

157

# CIVIL Appropriation Accounts 1935

Appropriation Accounts of the sums granted by Parliament for Civil Services for the year ended 31st March 1936, together with the Report of the Comptroller and Auditor General thereon, and upon certain Store Accounts. (In continuation of House of Commons Paper No. 11 of 1935-36)

*Presented pursuant to Acts 29 & 30 Vict., c. 39, s. 22, and  
11 & 12 Geo. V., c. 52, s. 4*

---

*Ordered by The House of Commons to be Printed  
16th December 1936*

---

LONDON

PRINTED AND PUBLISHED BY HIS MAJESTY'S STATIONERY OFFICE  
To be purchased directly from H.M. STATIONERY OFFICE at the following addresses:  
Astral House, Kingsway, London, W.C.2; 120 George Street, Edinburgh 2;  
26 York Street, Manchester 1; 1 St. Andrew's Crescent, Cardiff  
80 Chichester Street, Belfast;  
or through any bookseller

1937

Price 7s. od. net

II

TABLE OF CONTENTS.

---

	PAGE
REPORT OF THE COMPTROLLER AND AUDITOR GENERAL .. .. .	iii
GRAND SUMMARY .. .. .	xxx-xxxi
<b>ACCOUNTS:</b>	
Class I.—Central Government and Finance .. .. .	1
Class II.—Foreign and Imperial .. .. .	51
Class III.—Home Department, Law and Justice .. .. .	93
Class IV.—Education.. .. .	153
Class V.—Health, Labour and Insurance .. .. .	195
Class VI.—Trade and Industry .. .. .	243
Class VII.—Common Services (Works, Stationery, &c.) .. .. .	341
Class VIII.—Non-effective Charges (Pensions) .. .. .	425
Class IX.—Exchequer Contributions to Local Revenues .. .. .	445
<b>GENERAL INDEX .. .. .</b>	<b>450</b>
<b>ANALYSIS, under Votes, of the Report of the Comptroller and Auditor General</b>	<b>462</b>



## CIVIL APPROPRIATION ACCOUNTS, 1935.

---

 REPORT OF THE COMPTROLLER AND AUDITOR  
 GENERAL.
 

---

## GENERAL.

1. It should be borne in mind in considering my Reports that they necessarily deal with the small percentage of cases which appear to me *prima facie* to call for notice. They must not be construed as conveying any general reflection on the administration of public expenditure which, in my opinion, continues to maintain a high standard.

*Excess Votes.*

2. Excess Votes are required in three cases, viz :—

Navy.—Excess Expenditure 163,183*l.* 15*s.* 9*d.* and Deficiency of Receipts actually appropriated in aid of expenditure, 13,756*l.* 19*s.* 1*d.*, making a total deficit of 176,940*l.* 14*s.* 10*d.*, for meeting which Excess Receipts of 189,327*l.* 18*s.* are available (see my Report on the Navy Appropriation Account).

Class IV, Vote 9, Wallace Collection, Excess Expenditure 39*l.* 15*s.* 7*d.* (see paragraph 27 of this Report.)

Class VIII, Vote 2, Ministry of Pensions, Excess Expenditure 41,083*l.* 19*s.* 9*d.*, towards meeting which Excess Receipts of 8,317*l.* 10*s.* 6*d.* are available (see paragraph 56 of this Report).

The excesses shown on Class I, Vote 11, Class II, Votes 8 and 11, Class III, Vote 16, Class IV, Votes 4 and 9 (other than the excess mentioned above), Class V, Vote 4, Class VI, Vote 2, Class VIII, Vote 2 (other than the excess mentioned above) and Revenue Departments, Vote 1, have been identified as due to the extra cost resulting from the withdrawal, as from 1 July 1935, of the remaining half of the abatements of the emoluments of Ministers and Civil Servants consequent upon the crisis in the autumn of 1931, and have accordingly been met from the Vote for Civil Service Remuneration, &c., Class I, Vote 26.

*Adjustment of Balances on 1934 Votes.*

3. The balances to be surrendered out of Civil Votes for 1934 amounted to 7,279,782*l.* 18*s.* 11*d.* I hereby certify that these balances have been duly surrendered to the Exchequer.

The deficit on the Vote for Public Buildings Overseas (3,138*l.* 16*s.* 1*d.*), referred to in paragraph 56 of last year's Report, has been made good by a Vote of Parliament granting 1,249*l.* 17*s.* 8*d.* and the application of surplus receipts of 1,888*l.* 18*s.* 5*d.* reserved for that purpose in the 1934 Account.

