDENCE.	Special Services, Outfits, and Travelling.	Postage.	Telegrams.	Incidental Expenses.	Chapels, Chaplains, Hospitals, &c.	Relief to Distressed British Subjects.	TOTAL.	Fees, &c. Received on behalf of Her Majesty's Government.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward . . . . .	6,943 1 9	1,000 6 6	4,250 12 10	488 - 9	918 19 2	582 15 4	14,183 16 4	50,254 - -
<b>SWEDEN AND NORWAY—<i>continued</i>.</b>								
Uddevalla and Lysekil . . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	1 - -
Warberg . . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	1 - -
Ystad and Ahus . . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	2 - -
Stockholm . . . . .	139 17 1	12 13 4	- 8 4	. . . . .	. . . . .	. . . . .	152 18 9	87 - -
Borgholm . . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	3 - -
Calmar . . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	12 3 -
Gelle . . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	1 - -
Gotland . . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	13 - -
Hernösand . . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	5 - -
Hudiksvall . . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	26 - -
Lulea . . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	2 - -
Norrköping . . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	12 - -
Nyköping . . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	4 - -
Oland . . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	3 - -
Ornskoldsvik . . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	3 - -
Oskarshamn . . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	5 - -
Skelleftea . . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	12 - -
Söderhamn . . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	19 - -
Sundsvall . . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	4 - -
Umea . . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	19 - -
Westervik . . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	19 - -
<b>SWITZERLAND:</b>								
Berne . . . . .	. . . . .	2 6 -	. . . . .	. . . . .	. . . . .	. . . . .	2 6 -	70 - -
Geneva . . . . .	. . . . .	4 3 3	- 1 10	. . . . .	. . . . .	. . . . .	4 5 1	121 - -
Lausanne . . . . .	. . . . .	- 11 4	. . . . .	. . . . .	. . . . .	. . . . .	- 11 4	87 - -
Zurich . . . . .	. . . . .	8 9 2	4 3 -	. . . . .	. . . . .	. . . . .	12 12 2	125 - -
Lucerne . . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	26 - -
<b>TRIPOLI:</b>								
Tripoli . . . . .	. . . . .	13 18 11	2 7 -	. . . . .	. . . . .	. . . . .	16 5 11	202 - -
Choms . . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	10 - -
Bengazi . . . . .	1 7 4	5 7 5	- 17 8	25 12 6	. . . . .	. . . . .	31 4 11	35 - -
Derna . . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	2 - -

687

4085	TUNIS:																						
	Tunis	182	2	5	19	4	5	13	9	4	214	16	2	163									
	Bizerta	.	.	.	.	.	.	.	.	.	.	.	.	12									
	Gabes	.	.	.	.	.	.	.	.	.	.	.	.	9									
	Galippa	.	.	.	.	.	.	.	.	.	.	.	.	3									
	Gerba	.	.	.	.	.	.	.	.	.	.	.	.	27									
	Goletta	.	.	.	.	.	.	.	.	.	.	.	.	54									
	Mehdiah	.	.	.	.	.	.	.	.	.	.	.	.	11									
	Monastir	.	.	.	.	.	.	.	.	.	.	.	.										
	Sfax	.	.	.	.	.	.	.	.	.	.	.	.										
Susa	.	.	.	.	.	.	.	.	.	.	.	.											
3 H	TURKEY:																						
	Constantinople	472	3	8	52	9	6	41	-	9	326	4	10	891	18	9	3,351						
	Brusa	.	.	.	.	.	.	.	.	.	.	.	.	5									
	Dardanelles	117	12	4	.	.	.	.	.	.	.	.	.	13									
	Dede-Agatch	.	.	.	.	.	.	.	.	.	.	.	.	8									
	Enos	.	.	.	.	.	.	.	.	.	.	.	.	1									
	Gallipoli	.	.	.	.	.	.	.	.	.	.	.	.	3									
	Ineboli	.	.	.	.	.	.	.	.	.	.	.	.	15									
	Ismidt	.	.	.	.	.	.	.	.	.	.	.	.	3									
	Panderma	.	.	.	.	.	.	.	.	.	.	.	.										
	Rodosto	.	.	.	.	.	.	.	.	.	.	.	.										
	Scutari	.	.	.	.	.	.	.	.	.	.	.	.										
	Aleppo	14	10	-	39	16	7	27	11	6				81	18	1	43						
	Alexandretta	.	.	.	.	.	.	.	.	.	.	.	.	.	36								
	Antioch and Swedia	.	.	.	.	.	.	.	.	.	.	.	.	.	1								
	Angora	10	1	2	3	7	5	1	-	3				14	8	10	1						
	Konieli	.	.	.	.	.	.	.	.	.	.	.	.	.									
	Baghdad	.	.	.	7	10		14	7	7	1	19	3		16	14	8	202					
	Kerbala	.	.	.	.	.	.	.	.	.	.	.	.	.									
	Mosul	.	.	.	.	.	.	.	.	.	.	.	.	.									
	Bussorah	91	17	6	6	17	4	52	1	11	-	16	6		151	13	3	120					
	Beyrout (Syria)	201	9	7	62	14	5	32	11	-	3	9	6		344	4	6	287					
	Caiffa	.	.	.	.	.	.	.	.	.	.	.	.	.									
	Lattakia	.	.	.	.	.	.	.	.	.	.	.	.	.									
	Safed	.	.	.	.	.	.	.	.	.	.	.	.	.									
	Sidon	.	.	.	.	.	.	.	.	.	.	.	.	.									
	Tripoli	.	.	.	.	.	.	.	.	.	.	.	.	.									
	Bosna Serai	.	.	.	1	1	-								1	1	-						
	Bulgaria (Sophia)	.	.	.	19	8	10	16	12	1	17	10	9		53	11	8	11					
	Bourgas	.	.	.	.	.	.	.	.	.	.	.	.	.									
	Philippopolis	12	1	3											12	1	3	15					
	Roustchouk	.	.	.	.	.	.	.	.	.	.	.	.	.									
	Varna	.	.	.	.	.	.	.	.	.	.	.	.	.									
	Crete (Island of)	694	16	7	17	9	3	203	4	11					915	10	9	51					
	Candia	.	.	.	.	.	.	.	.	.	.	.	.	.									
	Rethymo	25	-	-											25	-	-	2					
	Damascus	6	13	2				4	9	7					11	2	9	16					
	Jeddah	6	10	7	12	2	10	269	16	1	1	4	9		289	14	3	126					
	Hodeidah	.	.	.	12	3	3	7	6	4	-	10	4		19	19	11	28					
	Jerusalem	.	.	.	.	.	.	.	.	.	.	.	.	.									
Jaffa	.	.	.	.	.	.	.	.	.	.	.	.	.										
Carried forward	£.	8,919	4	5	1,292	18	7	4,942	2	-	865	9	2	918	19	2	626	15	4	17,505	8	8	56,114

CLASS V.—VOTE 1.—DIPLOMATIC AND CONSULAR SERVICES—continued.

STATEMENT of the Expenditure in the Year 1899-1900, under those Sub-Heads of the Vote for Diplomatic and Consular Services (Consular General), &c.—continued.

COUNTRY AND RESIDENCE.	Special Services, Outfits, and Travelling.	Postage.	Telegrams.	Incidental Expenses.	Chapels, Chaplains, Hospitals, &c.	Relief to Distressed British Subjects.	TOTAL	Fees, &c. Received on behalf of Her Majesty's Government.	
								£. s. d.	£. s. d.
Brought forward . . . . .	8,919 4 5	1,292 18 7	4,942 2 -	865 9 2	918 19 2	626 15 4	17,565 8 8	56,114 - -	
<b>TURKEY—continued.</b>									
Koordistan . . . . .	489 2 10	25 15 6	30 14 11	1 6 1	- . .	- . .	546 19 4	1 - -	
Diarbekir . . . . .	65 - -	- . .	- . .	- . .	- . .	- . .	65 - -	- . .	
Kharput . . . . .	- . .	- . .	- . .	- . .	- . .	- . .	- . .	- . .	
Moush . . . . .	- . .	- . .	- . .	- . .	- . .	- . .	- . .	- . .	
Salonica . . . . .	258 5 10	27 1 -	36 4 3	16 7 5	- . .	- . .	337 18 6	58 - -	
Cavalla . . . . .	- . .	- . .	- . .	- . .	- . .	- . .	- . .	9 - -	
Drama . . . . .	- . .	- . .	- . .	- . .	- . .	- . .	- . .	- . .	
Jamina . . . . .	- . .	- . .	- . .	- . .	- . .	- . .	- . .	- . .	
Monastir . . . . .	- . .	- . .	- . .	- . .	- . .	- . .	- . .	- . .	
Prevesa . . . . .	- . .	- . .	- . .	- . .	- . .	- . .	- . .	15 - -	
Serres . . . . .	- . .	- . .	- . .	- . .	- . .	- . .	- . .	- . .	
Uscub . . . . .	85 11 5	- . .	- . .	- . .	- . .	- . .	85 11 5	- . .	
Smyrna . . . . .	94 10 2	28 17 7	20 6 1	66 16 10	- . .	- . .	210 10 8	565 - -	
Adalia . . . . .	- . .	- . .	- . .	- . .	- . .	- . .	- . .	10 - -	
Aidin . . . . .	- . .	- . .	- . .	- . .	- . .	- . .	- . .	1 - -	
Aivali . . . . .	- . .	- . .	- . .	- . .	- . .	- . .	- . .	2 - -	
Mitylene . . . . .	- . .	- . .	- . .	- . .	- . .	- . .	- . .	5 - -	
Rhodes . . . . .	- . .	- . .	- . .	- . .	- . .	- . .	- . .	6 - -	
Samos . . . . .	- . .	- . .	- . .	- . .	- . .	- . .	- . .	25 - -	
Scala Nuova . . . . .	- . .	- . .	- . .	- . .	- . .	- . .	- . .	1 - -	
Scio and Tchesmé . . . . .	- . .	- . .	- . .	- . .	- . .	- . .	- . .	11 - -	
Vourlah . . . . .	- . .	- . .	- . .	- . .	- . .	- . .	- . .	- . .	
Trebizond . . . . .	- . .	11 12 3	4 14 10	2 11 -	- . .	- . .	18 18 1	11 - -	
Samsoon . . . . .	- . .	- . .	- . .	- . .	- . .	- . .	- . .	3 - -	
<b>ANATOLIA :</b>									
Adana . . . . .	317 11 8	- . .	2 5 3	- . .	- . .	- . .	319 16 11	32 - -	
Sivas . . . . .	272 3 2	1 15 7	- . .	- . .	- . .	- . .	273 18 9	- . .	
Van . . . . .	541 10 11	8 11 7	26 19 10	1 7 1	- . .	- . .	578 9 5	- . .	
<b>UNITED STATES :</b>									
Baltimore . . . . .	- . .	11 10 11	2 2 7	- . .	- . .	- . .	13 13 6	1,106 - -	
Newport News . . . . .	- . .	- . .	- . .	- . .	- . .	- . .	- . .	309 - -	
Norfolk . . . . .	- . .	- . .	- . .	- . .	- . .	- . .	- . .	325 - -	
Richmond . . . . .	- . .	- . .	- . .	- . .	- . .	- . .	- . .	8 - -	
Boston . . . . .	350 10 11	10 2 11	4 1 4	6 9 8	- . .	- . .	371 4 10	1,650 - -	
Portland (Maine) . . . . .	- . .	- . .	- . .	- . .	- . .	- . .	- . .	255 - -	
Charleston . . . . .	- . .	9 18 8	1 2 -	- . .	- . .	- . .	11 - 8	62 - -	
Brunswick . . . . .	- . .	- . .	- . .	- . .	- . .	- . .	- . .	40 - -	
Darien . . . . .	- . .	- . .	- . .	- . .	- . .	- . .	- . .	17 - -	
Port Royal and Beaufort . . . . .	- . .	- . .	- . .	- . .	- . .	- . .	- . .	27 - -	
Mavannah . . . . .	- . .	- . .	- . .	- . .	- . .	- . .	- . .	57 - -	

4035	Wilmington . . . . .								30
	Chicago . . . . .	50 6 3	20 14 2	6 15 6	2 2 7			88 18 6	136
	Denver . . . . .								11
	Kansas (City) . . . . .								16
	Omaha . . . . .								3
	St. Louis . . . . .								20
	St. Paul, Minnesota . . . . .								4
	Galveston . . . . .		7 17 7	- 12 10	5 3 1		10 2	23 15 6	209
	Sabine Pass . . . . .								32
	Havana . . . . .	39 16 6	19 16 6	12 3 8				71 16 8	2,486
	Cardenas . . . . .								28
	Cienfuegos . . . . .								169
	Guantanamo . . . . .								45
	Matanzas . . . . .								79
	Sagua la Grande . . . . .								64
	St. Iago de Cuba . . . . .								264
	Honolulu . . . . .	11 2 2	10 10 3		3 - 10			24 13 3	101
	Manila . . . . .	60 19 6	8 19 10	37 17 7	- 13 1			108 10	323
	Cebu . . . . .								24
	Iloilo . . . . .								21
	New Orleans . . . . .		7 7 10	2 7 3				9 15 1	571
	Apalachicola . . . . .								7
	Biloxi . . . . .								30
	Fernandina . . . . .								50
	Jacksonville . . . . .								54
	Key West . . . . .								45
	Mobile . . . . .								240
	Pascagoula . . . . .								35
	Pensacola . . . . .								218
	Port Tampa . . . . .								22
	Punta Gorda . . . . .								1
	New York . . . . .	1 4 6	28 18 10	19 9 3	- 17 3		27 11 10	78 1 8	4,203
	Providence . . . . .								32
	Philadelphia . . . . .	59 11 3	17 10 7	10 9 1			11 18 8	99 9 7	1,037
	Portland . . . . .	2 1 8	4 8 4	2 7 7	- 12 6			9 10 1	298
	Astoria . . . . .								92
	Port Townsend . . . . .								86
	Seattle . . . . .								165
	Tacoma . . . . .								200
	Porto Rico . . . . .	266 9 8	3 11 8	5 18 8				276 - -	38
	Aguadilla . . . . .								3
	Arecibo . . . . .								24
	Arroyo de Guayama . . . . .								10
	Humacao . . . . .								20
	Mayaguez . . . . .								24
	Ponce . . . . .								70
	Vieques (or Crab Island) . . . . .								4
	San Francisco . . . . .	114 4 1	14 11 3	56 9 7	- 2 6			185 7 5	992
	San Diego . . . . .								118
	Wilmington and Los Angeles . . . . .								42
	URUGUAY :								
	Monte Video . . . . .	172 8 2				333 - -		505 8 2	280
	Colonia . . . . .								
	Maldonado . . . . .								1
	Carried forward . . . . .	£. 12,180 15 1	1,572 11 5	5,225 4 1	972 19 1	1,251 19 2	676 7 10	21,879 16 8	73,816 - -

## CLASS V.—VOTE 1.—DIPLOMATIC AND CONSULAR SERVICES—continued.

STATEMENT of the Expenditure in the Year 1899–1900, under those Sub-Heads of the Vote for Diplomatic and Consular Services (Consular General), &amp;c.—continued.

COUNTRY AND RESIDENCE.	Special Services, outfits, and Travelling.	Postage.	Telegrams.	Incidental Expenses.	Chapels, Chaplains, Hospitals, &c.	Relief to Distressed British Subjects.	TOTAL.	Fees, &c. Received on behalf of Her Majesty's Government.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward . . .	12,180 15 1	1,572 11 5	5,225 4 1	972 19 1	1,251 19 2	676 7 10	21,879 18 8	73,816 - -
URUGUAY—continued.								
Paysandu . . . . .	.	.	.	.	.	.	.	2 - -
Salto . . . . .	.	.	.	.	.	.	.	1 - -
VENEZUELA :								
Caracas . . . . .	.	17 - -	2 8 3	.	.	.	19 8 3	18 - -
La Guayra . . . . .	.	.	.	.	.	.	.	45 - -
Maracaibo . . . . .	.	.	.	.	.	.	.	3 - -
Puerto Cabello . . . . .	.	.	.	.	.	.	.	23 - -
Ciudad Bolivar . . . . .	.	6 1 4	2 14 -	.	.	.	8 15 4	56 - -
Porto Tablas . . . . .	.	.	.	.	.	.	.	2 - -
WURTEMBERG :								
Stuttgardt . . . . .	.	1 15 -	.	2 11 8	.	- 7 -	4 13 8	36 - -
ZANZIBAR :								
Zanzibar . . . . .	240 9 3	19 9 7	1,135 13 4	152 16 3	.	.	1,548 8 5	483 - -
Pemba . . . . .	48 - -	3 7 8	1 7 6	37 8 7	.	.	48 - -	2 - -
Zanzibar Court . . . . .	.	.	.	.	.	.	42 3 9	1,097 - -
Pemba Court . . . . .	.	.	.	.	.	.	.	64 - -
Expenditure that cannot be localised . . . . .	.	.	.	277 12 4	.	.	277 12 4	- - -
	12,469 4 4	1,620 5 -	6,367 7 2	* 1,443 7 11	1,251 19 2	676 14 10	23,828 18 5	75,648 - -
								2,726 - -
								NET RECEIPTS . . . . £. 72,922 - -

Less Expenditure (see note under Sub-Head S. S., Appropriation-in-Aid . . . . .

NET RECEIPTS . . . . £.

\* This includes Law Charges and sundry expenses in connection with Freed Slaves, and for Bairam and other customary presents.

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, and in CENTRAL and EAST AFRICA, and under the UGANDA RAILWAY ACT in the Year ended 31st March 1900.

SERVICE.	GRANT.		EXPENDITURE.		Expenditure, compared with Grant.			
					Less than Granted.		More than Granted.	
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
A.—Uganda (Grant in Aid) - - - -	250,000	- -	} 397,000	- -	-	-	-	-
Ditto - - ditto - (Supplementary)	147,000	- -						
B.—British Central Africa (Grant in Aid) -	48,000	- -	} 52,500	- -	-	-	-	-
Ditto - - ditto - (Supplementary)	4,500	- -						
C.—British East Africa (Grant in Aid) -	99,000	- -	} 110,000	- -	-	-	-	-
Ditto - - ditto - (Supplementary)	11,000	- -						
D.—Uganda Railway Act, 1896 - - - -	7,463	- -	7,462	15 -	-	5 -	-	-
Original - - - - 404,463	£. 566,963	- -	566,962	15 -				
Supplementary - - - 162,500								
Surplus to be Surrendered - - - £.					-	5 -		

The Surplus of 5s., shown on the Account of the Vote "Uganda, Central and East Africa Protectorates, and Uganda Railway," for the year ended 31st March 1899, has been surrendered.

Foreign Office,  
30 November 1900. }

W. C. Cartwright,  
Accounting Officer.

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

Examined,  
J. C. King.

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.

- Grants in Aid. 1. THE Grants under Sub-Heads A., B., and C. are Grants in Aid, and have been issued in full.
- Sub-Head D. 2. Sub-Head D.—The surplus of 5s. results from the Estimate for the payment of the annuity on the Uganda Railway having been taken in even money.
- Surplus. 3. The Account shows a Surplus to be Surrendered of 5s.

	£.	s.	d.
Grant - - - - -	566,963	-	-
Expenditure - - - - -	566,962	15	-
Surplus -	£.	-	5 -

## ACCOUNTS OF REVENUE AND EXPENDITURE OF THE PROTECTORATES.

- Accounts for 1897-98 and 1898-99. 4. The Accounts of the Uganda Protectorate for the year 1897-98, and those of the East Africa Protectorate for the year 1898-99, the reports on which were of necessity postponed, as explained in the Report of last year, have now been received, and are referred to in detail in paragraphs 6 and 11 respectively.

## UGANDA PROTECTORATE.

- Outstanding Questions, 1896-97. 5. The questions on the Accounts for the year 1896-97, referred to in the Report of last year as outstanding, have since been satisfactorily settled.

- Annual Account, 1897-98. 6. The Account for the year 1897-98 is appended. Exclusive of the Grant in Aid (89,000*l.*), the revenue of the Protectorate for the year amounted to 10,116*l.* 8*s.* 3*d.* The expenditure for the same period, chargeable against Estimates, was 98,208*l.* 10*s.* 6*d.* In addition, extraordinary expenditure, not provided for in the Estimates, amounting to 2,763*l.* 19*s.* 2*d.* was charged, making a total expenditure of 100,972*l.* 9*s.* 8*d.*

(A.)

The head of Expenditure, "Military and Police," which shows an excess over Estimate of 12,257*l.* 18*s.* 8*d.*, includes "Remittances unaccounted for to the Military Department" from 1st July 1897 to 31st March 1898, amounting to 3,782*l.* 17*s.* 9*d.* It appears that during this period no accounts were kept, but, as far as is known, the remittances were expended on Pay, Rations and Allowances to Soudanese Troops, and the pay of a Military Clerk. The Secretary of State for Foreign Affairs has sanctioned the treatment of this amount as final expenditure.

Included in the expenditure under the Head "Contingencies" are payments amounting to 11*l.* -*s.* 6*d.* for an entertainment given on the Queen's Birthday. This amount has been disallowed by the Secretary of State for Foreign Affairs, and will be recovered in a subsequent account.



987

CLASS V.—*continued.*VOTE 2.—UGANDA, CENTRAL AND EAST AFRICA PROTECTORATES, AND UGANDA  
RAILWAY—*continued.*

The amount charged to the Head "Rebellion and Mutiny" is 13,900*l.* 6*s.*, and represents expenditure for the pay of troops, transport, and miscellaneous charges. The Officer of my Department stationed in the Protectorate who examined the accounts of this expenditure reports that, in support of it, few vouchers of any value have been rendered, and that the greater portion is practically unvouched. He also states that the charges include various sums amounting to rupees 7,397 on account of deficits, or amounts looted or supposed to have been looted by the mutineers. He further reports that at Kampala, where a large portion of the whole expenditure was incurred, accounts were duly kept, but that the accounts and vouchers were lost, and that it would be impossible to obtain vouchers or even certificates of expenditure from the various officers concerned.

A Statement of Assets and Liabilities on 31st March 1898 has not been furnished. The Accounting Officer has informed me that at that date "the routine work was in a state of absolute disorganisation owing to the mutiny, and, although strenuous efforts have since been made to obtain the necessary particulars to enable a statement to be compiled, it has been found impossible to procure them."

Certain questions in connection with the Account for 1897-98 are outstanding.

7. I am not yet in a position to report on the accounts for the year 1898-99. As Accounts, stated in the Report last year, the accounts of Expenditure are to be examined locally by 1898-99. the Officer of my Department stationed in Uganda until all arrears of examination are overtaken. From the latest returns received it is seen that the Accounts for 1898-99 had been examined up to 30th June 1898. In order that arrears should not accumulate the Accounts for 1900-01 are to be concurrently rendered and examined.

## BRITISH CENTRAL AFRICA.

8. Certain of the questions connected with the Accounts for 1898-99, referred to in the Report of last year, are still unsettled. Outstanding Questions, 1898-99.

9. The Account for the year 1899-1900 is appended. Exclusive of the Grant in Aid (52,500*l.*), and the contributions by the British South Africa Company to the Postal Service and the Armed Forces (8,435*l.*), the Revenue for the year 1899-1900 amounted to 38,642*l.* 9*s.* 9*d.* including 690*l.* 6*s.* 6*d.* the proceeds of the sales of Crown Lands. The Expenditure during the same period was 96,365*l.* 19*s.* 3*d.* Annual Account, 1899-1900. (B.)

The Statement of Assets and Liabilities on 31st March 1900, which is appended, shows an excess of liabilities at that date of 4,723*l.* 17*s.* 5*d.* The asset, "West Australian Stock, 412*l.* 10*s.*," and the liability, "Royal Bounty, 200*l.*," should not have been included in the Statement, as they relate to an account of Trust Money standing in the names of the Crown Agents and the widow of a deceased Protectorate official, for the benefit of the widow and her children. The withdrawal of these amounts increases the excess of liabilities to 4,936*l.* 7*s.* 5*d.* (B. 1.)

Certain questions in connection with the Account for 1899-1900 are still outstanding.

## PROTECTORATE OF EAST AFRICA.

10. The questions connected with the Accounts for 1897-98, referred to in the Report of last year as outstanding, have been satisfactorily settled. Outstanding Questions, 1897-98.

11. The Account for the year 1898-99 is appended. Exclusive of the Grant in Aid (144,000*l.*), the Revenue for the year amounted to 68,073*l.* 11*s.* 1*d.*, or, including 1,327*l.* 13*s.* 11*d.* received from the sale of Lands and Houses, to 69,401*l.* 5*s.* The expenditure of the Protectorate chargeable against Estimates amounted to 160,691*l.* 18*s.* 2*d.* In addition, extraordinary expenditure, not provided for in the Estimates, amounting to 38,949*l.* 12*s.* 8*d.* was charged, making a total expenditure of 199,641*l.* 10*s.* 10*d.* Annual Account, 1898-99. (C.)

The Statement of Assets and Liabilities on 31st March 1899, which is appended, shows a surplus of Assets at that date of 21,658*l.* 6*s.* 8*d.* (C. 1.)

Certain questions in connection with the Account for 1898-99 are still outstanding.

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CLASS V.—*continued.*

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VOTE 2.—UGANDA, CENTRAL AND EAST AFRICA PROTECTORATES, AND UGANDA  
RAILWAY—*continued.*

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Accounts,  
1899-1900

12. I am not in a position to report on the Accounts for the year 1899-1900, which have not yet been all furnished to me. As stated in the Report last year the accounts of expenditure are to be examined locally by the officers of my Department stationed at Mombasa, until all arrears have been overtaken. From the latest returns furnished to me it is seen that the Account for 1899-1900 has been examined up to February 1900 inclusive. In order that the arrears should not accumulate the accounts for the year 1900-01 are being concurrently rendered and examined.

*D. C. Richmond,*  
Comptroller and Auditor General.

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434

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CLASS V.—*continued.*

(A.)

UGANDA PROTECTORATE.

ACCOUNT of Receipts and Expenditure, for the Year ended 31st March 1898

(B.)

PROTECTORATE OF BRITISH CENTRAL AFRICA.

ACCOUNT of Receipts and Expenditure for the Year ended 31st March 1900.

(B. 1.)

PROTECTORATE OF BRITISH CENTRAL AFRICA.

STATEMENT of Assets and Liabilities on the 31st March 1900.

(C.)

PROTECTORATE OF EAST AFRICA.

ACCOUNT of Receipts and Expenditure, for the Year ended 31st March 1899.

(C. 1.)

PROTECTORATE OF EAST AFRICA.

STATEMENT of Assets and Liabilities on the 31st March 1899.

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## CLASS V.—continued.

## VOTE 2.

## (A.)

## UGANDA PROTECTORATE.

## Dr. STATEMENT showing the Total Receipts

HEAD.	Amount Estimated.	Total Receipts.	More than Estimated.	Less than Estimated.
£. s. d.	£.	£. s. d.	£. s. d.	£. s. d.
Balance on 1st April 1897:				
At Crown Agents	22,001 16 4			
At Her Majesty's Agency, Zanzibar	3 4 0			
In the Protectorate	5,744 19 4	27,750 - 5	—	—
	£. 27,750 - 5			
Parliamentary Grant	49,000	89,000 - -	—	—
Supplementary Grant	40,000			
Customs	5,700	4,548 4 9	—	1,151 15 3
Fines	400	231 6 11	—	165 13 1
Presents	1,100	576 19 10	—	523 - 2
Fees	220	207 6 9	—	12 13 3
Rents	250	58 2 6	—	191 17 6
Miscellaneous	1,050	3,039 18 7	1,989 18 7	—
Receipts from Mail Service	300	309 4 1	9 4 1	—
Profit on Trade Goods, and Food, 1896-97 and 1897-98	—	592 18 11	592 18 11	—
Gain on Exchange	—	549 5 11	549 5 11	—
TOTAL REVENUE	£. 9,020	10,116 8 3	3,141 7 6	2,014 10 3
TOTAL, including Balance, &c.	£. —	126,866 8 8	—	—
Trade Goods		28,962 2 5		
Mau Food		1,544 9 -		
Advances		2,078 9 6		
Deposits		386 2 10		
Sundry Debtors		1,833 17 9		
Bills Payable		87,825 18 10		
Bills Receivable		1,956 16 6		
		£. 251,394 5 6		

I certify that this Account has been examined by me, and is correct, subject to outstanding questions contained in my report to the Comptroller and Auditor General.

Entebbe, Uganda, 30 June 1900.

Hugh R. Phelps,  
Local Auditor.

CLASS V.—continued.

VOTE 2.

(A.)

UGANDA PROTECTORATE.

and Expenditure in the Year 1897-98.

Cr.

HEAD.	Amount	Total	More	Less
	Estimated.	Payments.	than Estimated.	than Estimated.
	£.	£. s. d.	£. s. d.	£. s. d.
Salaries of Civil Staff - - - - -	14,435	13,235 7 -	—	1,199 13 -
Medical Department - - - - -	2,750	2,472 - 7	—	277 19 5
Military and Police - - - - -	23,525	35,782 18 8	12,257 18 8	—
Native Staff - - - - -	7,184	6,406 17 11	—	777 2 1
Transport and Passages - - - - -	8,721	15,730 11 11	7,009 11 11	—
Public Works - - - - -	4,339	3,266 18 6	—	1,072 1 6
Customs - - - - -	150	199 18 4	49 18 4	—
Stationery - - - - -	120	420 3 4	300 3 4	—
Mail Service - - - - -	758	1,675 13 1	917 13 1	—
Steamers and Launches - - - - -	580	304 13 8	—	275 6 4
Hospitals and Prisons - - - - -	512	355 15 9	—	156 4 3
Expenses at Zanzibar - - - - -	90	94 5 5	4 5 5	—
Contingencies - - - - -	1,054	985 4 2	—	68 15 10
Local Auditor - - - - -	739	1,469 9 9	730 9 9	—
Contributions to Crown Agents - - - - -	—	150 - -	150 - -	—
Pensions and Gratuities - - - - -	—	63 - -	63 - -	—
Transport Department - - - - -	—	1,695 6 5	1,695 6 5	—
Rebellion and Mutiny Account - - - - -	—	13,909 6 -	13,909 6 -	—
<b>TOTAL - - - - £.</b>	<b>64,957</b>	<b>98,208 10 6</b>	<b>37,078 12 11</b>	<b>3,827 2 5</b>
Steamer and Launches - - - - -	—	2,088 13 10	—	—
Road - - - - -	—	530 7 10	—	—
Kamassia Expedition - - - - -	—	26 4 2	—	—
Tetse Fly Inquiry - - - - -	—	118 13 4	—	—
<b>TOTAL - - - - £.</b>	<b>—</b>	<b>100,972 9 8</b>	<b>—</b>	<b>—</b>
Major Macdonald's Expedition - - - - -	—	1,096 14 6	—	—
Trade Goods - - - - -	—	27,331 15 3	—	—
Man Food - - - - -	—	1,640 11 -	—	—
Advances - - - - -	—	13,168 - 2	—	—
Deposits - - - - -	—	24 10 10	—	—
Sundry Debtors - - - - -	—	12,232 3 1	—	—
Bills Payable - - - - -	—	71,369 16 -	—	—
Bills Receivable - - - - -	—	2,892 7 4	—	—
Balance on 31st March 1898 - - - - -	—	20,665 17 8	—	—
<b>£.</b>	<b>—</b>	<b>251,394 5 6</b>	<b>—</b>	<b>—</b>

EXPLANATION OF BALANCE.

	£. s. d.
At Crown Agents - - - - -	13,139 8 9
At Her Majesty's Agency, Zanzibar - - - - -	687 15 6
In the Protectorate - - - - -	6,838 13 5
<b>£.</b>	<b>20,665 17 8</b>

F. J. Jackson,  
for Her Majesty's Special Commissioner.

G. D. Smith,  
Chief Accountant.

4035.

## CLASS V.—continued.

## NOTE 2.

## (B.)

## BRITISH CENTRAL AFRICA ADMINISTRATION.

Dr. ACCOUNT of the Cash Receipts and Payments by Her Majesty's Commissioner

RECEIPTS.	Amount Estimated.	Amount Received in the Protectorate, as per Monthly Cash Accounts.	Amount Received by the Crown Agents in England.	Total Receipts.	More than Estimated.	Less than Estimated.
	£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Balance at 1st April 1899	—	3,476 18 9	—	3,476 18 9	—	—
Parliamentary Grant in Aid	{ 4,500 } 48,000	—	52,500	52,500	—	—
Customs Duties, &c.	11,000	17,151 6 —	—	17,151 6 —	6,151 6 —	—
Rents, &c., at Chinde	700	810 3 5	—	810 3 5	140 3 5	—
Rent of Crown Lands	50	120 2 6	—	120 2 6	70 2 6	—
Sales of Sundries	50	82 4 1	—	82 4 1	32 4 1	—
Survey Fees	500	674 2 3	634 8 4	1,308 2 7	808 2 7	—
Judicial Fines and Fees	500	852 14 4	—	852 14 4	352 14 4	—
Stamp Duties, Licenses, &c.	1,520	1,610 14 5	—	1,610 14 5	90 14 5	—
Native Hut Tax	10,000	13,465 10 —	—	13,465 10 —	3,465 10 —	—
Postal Service	3,250	1,512 9 9	—	1,512 9 9	—	1,737 10 3
Presents from Chiefs and Miscellaneous	700	909 8 4	7 10	909 16 2	299 16 2	—
REVENUE	£. 28,270	37,317 15 1	634 8 2	37,952 3 3	11,419 13 6	1,737 10 3
Contribution by British South Africa Company towards Postal Service	425	435 — —	—	435 — —	10 — —	—
Contribution from British South Africa Company	8,000	—	8,000	8,000	—	—
Sales of Crown Lands	1,000	690 6 6	—	690 6 6	—	309 13 6
TOTAL REVENUE	£. 37,695	38,443 1 7	8,634 8 2	47,077 9 9	11,429 13 6	2,047 3 9
TOTAL, including Balances	£. 41,920	— 4	61,134 8 2	103,054 8 6		
Advances returned	—	6,128 15 5	3,618 2 11	9,746 18 4		
Deposits received	—	4,512 8 9	285 9 4	4,797 18 1		
Suspense Account	—	1,484 17 4	73 19 1	1,558 16 5		
Suspense Account, Trade Goods	—	3,647 4 8	—	3,647 4 8		
Drafts on Crown Agents	—	34,851 1 1	—	34,851 1 1		
Remittances from Crown Agents	—	6,000 — —	—	6,000 — —		
Remittances to Crown Agents	—	—	614 4 8	614 4 8		
	£. 98,544	7 7	65,726 4 2	164,270 11 9		
	£. 98,544	7 7	65,726 4 2	164,270 11 9		

Wm. Wheeler,  
Treasurer.

CLASS V.—continued.

VOTE 2.

(B.)

BRITISH CENTRAL AFRICA ADMINISTRATION.

and Consul General and Crown Agents, for the Year ended 31st March 1900.

Cr.

PAYMENTS.	Amount	Amount	Amount	Total	More than	Less than
	Estimated.	Paid in the Protectorate, as per Monthly Cash Accounts.	Paid by the Crown Agents in England.	Payments.	Estimated.	Estimated.
	£. s.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Balance at 1st April 1899	—	—	38 6	38 6	—	—
Salaries of Staff	10,774	13,424 8 2	1,941 2 4	15,365 10 6	—	1,408 9 6
Postal Service	2,000	1,056 13 11	284 15 1	2,241 9	235 9	—
Medical Service	3,735	3,283 3 9	252 10	3,535 13 9	—	199 6 3
Surveyor's Department and Public Works	9,903	9,506 18 2	1,049 18 4	10,616 16 6	713 16 6	—
Scientific Service	310	646 11 10	76 11	723 2 10	—	86 17 2
Transport, Passages, and Travelling	7,696	6,901 2 6	1,967 8 5	7,968 10 11	—	627 9 1
Military and Civil Police	3,552 27,895	31,172 16 9	9,316 8 1	40,489 4 10	9,042 4 10	—
Naval Service	8,520	6,164 13 5	1,276 2 2	7,440 15 7	—	1,079 4 5
Stationery and Printing	1,015	305 15 1	864 1 11	1,169 17	154 17	—
Rent to Portuguese Government	200	200	—	200	—	—
Subsidies and Presents	250	144 12 6	23 8 3	168 9	—	81 19 3
London Agency	350	—	347 17 8	347 17 8	—	2 2 4
Audit	1,057	650 9	127 7 7	777 8 4	—	279 11 8
Bombay Agency	259	85 5 11	96 16 2	182 2 1	—	67 17 11
Non-Effective Expenditure	928	338 2 2	53 6 8	391 8 10	—	536 11 2
Telegraph Service	600 550	699 1 16	39 2	738 3 10	—	411 16 2
Exchange and Bank Charges	—	1,098 9 7	6	1,098 15 7	1,098 15 7	—
Miscellaneous	—	1,036 10	125 5	1,161 1 3	1,161 1 3	—
Railway Survey	650	—	2,650	2,650	2,000	—
<b>TOTAL EXPENDITURE</b>	<b>£. 80,741</b>	<b>76,773 17 2</b>	<b>19,592 2 1</b>	<b>96,365 19 3</b>	<b>14,406 4 2</b>	<b>4,781 4 11</b>
<b>TOTAL, including Balances</b>	<b>£. 76,773 17 2</b>	<b>19,630 2 7</b>	<b>96,403 19 9</b>			
Advances made	10,172 11 10	1,607 9 1	11,780 11			
Deposits returned	5,550 5 4	498 18 3	5,959 3 7			
Suspense Account	357 4	1,161 3 10	1,518 7 10			
Suspense Account, Trade Goods	2,355 12	—	2,355 12			
Drafts on Crown Agents	53 14 9	29,509 4 5	29,562 19 2			
Remittances from Crown Agents	—	6,000	6,000			
Remittances to Crown Agents	356 19 7	—	356 19 7			
	£. 95,620 4 8	58,316 18 2	153,937 2 10			
Balances at 31st March 1900	2,924 2 11	7,409 6	10,333 8 11			
	£. 98,544 7 7	65,726 4 2	164,270 11 9			

Alfred Sharpe,  
Her Majesty's Commissioner and Consul General.

(B. 1.)

BRITISH CENTRAL AFRICA PROTECTORATE.

STATEMENT of ASSETS and LIABILITIES on the 31st March 1900.