*Out-turn of the Year.*

4. It will be seen from the Grand Summary on pages xxx and xxxi that the total amount to be surrendered on the Civil Votes is 7,983,430*l.* 3*s.* 11*d.* made up thus:—

Gross Expenditure:—	£	s.	d.	£	s.	d.
Estimated .. .. .				404,053,568	—	—
Actual .. .. .	393,884,423	13	7			
Less expenditure in excess of Votes .. .. .	41,123	15	4			
				<u>393,843,299</u>	18	3
Saving .. .. .				10,210,268	1	9
Appropriations in Aid:—						
Authorized .. .. .	34,343,229	—	—			
Applied .. .. .	32,116,391	2	2			
				<u>2,226,837</u>	17	10
Total for surrender, being 2·16 per cent. of the Supply Grants ..				<u>£7,983,430</u>	3	11

Surrenders in connexion with Unemployment Assistance Services (5,573,207*l.*) accounted for 70 per cent. of the total so that the sum to be surrendered in respect of the remaining Votes, expressed as a percentage of the remaining Supply Grants, was 0·75 per cent.

The three largest surrenders occur in Class V, Vote 9 Unemployment Assistance Allowances, 5,119,483*l.* or 10·21 per cent. of Supply Grant; Class VI, Vote 9 Beet Sugar Subsidy, Great Britain 592,430*l.* or 20·58 per cent. of Supply Grant; and Class V, Vote 12 Unemployment Assistance Board 453,724*l.* or 21·61 per cent. of Supply Grant. The three highest percentages of surrender in relation to grant were 65·31 per cent. on Class VI, Vote 22 Herring Industry, surrender 22,860*l.*; 45·32 per cent. on Class I, Vote 26 Civil Service Remuneration &c., surrender 22,659*l.*; 41·65 per cent. on Class II, Vote 7 Oversea Settlement, surrender 17,015*l.*

The number of large surrenders for the last three years is as follows:—

	Surrenders over 100,000 <i>l.</i> Number of Votes.	Surrenders over 250,000 <i>l.</i> Number of Votes.	Surrenders of 1,000,000 <i>l.</i> or over. Number of Votes.
1933 ..	8	3	1
1934 ..	6	4	1
1935 ..	7	4	1

The amount to be surrendered by Revenue Departments is 87,169*l.* 17*s.* 1*d.* (for details, see paragraph 1 of my Report on those Appropriation Accounts) and the aggregate surplus on the Civil Votes and Votes for Revenue Departments is therefore 8,070,600*l.* 1*s.* or 1·79 per cent. of the aggregate Supply Grant. The corresponding percentages in 1933 and 1934 were 1·72 and 1·74 respectively.

*Extra Receipts.*

5. Extra receipts payable to the Exchequer recorded in the Appropriation Accounts amounted to 3,516,545*l.* 7*s.* 5*d.* on Civil Votes, and 179,948*l.* 5*s.* 11*d.* on Votes for Revenue Departments, making a total of 3,696,493*l.* 13*s.* 4*d.* Of this amount 8,317*l.* 10*s.* 6*d.* arising on Class VIII, Vote 2, Ministry of Pensions, has not been paid into the Exchequer and is therefore available to reduce the amount of the Excess Vote required for that service.

*Store and Stock Accounts.*

6. The Store and Stock accounts of the Civil Departments have been examined by my officers. The results were satisfactory.

*Statement of Net Expenditure on Civil Classes and Revenue Votes in the three Years 1933 to 1935.*

7. The subjoined Table furnished in continuation of the Statement contained in paragraph 5 of my Report for 1932, shows the general trend of expenditure on Civil and Revenue Votes for the three years ending 31 March 1936.

	1933.	1934.	1935.
	£	£	£
<i>Civil.</i>			
Class I.—Central Government and Finance.	1,892,862	1,874,978	1,991,157
„ II.—Foreign and Imperial ..	8,503,272	7,974,948	8,592,903
„ III.—Home Department, Law and Justice.	15,744,477	16,225,147	17,238,054
„ IV.—Education .. .. .	50,943,414	52,938,482	55,841,038
„ V.—Health, Labour and Insurance.	150,169,626	150,931,242	161,497,653
„ VI.—Trade and Industry ..	9,220,523	15,353,714	17,108,219
„ VII.—Common Services (Works, Stationery, &c.).	7,716,396	8,202,042	8,193,203
„ VIII.—Non-Effective Charges (Pensions).	48,717,366	46,823,259	46,007,156
„ IX.—Exchequer Contributions to Local Revenues.	45,292,170	45,397,883	45,284,338
Total—Civil Classes .. £	338,200,106	345,721,695	361,753,721
<i>Revenue.</i>			
Vote 1.—Customs and Excise .. ..	5,303,326	5,429,620	5,647,712
„ 2.—Inland Revenue .. .. .	6,965,496	7,170,162	7,506,673
„ 3.—Post Office .. .. .	59,391,923	61,592,704	66,154,059
Total—Revenue Votes .. £	71,660,750	74,192,486	79,308,444
Grand Total .. £	409,860,856	419,914,181	441,062,165

The rise in 1935 in the expenditure in Class V is due mainly to increased expenditure in connexion with Unemployment Assistance (partially off-set by reduced expenditure on the Vote for Ministry of Labour), and with Old Age and Widows' and Orphans' Contributory Pensions, and to the provision for grants to Public Assistance Authorities.

The increase in Class VI in 1934 was due principally to increased expenditure on the Beet Sugar Subsidy and to the introduction of the Votes for Milk, the Cattle Fund and the Herring Industry. The introduction of the Vote for Assistance to British Shipping accounts for the further increase in 1935 in the expenditure in Class VI.

*Extra-contractual payments in respect of purchases of coal by Government Departments.*

8. In December 1935 certain Departments received applications from the collieries, etc., under contract to supply them with coal, for increases in their contract prices to enable the request of the mine workers for increased wages to be met. The Contracts Co-ordinating Committee discussed the matter and recommended that an increase in price should be granted provided that such increase was paid by consumers generally. It was ascertained that many large consumers were making concessions, and the Treasury authorized an increase in price of 1s. per ton, subject to certain conditions, as from 1 January 1936 for coal supplied to Departments under existing contracts.

The resulting extra-contractual payments, of which the principal are noted in the Accounts, amounted to approximately 7,350*l.* in 1935 including 5,472*l.* for the Defence Services. For 1936, payments are estimated to amount to 18,000*l.* including 15,600*l.* for Defence Services, but final figures are not yet available.

CLASS I, VOTE 16.—NATIONAL DEBT OFFICE.

*Certification of Non-Voted Accounts.*

9. I have examined and found correct all the non-voted accounts administered by the National Debt Commissioners relating to either the calendar year or the financial year 1935.

CLASS II, VOTE 2.—DIPLOMATIC AND CONSULAR SERVICES.

*Iraqi Railways.*

10. In paragraph 19 of my Report for 1932 I referred to the arrangement (Cmd. 3797) under which the ownership of this system was to be transferred to the Government of Iraq by October 1933 and vested in a corporation to be constituted by the Iraqi legislature, which would allot Rs. 275 lakhs of 6 per cent. Preferred Stock to the United Kingdom in satisfaction of its interests.

CLASS II, VOTE 2—*contd.*

This arrangement was not brought into operation, and after prolonged negotiations it was replaced by a new agreement dated 31 March 1936, which provided for the transfer of the system to the Iraqi Government on payment of 400,000*l.* and subject to certain other stipulations (Cmd. 5173). The sum mentioned was received in July 1936 and the railways have now been transferred.

## CLASS II, VOTE 3.—LEAGUE OF NATIONS.

*Subhead E—Grant in Aid of the Expenses of Settlement of Assyrians of Iraq.*

11. A grant in aid of 60,000*l.* was provided by Supplementary Estimate (H.C. 21, 1935–36) as the first instalment of the contribution offered by H.M. Government towards the scheme arranged by the League of Nations for the settlement in the Ghab area of the French Mandated Territories of the Levant of those Assyrians of Iraq who might wish to leave that country. The total contribution offered by H.M. Government was five-twelfths of the total cost of the scheme, subject to a maximum contribution of 250,000*l.*

The terms of the Estimate provided that expenditure out of this grant, which has been issued in full, should not be accounted for in detail to me.

The Secretary of State for Foreign Affairs announced in the House of Commons on 15 July 1936 that the Council of the League of Nations had decided that the plan for settling the Assyrians in the Ghab Valley should be abandoned.