ASSETS.		£.	s.	d.	£.	s.	d.	LIABILITIES.		£.	s.	d.	£.	s.	d.		
Cash :								Cash :									
Zomba Treasury		351	5	11				Overdrawn Accounts :									
Sub-Accountants		4,439	13	5				Delhi and London Bank		382	19	—					
Crown Agents		7,400	6	—				African Lakes Corporation Bank		1,483	17	5					
Remittances to Crown Agents		15	3	—				Drafts on Crown Agents		12,802	13	—			14,669	9	5
					12,215	8	4	Sundry Depositors		1,136	4	5					
Sundry Advances		3,483	9	9				Suspense Account		32	19	5			1,169	3	10
Suspense Account		7	18	1				Royal Bounty		200	—	—			200	—	—
Trade Goods		256	9	4				Salaries of Staff		1,215	1	10					
					3,747	17	2	Postal Service		683	5	7					
								Medical Service		302	14	11					
West Australian Stock		412	10	—				Surveyor's Department and Public Works		138	6	—					
					412	10	—	Military and Civil Police		1,247	9	—					
Chinde Rents		126	8	4				Naval Service		104	7	9					
Survey Fees		203	9	10				Audit		100	—	—					
Land Sales		461	10	6				Bombay Agency		10	14	3					
Overpayments to be recovered :					791	8	8	Non-effective Charges		930	13	8					
Armed Forces		73	6	—				Telegraph Service		1,144	11	4					
Lieutenant Cope Smith		50	—	—				Scientific Service		92	10	—					
					123	6	—	Presents and Subsidies		6	—	—					
															5,975	14	4
					17,290	10	2			£.					22,014	7	7
Balance of Liabilities over Assets, 31st March 1900					4,723	17	5										
					£.	22,014	7	7									

Wm. Wheeler,  
Treasurer.



66

CLASS V.—*continued.*

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VOTE 2.

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(C)

PROTECTORATE OF EAST AFRICA.

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STATEMENT showing TOTAL RECEIPTS and EXPENDITURE in the Year 1898-99.

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CLASS V.—*continued.*

## VOTE 2.

(C)

## PROTECTORATE OF EAST AFRICA.

Dr. STATEMENT showing the Total Receipts

RECEIPTS.	Amount Estimated.	Amount Received in the Protectorate, as per Monthly Cash Accounts.	Amount Received by the 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 1898	—	6,220 2 2	—	6,220 2 2	—	—
Parliamentary Grant	—	—	144,000 — —	144,000 — —	—	—
Customs Duties	25,000	20,298 10 —	—	20,298 10 —	4,298 10 —	—
Harbour Dues	3,236	4,839 7 2	—	4,839 7 2	1,603 7 2	—
Licenses and Taxes	3,206	7,335 11 8	—	7,335 11 8	4,039 11 8	—
Fees of Court, Fines, &c.	1,397	3,019 17 1	—	3,019 17 1	1,622 17 1	—
Rent on Government Property	169	448 3 5	—	448 3 5	279 3 5	—
Post and Telegraphs	4,823	5,974 9 9	—	5,974 9 9	1,151 9 9	—
Other Miscellaneous Revenue	2,953	9,228 — 4	127 11 7	9,355 11 11	6,397 11 11	—
Transport	2,926	4,973 19 10	—	4,973 19 10	2,047 19 10	—
Copper Coinage	—	2,828 — 3	—	2,828 — 3	2,828 — 3	—
<b>TOTAL REVENUE</b>	<b>£. 43,805</b>	<b>67,045 19 6</b>	<b>127 11 7</b>	<b>68,073 11 1</b>	<b>24,268 11 1</b>	<b>—</b>
Sale of Lands and Houses	1,195	1,327 13 11	—	1,327 13 11	—	—
<b>TOTAL, including Balances, &amp;c.</b>	<b>£. 75,493 15 7</b>	<b>144,127 11 7</b>	<b>144,127 11 7</b>	<b>219,621 7 2</b>	<b>—</b>	<b>—</b>
Advances repaid	—	72,941 4 9	103 — 8	73,044 5 5	—	—
Deposits	—	22,932 13 1	—	22,932 13 1	—	—
Her Majesty's Consulate, Zanzibar	—	34,355 5 5	—	34,355 5 5	—	—
Smith, Mackenzie, and Co., Zanzibar	—	2,339 — 9	—	2,339 — 9	—	—
Mackinnon, Mackenzie, and Co., Bombay	—	7,463 19 3	—	7,463 19 3	—	—
Money Orders	—	92,021 18 10	—	92,021 18 10	—	—
Unallocated Stores	—	1,569 15 10	—	1,569 15 10	—	—
Unallocated Trade Goods	—	22,021 15 2	—	22,021 15 2	—	—
Bills on Crown Agents	—	224,463 14 9	—	224,463 14 9	—	—
Suspense	—	2,357 15 8	16 11 4	2,374 7 —	—	—
Zanzibar Government	—	32 1 7	—	32 1 7	—	—
General Post Office, London	—	1,860 14 —	—	1,860 14 —	—	—
East Africa Scottish Mission	—	3 10 10	—	3 10 10	—	—
Uganda Relief Expedition	—	15,569 14 2	—	15,569 14 2	—	—
Bills Payable	—	9,289 2 2	—	9,289 2 2	—	—
Uganda Transport	—	1,911 19 8	—	1,911 19 8	—	—
Eastern and South African Telegraph Company, Limited	—	3,777 9 4	—	3,777 9 4	—	—
Uganda Railway Law Costs	—	806 17 6	—	806 17 6	—	—
	£. 592,112 14 4	144,247 3 7	—	736,359 17 11	—	—
To Balance due to Crown Agents, 31st March 1899	—	—	84,379 15 7	84,379 15 7	—	—
<b>TOTAL</b>	<b>£. 592,112 14 4</b>	<b>228,626 19 2</b>	<b>84,379 15 7</b>	<b>820,739 13 6</b>	<b>—</b>	<b>—</b>

Examined,  
C. C. Bowring, Local Auditor,  
Mombasa, 7 September 1900.

667

CLASS V.—continued.

VOTE 2.

(C.)

PROTECTORATE OF EAST AFRICA.

and Expenditure in the Year 1898-99.

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.		
							£.	s.
Administration . . . . .	27,036	28,008 8 -	3,135 3 10	31,143 11 10	3,507 11 10			
Military . . . . .	35,165	30,775 12 4	1,888 2 -	32,663 14 4		2,501 5 8		
Treasury Department . . . . .	2,643	2,737 2 4	179 18 1	2,917 - 5		25 10 7		
Judicial . . . . .	1,637	1,698 8 1	410 12 4	2,109 - 5	172 - 5			
Customs and Shipping . . . . .	11,396	12,262 8 6	1,828 17 3	14,091 5 9	2,685 5 9			
Post and Telegraphs . . . . .	2,368	3,286 15 4	332 18 7	3,619 13 11	1,251 13 11			
Medical . . . . .	3,719	2,690 11 6	992 12 -	3,683 3 6		135 16 6		
Native Civil Administration . . . . .	3,705	3,892 5 8		3,892 5 8	187 5 8			
Public Works Recurrent . . . . .	3,467	4,888 16 7	366 4 -	5,255 - 7	1,788 - 7			
Public Works Extraordinary . . . . .	4,273	5,755 9 6	35 3 1	5,790 12 7	1,517 12 7			
Transport . . . . .	6,189	11,461 2 0	2,694 - 11	14,155 3 8	7,966 3 8			
Miscellaneous . . . . .	2,056	2,072 14 -	1,247 12 5	3,320 6 5	1,264 6 5			
Rent and Interest to His Highness the Sultan . . . . .	17,000	17,000 - -		17,000 - -				
Audit . . . . .	600	268 15 3	289 12 9	558 8 -		41 12 -		
Exchange . . . . .		10,418 16 1		10,418 16 1	10,418 16 1			
Juba Expedition . . . . .	15,000	5,945 3 10	4,238 11 2	10,183 15 -		4,816 5 -		
<b>Total Expenditure . . . . .</b>	<b>£. 137,454</b>	<b>143,052 9 9</b>	<b>17,639 8 5</b>	<b>160,691 18 2</b>	<b>30,758 16 11</b>	<b>7,520 18 9</b>		
4th Bombay Rifles . . . . .		3,534 19 6	4,796 12 2	8,331 11 8				
Ogaden Expedition . . . . .		9,020 1 6	55 14 2	9,075 15 8				
Famine Relief Fund . . . . .		1,106 9 4		1,106 9 4				
Cattle Plague . . . . .		814 2 10		814 2 10				
Bubonic Plague . . . . .		361 16 10		361 16 10				
Witu Expenses of Zanzibar Government . . . . .		14,679 14 3		14,679 14 3				
Takaungu and Mwell Expedition . . . . .			1,161 15 8	1,161 15 8				
His Highness the Sultan's Reception . . . . .		369 6 11		369 6 11				
Slave Owner's Compensation . . . . .		165 10 5		165 10 5				
Bombay Agent . . . . .			64 11 -	64 11 -				
Small Pox . . . . .		9 14 9		9 14 9				
Uganda Telegraph Construction . . . . .		9,875 3 4	7,066 - -	2,809 3 4				
<b>TOTAL . . . . .</b>	<b>£. 182,989 9 5</b>	<b>16,652 1 5</b>	<b>199,641 10 10</b>					
Uganda Relief Expedition . . . . .		87,498 1 5	18,720 13 1	106,218 14 6				
Uganda Transport . . . . .		37,240 - 7		37,240 - 7				
Advances . . . . .		76,845 15 1	912 1 2	77,757 16 3				
Repayment of Deposits . . . . .		27,245 10 -		27,245 10 -				
Her Majesty's Consulate, Zanzibar . . . . .		34,274 8 11		34,274 8 11				
Smith, Mackenzie & Co., Zanzibar . . . . .		2,490 15 2		2,490 15 2				
Mackinnon, Mackenzie & Co., Bombay . . . . .		7,390 8 8		7,390 8 8				
Money Orders . . . . .		91,316 6 2		91,316 6 2				
Unallocated Stores . . . . .		1,132 18 11	106 8 9	1,239 7 8				
Unallocated Trade Goods . . . . .		18,616 9 9	11 6	18,617 1 3				
Suspense . . . . .		748 18 7	16 11 4	765 9 11				
General Post Office, London . . . . .		1,509 16 6		1,509 16 6				
Uganda Railway Law Costs . . . . .		463 - 2		463 - 2				
Bills payable . . . . .		8,306 11 10		8,306 11 10				
Eastern and South African Telegraph Company, Limited . . . . .		3,414 12 9		3,414 12 9				
East Africa Scottish Mission . . . . .		8 12 11		8 12 11				
Zanzibar Government . . . . .		31 17 9		31 17 9				
Bills on Crown Agents . . . . .			192,176 18 7	192,176 18 7				
<b>£. 581,523 14 7</b>		<b>228,585 5 10</b>	<b>810,109 - 5</b>					
Balance on 31st March 1899 . . . . .		10,588 19 9		10,588 19 9				
Balance due to Crown Agents, 1st April 1898 . . . . .			41 13 4	41 13 4				
<b>£. 592,112 14 4</b>		<b>228,626 19 2</b>	<b>820,739 13 6</b>					

E. Bradbridge, Treasurer.

#65.

3 K

A. H. Hardinge,  
Her Majesty's Commissioner and Consul General.

CLASS V.—*continued.*

(C. 1.)

## PROTECTORATE OF EAST AFRICA.

## STATEMENT of ASSETS and LIABILITIES on the 31st March 1899.

ASSETS.	Amount.	LIABILITIES.	Amount.
	£. s. d.		£. s. d.
Advances outstanding (includes 8,495l. 12s. 1d., advanced on account of Uganda).	11,586 12 6	Deposits Unrepaid - - -	4,769 17 7
Uganda Relief Expedition - - -	95,418 12 7	Mackinnon, Mackenzie & Co., Bombay.	120 5 7
Uganda Transport - - -	35,828 4 8	Money Orders - - - - -	5,302 2 5
Her Majesty's Consulate, Zanzibar	360 - 3	Bills on Crown Agents Out- standing.	36,909 14 10
Smith, Mackenzie & Co., Zanzibar	131 14 9	Suspense - - - - -	1,535 17 6
East Africa Scottish Mission -	4 2 7	Zanzibar Government - - -	56 12 7
Unallocated Trade Goods - -	2,729 9 6	General Post Office, London -	393 18 4
Uganda Railway Law Costs -	63 10 10	Bills Payable - - - - -	1,207 15 6
Balance of Cash on hand -	10,588 19 9	Eastern and South African Tele- graph Company, Limited.	377 - 10
		Balance due to Crown Agents -	84,379 15 7
		Excess of Assets over Liabilities -	21,658 6 8
	£. 156,711 7 5		£. 156,711 7 5

*E. Bradbridge,*  
Treasurer.

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CLASS V., VOTE 3.

COLONIAL SERVICES.

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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 1900, showing the Surplus or Deficit upon each Sub-Head of the Vote.

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## 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 1900, 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.
<b>GRANTS IN AID OF LOCAL REVENUES :</b>				
A.—Gold Coast (Northern Territories) -	70,000 - -	70,000 - -	—	—
AA.—Niger Territories - ( <i>Supplementary</i> )	75,000 - -	75,000 - -	—	—
B.—Solomon Islands - - - - -	2,500 - -	2,500 - -	—	—
C.—West Indian Islands, Deficiency of General Revenue.	20,000 - -	20,000 - -	—	—
CC.—Leeward Islands, Hurricane Relief - ( <i>Supplementary</i> )	17,000 - -	17,000 - -	—	—
D.—West Indian Islands, Botanic Stations and Agricultural Instruction and Experiments.	13,870 - -	13,525 - -	345 - -	—
E.—West Indian Islands, Steamer Subsidies -	35,000 - -	35,000 - -	—	—
F.—Bechuanaland - - - - -	42,000 - -	42,000 - -	—	—
<b>SALARIES, &amp;c., OF GOVERNORS, &amp;c. :</b>				
G.—Bermudas - - - - -	2,200 - -	2,200 - -	—	—
H.—Bahamas - - - - -	1,000 - -	1,000 - -	—	—
I.—Windward Islands - - - - -	700 - -	699 19 11	- - 1	—
J.—Leeward Islands - - - - -	3,450 - -	3,387 - 9	62 19 3	—
K 1.—West Indian Agricultural Department, Salaries.	1,850 - -	1,781 7 4	68 12 8	—
K 2.—West Indian Agricultural Department, Incidental Expenses.	1,700 - -	977 7 3	722 12 9	—
<b>WESTERN PACIFIC HIGH COMMISSION :</b>				
L.—Salaries - - - - -	1,790 - -	1,664 2 -	125 18 -	—
L 1.—Judicial Expenses - - - - -	100 - -	54 4 2	45 15 10	—
Carried forward - - - £.	288,160 - -	286,789 1 5	1,370 18 7	—

## CLASS V.

VOTE 3.  
COLONIAL SERVICES.

SERVICES, including certain Grants in Aid and Expenses incurred under "The Pacific Deficit upon each Sub-Head of the Vote.

## EXPLANATION

Of the Causes of Variation between Expenditure and Grant.

AA.—Of this Grant, 56,530*l.* was paid over to the credit of the Protectorate of Northern Nigeria, and 18,470*l.* to that of Southern Nigeria.

C.—A statement is appended showing how this Grant was distributed amongst various West Indian Islands.

D.—In the course of the year it was determined to create the appointment of a lecturer on Economic Entomology whose services were to be available throughout the West Indies. It was thought more convenient that his salary and travelling expenses should be charged directly to Sub-heads K 1 and K 2 of the Vote than that they should be apportioned amongst the various colonies interested, and in the expectation that this arrangement might cause some excess on these Sub-Heads, it was arranged that there should be an abatement under this Sub-head to cover such anticipated excesses. A statement is appended of the distribution of the 13,525*l.*

I.—Casual.

J.—On the occurrence of a vacancy in the Office of Administrator of Dominica, a new arrangement was made with respect to the Government of that island, and also of St. Kitts-Nevis. The new arrangement did not commence at once, and the amounts that would have been payable under them were not fully paid within the year. There was consequently a temporary saving.

K 1.—Additional expenditure was incurred in consequence of the appointment of a lecturer on Economic Entomology; but on the other hand there were savings on several of the items included in this Sub-Head, in the case of the Commissioner of Agriculture salary being drawn in respect of 11 months only and on the occurrence of a vacancy in the Office of Clerk new arrangements being made as regards his salary and the provision for clerical assistance, which entailed a saving.

K 2.—The Commissioner of Agriculture reports that in consequence of hurricanes and drought less money was spent on agricultural shows than had been anticipated; also, that after the first Estimate for the expenses of his Department was prepared, arrangements were made with the Royal Mail Company whereby officers of the Department were allowed to travel at lower rates than those usually charged, and that with the limited staff at his disposal it was not found possible to produce the publication of bulletins, leaflets, &c., on the scale at first intended.

L.—The expenditure under the item "Special Judicial and Clerical Assistance, &c.," which varies considerably from year to year, was less than usual this year.

L 1.—Casual. The expenditure was less than usual.

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 . . .	288,160	- -	286,789	1 5	1,370	18 7	-	-
WESTERN PACIFIC HIGH COMMISSION— <i>contd.</i>								
L. 2.—Travelling and other Expenses . . .	300	- -	94	11 11	205	8 1	-	-
(a.)—Tonga Special Mission . . .	-	-	206	13 10	-	-	206	13 10
CAPE OF GOOD HOPE :								
M.—High Commissioner, Salaries . . .	2,783	- -	3,156	18 7	-	-	373	18 7
M 1.—High Commissioner, Telegrams . . .	3,000	- -	10,522	17 9	-	-	3,522	17 9
Ditto . . . (Supplementary)	4,000	- -						
M 2.—High Commissioner, Travelling and other Expenses.	1,100	- -	916	17 10	153	2 2	-	-
N.—Swaziland . . .	1,000	- -	963	6 8	36	13 4	-	-
O.—Rhodesia, Salaries . . .	3,500	- -	3,500	- -	-	-	-	-
O 1.—Rhodesia, Travelling and other Expenses	200	- -	197	17 5	2	2 7	-	-
P.—Transvaal, Salaries, &c. . .	4,450	- -	4,156	2 8	293	17 4	-	-
P 1.—Transvaal, Non-Effective Charges . . .	2,388	- -	2,404	8 6	-	-	16	8 6
P 2.—Transvaal, Legal Expenses - (Supplementary)	510	- -	509	14 5	-	5 7	-	-
P 3.—Transvaal, Special Expenses - (Supplementary)	500	- -	528	13 10	-	-	28	13 10
Q.—Passages of Governors and other Colonial Officers.	7,000	- -	1,142	12 7	5,857	7 5	-	-
R.—Clergy, North America (Expiring Charge).	100	- -	100	- -	-	-	-	-
S.—Orange River Territory . . .	200	- -	200	- -	-	-	-	-
T.—St. Helena . . .	620	- -	595	- 7	24	19 5	-	-
Carried forward . . . £.	319,811	- -	316,014	18 -	7,944	14 6	4,148	12 6



CLASS V.—*continued.*VOTE 3.—COLONIAL SERVICES—*continued.*

## EXPLANATION

Of the Causes of Variation between Expenditure and Grant.

- L 2.—The expenditure under this Sub-Head is of a very uncertain character. There was much less travelling than usual in 1899–1900.
- (a) The expenditure brought to account forms part of the expenses of the Mission to the King of Tonga, for which some provision has been made in the Estimates for the Vote for 1900–1. No provision was made on a Supplementary Estimate for 1899–1900 as it was known that there would be savings under other Sub-Heads sufficient to cover any outlay incurred that year.
- M.—In consequence of the pressure of work in the High Commissioner's Office during the period preceding and following the commencement of the Boer War it was necessary to employ additional officers whose remuneration was only partially covered by the amount provided for clerical assistance.
- M 1.—It will be seen on reference to the Supplementary Estimate that it was anticipated that the total excess on the original provision would be about 7,000*l.* The expenditure during the last two months chargeable to this financial year was 500*l.* more than the High Commissioner himself estimated in December 1899.
- M 2.—The expenditure chargeable under this Sub-Head cannot be estimated with any great accuracy.
- N.—The whole of the office allowance was not drawn owing to the Consular Officer being withdrawn from Swaziland on the outbreak of the South African War.
- O 1.—Casual.
- P.—After the withdrawal of Her Majesty's Agent from Pretoria on the outbreak of hostilities the whole of the emoluments provided for his office were no longer issued.
- P 1.—Owing to a change in the mode of drawing pension one pensioner drew 14 months of his allowance within the year. On the other hand one pensioner died, and in four other cases the amount provided was not fully drawn.
- P 2.—Rounding of Estimate.
- P 3.—When the Supplementary Estimate was presented the amount of certain casual expenses incurred by the High Commissioner was but imperfectly known in the Colonial Office.
- Q.—The expenditure for this service, of which the usual detailed statement is appended, was unusually low. The terms of office of the Governors of Tasmania, Natal, Barbados, Gibraltar and the Gambia, which in ordinary course would have expired within the year 1899–1900, were from various causes all extended, and consequently the charge for the allowances that would otherwise have come in course of payment was postponed. The vacancy in the Straits Settlements caused by Sir C. Mitchell's death was not filled up within the year; nor did so many unexpected vacancies as usual occur.
- T.—One pensioner died and the Revenue of the Civil and Military Pension Fund was slightly larger than the amount estimated.

CLASS V.—*continued.*VOTE 3.—COLONIAL SERVICES—*continued.*

SERVICES.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward . . . . £.	319,811 - -	316,014 18 -	7,944 14 6	4,148 12 6
<i>CAPE OF GOOD HOPE—continued.</i>				
U.—West African Frontier Force . . . .	250,000 - -	148,377 17 2	101,622 2 10	--
(b) Waima Compensation . . . . .	--	200 - -	--	200 - -
(c) Anglo-French Boundary Commission . . . . .	--	576 15 3	--	576 15 3
V.—Niger Company Purchase . . . . . (Supplementary)	36,895 - -	36,895 - -	--	--
(d) Nigeria, Non-Effective Services . . . . .	--	190 - -	--	190 - -
Original - £. 472,801 Supplementary - 75,000 Ditto - 22,010 Ditto 36,895	TOTAL - - - £.	606,706 - -	502,254 10 5	109,566 17 4
				5,115 7 9
				104,451 9 7
				£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer . . . . .				1,440 - -
Amount of Extra Receipts realised in the year 1899-1900, and paid over to Exchequer				2,324 1 8

CLASS V.—*continued.*VOTE 3.—COLONIAL SERVICES—*continued.*

## EXPLANATION

## Of the Causes of Variation between Expenditure and Grant.

- U.—The saving is mainly due to the fact that no later accounts have been received from Jebba than those for September 1899. The Chief Accountant of the Force died in that month, and the appointment of his successor and the filling up of vacancies in his subordinate staff were delayed in connection with the arrangements for the transfer from the Royal Niger Company of the administration of the territory of Northern Nigeria. Apart from this matter, which has involved the postponement of the charge for about 50,000*l.*, the expenditure was probably less than the amount provided, owing partly to much the same causes as were alluded to in the Appropriation Account for last year, and partly to the breaking out of war in South Africa, which caused some difficulty in keeping the European portion of this force up to established strength. The expenditure brought to account includes about 1,370*l.* disbursed by the Government of Lagos for services similar to those explained in the Appropriation Account for last year.
- (b) This outlay was incurred as an advance on account of compensation to certain relatives of three British Officers who lost their lives at Waima in December 1893. Such compensation will, it is hoped, be eventually paid by the French Government; but in consequence of the delay which occurred in connection with the negotiations for arbitration, the Treasury, on the recommendation of the Foreign Office, agreed to this advance being made in December 1899.
- (c) Reference is requested to the Estimate for this service included in the Vote for 1900-1. Owing to the Commissioners being at a considerable distance in the interior on the 31st of March 1900, it has not been found possible to include in this account anything beyond certain initial outlay incurred in England prior to their departure, and a small amount disbursed by the Gold Coast Government.
- (d) This sum was granted to compensate a clerk in the service of the Royal Niger Company for loss of employment, consequent on the revocation of the Company's Charter. No provision was made in a Supplementary Estimate for the same reason as that given under the new Sub-head (a).

CLASS V.—*continued.*

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VOTE 3.—COLONIAL SERVICES—*continued.*

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EXTRA RECEIPTS.—Both in South Africa and the Western Pacific the fees collected were rather larger than was anticipated; and various receipts which were not foreseen were realised in connection with the West African Frontier Force—horses and stores being sold, clothing and equipment issued on repayment, and rebate recovered on shipments made in previous years.

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The Surplus of 34,577l. 3s. 6d., shown on the Account of the Vote "Colonial Services," for the year ended 31st March 1899, has been surrendered.

Colonial Office, }  
21 December 1900. }

*Francis R. Round,*  
Accounting Officer.

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I certify that this Account has been examined under my directions, and, subject to the observations contained in the annexed Report, is correct.

Examined,  
*J. C. King.*

*D. C. Richmond,*  
Comptroller and Auditor General.

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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 of 1899-1900, referred to in "Explanation, &c.," SUB-HEAD Q.

		£. s. d.
Lord Ranfurly	Expenses of Entertainment on H.M.S. "Mildura" on the occasion of his visit to the Cook Islands.	71 1 ..
Major M. Nathan	Expenses incurred in returning to England from Sierra Leone after temporarily administering the Government of that Colony.	21 11 6
S. Olivier	Cost of passage to Jamaica on his appointment to be temporary Colonial Secretary of that Colony.	35 - -
E. Drayton	Expenses incurred in proceeding from Grenada to St. Vincent to temporarily administer the Government of the latter island.	15 - 4

Passage Allowances to the following Officers on Appointment or Retirement :—

T. Risely Griffith	Administrator	St. Kitts-Nevis	100 - -
Sir F. M. Hodgson	Governor	Gold Coast Colony	150 - -
E. B. Sweet-Escott	Administrator	The Seychelles	400 - -
Brigadier-General F. D. Lugard.	High Commissioner	Northern Nigeria	200 - -
Lady Mitchell	Widow of Governor	Allowance to cover the expense of the return of herself and the Aide-de-Camp of the late Governor of the Straits Settlements.	150 - -
			£. 1,142 12 7

Colonial Office, }  
1 December 1900. }

*Francis R. Round.*

CLASS V.—*continued.*

## VOTE 3

## COLONIAL SERVICES.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Late delivery of Account. 1. This Account which, under the provisions of the Exchequer and Audit Departments Act, 1866, should have been sent to my Department on or before the 30th November last, was not received until the 27th December.

Excess. 2. Expenditure in excess of the Estimate has been incurred under Sub-Heads M., M. 1, P. 1, and P. 3.

Special Sub-Heads. 3. Under the circumstances stated by the Accounting Officer in his Explanatory Notes, certain expenditure which was not provided for in the Estimates submitted to Parliament has been included, with the sanction of the Treasury, under the following special Sub-Heads:—

	£.	s.	d.
L. 2 (a) Tonga, Special Mission - - - - -	206	13	10
U. (b) Waima Compensation - - - - -	200	-	-
U. (c) Anglo-French Boundary Commission - - - - -	576	15	3
V. (d) Nigeria, Non-Effective Services - - - - -	190	-	-

Sub-Head N., Swaziland 4. Under Sub-Head N., Swaziland, is included, with Treasury sanction, the salary of the Consular Officer up to 31st March 1900. Since the outbreak of the War he has been employed in the High Commissioner's office at the Cape.

The expense of adding a room to the British Consulate, amounting to 30*l.*, for which provision was not made in the Estimates, is also included under this Sub-Head, with Treasury sanction.

Sub-Head O., Rhodesia. 5. Sub-Head O., Rhodesia, Salaries. Under this Sub-Head is included a charge of 4*l.* 13*s.* 4*d.* for the salary of the Commandant for March 1900, in support of which a voucher had not been furnished at the date of this Report.

Sub-Head P., Transvaal, Salaries. 6. The expenditure under Sub-Head P., Transvaal, Salaries, includes the salaries of Her Majesty's Agent and his secretary up to 31st March and 28th February 1900, respectively, the latter having been employed in the High Commissioner's office at the Cape after his withdrawal from the Transvaal on the outbreak of war. The salary of the Consul at Johannesburg was also continued to him to 31st March 1900 for a like reason, and is charged to this Sub-Head. The covering sanction of the Treasury was obtained in each case.

## WEST AFRICAN FRONTIER FORCE.

Sub-Head U., West African Frontier Force, 1898-99. 7. With reference to paragraph 4 of the Report of last year, in which it was mentioned that Treasury authority for certain minor details and modifications in the Accounts of the West African Frontier Force had not, at that date, been furnished, I have to report that these have now, for the most part, been supplied; also that authority for writing off losses of stores to the value of 48*l.* 7*s.* 4*d.* against the Vote for 1898-99 has been furnished.

Delay in delivery of accounts and replies to Queries 8. The expenditure in the present Account under Sub-Head U., "West African Frontier Force," appears to have fallen short of the Estimate by no less than 101,622*l.* 2*s.* 10*d.* This short expenditure is explained by the Accounting Officer to be mainly due to the fact that no later accounts have been received from Jebba than those for September 1899.

CLASS V.—*continued.*

VOTE 3.—COLONIAL SERVICES—*continued.*

Owing to the late delivery for audit it has not been found practicable for my Department to complete the examination of such Accounts as have been received; and many questions still remain unanswered. It will therefore be necessary to defer until next year any observations which it may be found necessary to offer in regard to them. The remarks in the succeeding paragraphs relate to expenditure up to September 1899.

9. The salary of the Legal Adviser to the Government of Northern Nigeria has been charged, under Treasury direction, to this Sub-Head. Salary of Legal Adviser.

10. A charge of 50*l.* 8*s.* 1*d.* in the Account for 1898-99, which was suspended by the Colonial Office on the ground that it had not been supported by vouchers or by certificates of the officers making the payments, has been included in the present Account. It is stated that the officers who made the payments have gone to South Africa with their regiments. Under the circumstances it may not, perhaps, be thought necessary to offer any objection to the allowance of the charge. Charge of an amount suspended in 1898-99.

11. A sum of 120*l.* 5*s.*, being compensation to officers for loss of horses, has been included in the present Account with the consent of the Treasury. Compensation for loss of horses.

12. Expenditure amounting to 785*l.* on account of the transport of materials and the construction of a telegraph line from Ogbomosha to Jebba has been provisionally admitted by the Colonial Office as a charge against Sub-Head, U. pending reference to the Government of Lagos for details of the expenditure and for the original vouchers.

13. Included under the same Sub-Head are also charges amounting to 55*l.* 10*s.* 8*d.* for compensation to civilians for losses of personal property by fire, for which Treasury authority has not, so far, been furnished. Compensation for losses by fire.

14. Expenditure of 501*l.* 16*s.* and 29*l.* 14*s.* 6*d.* has also been charged to this Sub-Head, being the cost of replacement of stores lost, damaged, or found to be unserviceable. Stores lost, &c.

I have not, up to the present time, received replies to my requests for further particulars in these cases, and for information whether any action has been taken with a view to recovery of these losses from those responsible.

15. Provision was made in Supplementary Estimates for expenditure under the following Sub-Heads, viz. :— Provision in Supplementary Estimates.

M. 1. Cape of Good Hope, High Commissioner, Telegrams	£.	
(in addition to the original estimate of 3,000 <i>l.</i> )	-	4,000
P. 2. Transvaal Legal Expenses	-	510
P. 3. „ Special Expenses	-	500
V. Niger Company Purchase	-	36,895

The sum mentioned under Sub-Head V. was voted to make repayment to the Consolidated Fund of part of the sum issued out of that Fund, in pursuance of the Royal Niger Company Act, 1899 (62 & 63 Vict. c. 43).

The amount actually issued out of the Fund for payment to the Company during the year was 856,895*l.*, but under Section 2 (1) of the Act, 820,000*l.* only could be repaid to the Fund by borrowing, leaving the sum of 36,895*l.* to be voted by Parliament. This subject is also noticed in my Report on the special Account prepared under the Act.

GRANTS IN AID OF LOCAL REVENUES.

16. The following Grants in Aid were made either by the Original or by Supplementary Estimate :— Grants in Aid.

	£.	
Sub-Head A. Gold Coast (Northern Territories)	-	70,000
„ AA. Niger Territories ( <i>Supplementary</i> )	-	75,000
„ B. Solomon Islands	-	2,500
„ C. West Indian Islands, deficiency of General Revenue	-	20,000

CLASS V.—*continued.*VOTE 3.—COLONIAL SERVICES—*continued.*

Sub-Head CC. Leeward Islands, Hurricane Relief ( <i>Supplementary</i> )	17,000
"    D. West Indian Islands, Botanic Stations and Agricultural Instruction and Experiments - - -	13,870
"    E. West Indian Islands, Steamer Subsidies - - -	35,000
"    F. Bechuanaland - - - - -	42,000

The Grants in Aid have been issued in full with the exception of the Grant under Sub-Head D, " West Indian Islands, Botanic Stations, &c," which is explained on the face of the Account.

The Accounts of the Protectorates of the Gold Coast, Niger Territories, and Bechuanaland are examined by my Department, on behalf of the Secretary of State, in complete detail.

The Accounts of the West Indian and other Islands receiving Grants in Aid are not similarly audited, but Statements of the expenditure out of the Grants in Aid, where required, have been furnished to my Department.

The observations which have arisen out of the examination of the various documents furnished will be found in paragraphs 18 to 32.

Net Surplus. 17. The Net Surplus to be Surrendered is as shown by the Account, 104,451*l.* 9*s.* 7*d.*

	£.	s.	d.
Grant - - - - -	606,706	-	-
Expenditure - - - - -	502,254	10	5
Net Surplus - - - - -	£ 104,451	9	7

## EXPENDITURE OUT OF GRANTS IN AID. GOLD COAST.

(*Grant in Aid of the Northern Territories, 70,000*l.**)

Gold Coast  
Northern  
Territories.

18. The total grants, inclusive of those of previous years, for this service in aid of the revenues of the Gold Coast, amount to 185,000*l.* The expenditure in the Northern Territories to 31st December 1899 (the end of the colonial financial year), as recorded in the Accounts rendered by the Treasurer of the Colony, was 175,897*l.* 11*s.* 10*d.* From accounts subsequent to that date, however, it is seen that to 31st March 1900 additional expenditure was recorded, making the total expenditure to that date 185,432*l.* 7*s.* 6*d.* With reference to the report on the Account for 1898-99, I have since ascertained that the expenditure on Telegraph Construction to 31st December 1898, amounted to 24,802*l.* 3*s.* 2*d.*, and not to 24,870*l.* 16*s.* 11*d.* as therein stated. The further expenditure in 1899, as shown by the Treasurer's Account, was 4,916*l.* 11*s.* 3*d.*, making a total to 31st December 1899 of 29,718*l.* 14*s.* 5*d.*

Certain questions in connection with this expenditure are outstanding, and may result in an alteration of this amount which is to be treated as a loan to be repaid by the Colony.

## BRITISH BECHUANALAND PROTECTORATE.

(*Grant in Aid of Local Revenue, 42,000*l.**)

## Revenue and Expenditure Accounts of the Protectorate.

Annual  
Account,  
1898-99.

19. The Annual Account of Receipts and Expenditure of the Protectorate for 1898-99 which, as stated in the Report on the Accounts for that year, had not been rendered owing to the siege of Mafeking, has since been furnished and is appended.

(A.)

Exclusive of the Grant in Aid, of which however 20,000*l.* only was received within the financial year (the balance of 20,000*l.* being brought to account by the Crown Agents on 1st April 1899), the revenue of the Protectorate amounted to 23,628*l.* 14*s.* 4*d.* and the expenditure to 71,621*l.* 11*s.* 9*d.*

Annual  
Account,  
1899-1900.

20. The Annual Account for 1899-1900 is also appended, together with a Statement of Assets and Liabilities on 31st March 1900.

(A.1.)(A.2.)

Exclusive of the Grant in Aid received during the year (62,000*l.*), of which, as stated above, 20,000*l.* was in respect of 1898-99, the Revenue of the Protectorate during the year amounted to 20,469*l.* 6*s.* 10*d.*, and the Expenditure to 60,388*l.* 11*s.* 7*d.*

In some instances where the original vouchers have been lost or were destroyed by shell fire during the investment of Mafeking, it has been necessary to admit charges on detailed statements of actual payments.



CLASS V.—*continued.*

VOTE 3.—COLONIAL SERVICES—*continued.*

The Account includes under the head of "Police," certain over-charges amounting to 152*l.* 14*s.* 9*d.*, which, I have been informed by the Acting Resident Commissioner, have been adjusted in the Account for 1900-1901.

The excess of assets over liabilities on 31st March 1900, as shown in the statement rendered by the Acting Resident Commissioner, was 46,307*l.* 6*s.*

Evidence of Expenditure has now been furnished to me for the amount of 14*l.* 6*s.* 6*d.*, stated in paragraph 11 of the Report on the Account for 1897-98 to have been unvouched.

Assets and Liabilities on 31st March 1900. Unvouched Expenditure 1897-98.

NIGER TERRITORIES.

(Grant in Aid, 75,000*l.*)

21. Of the sum of 75,000*l.* provided as a Grant in Aid of the Niger Territories, 56,530*l.* was apportioned, by direction of the Secretary of State, to the Protectorate of Northern Nigeria, and 18,470*l.* to that of Southern Nigeria.

The incorporation of the Royal Niger Company's territories with the Protectorates of Northern and Southern Nigeria did not take place until the 1st January 1900, instead of on the 1st October 1899, as anticipated.

The Accounts of Northern Nigeria for the period to 31st March 1900 are being examined by an officer of my Department stationed in that Protectorate, who has reported that the amount of the Grant (56,530*l.*) has been duly brought to account.

The Accounts of Southern Nigeria for 1899-1900 have been examined in my Department. The amount of the Grant (18,470*l.*) has been duly brought to account.

Apportionment to Northern and Southern Nigeria.

WEST INDIAN ISLANDS.

*Grants in Aid of Local Revenue.*

22. With reference to paragraph 12 of the Report of last year, I have to state that the dividends from the Stock bought with the sum of 4,954*l.* 17*s.* 3*d.* allotted to St. Vincent, amounting to 87*l.* 10*s.*, were applied in payment of interest on Debentures falling due for redemption in the year 1907.

The sum of 5,884*l.* 15*s.* 9*d.*, together with interest amounting to 70*l.* 9*s.* 3*d.*, was transferred to the Government of Montserrat in September 1899, and appropriated to paying off the Debentures (4,000*l.*) of that Island.

23. With regard to the grant of 20,000*l.* in the year 1899-1900, in aid of the deficiency of General Revenue in certain West Indian Islands, a statement is annexed showing that the whole sum has been allotted.

Evidence of the deficiency of revenue in the case of the several Islands participating in the Grant has not, however, yet been supplied to my Department, nor has the requisite Treasury sanction been furnished.

Grant in Aid of Deficits, 1897-98.

General Revenue, 1899-1900.

(B.)

*Grants in Aid of Botanic Stations, &c., 1898-99, and 1899-1900.*

24. I annex a statement of the allotments which have been made during the year. Certificates of the local expenditure, signed by the Agricultural Commissioner, have been furnished in accordance with the terms of the Estimate; abstract statements of Receipts and Expenditure have, however, not yet been rendered by him. The sum of 250*l.* allotted to Montserrat in 1898-99, but not expended, as stated in reply to Q. 2472 in the evidence attached to the Second Report of the Public Accounts Committee of 1900, has now been expended. From the vouchers furnished to my Department it would appear that the total expenditure from the Grants in Aid to the 31st March 1900, including the sum of 250*l.* above referred to, amounts to 11,857*l.* 7*s.* 9*d.*, leaving a balance in hand of 5,522*l.* 12*s.* 3*d.*

Grants in Aid of Botanic Stations, 1898-99, and 1899-1900.

(B. 1.)

25. I have to notice, that the Schedules of Expenditure at Dominica and St. Vincent out of the Grant in Aid for Botanic Stations, &c., West Indian Islands, show certain payments for alteration of buildings and fencing of ground amounting to 298*l.* 18*s.* 9*d.*, and 172*l.* 17*s.* 4*d.* respectively, which charges would not appear to have been contemplated when the Estimates were framed.

In reply to inquiry the Colonial Office state that the various Colonial Governments were informed that it would be for them to provide necessary lands and buildings, but

Payments for altering buildings, &c., out of Grant for Botanic Stations.

CLASS V.—*continued.*VOTE 3.—COLONIAL SERVICES—*continued.*

it was found in some cases, notably in that of St. Vincent, that the local Governments were not in a position to do this satisfactorily without further assistance from the Imperial Government, and as in addition to the Grant in question there was a separate Grant in Aid of local revenues to supplement them so far as may be necessary to defray the ordinary expenditure in such places, it was considered if an island was not in a position to erect a new agricultural school or alter existing buildings for the purpose without Imperial aid, the requisite assistance ought to be a charge rather on the Special Grant for Agricultural Instruction than on the more general one in aid of "ordinary expenditure."

*Steamer Subsidies, 1898-99 and 1899-1900.*

Steamer Subsidies, 1898-99 and 1899-1900.

26. In addition to the balance of 4,929*l.* 18*s.* 6*d.* mentioned in paragraph 15 of last year's Report as remaining in hand at the close of the Account for 1898-99, a further Grant of 35,000*l.* was made in the year 1899-1900 and paid to the Crown Agents on 31st March 1900. A sum of 87*l.* 14*s.* 8*d.* was received during the year as interest on the Deposit Account, making a total of 40,017*l.* 13*s.* 2*d.* available for this service in 1899-1900.

The expenditure during the year amounted to 220*l.* 12*s.* 4*d.* only, payments under the contracts not having fallen due, thus leaving a balance in the hands of the Crown Agents at the close of the year of 39,788*l.* -*s.* 10*d.*

*Central Sugar Factories.—Grant in Aid, 1898-99.*

Grant in Aid of Central Sugar Factories, 1898-99.

27. With reference to paragraph 16 of last year's Report, mentioning that a balance of 9,895*l.* remained out of the Grant of 10,000*l.* made in that year, I may state that during the period of the present account a sum of 170*l.* 10*s.* 1*d.* was received as interest on money placed on deposit, and expenditure to the amount of 851*l.* 3*s.* 6*d.* was incurred, leaving a balance on deposit at the London and Westminster Bank of 9,214*l.* 6*s.* 7*d.*

*Hurricane Relief, Barbados.*

Grant in 1898-99 for Hurricane Relief, Barbados.

28. In paragraph 17 of the Report for last year it was stated that no information of expenditure out of the Grant of 40,000*l.* to Barbados had been furnished. I have now to state that certified statements of expenditure under this head up to 30th June 1900 have been furnished to me, showing that the sum of 40,119*l.* 15*s.* 4*d.* was expended over and above relief from Mansion House and other charitable funds.

*Hurricane Relief, St. Vincent.*

Grant in Aid, 1898-99, for Hurricane Relief, St. Vincent.

29. In paragraph 18 of the Report on 1898-99, it was mentioned that expenditure out of this Grant in Aid, amounting to 7,693*l.* 7*s.* 6*d.* only, had been certified. Further statements to the 30th June 1900 have since been furnished, showing a total expenditure out of the Grant in Aid of 18,574*l.* 19*s.* 3*d.* up to that date. As the Grant in Aid amounted to 25,000*l.*, there is still an unexpended balance of 6,425*l.* -*s.* 9*d.* to be accounted for.

*Grants in Aid of Roads and Land Settlement, 1897-98.*

Grant in Aid, 1897-98 of Roads and Land Settlement.

30. In continuation of paragraph 19 of last year's Report, I have to state that monthly accounts furnished by the Colony of Dominica show that during the year sums amounting to 407*l.* 16*s.* 4*d.* were received for interest and sales of stores, and that expenditure to the amount of 3,688*l.* 14*s.* 2*d.* was incurred, leaving a balance in hand at the close of the year of 11,177*l.* 12*s.* 11½*d.*

In the case of St. Vincent the monthly accounts furnished by the Colony show that sums amounting to 664*l.* 5*s.* 5*d.* for interest and sale of land were received, and 6,233*l.* 18*s.* 9*d.* expended during the year, leaving a balance of the Grant in Aid at the close of the year of 8,991*l.* 5*s.* 11*d.*

The Annual Statement of Account for Dominica for the year 1899-1900 has not yet been furnished.

The examination of the St. Vincent Accounts from August 1899 to 31st March 1900 has not been completed, owing to their late delivery for audit.

(C.)

The Abstract Statement of Receipts and Expenditure at St. Vincent up to 31st March 1900 is appended. This includes the Receipts and Expenditure during 1898-99.

668

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CLASS V.—*continued.*

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VOTE 3.—COLONIAL SERVICES—*continued.*

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*Grant in Aid of Leeward Islands Hurricane Relief.*

31. I have not up to the present been furnished with an abstract Statement of Expenditure from this Grant. From the vouchers furnished to my Department it would appear that the amount expended up to 31st March 1900, which will be allowed as a charge against the Grant, was 5,249*l.* 8*s.* 5*d.* Leeward Islands Hurricane Relief.

A certificate that the expenditure at St. Kitts-Nevis is exclusive of that from Mansion House and other charitable funds has not been furnished.

32. The Crown Agents' Statement of balances for March quarter 1900 has not yet been furnished, and my Department has consequently been unable to verify the amounts of stock held and sums on deposit in connection with the Grants in Aid. Crown Agents' balances.

*D. C. Richmond,*  
Comptroller and Auditor General.

CLASS V.—*continued.*VOTE 3—*continued*

## COLONIAL SERVICES

(A.)

## 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 1898 . . . . .	—	—	52,389 12 10	—	—
Grant-in-Aid . . . . .	1	—	20,000 — —	—	—
Customs . . . . .	2	8,000 — —	7,658 1 10	—	341 18 2
Licences . . . . .	3	1,000 — —	1,832 4 2	832 4 2	—
Revenue Stamps . . . . .	4	400 — —	302 19 —	—	37 1 —
Posts . . . . .	5	5,130 — —	11,774 5 3	6,644 5 3	—
Sales of Government Property . . . . .	6	500 — —	137 10 6	—	362 9 6
Sundries . . . . .	7	300 — —	1,863 13 7	1,503 13 7	—
	—	15,330 — —	23,628 14 4	9,049 3 —	741 8 8
Advances repaid . . . . .	8	—	735 10 3	—	—
Over-payments recovered . . . . .	9	—	—	—	—
Deposits—Sales of unclaimed stock . . . . .	10	—	105 13 9	—	—
Deposits—Customs . . . . .	11	—	96 12 2	—	—
TOTAL . . . . £.	—	—	96,956 3 4	—	—

Making.  
10 July 1900.

CLASS V.—*continued.*

VOTE 3.—*continued.*

COLONIAL SERVICES.

(A.)

BECHUANALAND PROTECTORATE.

EXPENDITURE in the Year ended 31st March 1899.

PAYMENTS.	Number of Schedule.	Amount Estimated.	Total Payments.	More than Estimated.	Less than Estimated.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
Pensions - - - - -	1	371 - -	439 12 5	68 12 5	- -
Resident Commissioner - - - - -	2	2,566 - -	2,436 16 8	- -	129 3 4
Legal - - - - -	3	1,425 - -	1,425 6 6	- 6 6	- -
District Administration - - - - -	4	2,800 - -	2,769 4 4	- -	30 15 8
Posts - - - - -	5	3,509 - -	3,980 15 4	471 15 4	- -
Customs - - - - -	6	380 - -	286 8	- -	93 12 -
Police - - - - -	7	47,280 - -	42,327 13 5	- -	4,952 6 7
Miscellaneous - - - - -	8	1,300 - -	930 6 5	- -	369 13 7
Public Works Recurrent - - - - -	9	800 - -	618 10 2	- -	181 9 10
Public Works Extraordinary - - - - -	10	2,000 - -	2,019 16 3	19 16 3	- -
Medical - - - - -	11	400 - -	169 10 6	- -	230 9 6
Native Relief - - - - -	12	5,000 - -	2,344 18 4	- -	2,655 1 8
Railway Subsidy - - - - -	13	20,000 - -	10,000 - -	- -	10,000 - -
Demarcation of Boundary - - - - -	14	1,500 - -	1,119 14 5	- -	380 5 7
Special Mission to Ngamiland - - - - -	15	1,000 - -	761 19 -	- -	238 1 -
		90,331 - -	71,621 11 9	500 10 6	19,269 18 9
Advances - - - - -	16	- -	1,207 15 6	- -	- -
Deposits Repaid, Unclaimed Stock - - - - -	17	- -	170 4 8	- -	- -
Deposits Repaid, Customs - - - - -	18	- -	96 12 2	- -	- -
Balance :-					
In hands of Resident Commissioner and Sub-Accountants - - - - -	- -	14,901 1 1	23,859 19 3	- -	- -
In hands of Crown Agents - - - - -	- -	8,949 16 8		- -	- -
Over-payments to be recovered - - - - -	- -	9 1 6		- -	- -
		- -	96,056 3 4	- -	- -

H. Gould-Adams,  
Resident Commissioner.

CLASS V.—*continued.*VOTE 3.—COLONIAL SERVICES—*continued.*

(A. 1.)

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.	£.	£.
Balance on 1st April 1899 . . . . .	—	—	23,859 19 3	—	—
Grant in Aid . . . . .	1	—	62,000 — —	—	—
Customs . . . . .	2	6,000 — —	6,451 5 —	451 5 —	—
Hut Tax . . . . .	3	3,000 — —	5,034 5 3	2,034 5 3	—
Licences . . . . .	4	1,500 — —	843 — —	—	657 — —
Revenue Stamps . . . . .	5	400 — —	100 2 3	—	203 17 9
Ports . . . . .	6	4,283 — —	6,007 16 3	1,724 16 3	—
Sales of Government Property . . . . .	7	200 — —	269 12 2	69 12 2	—
Sundries . . . . .	8	300 — —	857 5 11	557 5 11	—
TOTAL . . . . £.		15,683 — —	20,469 6 10	5,737 4 7	950 17 9
Advances Repaid . . . . .	9	—	530 3 11	—	—
Deposits :					
Sales of Unclaimed Stock . . . . .	11	—	57 9 6	—	—
Customs . . . . .	12	—	16 19 —	—	—
Security, Native Agents . . . . .	13	—	400 — —	—	—
McArthur . . . . .	14	—	15 — 7	—	—
TOTAL . . . .	—	—	107,368 19 1	—	—

CLASS V.—*continued.*

VOTE 3.—COLONIAL SERVICES—*continued.*

(A. 1.)

BECHUANALAND PROTECTORATE.

EXPENDITURE in the Year ended 31st March 1900.

PAYMENTS.	Number of Schedule.	Amount Estimated.	Total Payments.	More than Estimated.	Less than Estimated.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
Pensions . . . . .	1	371 - -	154 6 6	—	216 13 0
Resident Commissioners . . . . .	2	2,536 - -	2,337 2 3	—	248 17 9
Legal . . . . .	3	1,425 - -	1,015 8 9	—	409 11 3
District Administration . . . . .	4	3,170 - -	2,690 12 7	—	479 7 5
Posts . . . . .	5	3,887 - -	3,678 15 1	—	208 4 11
Customs . . . . .	6	380 - -	184 14 2	—	195 5 10
Police . . . . .	7	49,425 - -	34,317 12 7	—	15,107 7 5
Miscellaneous . . . . .	8	1,200 - -	1,295 10 1	95 16 1	—
Public Works Recurrent . . . . .	9	800 - -	583 4 4	—	216 15 8
Public Works Extraordinary . . . . .	10	2,000 - -	962 15 8	—	1,037 4 4
Medical . . . . .	11	700 - -	294 10 4	—	405 9 8
Railway Subsidy . . . . .	12	20,000 - -	10,000 - -	—	10,000 - -
Demarcation of Boundary . . . . .	13	2,000 - -	776 1 1	—	1,223 18 11
Despatch Vessels . . . . .	14	—	2,097 12 2	2,097 12 2	—
		87,944 - -	60,388 11 7	2,193 8 3	29,749 16 8
Advances . . . . .	15	—	1,418 18 11	—	—
Deposits Repaid, Unclaimed Stock . . . . .	16	—	105 13 9	—	—
Balance :—					
In hands of Resident Commissioner and Sub-Accountants . . . . .	—	8,625 4 -	45,453 14 10	—	—
In hands of Crown Agents . . . . .	—	36,823 11 10			
Over-payments to be recovered . . . . .	—	6 19 -			
		—	107,368 19 1	—	—

W. H. Surmon,  
Acting Resident Commissioner.

CLASS V.—*continued.*VOTE 3.—COLONIAL SERVICES—*continued.*

(A. 2.)

## BECHUANALAND PROTECTORATE.

## STATEMENT of ASSETS and LIABILITIES on the 31st March 1900.

ASSETS.			LIABILITIES.		
	£	s. d.		£	s. d.
Balance on 31st March 1900 :			Deposit Sale of Unclaimed Stock -	57	9 6
In hands of Crown Agents - - -	36,823	11 10	Ditto Customs - - - -	16	19 -
In hands of Resident Commissioner and Sub-Accountants - - -	8,625	4 -	Ditto Security, Native Agents -	400	- -
Over-payments to be recovered -	6	19 -	Ditto McArthur - - - -	15	- 7
Advances un-repaid - - -	1,341	- 3	Excess of Assets over Liabilities -	46,307	6 -
	£.	46,796 15 1		£.	46,796 15 1

*W. H. Surmon,*  
Acting Resident Commissioner.



669

CLASS V.—*continued.*

VOTE 3.—COLONIAL SERVICES—*continued.*

(B.)

STATEMENT showing Final Distribution of Parliamentary Grant of 20,000*l.* in aid of Local Revenues of certain West Indian Islands for 1899-1900.

		£.	£.
Antigua - - - -	13th September 1899 . . . . .	2,000	
	30th December 1899 . . . . .	2,500	
	13th March 1900 . . . . .	3,000	
	25th June 1900 . . . . .	1,500	
			9,000
St. Kitts and Nevis - - - -	13th September 1899 . . . . .	1,750	
	30th December 1899 . . . . .	1,500	
	13th March 1900 . . . . .	1,500	
			4,750
Montserrat - - - -	13th September 1899 . . . . .	1,250	
	30th December 1899 . . . . .	5,000	
			6,250
		£.	20,000

1 December 1900.

*Francis R. Round.*

CLASS V.—*continued.*VOTE 3.—COLONIAL SERVICES—*continued.*

(B. 1.)

STATEMENT showing distribution of the Parliamentary Grant-in-Aid, "West Indian Islands Botanic Stations and Agricultural Instruction and Experiments, 1899-1900." £13,870.

	£.
Tobago - - - - -	500
Grenada - - - - -	825
St. Vincent - - - - -	2,350
St. Lucia - - - - -	1,600
Barbados - - - - -	1,900
Leeward Islands - - - - -	1,050
Antigua - - - - -	600
St. Kitts-Nevis - - - - -	1,250
Dominica - - - - -	1,600
Montserrat - - - - -	500
British Guiana - - - - -	500
Jamaica - - - - -	350
Virgin Islands - - - - -	500
TOTAL - - - - -	13,525

1 December 1900.

*Francis B. Round.*

CLASS V.—continued.

VOTE 3.—COLONIAL SERVICES—continued.

(C.)

ST. VINCENT—ROADS AND LAND SETTLEMENT FUND.

ABSTRACT of the REVENUE and EXPENDITURE in the Period from 31st December 1898 \* to 31st March 1900.

REVENUE.

* Nature of Revenue.	Crown Agents for the Colonies.	Local.	Total Receipts.
	£. s. d.	£. s. d.	£. s. d.
Imperial Grant in Aid - - - - -	15,000 - -	—	15,000 - -
Interest on Bank Deposits - - - - -	461 15 10	—	461 15 10
Re-sale of Land - - - - -	—	157 11 2	157 11 2
Rents - - - - -	—	32 13 10	32 13 10
Sale of Old Materials and Stores - - - - -	—	72 16 6	72 16 6
Sale of Produce, &c. - - - - -	—	1 18 5	1 18 5
<b>TOTALS - - - £.</b>	<b>15,461 15 10</b>	<b>264 19 11</b>	<b>15,726 15 9</b>

EXPENDITURE.

Nature of Expenditure.	Crown Agents for the Colonies.	Local.	Total Expenditure.
	£. s. d.	£. s. d.	£. s. d.
Inspection and Valuation of Lands to be acquired	37 14 7	94 13 4	132 7 11
Purchase of Land - - - - -	—	4,408 19 7	4,408 19 7
Legal Expenses - - - - -	—	86 - -	86 - -
Surveying acquired Land - - - - -	—	379 10 8	379 10 8
Compensation to Owner of "Cumberland" Estate	—	250 - -	250 - -
Upkeep of Cultivation on acquired Land - - -	—	71 16 1	71 16 1
Wages of Superintendents and Watchmen - -	—	102 8 -	102 8 -
Erection of Peasants' Huts on acquired Land -	—	185 15 11	185 15 11
Road Reconstruction and Repairs - - - - -	—	1,112 4 7	1,112 4 7
Miscellaneous - - - - -	—	6 7 1	6 7 1
<b>TOTALS - - - £.</b>	<b>37 14 7</b>	<b>6,697 15 3</b>	<b>6,735 9 10</b>

\* Date of first entry in Crown Agent's Current Account.

St. Vincent,  
25 September 1900.

Certified correct,

Edward Drayton,  
Acting Treasurer.

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 1900.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£.	£.	£.	£.
Cyprus (Grant in Aid) . . . . .	13,000 -- --	13,000 -- --	—	—

Colonial Office, }  
30 November 1900. }

*Francis R. Round,*  
Accounting Officer.

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

Examined,  
*J. C. King*

*D. C. Richmond,*  
Comptroller and Auditor General.

## CLASS V.—continued.

## VOTE 4.

## CYPRUS (GRANT IN AID).

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

## GRANT IN AID.

1. The whole of the Grant of 13,000*l.* was issued within the financial year. Parliamentary Grant.
- REVENUE AND EXPENDITURE OF THE ISLAND.
2. A Statement is appended showing the whole of the receipts and payments in the year 1899-1900, with a Memorandum which has been furnished by the Receiver General of Cyprus, explaining the differences between the estimated and actual receipts and expenditure. Excluding the Grant in Aid on the one side, and the Tribute charged on the other, the revenue during the year amounted to 200,638*l.* 8*s.* 5*c.p.*, and the expenditure, as charged, to 134,682*l.* 5*s.* 8*c.p.*, showing a surplus of revenue over expenditure of 65,956*l.* 2*s.* 6*c.p.*, as compared with a surplus of 77,309*l.* 9*s.* 3*c.p.* in 1898-99. Financial Position of the Island.  
(A.) (A.1.)
3. The revenue realised in the year exceeded the estimate of 178,190*l.* by 22,448*l.* 8*s.* 5*c.p.*, but was less than the revenue of 1898-99 by 9,645*l.* 11*s.* 8*c.p.* Revenue.  
There were increases as compared with the estimate under 14 out of 16 heads of revenue. These increases were due to various causes, as explained in the Memorandum above referred to.
4. The expenditure of 134,682*l.* 5*s.* 8*c.p.*, was 2,468*l.* 14*s.* 1*c.p.* less than the estimate of 137,151*l.* Of the amount charged in the Account under the Head "Public Works," a sum of 659*l.* 12*s.* 6*c.p.* was not actually spent, but was placed in reserve to meet liabilities incurred, but not paid at 31st March 1900. The course adopted was irregular, and by direction of the Secretary of State for the Colonies the error has been adjusted in the Account for 1900-01. Expenditure.  
The expenditure charged under the Head "Auditor" should have been 974*l.* 15*s.* 5*d.*, and not 924*l.* 15*s.* 5*d.* as shown in the Account. The sum of 50*l.*, the "Fee for auditing Irrigation Accounts," referred to in paragraph "c. Audit" of the Receiver General's Memorandum, having been charged in error to the Irrigation Loan instead of against the provision under "Auditor," I am informed that the necessary adjustment will be made in the Accounts for 1900-01.
5. 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.* Tribute.
6. As stated in the Report on the year 1897-98, a separate account of expenditure on Irrigation Works is kept and audited locally under my directions. The total expenditure on this service to 31st March 1900 amounted to 29,184*l.* 3*s.* 1*c.p.*, including 50*l.* for cost of audit, referred to in paragraph 4, as wrongly charged. Of this sum 21,000*l.* was advanced by the Imperial Treasury out of the Civil Contingencies Fund in anticipation of advances for Irrigation under the Colonial Loans Act, 1899 (62 and 63 Vict. c. 36), the remainder being temporarily provided out of balances in the hands of the Island Government. The amount advanced out of the Civil Contingencies Fund was repaid in 1900-01. Expenditure on Irrigation Works.
7. From the Statement of Assets and Liabilities on 31st March 1900, which is appended, it is seen that there was an excess of liabilities over assets on that date (apart from the sum of 21,000*l.* above referred to, which was outstanding on 31st March 1900), of 3,406*l.* 16*s.* 7*c.p.*, as compared with an excess of assets over liabilities on 31st March 1899, of 18,372*l.* 7*s.* 4*c.p.* Assets and Liabilities.  
(B.)  
The arrears of Revenue on 31st March 1900, which are included in the assets, amounted to 19,087*l.* 4*s.* 2*c.p.*, of which it is stated that 15,000*l.* may be regarded as recoverable.
8. I append a summary of the totals of the Revenue and Expenditure of the Island in each year since the occupation in 1878. Including the Grants in Aid on the receipt side, and the payments of Tribute on the expenditure side, there has been a net deficit on the entire period of 22,496*l.* On the Account of the year now under report there was a deficit of 13,844*l.* Statement of Revenue and Expenditure from 1878.  
(C.)

D. C. Richmond,  
Comptroller and Auditor General.

CLASS V.—*continued.*VOTE 4.—CYPRUS (GRANT IN AID)—*continued.*(A.)  
CYPRUS.

## STATEMENT showing TOTAL RECEIPTS

RECEIPTS.	Amount Estimated.		Amount Received.		More than Estimated.		Less than Estimated.		Notes.	
	£.	s. c.p.	£.	s. c.p.	£.	s. c.p.	£.	s. c.p.		
Balance, 1st April 1899 . . . . .	—		51,360	— 4	—		—			
Tithes . . . . .	40,500	—	54,221	7 1	4,721	7 1	—		a.	
Sheep and Goat Tax . . . . .	12,500	—	14,283	3 7	1,783	3 7	—		b.	
Pig Tax . . . . .	750	—	660	17 2	—		89	2 7	c.	
Verghi . . . . .	30,600	—	35,662	— 4	5,062	— 4	—		d.	
Askerieh . . . . .	5,000	—	6,644	13 8	1,644	13 8	—		d.	
Defter Hakani . . . . .	5,000	—	6,049	5 8	1,049	5 8	—		e.	
Customs . . . . .	27,325	—	30,571	7 1	3,246	7 1	—		f.	
Excise . . . . .	25,335	—	28,300	4 6	2,965	4 6	—		g.	
Port Dues, &c. . . . .	7,950	—	6,784	15 7	—		1,165	4 2	h.	
Court Receipts, &c. . . . .	7,050	—	7,323	19 4	273	19 4	—		i.	
Post Office . . . . .	3,200	—	3,472	14 1	272	14 1	—		k.	
Royalties . . . . .	380	—	714	18 2	334	18 2	—		l.	
Forests Revenue . . . . .	1,160	—	1,013	0 —	513	0 —	—		m.	
Specific Services . . . . .	1,500	—	1,753	3 6	253	3 6	—		n.	
Interest . . . . .	250	—	626	12 2	376	12 2	—		o.	
Miscellaneous . . . . .	750	—	1,955	16 —	1,205	16 —	—		p.	
	£.	178,190	—	200,638	8 5	23,702	15 5	1,254	7 —	
Grant in Aid . . . . .				13,000	—					
TOTAL, including Balance . . . . .	£.			204,098	0 —	Net more than Estimated } £.22,448. 8. 5c.p.				
Advances repaid . . . . .				280,166	11 5					
Deposits . . . . .				135,178	15 1					
Abdullah Bey . . . . .				1,700	16 3					
Konkha Chiflik . . . . .				631	3 5					
Over-payments recovered . . . . .				1,741	12 2					
Field Watchmen Fund . . . . .				103	15 7					
Agricultural Fund . . . . .				1,370	8 8					
Orphans' Trust Fund . . . . .				4,031	8 7					
Public Works Loan Fund . . . . .				10,659	9 6					
District Deposits . . . . .				177,955	12 7					
Quarantine Account . . . . .				711	2 2					
TOTAL . . . . .	£.			885,345	5 8					

23 May 1900.

42

CLASS V.—*continued.*

VOTE 4.—CYPRUS (GRANT IN AID)—*continued.*

(A.)  
CYPRUS.

and PAYMENTS for the Year 1899–1900.

PAYMENTS.	Amount Estimated.		Amount Paid.		More than Estimated.		Less than Estimated.		Notes.	
	£.	s. c.p.	£.	s. c.p.	£.	s. c.p.	£.	s. c.p.		
High Commissioner . . . . .	3,805	--	3,977	2 --	172	2 --	--	--	a.	
Legislative Council . . . . .	357	--	351	13 4	--	--	5	0 5	b.	
Chief Secretary . . . . .	2,999	--	3,040	14 8	41	14 8	--	--	c.	
Government Printing Office . . . . .	730	--	730	9 7	--	9 7	--	--	b.	
Receiver General . . . . .	15,157	--	14,321	13 2	--	--	835	6 7	d.	
Auditor . . . . .	996	--	924	15 5	--	--	71	4 4	e.	
Public Works Department . . . . .	2,080	--	2,079	15 1	--	--	--	4 8	b.	
Public Works . . . . .	10,000	--	10,000	--	--	--	--	--	b.	
Land Registration . . . . .	4,876	--	4,668	7 6	--	--	207	12 3	f.	
Forests . . . . .	3,246	--	3,221	18 5	--	--	24	1 4	g.	
Agriculture . . . . .	730	--	724	6 2	--	--	5	13 7	b.	
District Establishments . . . . .	7,235	--	7,214	13 8	--	--	20	6 1	b.	
Customs and Excise . . . . .	8,439	--	7,724	10 3	--	--	714	9 6	h.	
Post Office . . . . .	4,133	--	3,939	17 5	--	--	193	2 4	i.	
Law and Justice . . . . .	13,180	--	13,210	19 7	36	19 7	--	--	k.	
Education . . . . .	5,389	--	5,216	11 5	--	--	172	8 4	l.	
Medical . . . . .	5,992	--	6,287	18 1	295	18 1	--	--	m.	
Rural Medical Aid . . . . .	420	--	385	10 4	--	--	34	-- 5	b.	
Police . . . . .	26,060	--	26,303	10 8	333	10 8	--	--	n.	
Prisons . . . . .	6,376	--	5,407	14 1	--	--	968	5 8	o.	
Crown Agents . . . . .	15	--	14	8 6	--	--	--	11 3	c.	
Pensions . . . . .	2,116	--	2,180	14 8	64	14 8	--	--	p.	
Debt Charges . . . . .	320	--	--	--	--	--	320	--	q.	
Miscellaneous . . . . .	2,000	--	2,998	10 2	98	10 2	--	--	r.	
	£.	137,151	--	134,682	5 8	1,044	-- 5	3,512	14 6	
Tribute . . . . .				92,799	11 2					
<b>TOTAL EXPENDITURE . . . . .</b>	<b>£.</b>			<b>227,481</b>	<b>17 1</b>	Net less than Estimated - )		<b>£2,468.</b>	<b>14. l.c.p.</b>	
Advances . . . . .				283,569	1 3					
Deposits repaid . . . . .				135,185	1 4					
Abdullah Bey . . . . .				1,783	10 1					
Kouklia Chiflik . . . . .				608	19 1					
Field Watchmen Fund . . . . .				991	1 --					
Agricultural Fund . . . . .				1,040	9 7					
Orphans' Trust Fund . . . . .				3,842	-- --					
Public Works Loan Fund . . . . .				8,880	2 5					
District Deposits Repaid . . . . .				179,179	2 7					
Quarantine Account . . . . .				681	2 2					
Over-payments recovered . . . . .				1,741	12 2					
				844,933	19 6					
Balance, 31st March 1900 . . . . .				40,361	6 2					
<b>TOTAL . . . . .</b>	<b>£.</b>			<b>885,345</b>	<b>5 8</b>					

Wilfred Collet,  
Acting Receiver General,  
Nicosia, Cyprus

CLASS V.—*continued.*VOTE 4.—CYPRUS (GRANT IN AID)—*continued.*

(A. 1.)

## MEMORANDUM.

## ACTUAL RECEIPTS AS COMPARED WITH ESTIMATES.

- a. Tithes: More than estimated, 4,721*l.* 7*s.* 1*c.p.* Due to unexpectedly good prices of cereals.
- b. Sheep and Goat Tax: More than estimated, 1,783*l.* 3*s.* 7*c.p.* Due to a larger proportion of the tax than usual being recovered within the financial year.
- c. Pig Tax: Less than estimated, 89*l.* 2*s.* 7*c.p.* A decrease in the number of pigs, probably due to a rise of cost of forage.
- d. Verghi: More than estimated, 5,062*l.* —*s.* 4*c.p.* Askerieh: More than estimated, 1,644*l.* 13*s.* 8*c.p.* Stringent collection of arrears.
- e. Dafter Hakani: More than estimated, 1,049*l.* 5*s.* 8*c.p.* More work done in the Land Registry Office than anticipated.
- f. Customs: More than estimated, 3,246*l.* 7*s.* 1*c.p.* Due to changes in tariff by Law XXII. of 1899.
- g. Excise: More than estimated, 2,965*l.* 4*s.* 6*c.p.* Due to increase in Excise Duty on tobacco by Law XXII. of 1899, and to increased purchases of Sponge Licences.
- h. Port Dues, &c.: Less than estimated, 1165*l.* 4*s.* 2*c.p.* Due to a diminution in the number of large steamers visiting Cyprus.
- i. Court Receipts: Under-estimated.
- k. Post Office: Under-estimated.
- l. Royalties: More than estimated, 334*l.* 18*s.* 2*c.p.* Unusually large exports of Terra Umbra.
- m. Forests Revenue: More than estimated, 513*l.* 9*s.* —*c.p.* Increased sales of forest produce.
- n. Specific Services, &c.: More than estimated, 253*l.* 3*s.* 6*c.p.* Under-estimated.
- o. Interest: More than estimated, 376*l.* 12*s.* 2*c.p.* Large balances with the Crown Agents on which higher rates of interest were received than in previous years.
- p. Miscellaneous: More than estimated, 1,205*l.* 16*s.* Large receipts on account of copper coins put into circulation, unclaimed deposits carried to Revenue, and a payment of 584*l.* 1*s.* 7*c.p.* from the Field Watchmen's Fund on account of the Mail Subsidy.

## ACTUAL EXPENDITURE AS COMPARED WITH ESTIMATES.

- a. High Commissioner: Excess, 172*l.* 2*s.* This was due to the half salary of the late High Commissioner (Sir Walter Sendall) for February and March 1898, undrawn and saved in 1897-98, having been paid this year. This was approved by C. O. Despatch, No. 124, of 24th August 1899. The net excess on the Vote (172*l.*), has been provided in the Supplementary Supply Bill.
- b. Calls for no remarks.
- c. Chief Secretary: Excess, 41*l.* 14*s.* 8*c.p.* Due to a larger expenditure on telegrams in connection with Quarantine. £43 has been inserted in the Supplementary Supply Bill.
- d. Receiver General: Saving, 835*l.* 6*s.* 7*c.p.* There was a savings of 344*l.* on Personal Emoluments owing to the post of Island Treasurer being vacant for eight months of the year, and the officers performing the duties of that appointment receiving half-pay only. There was also a vacancy in the staff of Revenue Collectors; a saving of 478*l.* on the Sub-Head "Assessing and Collecting Tithes and Taxes" due to the harvest being under the average.
- e. Audit: Saving, 71*l.* 4*s.* 4*c.p.* The sum of 50*l.* was voted in the Supply Bill in error as "Fee for Auditing Irrigation Accounts." The actual cost of this duty has been charged to the Loan.
- f. Land Registration: Saving, 207*l.* 12*s.* 3*c.p.* A saving of 43*l.* on Personal Emoluments due to temporary vacancies, of 187*l.* on "Improvements," and of 81*l.* on "Special Instruction," partly balanced by an excess of 107*l.* on "Travelling." The saving arose from the scheme of extension of this Department not having been fully carried into effect.
- g. Forests: Saving, 24*l.* 1*s.* 4*c.p.* Excesses on "Travelling" and on "Plantations" were covered by savings on "Beacons" and "Afforestation."
- h. Customs: Saving, 714*l.* 9*s.* 6*c.p.* Saving of 333*l.* on Salaries, no crew having been required for the Revenue Launch, not yet received, and to temporary vacancies in the Customs Establishment. There were savings on "Uniforms," "Cost of Revenue Launch," 80 per cent. only of the cost of its purchase having been paid by the Crown Agents within the financial year, on "Coal," no coal having been purchased, on "Banderolles," and on "Travelling." There were excesses on "Rewards," and on "Postage," "Telegrams," and "Sundries."
- i. Post Office: Savings, 193*l.* 2*s.* 4*c.p.* An excess of 309*l.* on subsidy to mail steamer was more than covered by savings on other Sub-Heads; on this account 584*l.* 1*s.* 7*c.p.* were carried to Miscellaneous Revenue from the Field Watchmen Fund, under authority of the Secretary of State of 4th November 1898.
- k. Law and Justice: Excess, 36*l.* 19*s.* 7*c.p.* Savings on "Assistance to Queen's Advocate," on "Travelling," and on "Law Expenses." Excesses on "Postage," "Telegrams," and "Sundries," and on "Expenses of Witnesses." The sum of 37*l.* was provided in the Supplementary Supply Bill to cover the net excess on the Vote.



477<sup>11</sup>CLASS V.—*continued.*VOTE 4.—CYPRUS (GRANT IN AID)—*continued.*

l. Education: Saving, 172*l.* 8*s.* 4*c.p.* Due principally to saving on "English Teaching," final arrangements for which were not completed within the year.

m. Medical: Excess, 295*l.* 18*s.* 1*c.p.* Excess of 100*l.* on "Central Hospital," 50*l.* "Contributions to Other Hospitals," 98*l.* on "Drugs," 88*l.* on "Lepet Farm," and 42*l.* on "Travelling." These excesses having been approved by Government, the sum of 296*l.* has been inserted in the Supplementary Supply Bill, to cover the net excess on the Vote.

n. Police: Excess, 333*l.* 10*s.* 8*c.p.* A saving of 402*l.* on "Personal Emoluments," of 77*l.* on "Clothing," of 61*l.* on "Saddlery, &c.," and of 46*l.* on "Special Services." Excesses on "Forage" of 782*l.*, on "Travelling" of 81*l.*, and of 47*l.* on "Other Contingencies." The sum of 334*l.* was provided in the Supplementary Supply Bill, to cover the net excess on the Vote.

o. Prisons: Saving, 908*l.* 5*s.* 8*c.p.* Savings on all Sub-Heads with the exception of that for "Contingencies." There was an excess on the Sub-Head of 83*l.*, owing to insufficient provision.

p. Pensions: Excess, 64*l.* 14*s.* 8*c.p.* Due to large number of gratuities paid to men of the Police Force on discharge. £.65 was inserted in the Supplementary Supply Bill to meet the excess.

q. Debt Charges: Saving, 320*l.* Arrangements to draw on the Irrigation Loan were not made until July, and no claim for interest fell due in the financial year.

r. Miscellaneous: Excess, 98*l.* 10*s.* 2*c.p.* An excess of 79*l.* on "Stationery" (caused by purchase of Turkish type), was nearly covered by savings on other Sub-Heads. "Cost of Copper Coin," 89*l.*, was unprovided for, and the sum of 98*l.* has been inserted in the Supplementary Supply Bill, to cover the net excess on the Vote.

Nicosia, 23 May 1900.

Wilfred Collet,  
Acting Receiver General.



479

CLASS V.—continued.

VOTE 4.—CYPRUS (GRANT IN AID)—continued.

(C.)

CYPRUS.

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 . . .	130,586	8,000	147,586	48,308	61,862	110,170	37,416	—
1879-80 . . .	148,361	13,085	161,446	(a) 130,530	90,000	220,530	—	60,084
1880-81 . . .	156,095	20,000	170,095	119,417	92,686	212,103	—	36,008
1881-82 . . .	163,733	78,000	241,733	157,073	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	109,963	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 . . .	217,162	10,000	227,162	112,742	92,800	205,542	21,620	—
1892-93 . . .	189,933	—	189,933	111,393	92,800	204,193	—	14,200
1893-94 . . .	177,054	—	177,054	117,654	92,800	210,454	—	33,400
1894-95 . . .	167,093	29,000	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	46,000	234,658	129,494	92,800	222,294	12,364	—
1897-98 . . .	196,525	40,000	236,525	132,130	92,800	224,930	5,595	—
1898-99 . . .	210,234	33,000	243,234	132,975	92,800	225,775	17,509	—
1899-00 . . .	200,638	13,000	213,638	134,682	92,800	227,482	—	13,844
Total to 31 March 1900 } £.	3,895,976	648,085	4,544,061	2,559,298	2,007,349	4,566,557	235,272	267,768

Net Deficit . . . £. 22,406.

(a) Includes 13,085*l.* paid from Imperial Funds for formation of a Pioneer Corps.

CLASS V.—*continued.*

## VOTE 5.

## SUBSIDIES TO TELEGRAPH COMPANIES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the SUBSIDIES to certain TELEGRAPH COMPANIES, in the Year ended 31st March 1900, 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.—Subsidies to the Eastern and South African Telegraph Company - - -	59,141	- -	59,140	8 2	-	11 10	-	-
A.A.—Eastern Telegraph Company ( <i>Supplementary</i> ) - - - - -	10,000	- -	10,000	- -	-	-	-	-
B.—Subsidy to the African Direct Telegraph Company - - - - -	19,000	- -	19,000	- -	-	-	-	-
C.—Subsidy to the Halifax and. Bermudas Cable Company - - - - -	8,100	- -	8,100	- -	-	-	-	-
D.—Subsidy to the Direct West India Cable Company - - - - -	8,000	- -	8,000	- -	-	-	-	-
GROSS TOTAL ( <i>Original - - 94,241</i> ) ( <i>Supplementary 10,000</i> ) £.	104,241	- -	104,240	8 2	-	11 10	-	-
					Surplus of Gross Estimate over Expenditure.			
<i>Deduct,—</i>			<u>Estimated.</u>	<u>Realised.</u>	£. - 11. 10.			
E.—Appropriations in Aid - - - - -	23,000	- -	23,000	- -	Surplus to be Surrendered.			
NET TOTAL ( <i>Original - - 71,241</i> ) ( <i>Supplementary 10,000</i> ) £.	81,241	- -	81,240	8 2	£. - 11. 10.			

Treasury,  
16 October 1900.