## CLASS II, VOTE 5.—DOMINION SERVICES.

*Subhead E—Swaziland : Grant in Aid.*

12. The audited accounts of this territory for the year ended 31 March 1936 have not yet been furnished to me.

*Subhead G.2.—Newfoundland : Expenses of Administration (Grant in Aid).*

13. The accounts of Newfoundland for the year ended 30 June 1935, to which I referred in paragraph 12 of my last Report, have since been furnished to me. They are duly certified by the Comptroller and Auditor General of Newfoundland, who mentions in his report further improvements in accounting methods and extensions of the scope of his audit. A number of points raised in this report are still the subject of correspondence between the Dominions Office and the Newfoundland Government.

The accounts include grants in aid of administration received from the United Kingdom amounting to 348,759*l.* 5*s.*, of which 179,379*l.* 12*s.* 6*d.* was issued from the Vote for Dominion Services, 1934, and 169,379*l.* 12*s.* 6*d.*

CLASS II, VOTE 5—*contd.*

from the Vote for 1935. By Section 2 (2) of the Newfoundland Act, 1933, these issues are limited by the estimated amount of the deficiency in Newfoundland revenues, after meeting the expenses of the administration of the Island and making provision for such working balance as the Treasury consider adequate.

The Exchequer balance increased from \$964,651 (192,930*l.*) at 1 July 1934 to \$1,807,357 (365,123*l.*) at 30 June 1935. The accounts for the year ended 30 June 1936 have not yet been furnished to me, but I understand that the Exchequer balance at that date was approximately \$1,200,000 (238,628*l.*). The amount requisite as a working balance is at present under examination.

## CLASS II, VOTE 7.—OVERSEA SETTLEMENT.

*Canada : Land Settlement.*

14. The Governments of the United Kingdom and Canada have now agreed that losses under the 3,000 Families Scheme arising from vacated farms, to which I referred in paragraph 13 of my last Report, should be apportioned, in accordance with the original agreement, in the ratio of the total advances made by the respective Governments at the date of assessment of the loss.

As stated in the Notes to the Account, the ascertained losses up to 31 December 1935 amounted in all to \$768,270, of which 26·76 per cent., or \$205,589, calculated on the above basis, has been accepted as the liability of the United Kingdom Government. The difference between the advances made by the United Kingdom Government in respect of these loans and the amount of \$205,589 now written off becomes therefore repayable by the Government of the Dominion. In the years 1933, 1934 and 1935 sums amounting in all to 15,595*l.* were received on account of the sum so due, and the balance of 14,908*l.* has since been received and will be brought to account in 1936.

In addition to the accounts now closed, accounts totalling \$1,184,753 as at 31 December 1935 remain to be adjusted and the losses in respect thereof determined.

## CLASS II, VOTE 9.—COLONIAL AND MIDDLE EASTERN SERVICES.

*Subheads A.1—A.11.—Grants in Aid of Local Revenues, &c.*

15. (i) Audited Accounts are not yet available for 1934 and 1935 from the New Hebrides Condominium, and for 1935 from Somaliland. With these exceptions I have been furnished with the several accounts for 1935, in addition to the remainder of the accounts for 1934, of those Colonies and Protectorates whose annual estimates are subject to Treasury control, normally for three years following the issue of grants in aid of the local revenues. The accounts have been examined by the Director of Colonial Audit and a supplementary examination has been applied by my officers to ensure that the conditions attached to the grants by the Treasury have been fulfilled.

CLASS II, VOTE 9—*contd.*

(ii) It was found impracticable for the accounts of the New Hebrides Condominium Government for 1934 and 1935 to be examined by officers of the Colonial Audit Department without considerable delay, and arrangements were accordingly made for the audit to be conducted by the Auditor-General of New South Wales. It was originally contemplated that this plan would permit of the audit being carried out in 1936, but I understand that under present arrangements it will be carried out in 1937 and will cover the accounts for the year 1936 also.

(iii) The outstanding balance of the loan in aid issued to St. Kitts-Nevis in 1931 was repaid in 1935, and the finances of the Colony have therefore been released from Treasury control from the end of 1935.

*Expenditure in connexion with the Italo-Abyssinian Dispute.*

16. Provision in respect of expenditure on special measures taken in connexion with the Italo-Abyssinian dispute was included in a Supplementary Estimate (H.C. 48, 1935-36), a total sum of 100,000*l.* being provided as grants in aid of Somaliland, Kenya, and Malta, and 8,000*l.* (of which half was shown under Appropriations in Aid as recoverable from the Government of India) as supplementary to the sum previously granted under Subhead I, Aden.