E. W. Hamilton,  
Accounting Officer.

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

Examined,  
R. Lennox Woods.

D. C. Richmond,  
Comptroller and Auditor General.

*C. 107*

CLASS V.—*continued.*

VOTE 5.

SUBSIDIES TO TELEGRAPH COMPANIES.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

The Amount to be surrendered is, as shown by the Account, 11s. 10d.

Surplus.

	£.	s.	d.
Grant ( <i>Gross</i> ) - - - - -	104,241	-	-
Expenditure ( <i>Gross</i> ) - - - - -	104,240	8	2
Surplus - - - £.	-	11	10

*D. C. Richmond,*  
Comptroller and Auditor General.

## CLASS V.—continued.

## VOTE 6.

## TREASURY CHEST FUND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to make good the Net Loss on Transactions connected with the raising of Money for the various TREASURY CHESTS Abroad in the year 1898-99, in the Year ended 31st March 1900, 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 (Supplementary) - -	2,847 - -	2,846 2 4	- 17 8	--
		Surplus to be Surrendered - - - £.	- 17 8	

The Surplus of 11s. 2d., shown on the Account of the Vote "Treasury Chest Fund," for the year ended 31st March 1899, has been surrendered.

Treasury, }  
16 October 1900 }

E. W. Hamilton,  
Accounting Officer.

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

Examined,  
R. Lennox Woods.

D. C. Richmond,  
Comptroller and Auditor General.

## VOTE 6.

## 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 a Net Loss on the Transactions of the year 1898-99.

Surplus. 2. The Surplus to be Surrendered is, as shown by the Account, 17s. 8d.

	£.	s.	d.
Grant - - - - -	2,847	-	-
Expenditure - - - - -	2,846	2	4
Surplus - - - £.	-	17	8

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 1899-1900; 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 Vete.	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	Diplomatic and Consular Services	600,633	584,240 10 2	16,392 9 10	—	8,341 17 9	—	24,734 7 7	—	—
2	Uganda, Central and East Africa Protectorates, and Uganda Railway.	566,963	566,962 15 -	5 -	—	—	—	5 -	—	—
3	Colonial Services	606,706	502,254 10 5	104,451 9 7	—	—	—	104,451 9 7	1,440 - -	2,324 1 8
4	Cyprus. Grant in Aid	13,000	13,000 - -	—	—	—	—	—	—	—
5	Subsidies to Telegraph Companies	104,241	104,240 8 2	11 10	—	—	—	11 10	—	—
6	Treasury Chest Fund	2,847	2,846 2 4	17 8	—	—	—	17 8	—	—
	TOTAL	£. 1,894,390	1,773,544 6 1	120,845 13 11	—	8,341 17 9	—		1,440 - -	2,324 1 8
								TOTAL Amount to be Surrendered	£. 129,187 11 8	More than Estimated } £. 884 1 8

Exchequer and Audit Department,  
January 1901.

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

AND REVENUE DEPARTMENTS, FOR THE YEAR ENDED 31 MARCH 1900.

477

685

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CIVIL SERVICE ACCOUNTS,  
1899-1900.

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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 1900; 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.

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	PAGE
1.—Superannuation and Retired Allowances - - - - -	481
2.—Merchant Seamen's Fund Pensions - - - - -	486
3.—Miscellaneous Charitable and other Allowances, Great Britain - - -	488
4.—Hospitals and Charities, Ireland - - - - -	490
5.—Savings Banks and Friendly Societies' Deficiencies - - - - -	493

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487

CLASS VI.—continued.

VOTE 1.

SUPERANNUATION AND RETIRED ALLOWANCES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay SUPERANNUATION, RETIRED, COMPENSATION and COMPASSIONATE ALLOWANCES and GRATUITIES; for COMPASSIONATE ALLOWANCES and GRATUITIES awarded by the Treasury, and for the SALARIES of MEDICAL REFEREES, in the Year ended 31st March 1900, 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.—Superannuation Allowances . . . . .	461,270 - -	452,919 9 4	8,350 10 8	—
B.—Compensation Allowances . . . . .	81,174 - -	78,706 15 -	2,467 5 -	—
C.—Gratuities . . . . .	2,500 - -	690 7 6	1,809 12 6	—
D.—Compassionate Allowances and Gratuities	7,188 - -	3,867 14 11	3,320 5 1	—
E.—Prison Officers' Commutation Annuities	1,932 - -	1,931 17 -	- 3 -	—
F.—Compassionate Fund . . . . .	700 - -	50 - -	650 - -	—
G.—Middlesex Registry, Pensions and Allowances . . . . .	272 - -	272 - 10	—	- - 10
H.—Medical Referees' Salaries . . . . .	430 - -	429 9 -	- 11 -	—
I.—Mercantile Marine Fund—Pensions and Allowances . . . . .	12,162 - -	9,654 16 4	2,507 3 8	—
£.	567,628 - -	548,522 9 11	19,105 10 11	- - 10
Deduct Deficit . . . . .			- - 10	
Net Surplus to be Surrendered . . . . .		£.	19,105 10 1	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The amount provided was the total of the Pensions on the List when the estimate was made, plus 7,000*l.* to meet an anticipated increase, but the removals from the List and the Pensions undrawn in 1899-1900 have exceeded in amount the new placings, and the 7,000*l.* was not required.

B.—The removals from the List of Compensation Allowances from deaths have exceeded in amount the new Allowances granted.

C.—The Gratuities granted were less than the amount provided.

D.—The Compassionate Gratuities paid have been less than in previous years; fewer Extra Statutory Gratuities for Compulsory Retirements having been granted (1898-99, 9,811*l.*; 1897-98, 5,400*l.*; 1896-97, 4,063*l.*).

E.—Difference of shillings only.

F.—The usual amount was provided, but the claims thereon were less than the amount.

G.—Slight difference.

H.—Slight difference.

I.—The difference is caused by deaths and by certain amounts provided not having been drawn within the year 1899-1900.

CLASS VI.—*continued.*VOTE I.—SUPERANNUATION AND RETIRED ALLOWANCES—*continued.*

The following Sums were received in the Year 1899-1900 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.
October 1899	Fry, Alfred . . . .	Cook & Baker, Swansea . . . .	£. s. d. 13 13 6	£. s. d. 135 11 -
April 1899	Moody, Thos. . . . .	Assistant Warder, Pentonville . . . .	5 4 -	67 10 8
June 1899	Rowett, S. . . . .	Principal Warder, Wormwood Scrubbs.	16 13 10	191 3 9
" 1899	Pryke, J. C. . . . .	Watchman, Pentonville . . . .	6 14 5	68 16 7
October 1899	Anthony, J. . . . .	Principal Warder, Carliff . . . .	24 18 8	285 11 9
Sept. 1899	Williams, Mary . . . .	Acting Matron, Ruthin . . . .	2 6 8	31 2 7
July 1899	Campbell, Isabella . . . .	Warder, Holloway . . . .	7 2 6	95 1 3
Nov. 1899	Witheford, E. . . . .	Chief Warder, Dorchester . . . .	1 17 4	18 10 -
January 1900	Barefoot, H. . . . .	Assistant Warder, Pentonville . . . .	15 5 1	161 3 3
Feb. 1900	Howe, Jane E. . . . .	Principal Warder, Holloway . . . .	3 14 6	45 14 5
March 1900	Davidson, Jane . . . .	Warder, Holloway . . . .	1 1 8	15 3 11
" 1900	Wilford, C. . . . .	Chief Warder, Portsmouth . . . .	9 13 -	101 17 9
July 1899	Easter, D. . . . .	First Class Warder, Perth . . . .	8 2 -	82 19 2
Feb. 1900	Logie, I. S. S. . . . .	Medical Officer, Kirkwall . . . .	1 5 -	5 12 3
March 1900	Rutledge, I. . . . .	Governor, Aberdeen . . . .	114 3 -	835 3 11

## EXTRA REMUNERATION.

CASES reported to HER MAJESTY'S PAYMASTER GENERAL of EXTRA REMUNERATION received by PENSIONED OFFICERS during the Year 1899-1900.

NAME.	Department.	Vote from which paid.	Amount.
Haines, F. L. . . .	Bankruptcy, Board of Trade . . . .	Board of Trade . . . . .	£. s. d. 165 11 1
Butler, G. G. . . .	Civil Service Commission . . . .	Civil Service Commission . . . .	95 - -
ditto . . . .	Army Votes . . . . .	ditto . . . . .	76 - -
Kearns, S. . . . .	Civil Service Commission . . . .	ditto . . . . .	142 12 1
Ward, D. . . . .	Exchequer and Audit . . . .	Bechuanaland Grant in Aid . . . .	150 - -
Dupuis, H. L. . . .	Consular Services . . . . .	Consular Services . . . . .	33 15 -
Osborn, E. H. . . .	Home Office . . . . .	Inspector of Factories, Home Office . . . .	300 - -
Douse, T. le M. . . .	London University . . . . .	London University . . . . .	53 18 -
Spearman, E. R. . . .	Public Works Loan Board . . . .	Paris Exhibition . . . . .	500 - -
Connor, Mary A. . . .	Prisons . . . . .	Receiver of Police . . . . .	24s. a week.
Jarvis, Anne M. . . .	ditto . . . . .	ditto . . . . .	15s. "
Hore, H. J. . . . .	ditto . . . . .	Prisons . . . . .	32 18 9
Charles, E. . . . .	ditto . . . . .	ditto . . . . .	41 18 -
Thurston, D. . . . .	ditto . . . . .	ditto . . . . .	30 10 -
Clark, J. . . . .	ditto . . . . .	ditto . . . . .	4s. 3d. a day. Temporary Employment.
Power, Rev. R. . . .	ditto . . . . .	Army . . . . .	

689

CLASS VI.—*continued.*

VOTE 1.—SUPERANNUATION AND RETIRED ALLOWANCES—*continued.*

CASES reported to HER MAJESTY'S PAYMASTER GENERAL of EXTRA REMUNERATION received by PENSIONED OFFICERS during the Year 1899-1900—*continued.*

NAME.	Department.	Vote from which paid.	Amount.
Macaulay, R.	Prisons	Prisons	£ s. d. 29 16 8
Shierson, J.	ditto	ditto	48 16 0
Lee, Mary E. M.	ditto	Receiver of Police	24s. a week. 4s. 3d. a day. Temporary Employment. 200 - - with quarters and uniform.
Relf, T. J.	ditto	Prisons	
Giles, W.	ditto	Cyprus Grant in Aid	
McDermott, M.	ditto	Public Education	30 - -
Gairdner, J., LL.D.	Record Office	Record Office	143 - -
Moloney, M.	ditto	Miscellaneous Legal Expenses	262 10 -
Pike, L. O., M.A.	ditto	Record Office	8 guineas per sheet of Year Book of Edward III. 50 - -
O'Reilly, J. P.	Science and Art	Universities, Ireland	
Wylle, R. G.	ditto	Science and Art	31 10 -
Barwell, F. B.	ditto	ditto	99 15 -
Armstrong, T. C.B.	ditto	ditto	40 19 -
ditto	ditto	Scotch Education	25 4 -
HarcourtSmith, H.H.	ditto	Civil Service Commission	107 15 -
Hutchinson, C. S., Major-Gen., C.B.	Trade, Board of	Board of Trade	47 5 -
Jackson, J.	Treasury	Science and Art	100 - -
Begent, T. J.	ditto	Treasury	40 - -
Boyce, R. H., C.B.	Works, Office of	Works, Office of	333 6 8
Russell, Rev. J. C., D.D.	Prisons, Scotland	Consolidated Fund, Salaries and Allowances	49 5 -
Blaikie, James	Education, "	Science and Art	61 2 -
ditto	ditto	Public Education, Scotland	100 - -
ditto	ditto	Civil Service Commission	109 - -
IRELAND :			
Bayly, William	General Register	Irish Land Commission	91 - -
Cotton, C. P.	Local Government Board	Local Taxation, Ireland Account	453 6 8
Dugan, C. W.	National Education	Board of Education	30 9 -
England, John	Queen's University	Intermediate Education	100 - -
Macaulay, P. T.	National Education	Board of Education	20 8 -
O'Hara, Lt.-Col. J.	Local Government Board	Local Taxation, Ireland	400 - -
O'Keeffe, C.	Land Commission	Land Commission	379 17 -
Pelly, C.	Local Government Board	Local Government Board	400 - -
Pigot, T. F.	Science and Art	Science and Art	157 5 6
Roberts, S. U. (the late).	Board of Works	Chief Secretary's Office	393 15 -
Rice, J.	Land Commission	Land Commission	336 18 -
Stoddert, R. M.	Local Government Board	Local Taxation, Ireland	400 - -
Travers, R. B. (the late).	Prisons, Ireland	Army	50 - -

CLASS VI.—*continued.*VOTE 1.—SUPERANNUATION AND RETIRED ALLOWANCES—*continued.*

## LIST of EXTRA STATUTORY GRATUITIES Granted in 1899-1900—Sub-Head D.

NAME.	OFFICE.	Age.		Service.		Salary.		Cause of Retirement.	Amount.			
		Yrs.	Yrs.	Ms.	Yrs.	Ms.	Yrs.		Ms.	£.	s.	d.
McDonald, J.	Office-keeper, Local Government Board.	65	27	-		240	-	-	Age	116	-	-
Richardson, R. B.	Second Division Clerk, Education Department.	71	29	1		250	-	-	ditto	31	16	0
Jenkins, G.	First Class Messenger, Patent Office.	67	29	5		135	-	-	ditto	20	4	-
Thorpe, H. R.	Official Receiver in Bankruptcy, Nottingham.	65	12	-	and 1 11 Non- Estab- lished Service.	800	-	-	ditto	800	-	-

## LIST of EXTRA STATUTORY GRATUITIES Granted in 1899-1900—Sub-Head F.

NAME.	OFFICE.	Age.		Service.		Salary.		Cause of Retirement.	Amount.			
		Yrs.	Yrs.	Ms.	Yrs.	Ms.	Yrs.		Ms.	£.	s.	d.
Allin, Mrs.	Widow of Porter, Stationery Office.	-	-	-	-	-	-	-	Death of Husband.	25	-	-

The Surplus of 6,077*l.* 3*s.* 8*d.*, shown on the Account of the Vote "Superannuation and Retired Allowances," for the year ended 31st March 1899, has been surrendered.

Paymaster General's Office,  
30 November 1900.

C. Maude,  
Accounting Officer.

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

Examined,  
J. C. King.

D. C. Richmond,  
Comptroller and Auditor General.

491

CLASS VI.—*continued.*

VOTE 1.

SUPERANNUATION AND RETIRED ALLOWANCES.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. SUB-HEAD D.—An allowance of 39*l.* 8*s.* per annum has been awarded to a late Consular Constable at Nagasaki, who was appointed in 1866 with full knowledge that he was over age, and who being without a Civil Service Certificate had no claim to pension as of right under the Superannuation Acts. The Treasury, however, having regard to a promise given in 1873 that such cases would be considered on their merits, have dealt with this case as one in which public faith was involved, and have granted the pension above stated. Extra Statutory Pension.

2. The extra Statutory Gratuities noted in the 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 full pension to which the officers were entitled under the provisions of the Superannuation Acts. The benefit of the Treasury Minute of 30th March 1892, which authorised such extra Statutory Gratuities, affected officers above the rank of the Second Division retiring under the age limit of the Order in Council of 15th August 1890, but it has now been extended to officers retiring for the like cause under the Order in Council of 29th November 1898. Extra Statutory Gratuities.

3. Sub-Head (L) has been added to the Estimate for Superannuation and Retired Allowances for the purpose of providing for the Pensions and Allowances hitherto borne by the Mercantile Marine Fund, and transferred to Voted Services under the provisions of the Merchant Shipping Act (61 & 62 Vict. c. 44). Sub-Head L. Mercantile Marine Fund

4. In addition to the cases of Extra Remuneration noted by the Accounting Officer, as having been reported to him, Mr. E. Price, late Superintendent of Contracts for Fuel, Office of Works, has received a Gratuity of 100*l.* from Class II., Vote 25, the Vote for the Office of Works and Public Buildings, and Major-General Hutchinson, late of the Board of Trade, has received 15*l.* 15*s.* from Class II., Vote 8, the Vote for the Board of Trade. Extra Remuneration.

5. The Net Surplus to be Surrendered is, as shown by the Account, 19,105*l.* 10*s.* 1*d.* Net Surplus.

	£.	s.	d.
Grant - - - - -	567,628	-	-
Expenditure - - - - -	548,522	9	11
Net Surplus - - -	£. 19,105	10	1

*D. C. Richmond,*  
Comptroller and Auditor General.

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 their WIDOWS and CHILDREN, in the Year ended 31st March 1900, 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 . . . . .	5,100	— —	4,681	— 8	418	19 4	—	—
B.—Commutation of Pensions . . . . .	30	— —	—	—	30	— —	—	—
	£.	5,130 — —	4,681 — 8					
Surplus to be Surrendered . . . . .			£.		448	19 4		

## EXTRA RECEIPTS.

	£.	s.	d.
Estimated Contributions to the Merchant Seamen's Fund . . . . .	5	—	—
Contributions realised and paid over to Exchequer . . . . .	1	12	—

## 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 431*l.* 17*s.* 2*d.*, shown on the Account of the Vote "Merchant Seamen's Fund Pensions," for the year ended 31st March 1899, has been surrendered.

Board of Trade, }  
 30 November 1900. }

*Cosmo Monkhouse,*  
 Accounting Officer.

I certify that, to the extent to which a detailed audit has been applied, this Account has been found correct.

Examined,  
*R. Lennox Woods.*

*D. C. Richmond,*  
 Comptroller and Auditor General.

48

CLASS VI.—*continued.*

VOTE 2.

MERCHANT SEAMEN'S FUND PENSIONS.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

The Account shows a Surplus to be Surrendered of 448*l.* 19*s.* 4*d.*

Surplus.

	£.	s.	d.
Grant	5,130	-	-
Expenditure	4,681	-	8
Surplus	£. 448	19	4

*D. C. Richmond,*  
Comptroller and Auditor General.





695

CLASS VI.—*continued.*

VOTE 3.

MISCELLANEOUS CHARITABLE AND OTHER ALLOWANCES,  
GREAT BRITAIN.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

The Surplus to be Surrendered is, as shown by the Account, 37l. 13s. 10d.

Surplus.

	£.	s.	d.
Grant - . . . . .	1,785	-	-
Expenditure - . . . . .	1,747	6	2
Surplus - . . . .	£.	37	13 10

*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 1900, 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.
<b>HOSPITALS AND INFIRMARIES :</b>				
	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>
A.—Salaries, Board of Superintendence (Dublin Hospitals) - - - -	153 - -	153 - -	—	—
B.—Rent - - - - ditto - - -	70 - -	70 - -	—	—
C.—Incidental Expenses - ditto - - -	5 - -	4 1 6	- 18 6	—
D.—Grants in Aid of Hospitals - - - -	15,850 - -	15,850 - -	—	—
E.—Grants to Public Infirmaries - - - -	312 - -	311 16 5	- 3 7	—
<b>MISCELLANEOUS CHARITABLE AND OTHER ALLOWANCES :</b>				
F.—Concordatum Fund for Charitable Allowances - - - - -	522 - -	522 - -	—	—
G.—Her Majesty's Bounty - - - - -	7 - -	6 3 1	- 16 11	—
H.—Invalid Foundlings - - - - -	155 - -	161 8 2	—	6 8 2
J.—Lunatics and Idiots - - - - -	68 - -	68 - -	—	—
K.—Female Orphan House, Dublin (Grant in Aid) - - - - -	500 - -	500 - -	—	—
<b>GROSS TOTAL - - - £.</b>	17,642 - -	17,646 9 2	1 19 -	6 8 2
	<i>Estimated.</i>	<i>Realised.</i>	<b>Net Excess of Expenditure over Gross Estimate.</b>	
<i>Deduct,—</i>	115 - -	169 16 4	<i>£. 4 9 2</i>	
L.—Appropriations in Aid - - - - -			<b>Surplus of Appropriations in Aid Realised.</b>	
			<i>£. 24 16 4</i>	
<b>NET TOTAL - - - £.</b>	17,497 - -	17,476 12 10	<b>Net Difference.</b>	
			<i>£. 20 7 2</i>	

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 H.

H.—Excess caused by the death, on the 9th February, of an Invalid Foundling. The cost of maintenance with funeral expenses had to be paid out of the Sub-Head.

	<i>£.</i>	<i>s.</i>	<i>d.</i>
Amount expended - - - - -	161	8	2
Rents received - - - - -	101	16	4
Net cost to Public - - - - -	£. 59	11	10
J.—Amount expended - - - - -			
	68	-	-
Amount transferred from Grant in Aid of Hospitals - - - - -	68	-	-
Total cost to the Public - - - - -	Nil.		

L.—The receipts in respect of rent vary from year to year.

The Surplus of 29*l.* 19*s.* 11*d.*, shown on the Account of the Vote "Hospitals and Charities, Ireland," for the year ended 31st March 1899, has been surrendered.

Dublin Castle, }  
23 November 1900. }

*D. Harrel,*  
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. A. Stacke.*

*D. C. Richmond,*  
Comptroller and Auditor General.

CLASS VI.—*continued.*

## VOTE 4.

## HOSPITALS AND CHARITIES, IRELAND.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- Excess, Surplus of realised Appropriations in Aid over Estimate. Net Deficit.
1. EXPENDITURE amounting to 6*l.* 8*s.* 2*d.* in excess of the Estimate has been incurred under Sub-Head H., and has been met to the extent of 1*l.* 19*s.* out of savings on other Sub-Heads, leaving a net excess of 4*l.* 9*s.* 2*d.*, for which a Vote of Parliament will be required; on the other hand, the amount received under the head of Appropriations in Aid exceeded the Estimate by 24*l.* 16*s.* 4*d.*
2. The Net Deficit upon the Account, for which a Vote of Parliament will be required, is, as already stated, 4*l.* 9*s.* 2*d.*

	£.	s.	d.
Grant ( <i>Gross</i> ) - - - - -	17,642	-	-
Expenditure ( <i>Gross</i> ) - - - - -	17,646	9	2
Net Deficit - - - - -	£.	4	9 2

- Dublin Hospitals, Income and Expenditure.
3. From the 42nd Report of the Board of Superintendence of Dublin Hospitals for the year ended 31st March 1900 (Parliamentary Paper [Cd. 215]), it appears that the Total Receipts of these Institutions, which were increased by exceptionally large Donations and Bequests, amounted with the Government Grant to 116,234*l.* 13*s.* 5*d.* while the Expenditure was 78,991*l.* 8*s.* 4*d.*

*D. C. Richmond,*  
Comptroller and Auditor General.

CLASS VI.—*continued.*

## VOTE 5.

## SAVINGS BANKS AND FRIENDLY SOCIETIES DEFICIENCIES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, in the Year ended 31st March 1900, for making good (1) the Sum by which the Interest accrued in the year ended 20th November 1899 from Securities held by the NATIONAL DEBT COMMISSIONERS on account of "The Fund for the BANKS for SAVINGS" and "The Fund for FRIENDLY SOCIETIES," was insufficient to meet the Interest which the said Commissioners are obliged by Statute to Pay and Credit to Trustees of SAVINGS BANKS and to FRIENDLY SOCIETIES (40 Vict. c. 13, ss. 15 & 16); (2) the Sum by which the Interest accrued in the Year ended 31st December 1899 from Securities held by the NATIONAL DEBT COMMISSIONERS on account of the "Post Office Savings Banks Fund" was insufficient to meet the Interest which the said Commissioners are obliged by Statute to Pay and Credit to Depositors, and the Expenses incurred during the Year in the execution of the Acts relating thereto (40 Vict. c. 13, s. 14), showing a Surplus upon two Sub-Heads of the Vote.

SERVICE.	GRANT.		EXPENDITURE.		Expenditure, compared with Grant.						
					Less than Granted.		More than Granted.				
	£.	s.	d.	£.	s.	d.	£.	s.	d.		
A.—Trustee Savings Banks Deficiency - - (Supplementary)	38,241	-	-	38,240	1	4	-	18	8	-	
B.—Friendly Societies Deficiency - - (Supplementary)	11,431	-	-	11,430	-	11	-	19	1	-	
C.—Post Office Savings Banks Deficiency - (Supplementary)	11,014	-	-	11,014	-	-	-	-	-	-	
	£.	60,686	-	-	60,684	2	3	-	-	-	
Surplus to be Surrendered - - - £.							1	17	9	-	-

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

C.—The actual deficiency was 11,711l. 6s. 2d., and Parliament will be asked to make provision for a further sum of 697l. 6s. 2d.

The Surplus of 2,656l. 18s. 9d., shown on the Account of the Vote "Savings Banks and Friendly Societies Deficiencies" for the year ended 31st March 1899, has been surrendered.

National Debt Office, }  
21 July 1900. }

G. Hervey,  
Accounting Officer.

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

Examined,  
J. C. King.

D. C. Richmond,  
Comptroller and Auditor General.

CLASS VI.—*continued.*

## VOTE 5.

## SAVINGS BANKS AND FRIENDLY SOCIETIES DEFICIENCIES.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Nature of Account. 1. The sums charged under Sub-Heads A. and B. are the amounts of the deficiencies on the Accounts of the Funds for Trustee Savings Banks and Friendly Societies, for the year ended 20th November 1899, as shown in Parliamentary Paper, No. 238, Session 1900.

The Amount charged under Sub-Head C., on the other hand, represents the estimated, but not the actual, deficiency on the Account of the Post Office Savings Bank Fund for the year ended 31st December 1899. The actual deficiency was, as stated in the note upon the Account, 11,711*l.* 6*s.* 2*d.*

It appears that the actual deficiency was not ascertained in time to admit of the presentation of a further Supplementary Estimate last Session, and as stated in the note upon the Account, Parliament will be asked to make provision for the further sum of 697*l.* 6*s.* 2*d.*, to make good the difference between the estimated and the actual deficiency.

The same course was followed in the case of a short provision for the deficiency for the year 1896-7, as noticed in paragraph 2 of the Report, on Class VI., Vote 3, for that year, and was the subject of inquiry by the Public Accounts Committee of 1898. (*See* Questions 1957-1979, Second Report, 1898).

Surplus. 2. The Surplus to be Surrendered is, as shown by the Account, 1*l.* 17*s.* 9*d.*

	£.	s.	d.
Grant - - - - -	60,686	-	-
Expenditure - - - - -	60,684	2	3
	<hr/>		
Surplus - - - - -	£. 1	17	9

*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 1899-1900; 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.
1	Superannuation and Retired Allowances	£. 567,628	£. s. d. 548,522 9 11	£. s. d. 19,105 10 1	—	—	—	£. s. d. 19,105 10 1	—	—
2	Merchant Seamen's Fund, Pensions	5,130	4,681 - 8	448 19 4	—	—	—	448 19 4	5 - -	1 12 -
3	Miscellaneous Charitable and other Allowances, Great Britain	1,785	1,747 6 2	37 13 10	—	—	—	37 13 10	—	—
4	Hospitals and Charities, Ireland	17,642	17,646 9 2	—	4 9 2	24 16 4	—	24 16 4	—	—
5	Savings Banks and Friendly Societies' Deficiencies	60,686	60,684 2 3	1 17 9	—	—	—	1 17 9	—	—
	TOTAL - - - £.	652,871	633,281 8 2	19,594 1 -	4 9 2	24 16 4	—		5 - -	1 12 -
TOTAL Amount to be Surrendered - - - £.								19,618 17 4	Less than Estimated	£. 3 8 -

Exchequer and Audit Department,  
January 1901.

*D. C. Richmond,*  
Comptroller General of the Receipt and Issue  
of H.M.'s Exchequer, and  
Auditor General of Public Accounts.



CIVIL SERVICE ACCOUNTS.

1899-1900.

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 1900; 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.

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MISCELLANEOUS.

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	PAGE
1.—Temporary Commissions - - - - -	499
2.—Miscellaneous Expenses - - - - -	509
3.—Congested Districts Board, Scotland . . . . .	513
4.—Repayments to the Civil Contingencies Fund - - - - -	516
5.—Paris Exhibition, 1900 - - - - -	517
6.—Repayments to the Local Loans Fund - - - - -	519

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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 1900, 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.
<b>HISTORICAL MANUSCRIPTS COMMISSION :</b>	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	1,450 - -	1,468 7 2	—	18 7 2
A 1.—Travelling Expenses - - -	30 - -	11 7 5	18 12 7	—
A 2.—Incidental Expenses - - -	5 - -	4 4 5	— 15 7	—
A 3.—Descriptive Catalogue of Welsh Manuscripts - - - - -	450 - -	449 18 5	— 1 7	—
TOTAL for HISTORICAL MANUSCRIPTS COMMISSION - - - } £.	1,935 - -	1,933 17 5	19 9 9	18 7 2
<b>COLONISATION BOARD :</b>				
B.—Salaries - - - - -	356 - -	399 19 3	—	43 19 3
B 1.—Travelling and Incidental Expenses - - -	75 - -	152 3 9	—	77 3 9
TOTAL for COLONISATION BOARD - - - - - } £.	431 - -	552 3 -	—	121 3 -
<b>CONGESTED DISTRICTS BOARD (IRELAND) :</b>				
C.—Salaries - - - - -	4,600 - -	2,220 11 10	2,379 8 2	—
C 1.—Miscellaneous Expenses (Contribution) - - -	1,000 - -	500 - -	500 - -	—
C 2.—Travelling Expenses - - - - -	1,000 - -	321 3 11	678 16 1	—
C 3.—Incidental Expenses - - - - -	50 - -	16 9 6	33 10 6	—
C 4.—Grant in Aid of the expenditure of the Congested Districts Board (Ireland) (Supplementary) - - - - -	9,175 - -	12,500 - -	—	3,325 - -
TOTAL for CONGESTED DISTRICTS BOARD (IRELAND) - - - - - } £.	15,825 - -	15,558 5 3	3,591 14 9	3,325 - -
<b>LOCAL TAXATION COMMISSION :</b>				
D.—Salaries - - - - -	765 - -	1,092 5 9	—	327 5 9
D 1.—Travelling Expenses - - - - -	400 - -	323 11 5	76 8 7	—
D 2.—Shorthand Writing - - - - -	250 - -	138 12 -	111 8 -	—
D 3.—Incidental Expenses - - - - -	50 - -	22 18 8	27 1 4	—
TOTAL for LOCAL TAXATION COMMISSION - - - - - } £.	1,465 - -	1,577 7 10	214 17 11	327 5 9
Carried forward - - - - - } £.	19,656 - -	19,621 13 6	3,826 2 5	3,791 15 11

4035.

3 R 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.	£.	s. d.
Brought forward . . . . .	19,656	- -	19,621	13 6	3,826	2 5	3,791	15 11
<b>SEWAGE DISPOSAL COMMISSION :</b>								
E.—Salaries . . . . .	309	- -	268	13 11	40	6 1	-	-
E 1.—Travelling Expenses . . . . .	1,200	- -	243	- 7	956	19 5	-	-
E 2.—Shorthand Writing . . . . .	750	- -	28	11 -	721	9 -	-	-
E 3.—Incidental Expenses . . . . .	100	- -	8	19 2	91	- 10	-	-
E 4.—Scientific Investigations ( <i>Supplementary</i> ) . . . . .	500	- -	3,505	4 11	-	-	3,005	4 11
TOTAL for SEWAGE DISPOSAL ) COMMISSION - - - )	£. 2,859	- -	4,054	9 7	1,809	15 4	3,005	4 11
<b>UNIVERSITY OF LONDON ACT, 1898, COMMISSION :</b>								
F.—Salaries . . . . .	670	- -	817	15 8	-	-	147	15 8
F 1.—Travelling Expenses . . . . .	100	- -	43	17 1	56	2 11	-	-
F 2.—Shorthand Writing . . . . .	40	- -	8	7 6	31	12 6	-	-
F 3.—Incidental Expenses . . . . .	100	- -	16	12 -	83	8 -	-	-
TOTAL for UNIVERSITY OF LONDON, ) 1898, COMMISSION - - - )	£. 910	- -	886	12 3	171	3 5	147	15 8
<b>INTERMEDIATE EDUCATION (IRELAND) COMMISSION :</b>								
G.—Salaries . . . . .	500	- -	324	5 4	175	14 8	-	-
G 1.—Travelling Expenses . . . . .	400	- -	54	13 11	345	6 1	-	-
G 2.—Shorthand Writing . . . . .	300	- -	-	-	300	- -	-	-
G 3.—Incidental Expenses . . . . .	50	- -	13	2 2	36	17 10	-	-
TOTAL for INTERMEDIATE EDUCATION ) (IRELAND) COMMISSION - - - )	£. 1,250	- -	392	1 5	857	18 7	-	-
Carried forward . . . . .	£. 24,675	- -	24,954	16 9	6,664	19 9	6,944	16 6

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.
Brought forward - - -	24,675	- -	24,954	16 9	6,664	19 9	6,944	16 6
H.—Commissions not specifically provided for	7,000	- -						
ELEMENTARY SCHOOL TEACHERS' SUPERANNUATION ACT COMMITTEE :								
Salaries - - - - -			45	- -				
LIQUOR LICENSING LAWS COMMISSION :								
Salaries - - - - -			218	5 6				
Travelling Expenses - - - - -			308	10 4				
Incidental Expenses - - - - -			30	8 8				
			557	4 6				
MUSEUMS COMMITTEE :								
Salaries - - - - -			20	- -				
METROPOLITAN WATER COMPANIES COMMISSION :								
Salaries - - - - -			667	5 2				
Travelling Expenses - - - - -			68	9 11				
Incidental Expenses - - - - -			25	3 8				
			760	18 9				
GLANDERS COMMITTEE :								
Salaries - - - - -			23	- -				
Travelling Expenses - - - - -			33	4 3				
			56	4 3				
INTERNATIONAL CONGRESS ON TUBERCULOSIS :								
Fees and Expenses of Delegates - - -			141	14 11				
H.—Commissions not specifically provided for—Carried forward	7,000	- -	1,581	2 5				
Carried forward - - - £.	24,675	- -	24,954	16 9	6,664	19 9	6,944	16 6

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 - - -	24,675	-	-	24,954	16	9	6,664	19	9	6,944	1	6
H.—Commissions not specifically provided for—Brought forward - - -	7,000	-	-	1,581	2	5						
ADMINISTRATION OF THE EXPENDITURE OF INDIA COMMISSION :												
Salaries - - - - -				42	-	-						
Travelling Expenses - - - -				8	3	-						
Incidental Expenses - - - -				13	8	-						
				63	11	-						
ACCIDENTS TO RAILWAY SERVANTS COMMISSION :												
Salaries - - - - -				509	8	3						
Travelling Expenses - - - -				345	7	9						
Incidental Expenses - - - -				27	8	-						
Shorthand Writing - - - - -				227	9	6						
				1,109	13	6						
SHERIFFS' (SCOTLAND) COMMITTEE :												
Travelling Expenses - - - -				72	1	2						
Shorthand Writing - - - - -				11	18	-						
				83	19	2						
COLONIAL DEFENCES COMMITTEE :												
Salaries - - - - -				9	-	-						
AGED DESERVING POOR COMMITTEE :												
Salaries - - - - -				1,390	4	8						
Travelling Expenses - - - -				24	12	10						
Incidental Expenses - - - -				2	11	9						
				1,417	9	3						
H.—Commissions not specifically provided for—Carried forward - - -	7,000	-	-	4,264	15	4	-			-		
Carried forward - - - £.	24,675	-	-	24,954	16	9	6,664	19	9	6,944	16	6

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 . . .	24,675 - -	24,954 16 9	6,664 19 9		6,944 16 6	
H.—Commissions not specifically provided for—Brought forward . . . . .	7,000 - -	4,264 15 4				
<b>FOOD PRESERVATIVES COMMITTEE :</b>						
Travelling Expenses . . . . .		251 4 6				
Incidental Expenses . . . . .		42 18 10				
Shorthand Writing . . . . .		176 19 6				
		471 2 10				
<b>PRISONS (SCOTLAND) COMMITTEE :</b>						
Travelling Expenses . . . . .		270 13 7				
Incidental Expenses . . . . .		2 13 8				
Shorthand Writing . . . . .		87 - -				
		360 7 3				
<b>IRISH INLAND FISHERIES COMMISSION :</b>						
Salaries . . . . .		261 19 2				
Travelling Expenses . . . . .		452 5 6				
Incidental Expenses . . . . .		15 4 9				
Shorthand Writing . . . . .		184 11 6				
		914 - 11				
<b>MILK STANDARDS COMMITTEE :</b>						
Salaries . . . . .		2 19 6				
Travelling Expenses . . . . .		103 13 4				
Incidental Expenses . . . . .		- 2 10				
Shorthand Writing . . . . .		59 12 -				
		166 7 8				
H.—Commissions not specifically provided for—Carried forward . . . . .	7,000 - -	6,176 14 -				
Carried forward . . . . £.	24,675 - -	24,954 16 9	6,664 19 9		6,944 16 6	

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 - - -	24,675 - -	24,954 16 9	6,664 19 9		6,944 16 6	
H.—Commissions not specifically provided for—Brought forward - - -	7,000 - -	6,176 14 -				
SCOTTISH UNIVERSITIES COMMISSION :						
Travelling Expenses - - - -		3 9 -				
Incidental Expenses - - - -		- 7 3				
		3 16 3				
WAR RELIEF FUNDS COMMITTEE :						
Salaries - - - - -		39 12 0				
Travelling Expenses - - - -		9 1 4				
Incidental Expenses - - - -		2 14 5				
Shorthand Writing - - - -		41 16 -				
		93 4 2				
TOTAL Grant and Expenditure on Commissions not specifically provided for - - -	7,000 - -	6,273 14 5	726 5 7			
GRAND TOTAL {Original - 22,000 } £. {Supplementary 9,675 } £.	31,675 - -	31,228 11 2	7,391 5 4		6,944 16 6	
Deduct Deficit - - - - -			6,944 16 6			
Net Surplus to be Surrendered - - £.			446 8 10			

Amount of Extra Receipts realised in the year 1899-1900, and paid over to Exchequer - - £. s. d. 3 12 4



CLASS VII.—*continued.*VOTE 1.—TEMPORARY COMMISSIONS—*continued.*

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The expenditure for Inspectors' Fees exceeded the Estimate, but the excess was partly met out of savings upon other items of this Sub-Head.

A 1.—The Inspectors' travelling was less than had been anticipated.

B.—This excess was due (1) to the payment of a portion of the Agent's Salary which remained unclaimed at the close of the previous year; and (2) to the employment of an Assistant in connection with the collection of the Settlers' liabilities to the Board.

B 1.—The principal cause of this excess was the payment of legal expenses incurred in the recovery of Lease Rents, &c. due from the Settlers.

C, C 1, C 2, C 3.—From the 1st October 1899 the expenditure provided for under these Sub-Heads was made a charge on the annual sum of 25,000*l.* granted for the expenses of the Board by the Congested Districts Board (Ireland) Act, 1899 (62 & 63 Vict. c. 5).

C 4.—The anticipated savings under Sub-Heads C, C 1, C 2, and C 3 were taken into consideration in making provision for the Grant for the half-year from 1st October 1899 to 31st March 1900, as explained on the Supplementary Estimate.

D.—Due to payments to an Assistant Secretary not provided for in the Estimate, and to a larger expenditure for extra clerical assistance and typewriting than had been anticipated.

D 1, D 2, D 3.—Fewer meetings were held than had been estimated for, and the Commissioners did not visit Dublin as had been intended.

E.—This saving resulted from the employment of a Messenger occasionally instead of continuously.

E 1, E 2, E 3.—The Commissioners did not hold so many meetings and did not take so much evidence as had been expected.

E 4.—In preparing the Supplementary Estimate the anticipated savings upon other Sub-Heads of the Temporary Commissions Vote were taken into consideration.

F.—Excess due to the payment of a gratuity to the Secretary for drafting Statutes and Regulations under the Act, in addition to his ordinary secretarial duties.

F 1, F 2, F 3.—The provision under these Sub-Heads proved to be in excess of actual requirements.

G.—The work of the Commission terminated somewhat earlier than had been anticipated.

G 1.—Over-estimated.

G 2.—No shorthand writing was required.

G 3.—Over-estimated.

H.—General Observation: No trustworthy estimate can be framed of the cost of the Commissions or Committees which may be appointed during the year.

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 1899-1900, on account of which Payments were made during the year 1899-1900.

COMMISSION OR COMMITTEE.	Year of Appointment.	EXPENDITURE to 31st March 1900.		
		£.	s.	d.
Historical Manuscripts Commission - - - - -	1869-70	53,699	13	2
Scottish Universities Commission - - - - -	1889-90	16,460	7	6
Colonial Defences Committee - - - - -	1890-91	102	-	10
Colonisation Board (a) - - - - -	1891-92	4,801	16	5
Congested Districts Board (Ireland) (b) - - - - -	1891-92	51,031	6	10
India Expenditure Commission - - - - -	1895-96	3,708	9	7
Liquor Licensing Law's Commission - - - - -	1896-97	7,939	3	9
Local Taxation Commission - - - - -	1896-97	4,718	14	8
Metropolitan Water Companies Commission - - - - -	1897-98	3,031	16	11
Intermediate Education (Ireland) Commission - - - - -	1898-99	1,757	15	9
Sewage Disposal Commission - - - - -	1898-99	5,814	10	5
University of London Act, 1898, Commission - - - - -	1898-99	1,300	12	7
Museums Committee - - - - -	1898-99	99	17	4
Glanders Committee - - - - -	1898-99	249	14	9

(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.

(b) Prior to 1st April 1892 the expenses of this Board were provided for in the Vote for the Irish Land Commission.

CLASS VII.—*continued.*

VOTE I.—TEMPORARY COMMISSIONS—*continued.*

EXTRA RECEIPTS.

This amount represents small arrears recovered in respect of the cost of advertising draft schemes of the Educational Endowments (Ireland) Commission.

The Surplus of 3,560*l.* *s.* 4*d.*, shown on the Account of the Vote "Temporary Commissions," for the year ended 31st March 1899, has been surrendered.

Treasury, )  
28 November 1900.)

*E. W. Hamilton,*  
Accounting Officer.

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

Examined,  
*R. Lennox Woods.*

*D. C. Richmond,*  
Comptroller and Auditor General.

VOTE I.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has been incurred under Sub-Heads A, B, Excess. B 1, C 4, D, E 4, and F.

2. Sub-Head C 4.—Under this Sub-Head provision is made for a Grant in Aid of the Grant in expenditure of the Congested Districts Board (Ireland) in accordance with the provisions Aid. of Section 5 of the Congested Districts Board (Ireland) Act, 1899. The Supplementary Estimate states that, as from the 1st October 1899, not only the salaries and expenses but also the cost of office accommodation will cease to be charged upon the Votes. In paragraph 4 of my Report on Public Works (Ireland), Class I., Vote 13, reference is made to an expenditure in March 1900 in respect of the provision of office accommodation for the Congested Districts Board (Ireland).

3. The Net Surplus to be Surrendered is, as shown by the Account, 446*l.* 8*s.* 10*d.* Net Surplus.

	<i>£.</i>	<i>s.</i>	<i>d.</i>
Grant - - - - -	31,075	-	-
Expenditure - - - - -	31,228	11	2
Net Surplus - - - - -	£. 446	8	10

COLONISATION BOARD.

4. The Account of the Crofters' Colonisation (Advances in Aid) for the year ended Accounts, 31st March 1899, which was referred to in the Report of last year as not having been 1898-99 and rendered to my Department at the date of that Report, has since been received, as well as 1899-1900. that for the year ended 31st March 1900.

5. The Accounts of the Receipts and Expenditure for the two years ended 31st March Annual Accounts. 1900 show an unexpended balance of 1,474*l.* 12*s.* 11*d.*

6. I have also been furnished with statements summarising the financial position of the Summary Crofters' Colonisation (Advances in Aid) from its commencement in 1888 to the 31st of the March 1900, by which it appears that at the latter date the debt of the Settlers was 14,766*l.* financial position of the Crofters' (as against 15,805*l.* on 31st March 1898).

Killarney (Canada).—During the two years under review the debts due from certain Crofters have been increased to the extent of 67*l.* 14*s.* 8*d.* on account of taxes and law costs (Advances in Aid) paid by the Board, and of interest which has accrued in respect of overdue payments under the conditions of the respective leases. A sum of 467*l.* 1*l.* 6*d.* has been received from certain

CLASS VII.—*continued.*Vote 1.—TEMPORARY COMMISSIONS—*continued.*

Crofters in partial discharge of their liabilities, and six Crofters have paid in all 343*l.* 9*s.* 8*d.* in full discharge. Ten abandoned homesteads have been sold for the sum of 1,246*l.* 9*s.*, resulting in a net profit over the debts due under lien of 24*l.* 9*s.* 4*d.* According to the conditions of sale the purchase-money can be paid by instalments, and the amount received on account of such sales in the two years is 230*l.* 1*s.* 11*d.*, including a sum of 138*l.* 8*s.* for the full value of one particular holding.

From the accounts of certain Crofters sums amounting in the aggregate to 100*l.* 3*s.* 10*d.* have been written off in respect of interest and half foreclosure expenses, and in addition 40*l.* 10*s.* received as interest during the financial year 1895-96 has been deducted from the principal of the outstanding debt.

Salcoats.—During the two years under review only one Salcoats Settler has made any repayment, and that to the extent of 6*l.* 3*s.* 2*d.* only; as against this a sum of 70*l.* 5*s.* 8*d.* has been paid by the Board for taxes, and a further sum of 67*l.* 16*s.* 2*d.* for filling in wells on 33 abandoned homesteads.

*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 1900, 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.
HONOURS AND DIGNITIES :				
A.—Salaries . . . . .	£. s. d. 2,073 — —	£. s. d. 2,117 11 2	—	44 11 2
B.—Expenses . . . . .	3,215 — —	2,485 10 11	729 9 1	—
TOWER OF LONDON :				
C.—Jewel House, &c. . . . .	1,059 — —	1,046 19 11	12 — 1	—
CHARGES FORMERLY ON THE HEREDITARY REVENUE OF SCOTLAND.				
D.—Salaries . . . . .	514 — —	489 16 2	24 3 10	—
E.—Sundry Expenses . . . . .	40 — —	34 14 6	5 5 6	—
F.—Queen's Premiums, Great Britain . . . . .	1,740 — —	1,740 — —	—	—
G.—Queen's Plates, Ireland . . . . .	1,563 — —	1,562 6 2	— 13 10	—
H.—Irish Passenger Train Service . . . . .	6,500 — —	6,500 — —	—	—
I.—Contribution under the Supreme Court of Judicature (Ireland) (No. 2) Act, 1897 . . . . .	4,000 — —	8,000 — —	—	—
Ditto . . . . . (Supplementary)	4,000 — —			
GROSS TOTAL {Original 20,704 } £. . . . .	24,704 — —	23,976 18 10	771 12 4	44 11 2
			Net Surplus of Gross Estimate over Expenditure. £. 727 1 2	
Deduct,—				
			Deficiency of Appropriations in Aid Realised.	
J.—Appropriations in Aid . . . . .	Estimated. 7,204 — —	Realised. 6,658 2 5	£. 545 17 7	
			Net Surplus to be Surrendered.	
NET TOTAL {Original 13,500 } £. . . . .	17,500 — —	17,318 16 5	£. 181 3 7	

CLASS VII.—*continued.*VOTE 2.—MISCELLANEOUS EXPENSES—*continued.*

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The excess on this Sub-Head was caused by the payment of an allowance to a State Trumpeter in addition to those provided for in the Estimate.

B.—The cost of providing the Insignia of the several Orders of Knighthood, &c., depends upon the number of appointments made, and cannot, therefore, be accurately estimated. A sum of 27*l.* 4*s.* has been charged to this Sub-Head in respect of the purchase of Manuscripts of Official Records for the Office of Ulster King of Arms.

C.—Casual variation.

D. and E.—The charges in connection with the proceedings of the Bible Board were less than had been anticipated.

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

	Estimated.	Actual.	
	£.	£. s. d.	
<b>HONOURS AND DIGNITIES :</b>			
Crown Office Fees . . . . .	2,600	2,326 3 8	It is not possible to estimate accurately the number and nature of the Honours that may be conferred.
Home Office Patent Fees . . . . .	400		
Queen's Household. Fees of Honour . . . . .	154	177 - 2	
Office of Lord Lyon. Fees and other Miscellaneous Receipts . . . . .	950	967 4 1	
Office of Arms, &c., Ireland. Fees of Office, &c. . . . .	1,100	1,028 - -	
<b>TOTAL for HONOURS and DIGNITIES</b>	<b>5,204</b>	<b>4,498 7 11</b>	
<b>TOWER OF LONDON :</b>			
Jewel House, &c. Admission Fees . . . . .	2,000	2,150 14 6	Cannot be accurately estimated.
<b>TOTAL . . . £.</b>	<b>7,204</b>	<b>6,658 2 5</b>	

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 1900.

	Amount Remitted.			
	Stamp Duty.	Fees.		TOTAL
		Crown Office and Office of Arms, Ireland.	Home Office.	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Letters Patent conferring Knighthood on nine persons resident abroad	275 8 -	203 1 -	69 1 6	639 10 6
Letters Patent conferring a Barony on the Right Hon. Sir Julian Pauncefote, G.C.B., G.C.M.G.	150 12 -	170 10 -	30 15 -	360 17 -
Letters Patent creating Baron Cromer a Viscount of the United Kingdom	200 12 -	220 10 -	37 2 6	467 4 6
Letters Patent relative to the Government of Mauritius	12 - -	30 10 -	- - -	40 2 -
Letters Patent appointing three Admiralty Commissions and one Inland Revenue Commission	2 8 -	78 - -	- - -	80 8 -
Letters Patent conferring degrees upon Clergymen resident abroad (one third of the Stamp Duties)	10 - -	- - -	- - -	10 - -
Commission appointing a Master in Lunacy	14 - -	- - -	- - -	14 - -
Grant of augmentation of arms to Lord Kitchener of Khartoum	10 - -	- - -	10 2 6	20 2 6
Deeds and other instruments for Public Departments	1,029 6 6	- - -	- - -	1,029 6 6
Appointment of an Honorary Canon in Bangor Cathedral	- - -	19 10 -	7 13 6	27 3 6
Charter of Incorporation to the League of Mercy	- - -	64 10 -	9 1 -	73 11 -
Balance of fees on two Lord Chancellor's presentations	- - -	16 - -	- - -	16 - -
£.	*1,670 12 6	921 11 -	163 16 -	2,764 19 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 1900 for "Repayments to the Civil Contingencies Fund," Class VII., Vote 4.

The Surplus of 70*l.* -*s.* 8*d.*, shown on the Account of the Vote "Miscellaneous Expenses," for the year ended 31st March 1899, has been surrendered.

Treasury,  
28 November 1900.

E. W. Hamilton,  
Accounting Officer.

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

Examined,  
R. Lennox Woods.

D. C. Richmond,  
Comptroller and Auditor General.

CLASS VII.—*continued.*

## VOTE 2.

## MISCELLANEOUS EXPENSES.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

**Excess.** 1. EXPENDITURE in excess of the Estimate has been incurred under Sub-Head A.

Sub-Head 1. 2. The contribution of 8,000*l.* under Sub-Head, 1. represents the Net Savings, which in the opinion of the Treasury, have been effected during the years 1898-9 and 1899-1900 by the abolition or consolidation of offices under the provisions of the Supreme Court of Judicature (Ireland) (No. 2) Act, 1897 (60 & 61 Vict. c. 66). As explained in paragraph 4 of my Report on the Consolidated Fund, the total Amount standing to the credit of the Separate Account, including this contribution of 8,000*l.*, has been transferred to the Department of Agriculture, Ireland.

**Surplus.** 3. The Amount to be Surrendered is, as shown by the Account, 181*l.* 3*s.* 7*d.*

	£.	s.	d.
Grant - - - - -	24,704	-	-
Expenditure - - - - -	23,976	18	10
	<hr/>		
Net Surplus - -	£.	727	1 2
<i>Deduct,—</i>			
Estimated Appropriations in Aid, not realised - -	-	545	17 7
	<hr/>		
Net Amount to be Surrendered - -	£.	181	3 7
	<hr/>		

*D. C. Richmond,*  
Comptroller and Auditor General.



CLASS VII.—*continued.*

VOTE 3.

CONGESTED DISTRICTS BOARD, SCOTLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to the Congested Districts (Scotland) Fund, in Aid of Expenditure in carrying out the purposes of the Act and for other purposes, in the Year ended 31st March 1900.

SERVICE	GRANT.		EXPENDITURE.		Expenditure, compared with Grant.				
					Less than Granted.		More than Granted.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.
Grant in Aid of Expenditure under the Congested Districts (Scotland) Act, 1897 - - - - -	20,000	-	-	20,000	-	-	-	-	-

EXPLANATION of the Expenditure and Grant.

The above Grant in Aid was in terms of Section 3 of 60 & 61 Vict. c. 53, carried to the Congested Districts (Scotland) Fund, to be applied in carrying out the purposes of the Act.

6, Parliament Square, Edinburgh, )  
6 June 1900. )

R. R. MacGregor,  
Accounting Officer

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

Examined,  
R. Lennox Woods.

D. C. Richmond,  
Comptroller and Auditor General

CLASS VII.—*continued.*

## VOTE 3.

## CONGESTED DISTRICTS BOARD, SCOTLAND.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Grant and Expendi- ture.	1. The Grant and Expenditure are shown as equal.		
		£.	s. d
	Grant - - - - -	20,000	- -
	Expenditure - - - - -	20,000	- -

## ACCOUNT OF THE CONGESTED DISTRICTS (SCOTLAND) FUND.

Fund Account.	2. Appended is the separate Account of the Receipts and Payments of the Congested Districts Board, Scotland, in respect of the Fund administered by them, for the year ended 31st March 1900, which has been furnished to and examined in my Department at the request of the Lords Commissioners of Her Majesty's Treasury under the provisions of Section 8 of the Congested Districts (Scotland) Act, 1897 (60 & 61 Vict. c. 53).
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## OUTSTANDING QUESTIONS, 1898-99.

Balances of Grants on unfinished works handed over to Local Authorities.	3. In paragraph 6 of the Report of last year it was stated that certain Balances of Grants, in respect of unfinished works, had been handed over to the local authorities on condition that Vouchers accounting for the full amount of these Balances, as well as for the corresponding Local Contributions, were furnished. This condition has been complied with as regards all the Piers, &c. concerned, except Portnambbothag Pier, in which case there still remains an unvouched balance of 143 <i>l.</i> 9 <i>s.</i>
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Carloway and Storno- way Road	4. In addition to the sum of 556 <i>l.</i> 8 <i>s.</i> 6 <i>d.</i> , stated in paragraph 7 of the Report of last year to have been expended on the Carloway and Stornoway Road up to 31st March 1899, 1,428 <i>l.</i> 11 <i>s.</i> 6 <i>d.</i> has been spent during the present year, making a total expenditure in the two years to 31st March 1900 of 1,985 <i>l.</i> The Grant in Aid in the year 1897-98 of 1,485 <i>l.</i> has thus been now fully accounted for.
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*D. C. Richmond,*  
Comptroller and Auditor General.

CLASS VII.—*continued.*

VOTE 3.—CONGESTED DISTRICTS BOARD (SCOTLAND) FUND—*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 ending 31st March 1900.

Receipts.	Total Amount.	Payments.	Total Amount.
	£. s. d.		£. s. d.
Balance on 1st April 1899	40,804 9 3	Administrative Expenses :	
Annual sum available out of the Local Taxation (Scotland) Account (59 & 60 Vict. c. 37)	15,000 - -	£. s. d.	
Annual sum voted by Parliament in aid of the fund	20,000 - -	Salaries - - -	377 12 4
Interest on Bank Balances	851 13 11	Travelling Expenses	543 14 4
Agriculture (Sec. 4, sub-sec. 1a & b)		Incidental Expenses, Stationery, Post-ages, &c.	103 12 -
Miscellaneous Receipts	1,443 14 2		1,524 18 8
Land and Migration (Sec. 4, sub-sec. 1e and d), Repayments of Loans and Interest	29 9 6	Agriculture (Sec. 4, sub-sec. 1a & b) Grants and other expenditure	5,176 12 2
Piers, Roads, Bridges, &c. (Sec. 4, Sub-sec. 1f), Miscellaneous Receipts	40 - -	Land Migration (Sec. 4, sub-sec. 1e and d) Loans	1,316 - -
		Grants and other expenditure	210 4 11
		Piers, Roads, Bridges (Sec. 4, sub-sec. 1f), Grants and other expenditure	6,988 8 8
		Industries (Sec. 4, subsec. 1g), Grants and other expenditure	141 11 1
		Construction of a road from Stornoway to Carloway (54 & 55 Vict. c. 58)	1,428 11 6
		Construction of certain Piers (54 & 55 Vict. c. 58)	523 - -
		Maintenance of Minor Lighthouses	731 13 2
		Balance on 31st March 1900	60,134 6 8
£.	73,169 6 10	£.	78,169 6 10

6, Parliament Square, Edinburgh,  
7 June 1900.

R. R. MacGregor,  
Accounting Officer.

CLASS VII.—*continued.*

## VOTE 4.

## 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 1900, 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.
Repayments to the Civil Contingencies Fund (Supplementary)	14,251	-	-	14,250	5	6	-	14	6
Surplus to be Surrendered							-	14	6

The Surplus of 7s. 4d., shown on the Account of the Vote "Repayments to the Civil Contingencies Fund," for the year ended 31st March 1899, has been surrendered.

Treasury,  
16 October 1899.

E. W. Hamilton,  
Accounting Officer.

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

Examined,  
R. Lennox Woods.

D. C. Richmond,  
Comptroller and Auditor General.

## VOTE 4.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Nature of Account. 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 1899.

Surplus. 2. The Surplus to be Surrendered is, as shown by the Account, 14s. 6d.

	£.	s.	d.
Grant	14,251	-	-
Expenditure	14,250	5	6
Surplus	-	14	6

D. C. Richmond,  
Comptroller and Auditor General.

CLASS VII.—continued.

VOTE 5.

PARIS EXHIBITION, 1900.

ACCOUNT of the Sum Expended, compared with the Sum Granted, in Aid of the Expenses of the Royal Commission for the British Section at the PARIS INTERNATIONAL EXHIBITION, 1900, in the Year ended 31st March 1900.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure Compared with Grant.	
			Less than granted.	More than granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Paris Exhibition, 1900 (Grant in Aid) - - (Supplementary)	60,000 - -	60,000 - -	- -	- -

Treasury,  
16 October 1900. }

E. W. Hamilton,  
Accounting Officer.

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

Examined,  
R. Lennox Woods.

D. C. Richmond,  
Comptroller and Auditor General.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Nature of Account. 1. THIS Grant was taken on a Supplementary Estimate in aid of the expenses of the Royal Commission for the British Section of the Paris International Exhibition, 1900.

Grant and Expenditure. 2. The Grant and Expenditure are shown as equal.

	£.
Grant - - - - -	60,000
Expenditure - - - - -	60,000

Account of Royal Commissioners. 3. The annexed Cash Account of the Royal Commissioners, showing their receipts and expenditure out of the Grant in Aid in 1896-97, 1897-98, and 1899-1900, from the commencement of the Commission to 31st March 1900, has, in accordance with Treasury directions, been examined in my Department in detail. The unexpended Balance on 31st March 1900 was, as shown by the Accounting Officer, 64,365*l.* 6*s.* 1*d.*

D. C. Richmond,  
Comptroller and Auditor General.



CLASS VII.—continued.

VOTE 6.

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 1900, 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 (Supplementary)	23,327	-- --	23,326	17 6	--	2 6	--	--
Surplus to be Surrendered			£.		--	2 6		

The Surplus of 11s. 7d., shown on the Account of the Vote "Repayments to the Local Loans Fund," for the year ended 31st March 1899, has been surrendered.

Treasury,  
16 October 1900.

E. W. Hamilton,  
Accounting Officer.

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

Examined,  
R. Lennox Woods.

D. C. Richmond,  
Comptroller and Auditor General.

VOTE 6.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE payments for which this Grant provides are for making good to the Local Nature of 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, 1899 (62 & 63 Vict. c. 31), viz. :—

	£.	s.	d.
Loans by the Commissioners of Public Works, Ireland	23,189	4	8
Loans by the Fishery Board for Scotland	--	137	12 10
	£. 23,326	17	6

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

	£.	s.	d.
Grant	23,327	--	--
Expenditure	23,326	17	6
Surplus	£.	--	2 6

Surplus

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 1899-1900; 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 . . . .	31,675	31,228 11 2	446 8 10	—	—	—	446 8 10	—	3 12 4	
2	Miscellaneous Expenses . . . .	24 704	23,976 18 10	727 1 2	—	—	545 17 7	181 3 7	—	—	
3	Congested Districts Board, Scotland . . . .	20,000	20,000 — —	—	—	—	—	—	—	—	
4	Repayments to the Civil Contingencies Fund . . . . .	14,251	14,250 5 6	14 6	—	—	—	14 6	—	—	
5	Paris Exhibition, 1900 . . . . .	60,000	60,000 — —	—	—	—	—	—	—	—	
6	Repayments to the Local Loans Fund . . . .	23,327	23,326 17 6	2 6	—	—	—	2 6	—	—	
	TOTAL . . . . £.	173,957	172,782 13 —	1,174 7 —	—	—	545 17 7	—	—	3 12 4	
								TOTAL Amount to be Surrendered . . . . £.	628 9 5	More than Estimated }	£. 3 12 4

Exchequer and Audit Department, }  
January 1901.

*D. C. Richmond,*  
Comptroller General of the Receipt and Issue  
of H.M.'s Exchequer, and  
Auditor General of Public Accounts.



27

GRANT TO LORD KITCHENER OF KHARTOUM.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to Lord KITCHENER OF KHARTOUM, as an acknowledgment of his eminent services in planning and conducting the recent Expedition in the Soudan, in the year ended 31st March 1900.

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.
Grant to Lord Kitchener of Khartoum	30,000 - -	30,000 - -	-	-	-	-

Treasury }  
3 December 1900.

E. W. Hamilton,  
Accounting Officer.

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

Examined,  
R. Lennox Woods.

D. C. Richmond,  
Comptroller and Auditor General.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. This is a Grant to Lord Kitchener of Khartoum " as an acknowledgment of his eminent services in planning and conducting the recent Expedition in the Soudan." his Nature of Account.

2. The Grant and Expenditure are equal.

	£.	s.	d.	Grant and Expenditure.
Grant	30,000	-	-	
Expenditure	30,000	-	-	

D. C. Richmond,  
Comptroller and Auditor General.

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REVENUE DEPARTMENTS,

INCLUDING THE

POST OFFICE PACKET AND TELEGRAPH SERVICES.

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1899-1900.

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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 1900; 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.

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**REVENUE DEPARTMENTS.**

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	PAGE
1.--CUSTOMS - - - - -	526
2.--INLAND REVENUE - - - - -	534
3.--POST OFFICE - - - - -	550
4.--POST OFFICE PACKET SERVICE - - - - -	568
5.--POST OFFICE TELEGRAPHS - - - - -	574

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531

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VOTE 1.

CUSTOMS.

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## 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.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
<b>SUPERINTENDING ESTABLISHMENT.</b>				
A. 1.—Salaries and Allowances in addition thereto	59,295 - -	58,295 3 10	999 16 2	- -
2.—Travelling and Subsistence Allowances and Incidental Expenses	1,000 - -	831 11 -	168 9 -	- -
£.	60,295 - -	59,126 14 10	1,168 5 2	- -
<b>PORT ESTABLISHMENTS.</b>				
B. 1.—Salaries and Allowances in addition thereto	605,472 - -	596,556 - 4	8,915 19 8	- -
2.—Travelling and Subsistence Allowances	7,750 - -	6,850 5 1	899 14 11	- -
3.—Removal Expenses of Officers	3,500 - -	3,687 6 4	- -	187 6 4
4.—Uniform Clothing	5,350 - -	4,861 15 6	488 4 6	- -
5.—Incidental Expenses	3,100 - -	2,967 9 2	132 10 10	- -
Loss by Fraud, &c.	- -	24 9 8	- -	24 9 8
£.	625,172 - -	614,947 6 1	10,436 9 11	211 16 -
C. —Purchase and Maintenance of Vessels and Boats	7,550 - -	8,852 7 11	- -	1,302 7 11
D. —Instruments and Materials for Revenue Purposes	2,100 - -	2,294 16 10	- -	194 16 10
Carried forward	£. 695,117 - -	685,221 5 8	11,604 15 1	1,709 - 9

## 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 1900,  
upon each Sub-Head of Vote.

## Explanation of the Causes of Variation between Expenditure and Grant.

- A. 1.—The decrease has been caused by death vacancies and the retirement on pension of officers and the substitution of others at minimum rates of pay. The saving here is partly accountable for the increase in superannuations (G.).
- 2.—The expenses for travelling from headquarters have not been so much as anticipated.
- B. 1.—The saving has been caused by death vacancies and the retirement on pension of officers, thus occasioning most of the increase in superannuations (G.).
- 2.—Travelling charges were generally lighter than anticipated. £. 564 of the saving was occasioned by spending 436*l.* only out of the 1,000*l.* provided for the expenses connected with verifying stocks in warehouses.
- 3.—Removals have been more numerous than usual, in consequence of the reorganisation scheme sanctioned by Treasury letter, 10,845, of 15th October 1898, and of the London Long Room Scheme sanctioned by Treasury letter, 8271, of 12th June 1899, which made the clerks in London members of a general Ports Establishment, and liable to be moved from port to port.
- 4.—Fewer garments were supplied than estimated for.
- 5.—This represents a saving in the year in the miscellaneous items, such as postage, carriage of parcels, medicines, washing towels, &c., estimated for under this Sub-Head.
- Loss by Fraud, &c.—This amount, which Treasury letter, 11,484, of 30th August 1900, directs to be shown under a special Sub-Head, represents the difference between the unpaid salary of a defaulting officer, and the amount received by the Crown from the Customs Guarantee Fund (75*l.* 3*s.* 4*d.*), the total amount of defalcation being 99*l.* 13*s.*
- C.—£. 2,400 was, as it turned out, wanted for the new steam-launches, "Sirdar" and "Cerberus," instead of 800*l.* as estimated, the vessels not being sufficiently advanced in construction to allow of payment of the sum provided for them in the previous year. The excess of this year is accounted for by the saving of last year (1,357*l.*)
- D.—Upwards of 100*l.* of this excess is accounted for through the increasing expenditure on tobacco-bands, the exceptional expenditure at the close of the financial year being, in consequence of the early Budget and the heavy anticipatory payments of duty on Tobacco. Gauging instruments, &c., also cost more than anticipated.

## 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.	£. s. d.	£. s. d.
Brought forward . . . . .	695,117 - -	685,221 5 8	11,604 15 1		1,709 - 9	
LAW CHARGES, SUBSISTENCE OF PRISONERS, &c.						
E. 1.—Salaries . . . . .	4,525 - -	4,496 4 6	28 15 6		- - -	
2.—Law Charges, Subsistence of Prisoners, Travelling, &c. . . . .	500 - -	371 - 7	128 19 5		- - -	
3.—Rewards for the capture of Smugglers, &c. . . . .	3,000 - -	2,449 - 7	550 19 5		- - -	
4.—Expenses arising from the custody and disposal of goods seized, &c. . . . .	50 - -	31 16 -	18 4 -		- - -	
£.	8,075 - -	7,348 1 8	726 18 4		- - -	
F.—FINE FUND . . . . .	100 - -	52 - -	48 - -		- - -	
G.—SUPERANNUATIONS AND OTHER NON-EFFECTIVE CHARGES . . . . .	192,181 - -	194,344 7 9	- - -		2,163 7 9	
H.—COMMUTATION ANNUITIES . . . . .	367 - -	366 13 -	- 7 -		- - -	
GROSS TOTAL . . . . . £.	895,840 - -	887,332 8 1	12,380 - 5		3,872 8 6	
			Net Surplus of Gross Estimate over Expenditure. £. 8,507 11 11			
			Surplus of Appropriations in Aid Realised. £. 4,588 17 5			
Deduct,—	Estimated.	Realised.	Total Surplus to be Surrendered. £. 13,096 9 4			
I.—Appropriations in Aid . . . . .	49,240 - -	53,828 17 5				
NET TOTAL . . . . . £.	846,600 - -	833,503 10 8				

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 1.—CUSTOMS—*continued.*

Expenses of the Customs Department, in the Year ended 31st March 1900, &c.—*contd.*

Explanation of the Causes of Variation between Expenditure and Grant.

E. 1.—A slight saving in the item, "Fees to counsel and other expenses."

2.—No heavy expense on prosecutions or litigation.

3.—An uncertain and variable item, depending altogether on number and value of captured and penalties recorded.

4.—An uncertain item. The expenditure depending also on the quantities of goods seized.

F.—The whole amount voted was not awarded in grants.

G.—The excess is owing to the increased number of persons who have been superannuated during the year, and is more than met by the saving for the same reason on Salaries A. 1 and B. 1.

H.—Fractional difference.

I.—£. 558 less than anticipated has been realised from Item 5, Customs Sale, &c. On the other hand, 2,000*l.* more has been received on Fees under Merchant Shipping Act; 500*l.* more for services on account of the General Lighthouse Fund; and upwards of 2,300*l.* on charges for collecting Local Dues, beyond what could have been anticipated when the estimates were framed.

- Note 1.*—The sum of 22*l.* 11*s.* 1*d.* accounted for in previous years as Appropriations in Aid of Vote, was repaid in 1899-1900.  
*2.*—The sum of 50*l.* was paid to Mr. Clarke, of 50*l.* to Mr. McEwen, of 50*l.* to Mr. Johnson, and of 70*l.* to Mr. Evans, Clerk of the 2nd Division, Long Room, London, for having done the work of Higher Grade seats for extended periods. Treasury Letter, 720*l.* of 9th May 1899.  
*3.*—£. 10 was paid to Mr. Skidmore, Clerk, 2nd Class, North Shields, as a temporary personal allowance in respect of emoluments lost by him in consequence of the new system of the collection of Local Dues by the Crown. Treasury Letter, 1244*l.* of 5th August 1899.  
*4.*—The sum of 72*l.* was paid as bonus by the Civil Service Commissioners to Copyists employed in the Customs, per Treasury Letter 1800, 1887.  
*5.*—Sub-head C. The sum of 7*l.* 9*s.* 6*d.*, London, and of 1*l.* 19*s.*, Middlesbrough, has been paid in respect of damages to other vessels.



## REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 1.—CUSTOMS—*continued.*

The Surplus of 14,918*l.* 7*s.* shown on the Account of the Vote "Customs" for the year ended 31st March 1899 has been surrendered.

I certify that the foregoing is a correct Account.

Accountant and Comptroller General's Office, }  
Her Majesty's Customs, }  
29 September 1900. }

*J. W. de Grate,*  
Accountant and Comptroller General,  
Accounting Officer.

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

Examined,  
*R. Lennox Woods.*

*D. C. Richmond,*  
Comptroller and Auditor General.

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 B. 3, C., D., and G. *Excess.*

2. A new Sub-Head (Loss by Fraud, &c.) has been introduced into the Account, under Treasury direction, to record the sum of 24*l.* 9*s.* 8*d.*, which has been charged to make good the difference between the defalcations (99*l.* 13*s.*) of a late Customs officer and the amount (75*l.* 3*s.* 4*d.*) recovered from the Customs Guarantee Fund. As the sum of 24*l.* 9*s.* 8*d.* was due to the defaulting officer and withheld, no actual public loss occurred. *New Sub-Head.*

3. The Amount to be Surrendered is, as shown by the Account, 13,096*l.* 9*s.* 4*d.* *Surplus*

	£.	s.	d.
Grant ( <i>Gross</i> ) - - - - -	895,840	-	-
Expenditure ( <i>Gross</i> ) - - - - -	887,332	8	1
Net Surplus - - -	£. 8,507	11	11
<i>Add,—</i>			
Appropriations in Aid realised in excess of the Estimate - - - - -	4,588	17	5
Total Amount to be Surrendered - - -	£. 13,096	9	4

REVENUE.

4. The Receipt side of the Revenue Account has been subjected to a test examination in London and at Southampton, and the payment side has 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. *Test of Revenue.*

5. A Return which has been furnished to me by the Board of Customs for the year 1899-1900 shows that no cases of remission of duty or abandonment of claims on account of Revenue involving a loss of 50*l.* or upwards occurred within the year. *Remission of Duty.*

*D. C. Richmond,*  
Comptroller and Auditor General.



539

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VOTE 2.

INLAND REVENUE.

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## 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 1900, 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.	1,236,478	—	1,227,019	14 1½	9,458	5 10½	—	—
B.—Travelling and Commuted Allowances in lieu.	96,750	—	94,864	— 2	1,885	19 10	—	—
C.—Salaries, Poundage, and Allowances to Distributors and Sub-Distributors of Stamps, &c.*	13,950	—	13,441	3 11	508	16 1	—	—
D.—Commuted Allowances, &c., to Clerks to the Local Commissioners of Taxes.	94,300	—	90,724	3 11	3,575	16 1	—	—
E.—Commuted Allowances, &c., to Assessors and Collectors of Taxes.	213,100	—	219,446	— 6½	—	—	6,346	— 6½
Carried forward - - - £.	1,654,578	—	1,645,495	2 7½	15,428	17 10½	6,346	— 6½

- A. (1.) The sum of 612*l.* 15*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 4,602*l.* 9*s.* 5*d.* has been received on this account during the year 1899-1900.
- (3.) Collectors of Inland Revenue in Ireland receive an allowance from the Office of Woods of 2*l.* per cent. on the amount of Quit Rents collected by them, one-third part of such allowance being paid to their clerks. The sum of 730*l.* 7*s.* 5*d.* was so received in the year ended 31st March 1900.
- (4.) Two Warehousemen are in receipt of extra allowances of 25*l.* and 20*l.* per annum respectively, paid out of funds provided by the India Office and the Department of the Crown Agents of the Colonies for the supervision of the manufacture of water-marked paper for the use of these Departments.
- (5.) Officers of the Out-door Department, Excise, receive Rewards (Sub-Head Q.) for the detection of evasion of the Revenue Laws.
- (6.) The sum of 22*l.* -*s.* 10*d.* was received during the year from the Commissioners of Intermediate Education in Ireland for distribution among certain Stampers, Warehousemen, and others in the Department of the Comptroller of Stamps, Dublin, employed in connection with the distribution of the stamped forms of the Intermediate Education Commissioners.

541

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 under this Sub-Head is due to the retirements and death vacancies having been in excess of those allowed for, and also to a larger number of vacancies than usual having occurred in the junior ranks of the Excise Surveying Service.

B.—The saving arose under Commuted Allowances to Supervisors and Officers for Subsistence, &c., the claim being less than in previous years. (Provision in Estimates for 1900-01 has been reduced.)

C.—The saving is due to the new arrangements effected on the Distributorships at Jedburgh and Inverness being vacated, and to other minor changes.

D.—The Commuted Allowances paid were less than expected, owing to the non-closing of the local Tax Accounts.

E.—The increases granted to certain Collectors in consequence of the growth of Income Tax business were not sufficiently provided for. (The provision in Estimates for 1900-01 has been increased.)

(7.) The sum of 57*l.* was paid during the year by the Civil Service Commissioners as bonus to two Copyists employed in the Department.

(8.) The sum of 138*l.* has been received from the Irish Land Commission during the period of this account for distribution among certain officers of the Excise Surveying Staff in Ireland as remuneration for the collection of Statistics of Agricultural prices in Ireland for the purposes of the Land Law (Ireland) Act, 1887.

(9.) 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.

\* A sum of 3*l.* 2*s.* 9*d.* was received during the year from the Commissioners of Intermediate Education in Ireland, for distribution among 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.

## ACCOUNTS 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 - -	1,654,578 - -	1,645,495 2 7½	15,428 17 10½	6,346 - 6½		
F.—Charges on Remittances - - -	700 - -	524 - 4	175 19 8	-		
G.—Police and Police Pensioners - - -	2,300 - -	2,091 3 9	208 16 3	-		
H.—Gauging and other Instruments, Revenue Locks, &c.	3,190 - -	3,094 14 7	95 5 5	-		
I.—New Machinery, Repairs, Dies, and Plates, &c.	3,300 - -	4,479 11 6½	-	-	1,179 11 6½	
K.—Postage, Carriage, Advertisements, and Stamps for Revenue purposes.	6,060 - -	6,042 12 7	17 7 5	-		
L.—Laboratory Expenses and Incidents -	1,530 - -	1,534 3 11	-	-	4 3 11	
M.—Paper for Adhesive Stamps and Licenses, Printing and Gunning, Bookbinding, Small Stores, &c.	7,375 - -	7,041 17 10	333 2 2	-		
N.—Copies of Poor Rates, &c., for Income Tax Purposes, and Copies of Wills in Scotland.	3,190 - -	3,254 - -	-	-	64 - -	
O.—Law Charges—Solicitors' Offices - -	23,239 - -	22,248 15 2½	990 4 9½	-		
P.—Law Charges—Expenses of Prosecutions, &c.	13,000 - -	18,622 7 6	-	-	5,622 7 6	
Q.—Rewards to Officers and others for Detections, &c.	9,500 - -	9,945 19 5	-	-	445 19 5	
Carried forward - £.	1,727,962 - -	1,724,374 9 3¾	17,249 13 7	13,662 2 10½		

3

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 2.—INLAND REVENUE—*continued.*

Revenue Department, in the Year ended 31 March 1900.—*continued.*

Explanation of Variation between Expenditure and Grant.