The grants in aid of Somaliland and Kenya amounting to 37,000*l.* were issued in full. Issues on account of Malta were, as stated in the Explanation to Subhead A.13, limited to 40,000*l.*: the accounts furnished to me, however, record expenditure of 53,126*l.* up to 31 March 1936. The expenditure on the special measures at Aden, included in the total sum charged to Subhead I, amounts to 10,825*l.*, and a contribution of 5,412*l.* from the Government of India is shown under Details of Receipts and included in Appropriations in Aid.

As stated in the footnote to the Supplementary Estimate, the finances of Kenya and Malta were not brought under Treasury control, but audited accounts of the expenditure out of the grants to these Colonies to 31 March 1936 have been furnished to me, together with supplementary information on various matters which appeared to require explanation. In view of the particulars supplied, I have no questions to raise on these accounts. The accounts relating to the grant to Somaliland have not yet been rendered to me.

*Subhead E—Boundary Commissions.**British Guiana—Brazil Boundary Commission.*

17. The demarcation of the boundary between British Guiana and Brazil was begun in 1930 in fulfilment of treaty obligations, and was expected to be completed within five years at a cost of about 56,000*l.* An outbreak of disease interrupted the work in 1935, and led to the replacement of the original British party, consisting of civilians, by Army personnel. At this stage it was anticipated that the demarcation would be completed by March 1937, but it now appears that owing to difficulties due to the nature of the terrain the work will not be completed

CLASS II, VOTE 9—*contd.*

until 1938. The total expenditure to 31 March 1936 was 104,977*l.*, of which sum approximately 77,000*l.* was incurred by the civilian party. In sanctioning the inclusion of a further sum of 36,000*l.* in the Estimates for 1936, the Treasury represented the necessity of bringing the work to completion at the earliest possible moment. It is stated in the Estimates that the question whether the whole or any part of the expenditure will be recovered from the Government of British Guiana will be considered later.

*Subheads H.3 and H.4—Grants in Aid of Trans-Jordan Frontier Force and Trans-Jordan Administration.*

18. The accounts of the Trans-Jordan Frontier Force and of the Trans-Jordan Administration for the financial year 1935 have been furnished to me after certification by the Director of Colonial Audit, who reported that a number of points, including a few in respect of previous years, are awaiting final settlement.

*Nigeria.—865,568*l.*, unrepaid advances for the purchase of certain rights over territories held by the late Royal Niger Company.*

19. I referred, in paragraph 23 of my Report on the Accounts of 1933, to steps taken by the Treasury to reach an understanding with the Colonial Office in relation to the liability of Nigeria to repay the amount of 865,568*l.* which formed the subject of paragraph 7 of the Second Report of the Public Accounts Committee, 1930.

In reply to an inquiry which I recently made I have been informed that the matter is now under active discussion between the Colonial Office and the Treasury.

## CLASS III, VOTE 1.—HOME OFFICE.

*Air Raid Precautions.*

20. This Vote included provision of 92,000*l.*, under Subhead N, for a new service, Air Raid Precautions, administered by a special department of the Home Office. The note on page 98 of the account indicates that progress in the purchase of equipment was slower than anticipated, and the amount expended during the year was 53,993*l.* Expenditure on this service in 1936 was originally estimated at 501,250*l.* but an additional amount of 857,000*l.* was provided by Supplementary Estimate (H.C. 146, 1935–36) making a total provision of 1,358,250*l.*, which includes approximately 1,200,000*l.* for the supply and production of respirators.

Expenditure has also been incurred on allied services. From Class VII, Vote 7, Public Buildings, Great Britain, 12,990*l.* was spent in 1935 on account of the acquisition and preparation of premises for a Civilian Anti-Gas School, on which a total expenditure of 47,000*l.* for Works Services and 5,450*l.* for furniture is now anticipated. For 1936, a Supplementary Estimate (H.C. 146, 1935–36) provided 25,000*l.* for purchase and adaptation of two factories in the Manchester area; a total expenditure of 35,700*l.* on this service, and 900*l.* on furniture, is now expected.