- F.—The cost of Remittances was less than was anticipated. (Provision reduced for 1900-01.)
- G.—The provision for Sunday duty and for casual services of Police was over-estimated. (Provision for 1900-01 has been reduced.)
- H.—The increased amount provided for Gauging Instruments was not fully required.
- I.—Heavy expense was incurred in the provision of additional Stamping machinery, and provisional sanction for an anticipated excess of 1,200*l.* was granted by Treasury Letter of 15th December 1899.
- K.—The saving arose under the item "Stamps for Revenue Purposes," under which heading the expenditure was insignificant.
- L.—The provision for chemicals, &c., was slightly under-estimated.
- M.—The sum provided for "Water-marked Paper" exceeded the requirements.
- N.—The cost of Copies of Poor Rates proved somewhat in excess of the amount estimated.
- O.—The allowances to the Solicitor for Personal Clerks and for Copying were not fully spent.
- P.—The expenditure under this Sub-Head is difficult to estimate. It exceeded largely that of previous years, and was due to heavy Fees to Counsel, and Costs in connection with Death Duty proceedings in the High Court, also to prosecutions for the evasion of payment of Dog Licence Duty, &c. (The considerable excess of "Appropriations in Aid" realised should be regarded as a set-off against this excess.)
- Q.—The amount of Rewards paid to the Royal Irish Constabulary for detection of Illicit Distillation was largely in excess of the sum provided.



## 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 - - -	1,727,962 - -	1,724,374 9 3½	17,249 13 7	13,662 2 10½
R.—Losses by Fraud, Default and Accident -	200 - -	19 17 6	180 2 6	- -
S.—Incidental Expenses - - -	700 - -	666 12 3½	33 7 8½	- -
T.—Superannuations and other Non-effective Charges.*	251,323 - -	250,872 11 5	450 8 7	- -
V.—Annuity to the National Debt Commissioners for Commutation of Pensions.	1,047 - -	1,047 2 -	- -	- 2 -
GROSS TOTAL - - £.	1,981,232 - -	1,976,980 12 6½	17,913 12 4½	13,662 4 10½
			Net Surplus of Gross Estimate over Expenditure.	
			£. 4,251 7 5½	
			Surplus of Appropriations in Aid Realised.	
			£. 2,311 5 6	
			Total Surplus to be Surrendered	
			£. 6,562 12 11½	
NET TOTAL - - £.	1,966,232 - -	1,959,669 7 -¼		

\* Ten late Collectors and seven late Clerks to Collectors received pensions from the Land Revenues of the Crown in the year ended 31st March 1900 (in connection with the collection of Quit Rents in Ireland), amounting to 349l. 1s. 7d.

565

VOTE 2.—[INLAND REVENUE—*continued*.]

Revenue Department, in the Year ended 31st March 1900—*continued*.

Explanation of Variation between Expenditure and Grant.

R.—Only two small losses fell to be charged under this Sub-Head during the year, viz. :—

£. 19, Balance of Advance to F. Barnett, Officer of Bridgnorth First Station, Stourbridge Collection, for purchase of a horse (Treasury Letter, 14th February 1900). Officer dismissed. Amount of salary and allowances unpaid, 6*l.* 17*s.* 3*d.*

17*s.* 6*d.*, Spoiled Marine Policies lost (Treasury Letter, 27th October 1899).

S.—The provision made was slightly in excess of the requirements for the year.

T.—The saving is caused by death vacancies.

V.—Fractional excess.

W.—The amount received as " Law Costs recovered " greatly exceeded the Estimate, which was based upon the receipt in the previous year.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

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VOTE 2.—INLAND REVENUE—*continued*.

The Surplus of 5,863*l.* 14*s.* 1*d.*, shown on the Account of the Vote "Inland Revenue," for the year ended 31st March 1899, has been surrendered.

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I certify that the foregoing is a correct Account.

Inland Revenue Office, }  
28 November 1900. }

*C. Turner,*  
Accountant General,  
Accounting Officer.

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

Examined,  
*R. Lennox Woods.*

*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 1899-1900.

DEPARTMENT.	INCREASE, &c.	Treasury Authority for Increase or Alteration.	NECESSITY FOR INCREASE, &c.
Secretaries'	Examination, &c. of Scotch claims for repayment of Income Tax transferred to Comptroller's Office, Edinburgh; two temporary Minor Staff Posts created.	9 Dec. 1898	Decentralisation of business in connection with claims for repayment of Income Tax.
	One Second Division Clerk promoted to Higher Grade.	16 Feb. 1899	—
	One Supplementary Clerk promoted to Second Division.	21 Feb. "	—
	One Second Division Clerk added (in lieu of an Assistant Clerk).	24 Mar. "	Responsibility of duties.
	One Typist added	24 Mar. "	Growth of business.
	One Supplementary Clerk promoted to vacant Second Division Clerkship in Accountant General's Office.	15 May "	—
	One Assistant Clerk added (in lieu of a Boy Copyist).	11 Aug. "	Responsibility of duties.
	One Second Division Clerk (Higher Grade) promoted to vacant Minor Staff Post.	11 Sept. "	—
	One Supplementary Clerk promoted to Second Division.	21 Sept. "	—
	One Supplementary Clerk promoted to Second Division.	27 Oct. "	—
	One Second Division Clerk promoted specially to Higher Grade.	30 Dec. "	—
	Two Second Division Clerks added	30 Dec. "	Growth of business.
	One Second Division Clerk (Higher Grade) promoted to vacant Minor Staff Post.	7 Mar. 1900	—
Estate Duty	Provisional additions to Staff sanctioned, viz., eight Third Class, eight Second Division, and thirteen Assistant Clerks.	30 Mar. 1899	Growth of business, and impending re-organisation of Office.
	Title of Office changed, and Office placed in charge of a Secretary, an Assistant Secretary, and a Legal Adviser at a fixed salary of 1,000 <i>l.</i> a year.	9 June "	- - ditto - - - ditto.
	Four Second Division Clerks promoted to Third Class Clerkships, and three Supplementary Clerks to Second Division.	19 July "	- - ditto - - - ditto.
	Post of Chief Clerk and Clerk Assistant to Controller abolished.	1 Aug. "	- - ditto - - - ditto.
	The present Assistant Secretary allowed to enter the scale at 850 <i>l.</i> a year.	22 Sept. "	- - ditto - - - ditto.

## 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.*

DEPARTMENT.	INCREASE, &c.	Treasury Authority for Increase or Alteration	NECESSITY FOR INCREASE, &c.
Accountant-General's	One Supplementary Clerk promoted to Second Division.	15 May 1899	—
	One Second Division Clerk specially promoted to Higher Grade.	5 Oct. "	—
	One Minor Staff Post, two Second Division Clerks, and one Assistant Clerk added.	5 Oct. "	For duties in connection with the Tithe Rentscharge (Rates) Act, 1899.
	Allowance for verifying records of Stamping Machines at the Stock Exchange increased to 50 <i>l.</i> a year.	12 Feb. 1900	Increased responsibility of duties.
Chief Inspector's (Taxes)	One Inspector added, and Allowance of 100 <i>l.</i> a year granted to a Superintending Inspector for acting during the absence of the Chief Inspector.	4 Aug. 1899	Growth of business.
Controller of Stamps and Stores.	One Minor Staff Post on scale 250 <i>l.</i> —350 <i>l.</i> added.	9 Dec. 1898	Responsibility of duties.
	One Second Division Clerk added	14 Jan. 1899	Growth of business.
	One Unskilled Workman at 20 <i>s.</i> to 25 <i>s.</i> a week added.	9 May "	To assist Bookbinders.
	One Female Assistant added	6 July "	Growth of business.
	Scale of Wages for Packers and Porters raised to 20 <i>s.</i> by 1 <i>s.</i> to 28 <i>s.</i> a week.	13 July "	—
	One Female Assistant added	28 July "	Growth of business.
Stamping	One Machine Boy added	12 Dec. 1898	For Leicester Stamp Office.
	One ditto ditto	27 Jan. 1899	" Cardiff Stamp Office.
	One Van Attendant (Police Pensioner) at wages of 20 <i>s.</i> by 1 <i>s.</i> to 25 <i>s.</i> a week added.	22 Feb. "	To ensure safe custody of valuable documents in transit.
	Duties of Machine Boy (sanctioned by Treasury Letter of 27th January 1899) to be undertaken by the Caretaker at Cardiff Stamp Office.	8 Mar. "	To facilitate business.
	One Principal Stamper added	10 Mar. "	For Newcastle Stamp Office.
	One Machine Boy added	22 July "	" Bolton Stamp Office.
	One Principal Stamper and four Stampers added.	2 Aug. "	" Stock Exchange, London, Stamp Office.
	One Machine Boy added	5 Feb. 1900	" Hull Stamp Office.
Stamp Office, Stock Exchange, London	Scale of Assistant (formerly Deputy) Superintendent raised to 350 <i>l.</i> —15 <i>l.</i> —500 <i>l.</i> , and Establishment increased by the addition of two Clerks on scale of 200 <i>l.</i> —10 <i>l.</i> —300 <i>l.</i> , one on scale 150 <i>l.</i> —7 <i>l.</i> 10 <i>s.</i> —200 <i>l.</i> , and one on scale 100 <i>l.</i> —5 <i>l.</i> —150 <i>l.</i>	12 Feb. "	Growth of business, and as the result of an inquiry made by the Treasury into the working of the Office.
Office Keeper and Messengers.	One Boy Messenger added	10 Dec. 1898	Growth of business.
	Allowance of 10 <i>l.</i> a year granted to the Senior Board Room Messenger.	1 Jan. 1900	Responsibility of duties.
Comptroller of Stamps and Taxes, Edinburgh.	Examination, &c., of Scotch Claims for repayment of Income Tax transferred from Secretaries' Office; one Minor Staff Post, three Second Division and three Assistant Clerks added. Salary of one Principal Clerk raised to 500 <i>l.</i> (maximum of Class).	9 Dec. 1898	To facilitate business.

549

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.*

DEPARTMENT	INCREASE, &c.	Treasury Authority for Increase or Alteration.	NECESSITY FOR INCREASE, &c.
Comptroller of Stamps and Taxes, Edinburgh— <i>continued.</i>	One Second Division and three Assistant Clerks added.	28 Mar. 1899	Increase of work in examination of Income Tax claims.
	One Second Division Clerk (Higher Grade) promoted to vacant Minor Staff Post.	6 July "	—
	One Teller and Stamper, two Men Stampers, and two Boy Stampers added.	19 July "	Growth of business.
	One Second Division Clerk added	10 Oct. "	- - ditto.
Estate Duty, Edinburgh	Three Second Division Clerks added.	3 May "	- - ditto.
House-keeper, &c., Edinburgh.	Two Pensioner Messengers (scale 18s. by 1s. to 21s. a week) added, and two Boy Messengers discontinued.	3 Feb. "	To facilitate business.
	Two Pensioner Messengers and one Charwoman added.	3 Nov. "	Increase of work.
Comptroller of Stamps and Taxes, Dublin.	One Assistant Clerk and one Boy Copyist added.	15 Feb. "	For issue of Money Orders for repayment of Income Tax.
Estate Duty, Dublin	One Second Division Clerk added.	3 May "	Growth of business.
Office-keeper, &c., Dublin	Salary of Office-keeper raised to 100 <i>l.</i> a year.	8 July "	Responsibility of duties.
	Personal allowance of 5 <i>l.</i> a year granted to one Messenger.	25 July "	For special duties.
Out-door Service—Excise	Wages of four Charwomen at City Stamp Office raised from 10s. 6 <i>d.</i> to 11s. 6 <i>d.</i> a week, and one Charwoman at 11s. 6 <i>d.</i> a week added.	4 April "	Increase of work.
	One Principal Clerk (Second Class) added.	22 July "	Growth of business.
	One Clerk added	13 Sept. "	- - ditto.
Out-door Service—Taxes	Salary of Hall Porter at Glasgow Office raised from 50 <i>l.</i> a year to 25 <i>s.</i> a week.	26 Mar. 1900	Increase of work.
	Three Districts raised from Second Section to First Section of First Class, two raised from Second Class to Second Section of First Class, and three raised from Third to Second Class, one new district created in Second Section of First Class; one Third Class Surveyor added for Head Office at Edinburgh, and number of Assistant Surveyors fixed at 85.	4 Aug. 1899	Growth of business.
Solicitor, Dublin	Allowance for Clerical Assistance increased to 600 <i>l.</i> a year.	27 Feb. 1900	Revision of allowance on vacancy arising in permanent Establishment.

## 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 1899-1900, and are shown in compliance with Treasury Circular of 28th August 1897 (4036-97).

Name of Officer.	Rank.	Department.	Duties.	Amount.
Highmore, N. J.	Assistant Solicitor.	Solicitors'	Revising "Highmore's Excise Laws"	£. s. d. 100 - -
Karslake, Sir W. W., Q.C.	Controller	Legacy Duty	Gratuity on Retirement in respect of Extra Services, T. L. 7950-99.	1,500 - -
Aymard, A. A.	Chief Clerk	Estate Duty	Acting as Assistant Secretary	25 - -
Elliott, C. R.	Second Division Clerk.	ditto	Legacy Copying and Finance Bill	32 10 -
Sanson, A. E.	ditto	ditto	ditto - ditto - ditto	32 10 -
Murehison, H. E.	ditto	ditto	Legacy Copying	30 - -
Neylan, W.	ditto	ditto	ditto	30 - -
Tinsley, J. J.	ditto	ditto	ditto	30 - -
Reeves, A. R.	Minor Staff Officer	Secretaries'	Compiling Estate Duty Tables	53 12 6
Strutt, H. C.	Assistant Accountant.	Accountant-General's.	ditto - ditto - ditto	71 15 -
Oliver, H. J.	Second Division Clerk.	ditto	ditto - ditto - ditto	31 10 -
Stonestreet, G. W.	Minor Staff Officer	Controller of Stamps and Stores.	Companies' Registration Copying	28 6 -
Lomax, G. D.	Second Division Clerk, Higher Grade.	ditto	Local Taxation Licences, Companies' Registration Copying, and Postal Emergency Work.	56 1 6
Swain, H. H.	ditto	ditto	Companies' Registration Copying	29 10 9
Bishop, E. B.	Second Division Clerk.	ditto	Companies' Registration Copying and Law List.	32 19 9
Chapman, E.	ditto	ditto	ditto - ditto - ditto	38 6 14
Chittock, H. F.	ditto	ditto	ditto - ditto - ditto	36 19 6
Gardham, H. J.	ditto	ditto	Companies' Registration Copying and Local Taxation Licences.	34 15 9
Gayford, A. J.	ditto	ditto	Companies' Registration Copying and Law List.	43 8 9
Gray, P.	ditto	ditto	Companies' Registration Copying	26 8 14
Hawker, H. E.	ditto	ditto	Companies' Registration Copying and Local Taxation Licences.	48 13 14
Hinks, F. G.	ditto	ditto	Companies' Registration Copying and Postal Emergency.	36 13 24
Hodge, H. A.	ditto	ditto	Law List, Companies' Registration Copying, and Postal Emergency.	39 17 6
Hole, A. E.	ditto	ditto	Law List and Companies' Registration Copying.	44 12 104
Carried forward				£. 2,433 10 34

551

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.	Department.	Duties.	Amount.
				£. s. d.
			Brought forward . . .	2,433 10 5½
Howatson, J. P. . . .	Second Division Clerk.	Controller of Stamps and Stores.	Local Taxation Licences, Companies' Registration Copying, and Postal Emergency.	39 8 -
Jago, R. P. . . . .	ditto . . . .	ditto . . . .	Companies' Registration Copying and Postal Emergency.	37 3 -
Lanchester, R. . . . .	ditto . . . .	ditto . . . .	Companies' Registration Copying.	37 1 4½
Lee, W. . . . .	ditto . . . .	ditto . . . .	Companies' Registration Copying and Local Taxation Licences.	40 12 6
Longley, H. W. . . . .	ditto . . . .	ditto . . . .	Companies' Registration Copying and Postal Emergency.	42 2 7½
Moore, H. W. . . . .	ditto . . . .	ditto . . . .	ditto . . ditto . . ditto . .	28 19 4
Pittman, J. . . . .	ditto . . . .	ditto . . . .	Companies' Registration Copying.	31 9 9
Prichard, J. O. . . . .	ditto . . . .	ditto . . . .	Companies' Registration Copying and Local Taxation Licences.	49 9 -
Rowe, J. D. . . . .	ditto . . . .	ditto . . . .	Companies' Registration Copying, Law List, and Postal Emergency.	28 3 6
Stokes, A. W. . . . .	ditto . . . .	ditto . . . .	Companies' Registration Copying and Postal Emergency.	27 12 7½
Whittle, F. N. . . . .	ditto . . . .	ditto . . . .	Companies' Registration Copying and Postal Emergency, Law List, and Local Taxation Licences.	51 13 4½
Daniel, D. . . . .	Assistant Clerk . . . .	ditto . . . .	Companies' Registration Copying.	27 - 1½
Hawley, G. . . . .	Second Division Clerk.	Comptroller of Stamps and Taxes, Edinburgh.	Examination of Income Tax Repayment Claims.	27 12 -
Jonas, E. E. W. . . . .	ditto . . . .	Comptroller of Stamps and Taxes, Dublin.	ditto . . ditto . . ditto . .	28 16 -
Rossetti, W. M. . . . .	Late Assistant Secretary.	Secretaries' . . . .	Valuation of pictures in connection with the assessment of Death Duties.	87 10 -
			TOTAL . . . . £.	3,017 19 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 E, L, L, N., P., Q., and V.

Sub-Head P. 2. Notwithstanding the increased provision in 1899-1900 for Law Charges, Expenses  
—Law of Prosecutions, &c., which was referred to in paragraph 2 of the Report on the  
Charges, &c. Account for 1898-99, the present Account shows an excess expenditure of 5,022*l.* 7*s.* 6*d.* It is observed that the provision in 1900-01 has again been increased by 2,000*l.* to 15,000*l.*, to meet expenditure which for the last four years has averaged over 10,000*l.*

Surplus. 3. The Amount to be Surrendered is, as shown by the Account, 6,562*l.* 13*s.*

	£.	s.	d.
Grant ( <i>Gross</i> ) - - - - -	1,981,232	-	-
Expenditure ( <i>Gross</i> ) - - - - -	1,970,980	12	6
Net Surplus - - -	£. 4,251	7	6
<i>Add,—</i>			
Appropriations in Aid realised in excess of the Estimate - - - - -	2,311	5	6
Total Amount to be Surrendered - - - -	£. 6,562	13	-

## EXTRA RECEIPTS, payable to EXCHEQUER.

Local Loans 4. A sum of 13*l.* 15*s.* 5*d.* has been paid to the Exchequer in repayment of the expenses  
Fund. 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 5. Further sums for Fee and Patent Stamps, sold during the year 1899-1900 in connection  
Stamps. with the Inland Revenue Department, have also been paid into the Exchequer, viz. :—

	£.	s.	d.
Colonial Stock - - - - -	25	-	-
Companies' Registration (England and Ireland)	65,743	19	8
Newspaper Registration (England and Ireland)	359	5	-

which, together with the first-mentioned sum, amount to a total of 66,142*l.* -*s.* 1*d.*

## REVENUE.

Test of 5. The receipt side of the Revenue Account has been subjected to a test examination  
Revenue. in London, Edinburgh, and Dublin. 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.

6. A late

583

VOTE 2.—INLAND REVENUE—*continued.*

6. A late clerk to the Surveyor of Taxes at Barnstaple obtained repayment of Income Tax in sums amounting to 141*l.* 14*s.*, falsely representing himself to be authorised to receive it on behalf of the claimants. He was prosecuted at the Devon Assizes in June 1899, and sentenced to 15 months' imprisonment with hard labour, and under the Board's direction the several sums were paid out of Revenue to the persons legally entitled to them. Income Tax  
Repayment  
Fraud.

7. I have to state that I have been furnished by the Inland Revenue Department with a Schedule of the cases, involving a loss of 50*l.* or upwards, in which remissions or abandonment of claims on account of revenue have taken place in the past year. The total amount remitted or abandoned in such cases is 30,621*l.* 4*s.* The reasons given upon the Schedule for not enforcing the law appear to me to be satisfactory. Remission  
of Duty, &c.

*D. C. Richmond,*  
Comptroller and Auditor General.



103

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VOTE 3.  
POST OFFICE.

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## 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 Salaries and Government Annuities and Insurances, and the Collection of the Post Office Revenue, in the Year

SERVICE.	GRANT.		EXPENDITURE.		Expenditure, compared with Grant.			
	£.	s. d.	£.	s. d.	Less than Granted.		More than Granted.	
<b>SUB-HEAD A.--</b>								
<b>CHIEF OFFICES.</b>								
<b>LONDON.</b>								
1. Salaries, Wages, and Allowances additional to Salaries.	1,824,000	- -	1,812,942	14 7½	11,057	5 4¾	-	-
2. Travelling - - - - -	7,500	- -	7,840	7 1	-	-	340	7 1
3. Commission on Issue and Payment of Money Orders and Postal Orders.	99,000	- -	103,024	6 3	-	-	4,024	6 3
4. Trip Allowances (United Kingdom) -	37,000	- -	37,079	3 11½	-	-	679	3 11½
5. Police and Firemen - - - - -	2,760	- -	2,774	18 2	-	-	14	18 2
6. Uniform Clothing (United Kingdom)	128,600	- -	132,690	4 1½	-	-	4,090	4 1½
7. Rent, &c. - - - - -	27,150	- -	26,012	13 1	1,137	6 11	-	-
8. Water, Fire Insurance, &c. - -	5,250	- -	4,630	11 10½	619	8 1½	-	-
9. Law Charges - - - - -	3,000	- -	3,652	4 10¼	-	-	652	4 10¼
10. Advertisements - - - - -	150	- -	243	9 9½	-	-	93	9 9½
11. Marriage Gratuities (United Kingdom).	3,000	- -	3,113	9 9	-	-	113	9 9
12. Letter Boxes (United Kingdom) -	13,500	- -	14,889	11 8½	-	-	1,389	11 8½
13. Gas and Electric Light, &c. - -	26,900	- -	21,256	- 1½	5,643	19 10½	-	-
14. Medicines (United Kingdom) - -	600	- -	378	- 2	221	19 10	-	-
15. Stores - - - - -	27,380	- -	27,894	11 5½	-	-	514	11 5½
16. Incidental Expenses - - - - -	3,500	- -	3,024	17 4	475	2 8	-	-
17. Losses by Default, Accident, &c. (United Kingdom).	2,500	- -	2,908	16 9½	-	-	408	16 9½
Carried forward - - - £.	2,211,790	- -	2,204,956	1 1½	19,155	2 9¾	12,321	3 11½

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 3.

POST OFFICE.

Expenses of the POST OFFICE SERVICES, the Expenses of Post Office Savings Banks, and ended 31st March 1900, showing the Surplus or Deficit upon each Sub-Head of the Vote.

Explanation of the Causes of Variation between Expenditure and Grant.

1. Mainly due to the contemplated removal of the Inland Branch to Mount Pleasant not having been carried out in the year. The saving would have been larger but for the unforeseen expense of over 6,000*l.* incurred in replacing Officers sent out to South Africa for Army Postal work.
2. There was more travelling than was anticipated.
3. Increase of Postal Order business.
4. The trips were increased during the year.
5. Casual variation.
6. (1) More material had to be obtained from the Contractors within the year than was expected. (2) Increased cost of materials.
7. (1) The sum provided for lifts at Mount Pleasant was not all expended. (2) An increased rental did not take effect so soon as was anticipated.
8. Owing to Contractors' delay the sum provided for new hydraulic engines at Mount Pleasant was not all expended.
9. ) Cannot be accurately estimated.
10. )
11. The retirements upon marriage were more than was anticipated.
12. The excess is due to an extended provision of Road Letter Boxes.
13. Mainly due to the carrying out by the Office of Works of certain works provided for in Post Office Estimates.
14. The requirements of the Staff were less than was anticipated.
15. Increased use of bicycles.
16. Mainly due to a sum provided as contribution to Refreshment Clubs not being paid in the year.
17. Cannot be accurately estimated. The loss to the public is 22*l.* 10*s.* 11*d.* less because wages to that amount, which were due to a Supervisor and a Sorting Clerk and Telegraphist since dismissed, have not been paid.

## 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.
SUB-HEAD A.— <i>continued.</i>												
CHIEF OFFICES— <i>continued.</i>												
Brought forward	2,211,700	-	-	2,204,956	1	1½	19,155	2	9½	12,321	3	11½
DUBLIN.												
18. Salaries, Wages, and Allowances additional to Salaries.	105,700	-	-	107,040	17	-	-	-	-	1,340	17	-
19. Travelling	800	-	-	923	13	11	-	-	-	123	13	11
20. Commission on Issue and Payment of Money Orders and Postal Orders.	6,810	-	-	6,895	9	1½	-	-	-	87	9	1½
21. Rent, &c.	830	-	-	838	18	10	-	-	-	8	18	10
22. Law Charges	400	-	-	526	18	9	-	-	-	126	18	9
23. Advertisements	30	-	-	4	4	4	25	15	8	-	-	-
24. Stores	1,840	-	-	2,022	11	1	-	-	-	182	11	1
25. Gas and Electric Light, &c.	1,200	-	-	1,240	18	5	-	-	-	40	18	5
26. Water	105	-	-	97	9	2	7	10	10	-	-	-
27. Incidental Expenses	175	-	-	242	4	1	-	-	-	67	4	1
EDINBURGH.												
28. Salaries, Wages, and Allowances additional to Salaries.	93,330	-	-	92,397	9	6½	932	10	5½	-	-	-
29. Travelling	70	-	-	67	15	2	2	4	10	-	-	-
30. Commission on Issue and Payment of Money Orders and Postal Orders.	7,800	-	-	8,148	5	10½	-	-	-	348	5	10½
31. Rent, &c.	940	-	-	975	16	6½	-	-	-	35	16	6½
32. Law Charges	50	-	-	39	10	4	10	9	8	-	-	-
33. Advertisements	10	-	-	-	-	-	10	-	-	-	-	-
34. Stores	2,420	-	-	2,539	9	6	-	-	-	119	9	6
35. Gas and Electric Light, &c.	1,340	-	-	1,307	8	10½	32	11	1½	-	-	-
36. Water	160	-	-	78	14	5	81	5	7	-	-	-
37. Incidental Expenses	270	-	-	217	12	4	52	7	8	-	-	-
TOTAL of Sub-Head A.	£. 2,436,070	-	-	2,430,561	8	5½	20,309	18	7½	14,801	7	½
							Net Surplus					
							£ 5,508. 11. 6½.					

VOTE 3.—POST OFFICE—*continued.*

Explanation of the Causes of Variation between Expenditure and Grant.

18. The provision made for Extra Duty and temporary force was insufficient.
19. There was more travelling than was anticipated.
20. Increase of Postal Order business.
21. A slight under-estimate.
22. } Cannot be accurately estimated.
23. }
24. Increased use of bicycles.
25. Increased consumption of gas.
26. The consumption of water decreased.
27. A fluctuating item.
  
28. Saving chiefly due to retirement of senior officers.
- 29.
30. Increase of Postal Order business.
31. A new rental came into payment during the year.
32. Cannot be accurately estimated.
33. No advertisements this year.
34. Increased use of bicycles.
35. Saving in maintenance of Electric Light.
36. Consumption of water decreased.
37. 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.	
<b>SUB-HEAD B.—</b>								
<b>SURVEYORS.</b>								
<b>UNITED KINGDOM.</b>								
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
1. Salaries and Allowances . . . . .	49,800	- -	46,736	6 6	3,063	13 6	-	-
2. Travelling . . . . .	22,000	- -	22,457	8 11½	-	-	457	8 11½
<b>TOTAL of Sub-Head B. . . . .</b>	<b>71,800</b>	<b>- -</b>	<b>69,193</b>	<b>15 5½</b>	<b>3,063</b>	<b>13 6</b>	<b>457</b>	<b>8 11½</b>
					Net Surplus . . . . . £. 2,606. 4. 6½.			
<b>SUB-HEAD C.—</b>								
<b>PROVINCIAL ESTABLISHMENTS.</b>								
<b>ENGLAND AND WALES.</b>								
1. Salaries of Postmasters, Sub-Postmasters, and Clerks, Allowances for Assistance, and Wages of Postmen, &c.	3,085,950	- -	3,112,199	9 2½	-	-	26,249	9 2½
2. Travelling . . . . .	18,000	- -	15,878	1 7½	2,121	18 4½	-	-
3. Rent, &c. . . . .	57,900	- -	63,350	2 7½	-	-	5,450	2 7½
4. Water, &c. . . . .	2,990	- -	3,174	12 8½	-	-	184	12 8½
5. Fuel and Light . . . . .	35,730	- -	37,056	3 7½	-	-	1,326	3 7½
6. Stationery . . . . .	100	- -	63	16 7	36	3 5	-	-
7. Incidental Expenses . . . . .	8,300	- -	8,379	8 8	-	-	79	8 8
<b>IRELAND.</b>								
8. Salaries of Postmasters, Sub-Postmasters, and Clerks, Allowances for Assistance, and Wages of Postmen, &c.	307,290	- -	328,791	3 1	-	-	21,501	3 1
9. Travelling . . . . .	3,600	- -	4,026	19 -½	-	-	426	19 -½
10. Rent, &c. . . . .	4,140	- -	4,098	8 -	41	12 -	-	-
11. Water, &c. . . . .	80	- -	79	15 2	-	4 10	-	-
12. Fuel and Light . . . . .	2,000	- -	2,163	10 11	-	-	163	10 11
13. Stationery . . . . .	10	- -	-	16 8	9	3 4	-	-
14. Incidental Expenses . . . . .	1,350	- -	1,384	16 8	-	-	34	16 8
<b>SCOTLAND.</b>								
15. Salaries of Postmasters, Sub-Postmasters, and Clerks, Allowances for Assistance, and Wages of Postmen, &c.	455,650	- -	458,927	19 9	-	-	3,277	19 9
16. Travelling . . . . .	3,000	- -	2,996	9 -7½	3	10 4½	-	-
17. Rent, &c. . . . .	8,030	- -	7,667	10 10	362	9 2	-	-
18. Water, &c. . . . .	350	- -	350	- 1½	-	-	-	- 1½
19. Fuel and Light . . . . .	2,430	- -	2,623	3 6¼	-	-	193	3 6¼
20. Stationery . . . . .	10	- -	6	1 7½	3	18 4½	-	-
21. Incidental Expenses . . . . .	1,500	- -	1,541	13 10	-	-	41	13 10
<b>TOTAL of Sub-Head C. . . . .</b>	<b>3,998,410</b>	<b>- -</b>	<b>4,054,760</b>	<b>3 10½</b>	<b>2,578</b>	<b>19 10½</b>	<b>58,929</b>	<b>3 9</b>
					Net Deficit . . . . . £. 56,350. 3. 10½.			

VOTE 3.—POST OFFICE—*continued.*

Explanation of the Causes of Variation between Expenditure and Grant.

1. Vacancies and cessation of rent allowances.
2. There was more travelling than was anticipated.
  
1. The increase of force was greater than was anticipated.
2. There was less travelling than was anticipated.
3. Mainly due to insufficient provision made for cost of shelter huts for postmen.
4. The consumption of water was greater than was anticipated.
5. Increased cost of fuel.
6. Amount provided was not all required.
7. A fluctuating item.
  
8. The amount provided for Rural Post Extensions proved to be insufficient.
  
9. More travelling on Rural Post Extensions than was anticipated.
10. } Casual variation.
11. }
12. Increased cost of fuel.
- 13.
14. A fluctuating item.
  
15. The amount provided for extended deliveries was insufficient.
  
- 16.
17. A change of premises took place during the year
- 18.
19. Increased cost of fuel.
- 20.
21. 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.	£. s. d.	£. s. d.
<b>SUB-HEAD D.—</b>						
<b>ESTABLISHMENTS IN THE COLONIES AND AGENTS ABROAD.</b>						
1. Salaries, Wages, and Allowances -	4,706 - -	4,364 2 10½	341 17 1½	-	-	-
2. Rent - - - - -	416 - -	431 12 8	-	-	15 12 8	-
3. Incidental Expenses - - - -	88 - -	59 16 10½	28 3 1½	-	-	-
4. Incidental Expenses connected with the Army Post Office in South Africa.	- - -	885 13 9	-	-	885 13 9	-
<b>TOTAL of Sub-Head D. - - £.</b>	<b>5,210 - -</b>	<b>5,741 6 2</b>	<b>370 - 3</b>	<b>901 6 5</b>		
			<b>Net Deficit - - £. 531 6 2</b>			
<b>SUB-HEAD E.—</b>						
<b>POST OFFICE SAVINGS BANKS.</b>						
<b>UNITED KINGDOM.</b>						
1. Salaries, Wages, and Allowances -	370,960 - -	367,544 12 10½	3,415 7 1½	-	-	-
2. Maintenance and Repair of Buildings, &c.	1,750 - -	1,664 18 9	85 1 3	-	-	-
3. Water, &c. - - - - -	685 - -	630 12 10	54 7 2	-	-	-
4. Supply and Repair of Furniture -	500 - -	877 12 1	-	-	377 12 1	-
5. Fuel and Light - - - - -	2,580 - -	2,278 2 7½	301 17 4½	-	-	-
6. Stationery, &c. - - - - -	14,000 - -	12,840 13 6	1,159 6 6	-	-	-
7. Law Charges - - - - -	600 - -	600 14 6	-	-	- 14 6	-
8. Travelling - - - - -	1,000 - -	759 9 1¾	240 10 10¼	-	-	-
9. Losses by Default, Accident, &c. -	2,000 - -	1,704 7 7½	295 12 4½	-	-	-
10. Uniform Clothing - - - - -	380 - -	415 4 1	-	-	35 4 1	-
11. Conveyance of Correspondence -	77,000 - -	79,811 6 -	-	-	2,811 6 -	-
12. Incidental Expenses - - - - -	400 - -	427 16 9	-	-	27 16 9	-
13. Superannuations and other Non-effective Charges.	9,690 - -	8,875 6 -	814 14 -	-	-	-
14. Rent, &c. - - - - -	1,001 - -	1,001 - -	-	-	-	-
15. Rates - - - - -	3,000 - -	3,095 12 4	-	-	95 12 4	-
16. Purchase of Land, &c. - - - -	100 - -	- - -	100 - -	-	-	-
17. New Buildings and Works - - -	200 - -	4 1 6	195 18 6	-	-	-
18. Marriage Gratuities - - - - -	1,000 - -	666 7 10	333 12 2	-	-	-
	486,846 - -	483,197 18 5¼	6,996 7 3¾	3,348 5 9		
<i>Deduct,—</i>						
19. Appropriation in Aid - - - -	486,831 - -	483,197 18 5¼	-	-	-	-
<b>NET TOTAL of Sub-Head E. £.</b>	<b>15 - -</b>	<b>- - -</b>				
			<b>Surplus on Gross Amount - - £. 3,648 1 6¾</b>			
			<b>Deficit on Appropriation in Aid - - 3,633 1 6¾</b>			
			<b>Net Surplus - - £. 15 - -</b>			

56

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. A vacancy occurred in the year.
  2. New Post Office premises at Salonica.
  3. A fluctuating item.
  4. The Army Post Office was established in South Africa after the Estimates were prepared.
- 
1. Vacancies owing chiefly to transfers of Female Clerks to Money Order Office.
  2. A fluctuating item.
  3. Amount provided for hydraulic lift was not all required.
  4. Cannot be accurately estimated.
  5. (1) The cost of repairs of plant was less than was anticipated. (2) Some saving in the cost of Electrical Stores.
  6. Some accounts were not certified in time for payment during the year.
  - 7.
  8. Less travelling than was anticipated.
  9. Cannot be accurately estimated.
  10. Excess expenditure due to increased cost of materials.
  11. Due to increase of business.
  12. A fluctuating item.
  13. The amount provided for probable increase was not all required.
  - 14.
  15. Some increased rates became payable.
  - 16.
  17. Cannot be accurately estimated.
  18. Less retirements on marriage than was anticipated.
  - 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.
<b>SUB HEAD F.—</b>				
<b>GOVERNMENT ANNUITIES AND LIFE INSURANCE.</b>				
<b>UNITED KINGDOM.</b>				
1. Salaries and Allowances - - -	2,745 - -	2,172 7 1	572 12 11	- - -
2. Stationery - - - - -	200 - -	200 - -	- - -	- - -
3. Stamps on Contracts - - -	55 - -	28 19 6	26 - 6	- - -
4. Fees to Medical Examiners - - -	250 - -	122 - -	128 - -	- - -
5. Travelling - - - - -	5 - -	- - -	5 - -	- - -
6. Incidental Expenses - - - -	2 - -	- - -	2 - -	- - -
<i>Deduct,—</i>	3,257 - -	2,523 6 7	733 13 5	- - -
7. Appropriation in Aid - - -	3,027 - -	2,308 8 7	- - -	718 11 5
<b>NET TOTAL of Sub-Head F. - - £.</b>	<b>230 - -</b>	<b>214 18 -</b>	<b>733 13 5</b>	<b>718 11 5</b>
			Net Surplus - - £. 15 2 -	
<b>SUB HEAD G.—</b>				
<b>CONVEYANCE OF MAILS.</b>				
<b>IN ENGLAND AND WALES.</b>				
1. By Railway - - - - -	687,570 - -	670,754 12 2	16,815 7 10	- - -
2. By Road - - - - -	335,600 - -	336,274 2 8½	- - -	674 2 8½
3. By Private Ships (United Kingdom)-	3,850 - -	4,356 2 11½	- - -	506 2 11½
5. Tolls and Ferryage - - - -	240 - -	209 9 4½	30 10 7½	- - -
6. Mail Bags, &c. (United Kingdom) -	40,200 - -	43,112 19 5	- - -	2,912 19 5
7. Rent, &c. - - - - -	400 - -	419 16 10	- - -	19 16 10
8. Incidental Expenses - - - -	33,400 - -	34,905 2 4	- - -	1,505 2 4
<b>IN IRELAND.</b>				
9. By Railway - - - - -	172,050 - -	168,267 19 4	3,782 - 8	- - -
10. By Road - - - - -	40,400 - -	41,667 5 9	- - -	1,267 5 9
12. Tolls and Ferryage - - - -	350 - -	465 16 4	- - -	115 16 4
13. Incidental Expenses - - - -	5,500 - -	4,041 12 3½	1,458 7 8½	- - -
<b>IN SCOTLAND.</b>				
14. By Railway - - - - -	212,810 - -	207,770 7 8	5,039 12 4	- - -
15. By Road - - - - -	27,300 - -	28,428 3 2	- - -	1,128 3 2
16. Tolls and Ferryage - - - -	1,500 - -	1,574 15 3½	- - -	74 15 3½
17. Incidental Expenses - - - -	7,200 - -	6,184 - 1	1,015 19 11	- - -
<b>Carried forward - - - £.</b>	<b>1,568,370 - -</b>	<b>1,548,432 5 8½</b>	<b>28,141 19 1</b>	<b>8,204 4 9½</b>

565

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.
- 2.
- 3. } The Life Insurance business was less than was anticipated.
- 4. }
- 5. }
- 6. }

7.

- 1. The amount (20,000*l.*) provided for probable increased payments was not all required.
- 2. Payments for Contract Services were increased during the year.
- 3. More letters and parcels conveyed by Private Ships than was anticipated.
- 5. Fewer tolls were incurred than was anticipated.
- 6. The requirements were increased by the war in South Africa, and the provision of additional bags in anticipation of the removal of the Inland Branch to Mount Pleasant.
- 7. Due to the payment of arrears.
- 8. Cannot be accurately estimated.

- 9. Amount provided for probable awards and agreements was not all required.
- 10. Certain payments to Contractors, formerly charged to G. 13, Incidental Expenses, now charged to G. 10.
- 12. Additional deliveries in the islands.
- 13. *See* G. 10.

- 14. Amount provided for probable awards and agreements was not all required.
- 15. Certain payments to Contractors formerly charged to G. 17 now charged to G. 15.
- 16. Due to increase of traffic.
- 17. *See* G. 15.

## 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.	£. s. d.	£. s. d.
Brought forward . . .	1,568,370 - -	1,548,432 5 8½	28,141 19 1	8,204 4 9½		
SUB-HEAD G.—continued.						
CONVEYANCE OF MAILS—continued.						
ABROAD. (a)						
18. Conveying Mails across the Isthmus of Panama, &c.	4,600 - -	4,439 12 2	160 7 10	-	-	-
19. Officers in charge of Eastern Mails -	1,910 - -	1,851 4 -	58 16 -	-	-	-
21. Incidental Expenses - - - -	650 - -	544 11 9	105 8 3	-	-	-
TOTAL of Sub-Head G. - - £.	1,575,530 - -	1,555,267 13 7½	28,466 11 2	8,204 4 9½		
			Net Surplus - - £. 20,262. 6. 4½.			
SUB-HEAD H.—						
Purchase of Sites and Buildings -	139,000 - -	(b)122,793 18 9	16,206 1 3	-	-	-
SUB-HEAD I.—						
Superannuations and other Non-Effective Charges.	267,450 - -	265,979 1 5	1,470 18 7	-	-	-
SUB-HEAD K.—						
Manufacture of Postage Stamps, &c.-	183,870 - -	(c)176,723 1 6	7,146 18 6	-	-	-
SUB-HEAD L.—						
Appropriations in Aid - - -	Estimated. 124,700 - -	Realised. 139,388 7 2½	Less than Estimated.	More than Estimated.	14,688 7 2½	

(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 81*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 value of all materials of post cards, wrappers, &c., issued to Postmasters for sale in the year, was 83,739*l.*

VOTE 3.—POST OFFICE—*continued.*

Explanation of the Causes of Variation between Expenditure and Grant.

18. There was a decrease in the correspondence which is paid for by weight.
19. Reduction of expenditure through arrival of homeward packets at Brindisi before contract time.
21. A fluctuating item.

Seven contemplated purchases were postponed owing to unforeseen difficulties.

The amount provided for increase was not all required.

There was a falling off in the demand for Post Cards and Wrappers



REVENUE DEPARTMENTS AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 3.—POST OFFICE—continued.

L.—APPROPRIATIONS IN AID.—Year ended 31st March 1900.

Sub-Head	NATURE OF RECEIPT.	Amount Estimated.		Amount Received.		Explanation of the Causes of Variation between Estimates and Receipts.
		£.	s. d.	£.	s. d.	
A.	Rent of portions of Metropolitan Post Offices sublet . . . . .	1,800	- -	2,105	15 8	A.—A tenancy expected to terminate on 31st March 1899 was continued throughout the year.
A.	Void Money Orders, &c. . . . .	3,000	- -	3,172	12 5	A.—The amount includes 239 <i>l.</i> 8 <i>s.</i> 1 <i>d.</i> gain on conversion of Foreign Money Orders.
A.	Void Postal Orders . . . . .	13,000	- -	13,070	7 1	A.—The amount written off as Void is reduced by the sum of 77 <i>l.</i> 14 <i>s.</i> 1 <i>d.</i> allowed to Postmasters for paid Postal Orders lost in transit to Chief Office.
A. & C.	Poundage on Postal Stamps purchased from the Public by certain Postmasters . . . . .	2,300	- -	1,990	14 -	
C.	Rent of portions of Provincial Post Offices sublet . . . . .	2,660	- -	3,298	9 -	C.—Due to the extension of the system of taking over leases of premises and sub-letting the portions not required by the Post Office.
G.	Contribution to Cost of Conveying Mails between Dublin and Queens-town, by Messrs. Ismay, Imrie & Co. . . . .	1,000	- -	1,000	- -	
G.	Contribution to Cost of earlier transmission of Outward American Mail on Saturdays by Cunard Steamship Company . . . . .	338	- -	337	13 4	
G.	Portion of the Salaries and Expenses of Officers travelling in charge of Indian Mails, to be repaid by the Indian Government - *1,000	-	- -	-	- -	
G.	Portion of the Cost of Mail Bags, to be repaid by the Indian Government *200	-	- -	-	- -	
K.	Government Departments, for over-printed Stamps . . . . .	18,070	- -	20,225	13 4	
	Fines and Penalties . . . . .	25	- -	76	12 8	
	Miscellaneous Receipts . . . . .	5,507	- -	14,299	3 8½	Mainly attributable to sale of old Post Office Premises at Nottingham.
E.	Conveyance of Savings Bank Correspondence . . . . .	77,000	- -	79,811	6 -	E.—Increase of business.
	TOTAL . . . . .	124,700	- -	139,388	7 2½	

\* These sums will be recovered from the Government of India in its Account with this Department for Packet Service

589

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 3.—POST OFFICE—continued.

S U M M A R Y.

Sub-Head	SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
				Less than Granted.	More than Granted.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.	Chief Offices - - - -	2,436,070 - -	2,430,561 8 5½	5,508 11 6½	—
B.	Surveyors - - - -	71,800 - -	69,193 15 5½	2,606 4 6½	—
C.	Provincial Establishments - -	3,998,410 - -	4,054,760 3 10½	- -	56,360 3 10½
D.	Establishments in the Colonies and Agents Abroad - -	5,210 - -	5,741 6 2	- -	531 6 2
E.	Post Office Savings Banks - -	(Net) 15 - -	- -	15 - -	—
F.	Government Annuities and Life Insurances - - - -	(Net) 230 - -	214 18 -	15 2 -	—
G.	Convoynance of Mails - - -	1,575,530 - -	1,555,267 13 7½	20,262 6 4½	—
H.	Purchase of Sites and Buildings -	139,000 - -	122,793 18 9	16,206 1 3	—
I.	Superannuations and other Non-Effective Charges - - -	267,450 - -	265,979 1 5	1,470 18 7	—
K.	Manufacture of Postage Stamps, &c.	183,870 - -	176,723 1 6	7,146 18 6	—
	GROSS TOTAL - - - £.	8,677,585 - -	8,681,235 7 2½	53,231 2 9½	56,881 10 ½
				Net Excess of Expenditure over Gross Estimate.	
				£. 3,650 7 3	
	Deduct,—	Estimated.	Realised.	Surplus of Appropriations in Aid Realised.	
I.	Appropriations in Aid - - -	124,700 - -	139,388 7 2½	£. 14,688 7 2	
				Net Difference.	
	NET TOTAL - - - £.	8,552,885 - -	8,541,847 - - ½	£. 11,037 19 11	

## 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.
		<i>£. s. d.</i>	
A Principal Clerk in the Secretary's Office, Dublin	For acting as Chief Clerk from 26th November 1898 to 8th July 1899.	37 10 -	Vote III., Post Office. (He also received 12 <i>l.</i> 10 <i>s.</i> out of Vote V., Telegraphs.)
A Second Class Clerk in Controller's Office, London Postal Service.	For additional services whilst in charge of the Battersea District Office.	33 10 10	Vote III., Post Office. (He also received 1 <i>l.</i> 9 <i>s.</i> 2 <i>d.</i> out of Vote V., Telegraphs.)

GRATUITIES awarded, in addition to Pensions, to Officers of the Post Office, under provisions of Treasury Minute of 30th March 1892, during the year ended 31st March 1900.

Date.	Name.	Rank of Officer.	Amount.	Vote.
			<i>£. s. d.</i>	
2 Jan. 1900	Mr. S. J. Powell	Rural Postman, Stafford	11 6 4	Vote III., Post Office.
11 Jan. "	Mrs. E. George	Postmistress, Tewkesbury	107 16 2	Vote III., Post Office. (She also received 19 <i>l.</i> 8 <i>s.</i> out of Vote V., Telegraphs.)
12 Jan. "	Mr. G. W. Seaborne	Postmaster, Sandwich	125 14 1	Vote III., Post Office. (He also received 14 <i>l.</i> 5 <i>s.</i> 8 <i>d.</i> out of Vote V., Tele- graphs.)
12 Jan. "	Mr. W. Stepto	Rural Postman, Abingdon	72 1 11	Vote III., Post Office.

The Surplus of 73,069*l.* 16*s.*, shown on the Account of the Vote "Post Office," for the year ended 31st March 1899, has been surrendered.

*F. T. Swayne,*  
Principal Book-keeper.

*James J. Cardin,*  
Comptroller and Accountant General,  
Accounting Officer.

General Post Office,  
30 November 1900.

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

Examined,  
*R. Lennox Woods.*

*D. C. Richmond,*  
Comptroller and Auditor General.

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. 2, 3, 4, 5, 6, 9, 10, 11, 12, 15, 17, 18, 19, 20, 21, 22, 24, 25, 27, 30, 31, 34.—Chief Offices.
- B. 2.—Surveyors.
- C. 1, 3, 4, 5, 7, 8, 9, 12, 14, 15, 18, 19, 21.—Provincial Establishments.
- D. 2, 4.—Establishments in the Colonies and Agents Abroad.
- E. 4, 7, 10, 11, 12, 15.—Post Office Savings Banks.
- G. 2, 3, 6, 7, 8, 10, 12, 15, 16.—Conveyance of Mails.

The Treasury have, by letter dated 15th December 1900, authorised the application of the Net Surpluses shown in the Summary attached to the Account, amounting to 53,231*l.* 2*s.* 9½*d.*, towards meeting the Net Deficits, amounting to 56,881*l.* 10*s.* —½*d.* With regard to the Excess Expenditure of 3,650*l.* 7*s.* 3*d.* beyond the Gross Estimate, their Lordships state that it must remain over as a charge against the Accounting Officer of the Vote until the Committee of the House of Commons on Public Accounts have considered this Report and decided whether an Excess Vote should be taken.

2. A new Sub-Head (D. 4) has been opened, with Treasury sanction, to record expenditure, amounting to 885*l.* 13*s.* 9*d.*, which has been incurred for Incidental Expenses connected with the Army Post Office in South Africa, which was established after the Estimates had been prepared.

3. Sub-Head E. 9. (Savings Bank.—Losses by Default, &c.)—Included in the amount of 1,704*l.* 7*s.* 7½*d.*, charged against this Sub-Head, is a sum of 874*l.* 5*s.*, which has been charged with Treasury sanction, being the net loss incurred through the defalcations of the Sub-Postmaster at Sutton Bridge. The matter was investigated by a Special Committee appointed by the Postmaster General, with the result that some additional safeguards were recommended for adoption.

4. A further charge of 20*l.* 10*s.* 10*d.*, for which Treasury sanction has not yet been obtained, is included under the same Sub-Head, representing a net loss to the Department, due to the fraudulent withdrawal of certain Savings Bank deposits.

5. Sub-Head A. 13 (Gas and Electric Light, &c., London).—A saving of 5,643*l.* 19*s.* 10½*d.* under this Sub-Head is stated by the Accounting Officer to be "mainly due to the carrying out by the Office of Works of certain works provided for in Post Office Estimates."

In reply to a letter from my Department, I have been informed that the work was in connection with the construction of heating apparatus at Mount Pleasant; and in accordance with a Treasury decision given after the Estimate had been prepared, was carried out by the Office of Works instead of by the Engineering Branch of the Post Office.

6. The Net Deficit upon the Account, for which a vote of Parliament will presumably be required, is—as already stated in paragraph 1—3,650*l.* 7*s.* 3*d.*

	£.	s.	d.
Grant ( <i>Gross</i> ) - - - - -	8,677,585	-	-
Expenditure ( <i>Gross</i> ) - - - - -	8,681,235	7	3
Net Deficit - - -	£. 3,650	7	3

STORE ACCOUNTS.

7. A test examination of Postal Store Accounts has been made in London, Dublin, and Edinburgh, with generally satisfactory results.

REVENUE.

8. The Account of Postal Revenue has been subjected to a test examination at the Chief Offices in London, Dublin, and Edinburgh, with generally satisfactory results, and the Department and the Treasury have been so informed.

D. C. Richmond,  
Comptroller and Auditor General.



58

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VOTE 4.

POST OFFICE PACKET SERVICE.

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## 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 1900, 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.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
	<b>CONTRACTS.</b>				
A.	United Kingdom - - - -	170,500 - -	168,608 14 9	1,891 5 3	- -
B.	Europe - - - - -	25,850 - -	25,597 8 11	252 11 1	- -
C.	America - - - - -	250,450 - -	231,680 1 10	18,769 18 2	- -
D.	Africa - - - - -	28,255 - -	28,255 - -	- - -	- -
E.	Asia and Australia - - -	415,000 - -	414,700 - -	300 - -	- -
F.	Canada and China - - - -	60,000 - -	59,500 - -	500 - -	- -
G.	Foreign and Colonial Parcels - -	4,500 - -	4,388 7 1	111 12 11	- -
	<b>PACKET ESTABLISHMENTS.</b>				
H.	Salaries, Wages, and Allowances -	660 - -	666 3 6½	- - -	6 3 6½
I.	Travelling - - - - -	25 - -	13 13 3	11 6 9	- -
K.	Incidental Expenses - - -	100 - -	66 18 10	33 1 2	- -
J.	Pensions - - - - -	49 - -	48 13 -	- 7 -	- -
	<b>GROSS TOTAL - - £.</b>	<b>955,389 - -</b>	<b>933,525 1 2½</b>	<b>21,870 2 4</b>	<b>6 3 6½</b>
				Net Surplus of Gross Estimate over Expenditure. £. 21,863 18 9½	
	<i>Deduct,—</i>	Estimated.	Realised.	Deficiency of Appropriations in Aid Realised. £. 256 3 4	
M.	Appropriations in Aid - - -	174,474 - -	174,217 16 8	Net Surplus to be Surrendered. £. 21,607 15 5½	
	<b>NET TOTAL - - £.</b>	<b>780,915 - -</b>	<b>759,307 4 6½</b>		

VOTE 4.—POST OFFICE PACKET SERVICE—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—The allowance made for additional services was not required.
- B.—Penalties were incurred by the Contractors for the Dover-Calais Service.
- C.—Saving resulted from (1) withdrawal of Contract Packets for transport service ; (2) diversion of correspondence for Canada and New Zealand from New York route.
- E.—A penalty of 300*l.* was incurred.
- F.—A penalty of 500*l.* was incurred.
- G.—The increase of business paid for by weight was less than was anticipated.
- I.—Fluctuating items.
- K.—Fluctuating items.

The Surplus of 2,980*l.* 6*s.* 5*d.*, shown on the Account of the Vote "Post Office Packet Service," for the year ended 31st March 1899, has been surrendered.

*F. T. Swayne,*  
Principal Book-keeper.

*James J. Cardin,*  
Comptroller and Accountant General,  
Accounting Officer.

General Post Office, )  
30 November 1900. }

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

Examined,  
*H. Lennox Woods.*

*D. C. Richmond,*  
Comptroller and Auditor General.



## REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 4.—POST OFFICE PACKET SERVICE—*continued.*

## M.—APPROPRIATIONS IN AID.—Year ended 31st March 1900.

Sub-Head.	NATURE OF RECEIPT.	Amount Estimated.	Amount Received.
A.	Contribution to cost of earlier transmission of Outward American Mail on Saturdays by Cunard Steamship Company	£. s. d. 1,112 - -	£. s. d. 1,112 6 8
C.	Contributions to cost of West Indies Mail Service by Antigua, Barbados, British Guiana, Dominica, Grenada, Jamaica, Montserrat, Nevis, St. Kitts, St. Lucia, St. Vincent, Tobago, Tortola, and Trinidad	17,650 - -	17,650 - -
E.	Provisional Contributions to cost of East Indies and China Mail Services by India, Ceylon, Straits Settlements, and Hong Kong	61,400 - -	61,400 - -
E.	Contributions to cost of Australian Mail Service by the Colonies of Victoria, New South Wales, and South Australia	72,000 - -	71,868 - -
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 - -	22,187 10 -
	TOTAL Appropriations in Aid - - - £.	174,474 - -	174,217 16 8

## EXPLANATION of the Causes of Variation between Estimates and Receipts.

E.—Sums amounting to 132*l.* were allowed to these Colonies as their share of Penalties incurred by Contractors.

E.—A sum of 124*l.* 10*s.* was allowed to Canada as her share of Penalties incurred by the Contractors.

577

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 4.

POST OFFICE PACKET SERVICE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has been incurred under Sub-Head H.
2. The Amount to be Surrendered is, as shown by the Account, 21,007*l.* 15*s.* 5*d.*

Excess.

Surplus.

	£.	s.	d.
Grant ( <i>Gross</i> ) - - - - -	955,380	-	-
Expenditure ( <i>Gross</i> ) - - - - -	933,525	1	3
Net Surplus - - -	£. 21,863	18	9
<i>Deduct,—</i>			
Estimated Appropriations in Aid not realised - - -	256	3	4
Net Amount to be Surrendered - - -	£. 21,007	15	5

*D. C. Richmond,*  
Comptroller and Auditor General.



579

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VOTE 5.

POST OFFICE TELEGRAPHS.

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## NOTE 5.

## POST OFFICE TELEGRAPHS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to defray the Salaries ended 31st March 1900, showing the Surplus or

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
<b>SUB-HEAD A.—</b>				
<b>SECRETARIES' OFFICES, &amp;c.</b>				
1. Salaries, Wages, and Allowances additional to Salaries.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
2. Travelling	2,500 -- --	1,799 10 6	700 9 6	- - -
3. Law Charges	1,000 -- --	2,359 3 10½	- - -	1,359 3 10½
4. Incidental Expenses	1,600 -- --	1,418 13 9	181 6 3	- - -
TOTAL of Sub-Head A. - - £.	47,510 -- --	47,130 4 -¾	1,738 10 9½	1,359 3 10½
Net Surplus - - -			£. 379. 15. 11¼.	
<b>SUB-HEAD B.—</b>				
<b>ACCOUNT DEPARTMENTS.</b>				
1. Salaries, Wages, and Allowances additional to Salaries.	90,130 -- --	88,074 5 10	2,055 14 2	- - -
2. Travelling	800 -- --	646 4 6	153 15 6	- - -
3. Rent	2,500 -- --	2,500 -- --	- - -	- - -
4. Gas	180 -- --	167 12 3	12 7 9	- - -
5. Water, &c.	70 -- --	69 3 -	- 17 -	- - -
6. Incidental Expenses	70 -- --	37 9 9	32 10 3	- - -
TOTAL of Sub-Head B. - - £.	93,750 -- --	91,494 15 4	2,255 4 8	- - -
Surplus - - -			£. 2,255. 4. 8.	
<b>SUB-HEAD C.—</b>				
<b>MAINTENANCE OF THE POSTAL TELEGRAPH SYSTEM.</b>				
1. Salaries, Wages, and Allowances additional to Salaries.	323,280 -- --	337,441 6 5½	- - -	14,161 6 5½
2. Travelling	40,700 -- --	42,081 7 9½	- - -	1,381 7 9½
3. Materials	200,000 -- --	(a) 203,214 9 7½	- - -	3,214 9 7½
4. Rent, &c.	6,350 -- --	5,391 1 2	958 18 10	- - -
5. Rates on Telegraph Wires, &c.	5,300 -- --	3,992 19 6	1,307 - 6	- - -
6. Maintenance by Railway Companies, &c.	90,000 -- --	89,786 4 3	213 15 9	- - -
7. Works carried out by Railway Companies and others, chargeable to Maintenance, &c.	15,500 -- --	14,706 16 3½	793 3 8½	- - -
8. Wayleaves	38,800 -- --	36,063 17 3½	2,736 2 8½	- - -
9. Gas, Water, Fuel, &c.	4,280 -- --	4,942 - 11¾	- - -	662 - 11¾
10. Incidental Expenses	1,800 -- --	1,725 9 7½	74 10 4½	- - -
11. Maintenance of Cable Ships	5,910 -- --	6,804 18 3	- - -	894 18 3
12. Royalties	860 -- --	851 13 6	8 6 6	- - -
TOTAL of Sub-Head C. - - £.	732,780 -- --	747,002 4 8½	6,091 18 4½	20,314 3 1
Net Deficit - - -			£. 14,222. 4. 8½.	
(a) Value of Stores in hand 31st March 1899, £. 379,179 10s. 7½d. Value of Stores in hand 31st March 1900, £. 370,328 9s. 4½d. Decrease in Year 1899-1900, £. 8,851 1s. 3d.				

581

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. Vacancies caused a reduction of expenditure.
2. There was less travelling than was anticipated.
3. Cannot be accurately estimated.
4. A fluctuating item.

1. A transfer of force to the Money Order Office resulted in a reduction of expenditure.
2. There was less travelling than was anticipated.
- 3.
4. The consumption of gas was less than was anticipated.
- 5.
6. A fluctuating item.

1. Due to increase in staff to provide for maintenance of additional wires
2. The increased expenditure was consequent upon the increased staff.
3. The cost of some of the materials purchased under this Sub-Head for works under Sub-Head O. could not be transferred within the year.
4. Expense of storage of poles less than was expected owing to late deliveries by contractors.
5. The contributions in lieu of rates on telegraph wires were less than was anticipated.
- 6.
7. Cannot be accurately estimated.
8. The provision made for increased cost of wayleaves was not all required.
9. (1) Increased cost of fuel. (2) Greater consumption of water.
10. A fluctuating item.
11. Mainly due to replacement of broken shaft of cable ship "Monarch," and to repairs after collision with s.e. "Nil."
- 12.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 5.—POST OFFICE TELEGRAPHS—continued.

SERVICE.	GRANT.		EXPENDITURE.		Expenditure, compared with Grant.			
					Less than Granted.		More than Granted.	
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
<b>SUB-HEAD D.—</b>								
<b>REMUNERATION TO RAILWAY COMPANIES, &amp;c.</b>								
Message Work at Railway Stations	71,500	- -	70,753	1 1	746	18 11	-	-
TOTAL of Sub-Head D.	£. 71,500	- -	70,753	1 1	746	18 11	-	-
Surplus					£. 746. 18. 11.			
<b>SUB-HEAD E.—</b>								
<b>CENTRAL TELEGRAPH OFFICE, LONDON.</b>								
1. Salaries, Wages, and Allowances additional to Salaries.	457,530	- -	466,140	15 7	-	-	8,610	15 7
2. Travelling	100	- -	33	11 5	66	8 7	-	-
3. Rent	2,845	- -	2,845	13 3	-	-	-	13 3
4. Gas, Electric Light, &c.	3,280	- -	3,164	6 11	115	13 1	-	-
5. Water, &c.	2,850	- -	3,354	9 6	-	-	504	9 6
6. Rates	1,350	- -	1,275	12 6	74	7 6	-	-
7. Incidental Expenses	3,900	- -	4,042	14 2	-	-	142	14 2
TOTAL of Sub-Head E.	£. 471,855	- -	480,857	3 4	256	9 2	9,258	12 6
Net Deficit					£. 9,002. 3. 4.			
<b>SUB-HEAD F.—</b>								
<b>DISTRICT BRANCH AND TOWN SUB-OFFICES, LONDON.</b>								
1. Salaries, Wages, Allowances additional to Salaries, and Porters paid out.	243,870	- -	236,112	16 2½	7,757	3 9½	-	-
2. Travelling	800	- -	863	6 4	-	-	63	6 4
3. Rent, &c.	10,100	- -	10,153	16 11	-	-	53	16 11
4. Rates	40	- -	49	18 6	-	-	9	18 6
5. Water, &c.	400	- -	423	15 6	-	-	23	15 6
6. Gas and Electric Light	2,600	- -	2,623	7 5	-	-	23	7 5
7. Incidental Expenses	110	- -	59	12 ½	50	7 11½	-	-
TOTAL of Sub-Head F.	£. 257,920	- -	250,286	12 11	7,807	11 9	174	4 8
Net Surplus					£. 7,633. 7. 1.			
<b>SUB-HEAD G.—</b>								
<b>PROVINCIAL POST OFFICES. (UNITED KINGDOM.)</b>								
1. Salaries, Wages, Allowances additional to Salaries, and Porters paid out.	1,460,200	- -	1,447,840	18 9½	12,359	1 2½	-	-
2. Travelling	21,600	- -	21,211	12 6½	388	7 5½	-	-
3. Rent, &c.	27,160	- -	27,782	18 3½	-	-	622	18 3½
4. Rates	810	- -	717	3 8½	92	16 3½	-	-
5. Water, &c.	1,600	- -	1,570	19 4	29	- 8	-	-
6. Fuel and Light	16,210	- -	16,348	6 5½	-	-	138	6 5½
7. Stationery	50	- -	30	18 8½	19	1 3½	-	-
8. Incidental Expenses	3,270	- -	3,536	2 4½	-	-	266	2 4½
TOTAL of Sub-Head G.	£. 1,530,900	- -	1,519,039	- 2	12,888	6 11½	1,027	7 1½
Net Surplus					£. 11,860. 19. 10.			

583

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 5.—POST OFFICE TELEGRAPHS—*continued.*

Explanation of the Causes of Variation between Expenditure and Grant.

The amount required for increase of business was not all required.

1. Increase of force and cost of replacing telegraphists sent to South Africa.
2. There was less travelling than was anticipated.
- 3.
4. The increase in consumption was less than was provided for.
5. Chiefly due to the introduction of a new system of reducing the temperature of the water from the engines before passing into the sewers.
6. An approximate estimate.
7. A fluctuating item.

1. The cost of Telegraph Boy Messengers was less than was provided for.
2. There was more travelling than was anticipated.
3. A slight excess in the sums payable in the year.
- 4.
5. Casual variation.
- 6.
7. Cannot be accurately estimated.

1. The amount provided for increase of business was not all required.
2. There was less travelling than was anticipated.
- 3.
- 4.
5. } Casual variation.
6. }
7. }
8. Due to increased grants in aid of Refreshment Clubs



## REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

## VOTE 5.—POST OFFICE TELEGRAPHS—continued.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
<b>SUB-HEAD H.—</b>				
Manufacture of Stamps, &c.	£. s. d. 2,680 - -	£. s. d. (a) 2,746 19 2	£. s. d. - - -	£. s. d. 66 19 2
<b>SUB-HEAD I.—</b>				
Marriage Gratuities	8,000 - -	6,266 2 -	1,733 18 -	- - -
<b>SUB-HEAD K.—</b>				
Uniform Clothing	47,000 - -	44,837 10 -	2,162 10 -	- - -
<b>SUB-HEAD L.—</b>				
Stores	17,500 - -	16,277 18 9	1,222 1 3	- - -
<b>SUB-HEAD M.—</b>				
Superannuations, &c.	75,800 - -	74,764 9 4	1,035 10 8	- - -
<b>SUB-HEAD N.—</b>				
Purchase of Sites and Buildings	21,000 - -	(b) 20,529 6 2	470 13 10	- - -
<b>SUB-HEAD O.—</b>				
<b>TELEGRAPH WORKS.</b>				
1. Extensions	35,000 - -	34,185 9 6½	814 10 5½	- - -
2. Re-arrangements	95,000 - -	94,784 15 2½	215 4 9½	- - -
3. Private Telegraphs	50,000 - -	50,510 11 5½	- - -	510 11 5½
4. Works executed for Railway Companies and others.	6,000 - -	7,629 5 9½	- - -	1,629 5 9½
5. Government Departmental Telegraphs	6,000 - -	(c) 4,114 9 6½	1,885 10 5½	- - -
6. Coast Communications	3,000 - -	3,467 19 -¾	- - -	467 19 -¾
7. Annuity for Advances under the Telegraph Act, 1892.	90,130 - -	90,130 7 -	- - -	- 7 -
8. Works executed for the War Office	14,500 - -	14,631 15 7¾	- - -	181 15 7¾
9. Electrical Communications with outlying Lighthouses and Lightships.	3,200 - -	2,800 - 6½	399 19 5½	- - -
TOTAL of Sub-Head O.	£. 302,830 - -	(d) 302,304 13 9½	3,315 5 2	2,789 18 11½
		Net Surplus	£. 525. 6. 2½.	
<b>SUB-HEAD P.—</b>				
Appropriations in Aid	Estimated. 42,635 - -	Realised. 73,885 15 8¾	Less than Estimated.	More than Estimated. 31,250 15 8¾

(a) The value of Materials of Telegraph Books issued to Postmasters for sale in the year was 1,857*l.*(b) The sum of 17*l.*, being the proceeds of the sale of Old Materials on Sites purchased out of the Post Office Telegraph Vote, was received and brought to account by the Office of Works.

	£.	s.	d.
(c) 1. War Office Establishment	2,360	1	1½
2. Admiralty	1,014	1	1
3. Civil Departments	731	7	4
<b>c.</b>	<b>4,114</b>	<b>9</b>	<b>6½</b>

(d) Including Value of Materials, O.1.—£. 10,509. -s. 3½*d.*; O.2.—£. 69,093. 4s. 1½*d.*; O.3.—£. 36,707. 2s. 8*d.*; O.4.—£. 2,947. 16s. 6*d.*; O.5.—£. 2,745. 16s. 4*d.*; O.6.—£. 1,741. 6s. 1*d.*; O.8.—£. 8,038. 8s. 7*d.*; O.9.—£. 870. 1s. 7½*d.*  
Total, £. 141,861. 16s. 2½*d.*

585

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 5.—POST OFFICE TELEGRAPHS—*continued.*

Explanation of the Causes of Variation between Expenditure and Grant.

Increase of business.

There were fewer retirements upon marriage than was anticipated.

Less material was obtained from the Contractors than was provided for

The amount provided for additional bicycles was not all expended.

The amount provided for probable increase was not all required.

Some contemplated purchases were postponed owing to unforeseen difficulties.

1. Some extensions could not be completed in the year.
- 2.
3. Works completed in the year slightly exceeded the Estimate.
4. The excess is due to further works being carried out for the Central London Railway.
5. Cannot be accurately estimated.
6. Some works authorised in previous year were completed in this year.
- 7.
8. The demand was slightly greater than was expected.
9. A fluctuating item.

## REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 5.—POST OFFICE TELEGRAPHS—*continued.*

## P.—APPROPRIATIONS IN AID.—Year ended 31st March 1900.

Sub-Head	NATURE OF RECEIPT.	Amount Estimated.	Amount Received.	Explanation of the Causes of Variation between Estimates and Receipts.
		£. s. d.	£. s. d.	
C.	Contribution from Continental Administrations for their share of the cost of maintaining the International Submarine Cables	2,530 - -	- - -	No sums received under this heading in the year.
C.	Sale of Old Stores - - - - -	12,000 - -	42,478 8 3	The excess is chiefly due (1) to the quantity of cable strippings being much greater than was anticipated (2) to the improved prices obtained for gutta percha.
C, E, F., and G.	Rent of portions of Postal Telegraph Offices and Factories sub-let.	1,900 - -	2,271 15 -	Additional rentals became due within the year.
O.	Amount received in respect of Works and Alterations executed for Railway Companies and others.	6,600 - -	6,334 5 2	The amount received within the year was less than was expected.
-	Miscellaneous Receipts - - - - -	1,905 - -	5,319 11 1½	Mainly attributable to sale of old Post Office premises at Nottingham.
O.	Cost and Maintenance of certain Works executed for the War Office.	14,500 - -	14,681 15 7½	See Sub-Head O. 8.
O.	Cost and Maintenance of Electrical Communication with Outlying Lighthouses and Lightships.	3,200 - -	2,800 - 6½	See Sub-Head O. 9.
	TOTAL - - - £.	42,635 - -	73,885 15 8½	

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.	Secretaries' Offices, &c.	47,510	- -	47,130	4 - 4	379	15 11½	-	-
B.	Account Departments	93,750	- -	91,494	15 4	2,255	4 8	-	-
C.	Maintenance of the Postal Telegraph System.	732,780	- -	747,002	4 8½	-	-	14,222	4 8½
D.	Railway Companies for Message Work.	71,500	- -	70,753	1 1	746	18 11	-	-
E.	Central Telegraph Office, London	471,855	- -	480,857	3 4	-	-	9,002	3 4
F.	District and Branch Post Offices, London.	257,920	- -	250,286	12 11	7,633	7 1	-	-
G.	Provincial Post Offices	1,530,900	- -	1,519,039	- 2	11,860	19 10	-	-
H.	Manufacture of Stamps, &c.	2,680	- -	2,746	19 2	-	-	66	19 2
I.	Marriage Gratuities	8,000	- -	6,266	2 -	1,733	18 -	-	-
K.	Uniform Clothing	47,000	- -	44,837	10 -	2,162	10 -	-	-
L.	Stores	17,500	- -	16,277	18 9	1,222	1 3	-	-
M.	Superannuations, &c.	75,800	- -	74,764	9 4	1,035	10 8	-	-
N.	Purchase of Sites and Buildings	21,000	- -	20,529	6 2	470	13 10	-	-
O.	Telegraph Works	302,830	- -	302,304	13 9½	525	6 2½	-	-
	GROSS TOTAL £.	3,681,025	- -	3,674,200	- 9½	30,026	6 4½	23,291	7 2½
		Estimated.		Realised.		Net Surplus of Gross Estimate over Expenditure.			
						£ 6,734 19 2½			
P.	Deduct,— Appropriations in Aid	42,635	- -	73,885	15 8½	Surplus of Appropriations in Aid Realised.			
						£ 31,250 15 8½			
	NET TOTAL - - - £.	3,638,390	- -	3,600,404	5 1	Total Surplus to be Surrendered.			
						£ 37,985 14 11			

## REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 5.—POST OFFICE TELEGRAPHS—*continued.*

## EXTRA REMUNERATION.

Rank of Officer.	Service for which Extra Remuneration was made.	Amount.	Vote.
A Principal Clerk in the Secretary's Office, Dublin.	For acting as Chief Clerk from 26th November 1898 to 8th July 1899.	£. s. d. 12 10 -	Vote V., Telegraphs. (He also received 37l. 10s. out of Vote III., Postal.)
A Superintending Engineer	For taking charge of Southern Engineering District from 11th October 1899 to 31st March 1900.	47 6 3	Vote V., Telegraphs.
An Assistant Submarine Superintendent.	For acting as Superintendent at Dover, 1st April 1899 to 31st March 1900.	51 7 9	Vote V., Telegraphs.
A Second Class Clerk in Controller's Office, London Postal Service.	For additional services whilst in charge of the Battersea District Office.	1 9 2	Vote V., Telegraphs. (He also received 35l. 10s. 10d. out of Vote III., Postal.)

GRATUITIES awarded, in addition to Pensions to Officers of the Post Office, under Provisions of Treasury Minute of 30th March 1892, during the Year ended 31st March 1900.

Date.	Name.	Rank of Officer.	Amount.	Vote.
11 Jan 1900	Mrs. E. George	Postmistress, Tewkesbury	£. s. d. 19 8 -	Vote V., Telegraphs. (She also received 167l. 10s. 2d. out of Vote III., Postal.)
12 Jan. "	Mr. G. W. Seaborne	Postmaster, Sandwich	14 5 8	Vote V., Telegraphs. (He also received 125l. 14s. 1d. out of Vote III., Postal.)

The Surplus of 19,295l. 13s. 1d., shown on the Account of the Vote "Post Office Telegraphs," for the year ended 31st March 1899, has been surrendered.

*F. T. Swayne,*  
Principal Book-keeper.

*James J. Cardin,*  
Comptroller and Accountant General,  
Accounting Officer.

General Post Office, }  
30 November 1900. }

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

Examined,  
*R. Lennox Woods.*

*D. G. Richmond,*  
Comptroller and Auditor General.

589

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 Excess Sub-Heads, viz. :—

- A. 3.—Secretary's Offices, &c.
- C. 1, 2, 3, 9, 11.—Maintenance of the Postal Telegraph System.
- E. 1, 3, 5, 7.—Central Telegraph Office, London.
- F. 2, 3, 4, 5, 6.—District Branch and Town Sub-Offices, London.
- G. 3, 6, 8.—Provincial Post Offices (United Kingdom).
- H.—Manufacture of Stamps, &c.
- O. 3, 4, 6, 7, 8.—Telegraph Works.

2. In addition to the sums noted on the Appropriation Account, it would appear that during the year 1899–1900 the late Engineer in Chief and Electrician to the Post Office has received various sums, amounting to about 170*l.*, out of the Vote for Colonial Services (Class V., Vote 3) for inspecting stores for the West African Frontier Force. Extra Remuneration.

3. The Amount to be Surrendered is, as shown by the Account, 37,985*l.* 14*s.* 11*d.* Surplus.

	£.	s.	d.
Grant (Gross) - - - - -	3,681,025	-	-
Expenditure (Gross) - - - - -	3,674,200	-	9½
Net Surplus - - - - -	£.	6,734	19 2½
<i>Add,—</i>			
Appropriations in Aid realised in excess of the Estimate	31,250	15	8½
Total Amount to be Surrendered - - - - -	£.	37,985	14 11

TELEGRAPH ACCOUNT (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 4,800,000*l.* for this service. Telephone Capital Account.

The amount expended in the year was 177,572*l.* 4*s.* 7½*d.*, making the total expenditure under the Acts to 31st March 1900, 1,504,869*l.* 11*s.* 2½*d.* This expenditure has been met in the first instance by advances from the Exchequer, amounting in the whole to 1,030,000*l.*

These advances have been repaid out of moneys borrowed for the purpose from the National Debt Commissioners.

The debt thus created is repayable by terminable annuities which, under Section 1 (3) of the Telegraph Act, 1892, are provided for in the annual Estimates under Sub-Head O. of this Vote.

STORE ACCOUNTS.

5. A test examination has been applied, with generally satisfactory results, to the Store Accounts at the Manchester, Liverpool, and Birmingham Depôts. Examination of Store Accounts.

REVENUE.

6. The Account of Telegraph Revenue has been subjected to a test examination at the Chief Offices in London, Dublin, and Edinburgh. Examination of Revenue Account.

The results shown have proved generally satisfactory, and the Post Office and the Treasury have been so informed.

*D. C. Richmond,*  
Comptroller and Auditor General.

## REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 5.—POST OFFICE TELEGRAPHS—*continued.*

## POST OFFICE TELEGRAPHS (TELEPHONIC SYSTEM).

An Account of Receipts and Payments by the Postmaster General under the Telegraph Acts, 1892, 1896, 1898, and 1899.

	Receipts in the Year ended 31st March 1900.			Total for the previously expired period.			Total to 31st March 1900.				Payments in the Year ended 31st March 1900.			Total for the previously expired period.			Total to 31st March 1900.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.		£.	s.	d.	£.	s.	d.	£.	s.	d.
To Balance on 1st April 1899.	12,702	13	6	—	—	—	—	—	—	By Expenditure . . .	177,572	4	7½	1,327,297	6	7	1,504,869	11	2½
„ Advances from the Exchequer.	290,000	—	—	1,340,000	—	—	1,630,000	—	—	„ Balance . . .	125,130	8	9½	12,702	13	5	125,130	8	9½
£.	302,702	13	6	1,340,000	—	—	1,630,000	—	—	£.	302,702	13	6	1,340,000	—	—	1,630,000	—	—

General Post Office,  
14 December 1900.