CLASS III, VOTE 1—*contd.*

The new and rapidly extending functions exercised by the Home Office in respect of this service do not appear to have yet been placed upon a specific statutory basis in accordance with the recommendation made by the Public Accounts Committee in paragraph 3 of their Second Report for 1932, and accepted in principle by the Treasury in their Minute of 31 December 1932, that in cases where it is desired that a Government Department should undertake continuing functions, particularly if financial liabilities extending beyond a given financial year are involved, the powers and duties to be exercised should be defined by statute.

## CLASS III, VOTE 3.—POLICE, ENGLAND AND WALES.

*Metropolitan Police Fund: Formation of Solicitor's Department of the Commissioner's Office.*

21. The footnote (c) on page 104 of the account records that an *ex gratia* payment of 3,500*l.* was made with the approval of the Home Secretary to a firm of solicitors on the withdrawal from them of the bulk of the work of conducting police prosecutions, when a Solicitor's Department was formed in April 1935.

The Commissioner explained in his Report for 1935 (Cmd. 5165) that with the increased complexity of modern police administration and the heavy additions to the number and variety of cases requiring legal aid for their presentation in Court, the arrangements for the provision of legal assistance required reconsideration. The Secretary of State decided that efficiency and economy would best be served by the setting up of a Legal Department at New Scotland Yard to take over most of the prosecution and other legal work formerly entrusted to the firm of solicitors in question.

It appears that as a part of the police contribution to the general economies called for in 1931, the legal expenditure had been reduced from an average of about 20,000*l.* a year to about 10,000*l.* in 1934. Notwithstanding an increase in the prosecution work which has to be undertaken by the police, the results of the first year's working of the new Department showed a substantial saving as compared with the cost in recent years, though I understand that, owing to new legislation and the increasing number and complexity of police cases requiring legal aid, the level of expenditure may tend to rise in the future.

## CLASS III, VOTE 9.—PUBLIC TRUSTEE.

*Trust Accounts.*

22. A test examination of the Public Trustee's Trust Accounts has been carried out in accordance with the Regulations issued under the Public Trustee's Statutory Rules. The results of the examination, which were generally satisfactory, have been reported to the Treasury. I understand that decisions have been reached as regards the arrangements for dealing with the balances of trust moneys to which I referred in paragraph 20 of my Report last year.

## CLASS IV, VOTE 1.—BOARD OF EDUCATION.

*Teachers' Pensions.*

23. I referred in paragraph 21 of my last Report to the results of the first inquiry conducted by the Government Actuary in pursuance of Section 15 of the Teachers (Superannuation) Act, 1925, for the purpose of determining whether, on the basis of certain prescribed accounts, the contributions payable under the Act are sufficient to support the benefits payable thereunder in respect of those contributions.

The Board of Education had then under consideration a recommendation in the Government Actuary's Report to increase the present rate of contributions in order to make good an actuarial deficiency at 31 March 1933 assessed by him at 9,974,642*l.* The Board have since decided, with the concurrence of the Treasury, having regard to the comparatively short period during which this Pension Scheme had been in operation and to the exceptional conditions affecting the rate of teachers' retirements during part of the period covered by the inquiry, to take no action on the report with a view to obtaining a revision of the present basis of contributions.

## CLASS IV, VOTE 6.—NATIONAL GALLERY.

*Surrender of surplus receipts to the Exchequer effected by utilizing sums arising subsequently to 31 March 1936.*

24. A Note appended to this Account refers to the embezzlement of admission fees by an officer of the Gallery. The defalcation occurred in some part in the financial year 1935 but, as there was a failure to carry out proper checks of cash balances, it was not possible to determine precisely how much of the total cash deficiency discovered in July 1936 existed at 31 March 1936. It was therefore decided, with Treasury approval, to write off the whole of the loss from the receipts in 1936, and on the 1935 Account to surrender to the Exchequer a sum equal to the surplus receipts which would have been available if there had been no defalcation, viz., 402*l.* 18*s.* 9*d.*, as shown on this Account.

In the exceptional circumstances I have not raised any objection to this treatment, but, as it is evident that the cash necessary to effect the surrender must have been found in part from receipts arising in the financial year 1936, I have felt compelled to qualify my certificate to the Account.

*Omission from Part I of the Estimate of reference to a Grant in Aid.*

25. Since 1897, following recommendations by the Public Accounts Committee, it has been the established practice that all proposed Grants in Aid should be brought specially to the notice of Parliament by appropriate references in Part I of the Estimates, the terms of which are reproduced in the Schedule to the Appropriation Bill. I drew the attention of the Treasury to the fact that, although in Part II of the National Gallery Estimate for 1935 the terms of Subhead B disclosed an intention

CLASS IV, VOTE 6—*contd.*

to issue a Grant in Aid for the Purchase of Pictures, the appropriate references did not appear in Part I of the Estimate or in the Appropriation Act, 1935. In reply the Treasury informed me that they had instructed the Trustees of the Gallery that in view of the omission Subhead B must be treated as an ordinary grant head and the issues from it limited to the actual sums expended in the financial year on purchase of pictures.

In the event, expenditure on pictures in 1935 was unusually heavy and absorbed the accumulated balances of former Grants in Aid as well as the whole of the 3,500*l.* provided under Subhead B, with the result that the omissions from the Estimate and from the Appropriation Act have had no ultimate financial effect.

## CLASS IV, VOTE 8.—NATIONAL PORTRAIT GALLERY.

*Antedated Orders for Payment.*

26. In the course of examination it was noticed that none of a group of orders on the Paymaster General bearing the date 31 March 1936 was presented for payment until May 1936, and inquiry elicited the admission that they were not in fact drawn until May, the accountant's work having fallen into arrear.

The total amount of the wrongly dated orders, including some drawn in April, was 1,457*l.* 6*s.* 8*d.*, of which only 190*l.*, being a refund to another Government Department of disbursements in the financial year 1935, is technically chargeable against the Vote for that year. The remaining 1,267*l.* 6*s.* 8*d.*, distributed as follows, Subhead A, 9*l.* 3*s.* 9*d.*, Subhead B, 758*l.*, and Subhead D, 500*l.* 2*s.* 11*d.*, must be regarded as not having come in course of payment within the period of the Account.

It appears, however, that the charges had in the main fully matured for payment, and ought to have been discharged, in the financial year 1935, and the Accounting Officer explained that the procedure adopted was based on a misunderstanding, since corrected, of the rules governing date of charge. In view of these considerations the Treasury, to whom I referred the matter in accordance with Section 31 of the Exchequer and Audit Departments Act, 1866, were of opinion that no useful purpose would be served by the removal of the charges to the account of the current year, in which technically they should now fall, and felt that the convenience of the Public Accounts Committee would best be served by the inclusion of the charges in the present Account under the normal heads of charge, subject to the addition of an explanatory note to the Account. In these circumstances I do not recommend disallowance of the items in question.

I am informed that steps have been taken to secure that any case of undue delay in receipt by the Paymaster General of authorizations bearing a date within the last few days of a financial year shall be reported to the Treasury for investigation.

## CLASS IV, VOTE 9.—WALLACE COLLECTION.

*Excess of Expenditure over Grant.*

27. The Account shows an excess of expenditure over the Gross Vote of 39*l.* 15*s.* 7*d.*, after allowing for an allocation of 159*l.* from the Vote for Civil Service Remuneration &c. (Class I, Vote 26) in respect of expenditure identified as due to the withdrawal as from 1 July 1935 of the remaining half of the emergency abatements from pay made in 1931. There were surplus receipts of classes authorized to be used as Appropriations in Aid amounting to 240*l.* 4*s.* 8*d.* As these have already been surrendered to the Exchequer, no part of them is available for appropriation in the Excess Vote which will be required for the net deficit of 39*l.* 15*s.* 7*d.*

The deficit is explained by the Accounting Officer as due principally to increased rates of pay for Attendants and Warders, which could not be met entirely by economies on other items of expenditure.

CLASS V, VOTE 1A.—GRANTS TO PUBLIC ASSISTANCE AUTHORITIES  
(ENGLAND AND WALES).CLASS V, VOTE 17.—GRANTS TO PUBLIC ASSISTANCE AUTHORITIES  
(SCOTLAND).

28. In paragraph 31 of my last Report I referred to the arrangements made to compensate Local Authorities for the cost of maintenance of certain classes of able-bodied work-people, the burden of which, after allowing for the contributions due from the Local Authorities under Section 45 of the Unemployment Assistance Act, 1934, would have been transferred to the Unemployment Assistance Board from 1 March 1935 but for the postponement of the second appointed day by the Unemployment Assistance (Temporary Provisions) Act, 1935. Provision for the necessary financial adjustments was made by the Unemployment Assistance (Temporary Provisions) (No. 2) Act, 1935, and the Unemployment