F. T. Swayne,  
Principal Book-keeper.

James J. Cardin,  
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 1899-1900; 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	CUSTOMS . . . . .	895,840	887,332 8 1	8,507 11 11	—	4,588 17 5	—	13,096 9 4	—	—	
2	INLAND REVENUE . . . . .	1,981,232	1,976,980 12 6	4,251 7 6	—	2,311 5 6	—	6,562 13 -	—	* 13 15 5	
3	POST OFFICE . . . . .	8,677,585	8,681,235 7 3	—	3,650 7 3	14,688 7 2	—	14,688 7 2	—	—	
4	POST OFFICE PACKET SERVICE . . . . .	955,389	933,525 1 3	21,863 18 9	—	—	256 3 4	21,607 15 5	—	—	
5	POST OFFICE TELEGRAPHS . . . . .	3,681,025	3,674,290 - 10	6,734 19 2	—	31,250 15 9	—	37,985 14 11	—	—	
	TOTAL . . . . .	£. 16,191,071	16,153,363 9 11	41,357 17 4	3,650 7 3	52,839 5 10	256 3 4		—	13 15 5	
								TOTAL Amount to be Surrendered . . . . .	£. 93,940 19 10	More than Estimated	£. 13 15 5

\* Receipts from Local Loans Fund.

Exchequer and Audit Department,  
January 1901.

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

AND REVENUE DEPARTMENTS, FOR THE YEAR ENDED 31 MARCH 1900.

585

591



## 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 - - -	2,130,050	2,108,758 17 5	21,323 14 1	32 11 6	5,346 11 -	44 4 2	26,626 - 11	70 - -	575 12 4
II.	SALARIES AND EXPENSES OF CIVIL DE- PARTMENTS - - - - -	2,566,261	2,494,221 15 1	72,039 4 11	-	38,965 15 3	993 9 7	110,011 10 7	471,630 - -	1,001,638 8 11
III.	LAW AND JUSTICE - - - - -	4,503,378	4,416,165 3 8	87,212 16 4	-	40,011 3 4	1,204 9 2	126,019 10 6	860 - -	1,095 11 4
IV.	EDUCATION, SCIENCE, AND ART - - -	12,293,265	12,272,838 3 11	20,426 16 1	-	5,387 10 8	863 - -	24,951 6 9	9,830 - -	10,880 3 8
V.	FOREIGN AND COLONIAL SERVICES - - -	1,894,390	1,773,544 6 1	120,845 13 11	-	8,341 17 9	-	129,187 11 8	1,440 - -	2,324 1 8
VI.	NON-EFFECTIVE AND CHARITABLE SER- VICES - - - - -	652,871	633,281 8 2	19,594 1 -	4 9 2	24 16 4	-	19,618 17 4	5 - -	1 12 -
VII.	MISCELLANEOUS - - - - -	173,957	172,782 13 -	1,174 7 -	-	-	545 17 7	628 9 5	-	3 12 4
- -	GRANT TO LORD KITCHENER OF KHAR- TOUM - - - - -	30,000	30,000 - -	-	-	-	-	-	-	-
REVENUE.	REVENUE DEPARTMENTS, PACKET AND TELEGRAPH SERVICES - - - - -	16,191,071	16,153,363 9 11	41,357 17 4	3,650 7 3	52,839 5 10	256 3 4	93,940 19 10	-	13 15 5
	TOTAL - - - £.	40,435,243	40,054,955 17 3	383,974 10 8	3,687 7 11	150,917 - 2	3,907 3 10		483,835 - -	1,016,532 17 8
TOTAL Amount to be Surrendered - - - £.								530,984 7 -	More than Estimated } £. 532,697 17 8	

[ 586 ]

Exchequer and Audit Department,  
January 1901.

*D. C. Richmond,*  
Comptroller General of the Receipt and Issue  
of H.M.'s Exchequer, and  
Auditor General of Public Accounts.

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TOTAL AND NET COST.

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TOTAL AND NET COST OF CIVIL SERVICES AND REVENUE DEPARTMENTS, FOR THE YEAR ENDED 31ST MARCH 1900.

APPENDIX

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	—	436 (Net.)	52	—	—	214	—	—	—	—	836	53,278	54,113	865	53,248
2	Royal Parks and Pleasure Gardens - - - - - }	—	—	4,568	111	592	—	3,050	—	—	—	—	3,321	124,354	132,675	5,940	126,735
3	Houses of Parliament Buildings - - - - - }	—	—	—	45	—	—	538	—	—	—	—	583	36,206	36,789	363	36,426
4	Miscellaneous Legal Buildings, Great Britain - - - - - }	—	—	1,979	145	—	—	98	—	—	—	—	2,222	51,810	54,032	1,160	52,872
5	Art and Science Buildings, Great Britain - - - - - }	—	—	—	48	—	—	—	—	—	—	—	48	30,062	30,110	154	29,956
6	Diplomatic and Consular Buildings - - - - - }	—	—	—	121	—	—	116	—	—	—	—	237	29,407	29,644	1,137	28,507
7	Revenue Buildings, Great Britain - - - - - }	—	—	—	517	—	—	—	—	—	—	—	517	370,915	371,432	3,594	367,838
8	Public Buildings, Great Britain - - - - - }	—	—	7,386	227	—	—	135	—	—	—	—	7,748	383,501	391,249	13,481	377,768
9	Surveys of the United Kingdom - - - - - }	—	9,100	862	135	2,850	—	16,830	429	74	23,968 (Army.)	—	54,247	238,123	292,370	31,337	261,033
10	Harbours under the Board of Trade - - - - - }	—	—	102	22	2	—	270	—	—	—	—	405	6,328	6,733	2,556	4,177
11	Peterhead Harbour - - - - - }	—	—	96	40	32	—	—	—	—	—	—	168	23,502	23,670	576	23,094

4083.

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12	Rates on Government Property	—	—	25	12	—	—	—	—	—	—	7	440,335	440,372	17,939	481,433	
13	Public Works and Buildings, Ireland	—	—	841	543	3	—	549	—	—	—	1,935	212,042	213,078	7,204	206,774	
14	Railways, Ireland	—	—	—	60	62	—	—	—	—	—	131	99,895	100,020	—	100,020	
CLASS II.																	
1	House of Lords Offices	—	—	2,972	70	—	—	13	1,197	39	—	—	41,196	—	42,024	—	
2	House of Commons Offices	9,000	35,880	5,995	75	70,929	—	6,136	968	5	—	133,275	56,472	230,943	41,923	146,966	
3	Treasury and Subordinate Departments	423	4,773	1,973	412	2,804	1,115	17,133	1,405	963	—	31,061	91,713	122,794	9,150	113,644	
4	Home Office	604	4,737	892	466	4,231	150	8,836	4,342	590	2	24,739	135,251	159,990	7,978	152,012	
											(Surveys.)						
5	Foreign Office	—	5,447	1,501	101	15,069	1,191	11,214	3,960	242	—	39,325	72,572	111,897	610	111,287	
6	Colonial Office	—	1,335	1,002	52	4,701	—	7,991	1,920	77	—	17,728	52,475	70,203	5	70,198	
7	Privy Council Office	800	8,662	490	30	1,392	—	3,002	1,152	14	—	15,521	13,573	29,094	2,468	26,626	
8	Board of Trade	—	36,007	2,575	433	32,258 (Net.)	157	21,204	8,331	1,074	2	102,041	190,662	292,703	235,912	56,791	
											(Surveys.)						
9	Mercantile Marine Services	—	8,753	328	1,198	—	—	12,162	—	—	—	22,441	135,304	158,245	53,412	104,833	
10	Bankruptcy Department of the Board of Trade	—	6,161	1,351	189	621	—	3,249	1,531	—	—	13,102	—	—	—	—	
11	Board of Agriculture	—	4,291	797	607	3,416 (Net.)	—	3,858	5,509	1,293	260	29,031	110,714	130,745	10,029	120,716	
											(Surveys.)						
12	Charity Commission	—	2,074	340	90	2,039 (Net.)	—	4,292	386	4	—	9,135	38,234	47,369	2,640	44,729	
12	Civil Service Commission	—	8,639	16	80	4,030	—	2,362	1,023	31	—	10,186	43,363	59,549	29,996	38,553	
14	Exchequer and Audit Department	4,833	1,467	1,141	50	385	—	13,156	352	25	—	21,409	62,926	84,335	3,549	80,786	
15	Friendly Societies Registry	—	416	89	20	299	—	950	303	3	—	2,060	6,923	8,983	750	8,233	
16	Local Government Board	—	8,844	1,858	401	5,292	—	17,022	6,617	272	1	49,397	202,113	242,420	57,000	185,420	
											(Surveys.)						
17	Lunacy Commission, England	—	3,463	—	30	316	—	2,309	123	8	—	6,254	15,407	21,661	1,280	20,421	
18	Mint, including Coinage	—	5,750	1,850	290	338	—	6,229	23	52	—	14,446	96,781	111,227	1,034,975	943,748 (Excl.)	

\* These Columns are not applicable to this Account.

AND REVENUE DEPARTMENTS, FOR THE YEAR ENDED 31 MARCH 1900.

589

585

TOTAL and NET COST of CIVIL SERVICES AND REVENUE DEPARTMENTS, for the Year ended 31st March 1900—*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 II.— <i>continued.</i>	£.	£	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
19	National Debt Office	—	4,231	857	386 Including Ex- chequer Ac- counts.	323	—	4,235	139	8	—	10,189	15,896	26,064	2,770	23,314
20	Public Record Office	—	6,302	3,633	40	877	—	2,450	112	—	—	13,414	24,140	37,554	628	36,926
21	Public Works Loan Commission	—	2,670	490	290 Including Re- payment Ac- counts.	360	—	873	98	4	—	4,775	10,221	14,996	* 14,670	326
22	Registrar General's Office, England	—	1,043	1,141	182	8,589	—	5,608	1,461	23	1	18,048	46,363	64,411	3,624	55,787
23	Stationery and Printing	—	4,068	757	638 Including Store Accounts.	2,589	—	2,969	3,065	91	229	14,436	690,578	705,014	120,060	584,954
24	Office of Woods, Forests, and Land Revenues	—	2,055	514	418 Including Re- venue Ac- count.	574	225	4,067	235	6	—	8,094	20,308	28,402	—	28,402
25	Office of Works and Public Buildings	—	6,215	1,524	298 Including Non- Voted Account.	1,607	1,649	4,067	519	453	—	16,242	54,313	70,555	40	70,515
26	Secret Service	—	—	—	10	—	—	—	—	—	—	10	29,906	29,916	—	29,916
27	Office of the Secretary for Scotland	350	4,216	148	55 Including Crofters Colonisation.	385	1	—	271	104	—	5,530	13,182	18,712	379	18,333
28	Fishery Board for Scotland	—	409	30	135	479	179	1,057	63	409	—	2,821	23,494	26,315	5,117	21,198
29	Lunacy Commission, Scotland	—	165	16	24	103	19	800	—	17	—	1,144	5,867	7,011	533	6,473
30	Registrar General's Office, Scotland	—	1,477	150	70	1,747	—	713	747	4	—	4,908	5,259	10,167	808	9,359
31	Local Government Board for Scotland	—	1,040	44	115 Including Local Taxation, Scotland.	420	—	1,293	177	46	—	3,135	11,717	14,852	161	14,691
32	Household of the Lord Lieutenant of Ireland	20,000	9,950	669	21	171	—	—	45	567	—	31,423	4,764	36,187	—	36,187
33	Chief Secretary for Ireland	470	3,531	444	92	1,631	—	3,530	1,694	2,743	44	14,134	43,543	57,727	343	57,384
34	Charitable Donations and Bequests Office, Ireland	—	157	16	10	41	—	1,027	—	2	—	1,253	1,951	3,204	38	3,166
35	Local Government Board, Ireland	—	1,539	226	231 Including Local Taxation, Ireland.	2,186	—	5,950	1,567	233	145	12,377	42,605	54,982	1,914	53,068
36	Public Record Office, Ireland	—	489	57	23	165	—	30	12	9	—	785	4,929	5,714	875	4,839

590 APPROPRIATION ACCOUNTS OF SUMS GRANTED FOR CIVIL SERVICES

37	Public Works Office, Ireland	—	920	340	671 Including Non-Voted Account. 70	1,210	—	6,185	1,243	202	—	10,777	38,745	49,522	21,386	28,136
38	Registrar General's Office, Ireland	—	461	75		1,916	—	437	867	35	—	3,961	16,959	20,820	650	30,170
39	Valuation and Boundary Survey, } Ireland	—	1,132	30	81	481	—	4,778	249	16	73 (Surveys.)	6,540	23,313	30,153	11,408	18,745
CLASS III.																
1	Law Charges, England - - -	—	—	278	220	1,347	—	5,287	33	2	—	7,167	83,483	90,650	18,153	72,407
2	Miscellaneous Legal Expenses - - -	—	—	—	70	15	—	96	—	7	—	—	60,551	—	12,907	—
3	Supreme Court of Judicature - - -	212,002	22,325	14,951	6,077 Including Funds Accounts.	10,719	—	42,697	872	67	—	300,896	374,801	745,250	429,153	303,190
4	Land Registry - - - - -	—	2,186	442	64	1,881	—	291	—	1	1,856 (Surveys.)	6,720	18,831	25,551	30,198	4,047 (Profit.)
5	County Courts - - - - -	89,936	35,949	4,898	1,201	717	—	3,268	—	—	—	135,960	460,465	506,434	444,647	151,787
6	Police, England and Wales - - -	—	—	—	97	1,212	—	385	—	—	—	1,094	51,438	53,132	18	53,114
7	Prisons, England and the Colonies	—	—	18,700	1,631	9,109	—	73,857	—	—	—	103,297	636,275	729,572	22,190	707,382
8	Reformatory and Industrial } Schools, Great Britain	—	425	—	221	176	—	848	—	—	—	1,670	283,026	284,696	26,098	258,598
9	Broadmoor Criminal Lunatic Asy- } lum, England	—	—	497	78	181	—	2,552	—	—	—	3,308	32,485	35,793	1,139	34,654
10	Law Offices and Courts of Law, } Scotland	113,291	3,655	704	165	2,340	—	1,232	219	90	—	121,744	125,427	247,171	60,794	186,377
11	Register House, Edinburgh - - -	—	5,515	602	70	5,285	—	2,924	61	2	—	14,450	43,437	57,896	55,941	1,955
12	Crofters Commission - - - - -	—	—	—	30	18	—	—	—	11	—	59	4,996	5,055	22	5,033
13	Prisons, Scotland - - - - -	—	321	3,057	290	1,042	150	5,685	1	90	—	10,036	84,115	94,751	5,212	89,539
14	Law Charges and Criminal Prose- } cutions, Ireland	—	125	8	335	396	—	—	—	—	—	868	68,163	69,081	1,928	67,203
15	Supreme Court of Judicature, &c., } Ireland	80,238	3,964	1,182	181	3,298	—	11,958	146	32	—	101,044	108,453	209,407	61,339	148,158
16	The Irish Land Commission - - -	10,533	830	111	650 Including Advance Accounts.	2,701 (Net.)	—	901	1,471	77	—	23,074	140,831	163,905	29,034	134,871

\* A sum of 15,910*l.* 4*s.* was paid direct to the Exchequer in connection with the Local Loans Fund.

597

TOTAL and NET COST of CIVIL SERVICES AND REVENUE DEPARTMENTS, for the Year ended 31st March 1900—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.
	<b>CLASS III.—continued.</b>	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
17	County Court Officers, &c., Ireland	37,451	43	—	261	358	—	10,752	3	42	—	48,910	111,782	160,692	28,444	132,248
18	Dublin Metropolitan Police	—	10,427	621	294	778	13	2,413	3	337	—	14,986	142,061	156,967	46,919	110,048
19	Royal Irish Constabulary	—	10,176	1,613	921 Including Fund Accounts.	1,339	799	1,930	851	4,057	20 (Prisons.)	22,306	1,364,455	1,386,761	24,961	1,361,800
20	Prisons, Ireland	—	223	4,200		1,091	—	10,964	442	136	—	17,293	113,795	131,068	2,747	128,341
21	Reformatory and Industrial Schools, Ireland	—	14	78	74	70	—	227	3	3	—	483	110,940	111,423	1,009	110,414
22	Dundrum Criminal Lunatic Asylum, Ireland	—	5,843	116	78	60	—	412	—	—	—	6,009	6,336	12,345	282	12,063
	<b>CLASS IV.</b>															
1	Public Education, England and Wales	—	See Class II., Vote 7.	1,641	2,668	6,160	—	24,453	6,913	31	—	41,946	8,763,562	8,795,508	862	8,794,646
2	Department of Science and Art for the United Kingdom	—	32,179	6,210	510	7,171	—	13,541	5,914	246	704 (Surveys.)	65,575	590,343	655,918	7,172	648,746
3	British Museum	—	19,144	6,297	110	784	—	9,799	—	174	3 (Mint.)	36,311	178,299	214,610	9,404	205,206
4	National Gallery	—	8,328	1,813	27	144	—	982	—	73	—	11,367	12,137	23,504	1,642	21,862
5	National Portrait Gallery	—	812	465	25	153	—	44	—	2	—	1,501	5,478	6,979	201	6,778
6	Wallace Collection	—	22,335	—	21	10	—	—	—	—	—	22,366	8,691	31,057	—	31,057
7	Scientific Investigation, &c., United Kingdom	—	2,653	168	20	1,928	—	111	—	41	—	4,931	36,706	41,637	—	41,637
8	Universities and Colleges, Great Britain, and Intermediate Education, Wales	—	—	—	6	—	—	—	—	—	—	6	106,333	106,333	—	106,333
9	London University	—	62,408	2,519	60	1,511	—	768	—	5	—	67,571	17,948	85,519	19,706	65,813
10	Public Education, Scotland	899	1,343	200	604	2,647	—	576	1,371	77	—	3,222	1,295,657	1,303,909	18	1,303,891
11	National Gallery, &c., Scotland	—	—	—	3	35	—	165	—	—	—	203	3,400	3,603	—	3,603

2	Public Education, Ireland	—	46,123	1,476	2,648	3,511	—	10,834	2,152	106	—	66,749	1,252,138	1,318,887	42,145	1,276,742
13	Endowed Schools Commissioners, Ireland	—	—	—	17	—	—	76	—	—	—	93	900	1,002	—	1,002
14	National Gallery of Ireland	—	3,218	136	25	30	—	—	—	—	—	3,409	2,426	5,835	33	5,902
15	Queen's Colleges, Ireland	21,000	2,488	752	120 Including College Accounts.	—	—	5,009	—	—	—	29,869	9,780	39,149	4,877	34,272
CLASS V.																
1	Diplomatic and Consular Services	—	28,270	—	1,316	2,230	—	76,740	—	—	—	108,556	584,241	692,707	111,640	581,157
2	Uganda, Central and East Africa Protectorates, and Uganda Railway	—	—	—	—	—	—	—	—	—	—	—	566,963	566,963	—	566,963
3	Colonial Services	1,680	—	—	510	—	—	10,459	—	—	—	12,540	502,255	514,804	2,324	512,480
4	Cyprus, Grant in Aid	—	—	—	—	—	—	—	—	—	55 (Mint.)	55	13,000	13,055	—	12,955
5	Subsidies to Telegraph Companies	—	—	—	5	—	—	—	—	—	—	5	104,240	104,245	23,000	81,245
6	Treasury Chest Fund	—	—	—	15 Including Fund Account.	—	—	—	—	—	—	15	2,846	2,861	—	2,861
CLASS VI.																
1	Superannuation and Retired Allowances	—	—	—	999	—	—	—	—	—	1,825,870 (various services.)	1,826,869	548,522	2,375,391	—	2,375,391
2	Merchant Seamen's Fund, Pen- sions	—	—	—	22	—	—	—	—	—	—	22	4,681	4,703	2	4,701
3	Miscellaneous Charitable and other Allowances, Great Britain	23,603	—	—	8	—	—	—	—	—	—	23,611	1,747	25,358	—	25,358
4	Hospitals and Charities, Ireland	1,334	—	—	26	4	—	—	—	—	—	1,364	17,646	19,010	170	18,840
5	Savings Banks and Friendly Societies Deficiencies	—	—	—	5	—	—	—	—	—	—	5	60,684	60,689	—	60,689

AND REVENUE DEPARTMENTS, FOR THE YEAR ENDED 31 MARCH 1900.

593

599



TOTAL and NET COST of CIVIL SERVICES AND REVENUE DEPARTMENTS for the Year ended 31st March 1900—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.				
		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
	<b>CLASS VII.</b>															
1	Temporary Commissions . . . . .	—	6,244	720	725 Including Congested Districts Account (Ireland).	1,870	—	—	500	106	—	10,174	31,229	41,403	—	41,399
2	Miscellaneous Expenses . . . . .	—	3,661	—	10	155	—	—	—	—	—	3,826	23,977	27,803	6,658	21,145
3	Congested Districts Board, Scotland . . . . .	—	95	—	55 Including Non-Voted Account.	—	—	—	—	—	—	150	20,000	20,150	—	20,150
4	Repayments to the Civil Contingencies Fund . . . . .	—	—	—	5 Including Fund Account.	—	—	—	—	—	—	5	14,250	14,255	—	14,255
5	Paris Exhibition, 1900 . . . . .	—	—	—	30	—	—	—	97	—	15 (Surveys.)	142	60,000	60,142	—	60,142
6	Repayments to the Local Loans Fund . . . . .	—	—	—	3	—	—	—	—	—	—	3	23,327	23,330	—	23,330
	Grant to Lord Kitchener of Khartoum . . . . .	—	—	—	2	—	—	—	—	—	—	2	30,000	30,002	—	30,002
	<b>REVENUE.</b>															
1	CUSTOMS . . . . .	—	30,307	6,600	1,335	6,000	—	—	2,304	1,660	—	48,218	837,332	935,550	53,829	881,721
2	INLAND REVENUE . . . . .	—	61,150	8,580	2,260 (Net.)	25,768	—	—	59,939	588	20,884 (Post Office.)	188,178	1,976,981	2,166,159	83,463	2,082,706
3	POST OFFICE . . . . .	—	222,015	6,002	4,091	80,894	—	—	—	—	15,977 (Inland Revenue.)	363,569	8,081,235	9,044,804	139,368	8,905,416
4	POST OFFICE PACKET SERVICE . . . . .	—	—	—	50	—	—	—	—	—	—	50	933,525	933,575	174,218	759,357
5	POST OFFICE TELEGRAPHS . . . . .	—	84,377	15,358	2,045	47,723	—	—	—	—	403 (Inland Revenue.)	140,906	3,674,290	3,824,196	73,886	3,750,310

\* Rates on properties exclusively used for telegraph purposes.

## GENERAL INDEX

TO THE

APPROPRIATION ACCOUNTS

OF

CIVIL SERVICES AND THE REVENUE DEPARTMENTS,

1899-1900.

	PAGE.		PAGE.
		Attorney General - - - - England	245
		" " - - - - Ireland	297
		Audit Office - - - - -	169
		Auditors, District - - - - England	173
		" " - - - - Ireland	224
		Australia, Packet Service to - - - -	568
		Auxiliary Scientific Investigations - - - -	174
A.			
Absolute Title, Examination of - - - -	256		
Academy, Royal Hibernian - - - -	363		
" " Irish - - - -	363		
" " of Music - - - - England	363		
" " " - - - - Ireland	363		
Accidents to Railway Servants Commission -	502		
Administration of the Expenditure of India Commission - - - - -	502		
Advocate, Lord - - - - -	284		
Africa, British Central - - - - -	429		
" British East - - - - -	429		
" Packet Service to - - - - -	508		
African, Direct, Telegraph Subsidy - - - -	474		
" South " " - - - - -	474		
Aged Deserving Poor Committee - - - - -	502		
Agency, Parliamentary - - - - -	245		
Agricultural Establishments (Educa- tion) - - - - - Ireland	377		
" Statistics - - - - - Great Britain	158		
" " - - - - - Ireland	304		
" and Dairy Schools - - - - -	158		
Agriculture, Board of - - - - -	158		
Agricultural Education - - - - - Scotland	371		
Alkali Works, Inspection of - - - - -	174		
Alloy Metal - - - - -	179		
Ambassadorial Buildings - - - - -	37		
Ambassadors, &c. - - - - -	398		
America, Packet Service to - - - - -	568		
Anglo-French Boundary Commission - - - -	448		
Animals, Diseases of - - - - -	158		
Annuities and Life Insurances, Government -	558		
Arms, Office of - - - - - Ireland	509		
" " (Lord Lyon) - - - - - Scotland	509		
Art and Science Department, United Kingdom	338		
" " Buildings, Great Britain - - - - -	29		
" Royal College of - - - - -	338		
Asia, Packet Service to - - - - -	568		
Assessors, Wreck Inquiries - - - - -	250		
Assignees, Cost of Official - - - - - Ireland	300		
Assize, Clerks of - - - - - England	252		
" Commissioners of - - - - - "	252		
Asylums (Lunatic), Inspection of - - - - - Ireland	219		
Athens, British School at - - - - -	363		
		B.	
		Bahamas, Governor, &c. - - - - -	444
		Bankruptcy, Court of - - - - - Ireland	300
		" Department of the Board of Trade	152
		" Prosecutions - - - - -	245
		" Registrars in (County Courts) - - - -	258
		Barristers, Revising - - - - - England	250
		" " - - - - - Ireland	307
		Bechuanaland (Grant in Aid) - - - - -	444
		Belfast, Queen's College - - - - -	391
		Belfast Re-valuation - - - - -	237
		Bequests Office - - - - - Ireland	222
		Bermudas, Governor, &c. - - - - -	444
		Bermuda Telegraph Company, Subsidy - - - -	474
		Bethnal Green Branch Museum - - - - -	340
		Bible Board - - - - - Scotland	509
		Bills of Entry, Customs - - - - -	192
		Biological Association (Marine) - - - - -	303
		Black Rod, Gentleman Usher of - - - - -	121
		Blind and Deaf Children - - - - - England	335
		" " " - - - - - Scotland	371
		Board of Agriculture - - - - -	158
		" Manufactures - - - - - Scotland	374
		" Superintendence of Dublin Hospitals	490
		" Trade (Bankruptcy Department) - - - -	152
		" " (Salaries, &c.) - - - - -	143
		" " Harbours, &c., under - - - - -	91
		Boiler Explosions - - - - -	140
		Bonuses and Gratuities to Copyists - - - -	167
		Botanic Garden, Edinburgh - - - - -	9
		" Gardens, Dublin - - - - -	342
		Boundary Survey - - - - - Ireland	237
		Bounty, Her Majesty's - - - - - Ireland	490
		" " " - - - - - Scotland	488
		Brehon Law, Editing Volume of - - - - -	192

4 G





	PAGE.		PAGE.
Engineering Department (Local Government Board) - - - - -	174	Gold Coast (Northern Territories), Grant in Aid - - - - -	444
Enumeration Statistics - - - - - Ireland -	235	Gold Coinage, Loss on - - - - -	179
Europe, Packet Service to - - - - -	598	Government Annuities - - - - -	558
Examination of Managers of Coal Mines, Board of - - - - -	131	"    Laboratories, Principal Chemist of - - - - -	127
"    "    School Board Accounts - - - - - Scotland	371	"    Property, Rates on - - - - -	95
Exchequer and Audit Department - - - - -	169	Governors of Colonies, Salaries, &c. - - - - -	444
"    Office, Scotland - - - - -	127	"    &c.    "    Passages, &c. - - - - -	446
Executive Officers - - - - - Ireland -	307	Grant to Lord Kitchener of Khartoum - - - - -	521
Exhibition, Paris, 1900 - - - - -	517	Gratuities - - - - -	481
Expenses, Enumeration - - - - - Ireland -	235	"    to Copyists - - - - -	167
"    Extradition - - - - -	250	"    to Prisoners and Charities - - - - -	270
"    Miscellaneous - - - - -	509	"    "    "    "    Scotland - - - - -	202
"    "    Legal - - - - -	250	"    "    "    "    Ireland - - - - -	316
"    Sheriffs' - - - - -	250		
Expenses under Pharmacy Act - - - - -	141	H.	
Explosives, Inspection of - - - - -	130	Habitual Criminals Registry - - - - -	261
Extradition Expenses - - - - -	250	"    "    Registration of - Ireland -	316
		"    "    Drunkards Act, Inspector under - - - - -	131
F.		Halifax Telegraph Company, Subsidy - - - - -	474
Factories and Workshops, Inspection of - - - - -	130	Harbour, Peterhead - - - - -	93
Female Orphan House, Dublin - - - - -	490	Harbours under the Board of Trade - - - - -	91
Fire Brigade, Metropolitan - - - - -	95	Health, Public, Local Government Board - - - - -	173
Fisheries, Inspection of - - - - - Ireland -	219	"    "    "    "    Ireland - - - - -	224
Fishery Board - - - - - Scotland	208	"    "    "    "    Scotland - - - - -	215
Food Preservatives Committee - - - - -	503	Hereditary Revenue, Receiver of - - - - -	127
Foreign Office (Salaries, &c.) - - - - -	137	"    "    Charges formerly on - Scotland	509
"    Refugees - - - - -	488	Herring Brand Fees, Surplus of - - - - -	208
"    Secret Service - - - - -	204	Hertford House - - - - -	361
Forests, Office of Woods and - - - - -	196	Hibernian Academy, Royal - - - - -	363
Foundlings, Invalid - - - - - Ireland -	490	High Seas, Prosecutions - - - - -	245
Free Libraries, Parliamentary Papers for - - - - -	192	Historical Documents and Calendars - - - - -	186
Friendly Societies Deficiency - - - - -	493	"    Documents (House of Lords) - - - - -	121
"    "    Registry of - United Kingdom	171	"    Manuscripts Commission - - - - -	499
Fugitive Offenders - - - - -	250	"    Records, Publication of - Scotland	288
Furniture of Public Offices - Great Britain	72	Holyhead Harbour (Board of Trade) - - - - -	91
		Home Office (Salaries, &c.) - - - - -	130
G.		Honours and Dignities - - - - -	509
Gallery, National - - - - - England	356	Hospitals and Charities - - - - - Ireland -	490
"    "    "    "    Ireland -	386	Household of Lord Lieutenant of - - - - -	217
"    "    &c. - - - - - Scotland	374	House of Commons Offices - - - - -	124
"    "    Portrait - - - - - England	359	"    Lords - - - - -	121
"    "    Wallace - - - - -	361	Houses of Parliament, Buildings - - - - -	17
Galway, Queen's College - - - - -	391		
Gazettes, London, Dublin, and Edinburgh - - - - -	192	I.	
General Register and Record Office of Seamen - - - - -	143	Idiots, Lunatics and - - - - - Ireland -	490
"    "    Office - - - - - England	190	Imperial Convicts, Maintenance of - - - - -	270
"    "    "    "    Ireland -	235	Incorporated Law Society, Grant in Aid - - - - -	250
"    "    "    "    Scotland	213	"    "    "    "    Ireland -	250
Gentleman Usher of the Black Rod, Department of - - - - -	121	Indian Expenditure Commission - - - - -	502
Geodetic Association, International - - - - -	363	"    Museum - - - - -	340
Geographical Society, Royal - - - - -	363	Industrial Schools - - - - - Great Britain	276
Geological Museum, Jermyn-street - - - - -	342	"    "    "    "    Ireland -	323
"    Survey of United Kingdom - - - - -	344	"    "    Escort of Children to (Dublin Metropolitan Police) - - - - -	310
Glanders Committee - - - - -	501	"    "    Escort of Children to (Constabulary, Ireland) - - - - -	313
		Inebriates Acts - - - - -	131
		Inebriate Reformatories - - - - -	131





607

	PAGE.		PAGE.
Museums Committee - - - - -	501	Parliaments, Clerk of the - - - - -	121
Museum, South Kensington - - - - -	338	Passages, &c., of Governors, &c., of Colonies - - - - -	446
"    "    "    Buildings - - - - -	29	Passenger Train Service, Irish - - - - -	509
"    of Antiquities - - - - - Scotland	374	Passport Fees (Foreign Office) - - - - -	137
Museums (Local) Aid to - - - - -	338	Patent Office (Board of Trade) - - - - -	144
Music, Royal Academy of - - - - - England	363	Paymaster General's Office (Treasury) - - - - -	126
"    "    - - - - - Ireland -	363	Pension Fund of Irish Teachers - - - - -	377
"    Royal College of - - - - - England	363	Pension Office of Irish Teachers - - - - -	127
		Pensions and Gratuities - - - - -	481
		"    Commutation Board - - - - -	181
		"    "    Merchant Seamen's	486
		Fund - - - - -	93
		Peterhead Harbour - - - - -	252
		Petitions, Trial of Election - - - - -	141
		Pharmacy Act, Expenses under - - - - -	98
		Phenix Park, National School - - - - - Ireland -	208
		Piers or Quays, Grant in Aid of - - - - - Scotland	509
		Plates, Queen's - - - - - Ireland -	162
		Pleuro-Pneumonia - - - - - (Great Britain)	162
		Pleuro-Pneumonia - - - - - Ireland -	261
		Police - - - - - England and Wales	310
		"    Courts, Dublin - - - - -	261
		"    Metropolitan - - - - - England	310
		"    Dublin - - - - -	173
		Poor Law Department (Local Govern-	224
		ment Board) - - - - - England	215
		"    Department (Local Govern-	173
		ment Board) - - - - - Ireland -	224
		"    Department (Local Govern-	173
		ment Board) - - - - - Scotland	173
		"    Inspectors - - - - - England	224
		"    "    - - - - - Ireland -	173
		"    Medical Officers - - - - - England	224
		"    "    "    - - - - - Ireland -	173
		"    Schools, Inspection of - - - - - England	173
		"    Unions, Auditors of - - - - - England	224
		"    "    "    - - - - - Ireland -	358
		Portrait Gallery, National - - - - - England	500
		Postage Stamps, Manufacture of - - - - -	552
		Post Office, London - - - - -	43
		"    Dublin - - - - -	560
		"    Edinburgh - - - - -	558
		"    Buildings - - - - -	558
		"    Buildings and Sites, Purchase of	558
		"    Conveyance of Mails - - - - -	558
		"    Government Annuities and Life	558
		Insurance - - - - -	558
		"    Packet Service - - - - -	554
		"    Provincial Establishments - - - - -	556
		"    Savings Banks - - - - -	493
		"    Savings Bank Deficiency - - - - -	560
		"    Superannuations, &c. - - - - -	554
		"    Surveyors - - - - -	574
		"    Telegraphs - - - - -	43
		"    Telegraph Buildings - - - - -	509
		Premiums, Queen's - - - - -	192
		Printing and Stationery - - - - -	481
		Prison Officers' Commutation Annuities - - - - -	





609

	PAGE.		PAGE.
Repayments to Local Loans Fund - - -	519	Science and Art Buildings, Dublin - - -	98
"    to County Councils - Ireland -	112	"    "    Museum " - - -	340
"    to the Civil Contingencies Fund -	516	"    "    "    Edinburgh - - -	342
"    to Sheriffs - - - - -	250	"    Royal College of, Dublin - - -	344
Retiring Allowances - - - - -	481	"    "    "    London - - -	338
Revenue Buildings - - - - -	43	Scientific Investigations, Auxiliary - - -	174
"    Inland, Department - - - - -	534	"    Investigation (Fishery Board) Scotland	208
Revising Barristers - - - - England	250	"    "    Learned Societies and -	363
Revision Expenses - - - - Ireland -	307	Scotch Crofters, Commission - - - - -	290
"    of Statute Law, &c. - - - - -	126	Scotland, Office of Secretary for - - - -	206
Rhodesia, Salaries, &c. - - - - -	446	Scottish Meteorological Society - - - - -	363
Royal Academy of Music - - - - -	303	"    Universities - - - - -	366
"    College of Art - - - - -	338	"    "    Commission - - - - -	504
"    College of Music - - - - -	363	Sea Fisheries Act, 1895 - - - - Scotland	208
"    College of Science, Dublin - - - -	344	Seamen's Fund, Merchant, Pensions - - -	486
"    "    "    London - - - - -	338	"    General Register and Record Office	
"    Dublin Society - - - - -	303	of (Board of Trade) - - - - -	143
"    Geographical Society - - England	303	Secretary for Ireland, Chief, Offices - - -	219
"    Hibernian Academy - - - - -	303	"    Scotland, Office of - - - - -	206
"    Institution - - - - - Scotland	374	Secret Service - - - - -	201
"    Irish Academy - - - - -	303	Serjeant at Arms, House of Commons - - -	124
"    "    of Music - - - - -	303	Session, Court of - - - - - Scotland	284
"    "    Constabulary - - - - -	313	Seasonal Crown Solicitors - - - - Ireland -	297
"    Mint - - - - -	170	Sewage Disposal Commission - - - - -	500
"    Palaces - - - - -	3	Shannon River Drainage Works - - - - -	98
"    Parks and Pleasure Gardens - - - -	9	Sheriff Court Houses, Buildings - - Scotland	21
"    Society - - - - -	363	"    Courts - - - - - "	284
"    of Edinburgh - - - - -	303	Sheriffs' Accounts - - - - - "	281
"    Zoological Society - - - - Ireland -	303	"    Clerks, Remuneration to - - - - "	290
		"    Expenses - - - - - England	260
		"    Committee - - - - - Scotland	502
S.		Shipping and Seamen, General Register and	
St. Helena - - - - -	446	Record Office of - - - - -	143
Sasines Office - - - - - Scotland	288	Ships' Provisions, Inspection of - - - - -	143
Saving Life Apparatus, &c. - - - - -	149	Shorthand Writers, House of Lords - - - -	121
Savings Banks, Post Office - - - - -	556	"    "    House of Commons - - - - -	124
"    "    and Friendly Societies		Siam, Consular Establishments in - - - - -	400
Deficiency - - - - -	493	Signet Office - - - - - Scotland	284
School at Athens, British - - - - -	363	Silver Coinage, Loss on - - - - -	179
"    Boards, Accounts, Examina-		Societies, Deficiency of Friendly	
tion of - - - - - Scotland	371	"    Registry of Friendly - - - - -	171
"    Boards, Grants to - - - - -	335	Society, Royal - - - - - England	303
"    of Art - - - - - Scotland	374	"    "    Edinburgh - - - - -	303
Schools, Dairy, Grants in Aid to - - - -	158	"    "    Geographical - - - - -	303
"    Education, Grants to - - England	335	"    "    Zoological - - - - - Ireland -	303
"    Elementary - - - - - Scotland	371	Solar Physics, Committee on - - - - -	338
"    Higher Class (Inspection) - - "	371	Solicitors, Crown - - - - - Ireland -	297
"    Endowed, Commissioners - England	164	Solicitor to the Treasury - - - - -	245
"    "    "    - Ireland -	384	"    General - - - - - England	246
"    of Science and Art - - - - -	338	"    "    - Ireland -	297
"    Reformatory, &c. - Great Britain	275	Solomon Islands - - - - -	444
"    "    "    - Ireland -	323	South African Telegraph Company Subsidy	474
"    Inspection of - - - - - England	335	"    Kensington Museum - - - - -	338
"    "    "    - Ireland -	376	"    "    "    of Natural History - - - - -	352
"    "    "    - Scotland	371		
"    "    "    Poor Law - - - - - England	173		
Science and Art Department for the United			
Kingdom - - - - -	338		
"    "    Department, Buildings - - - -	29		



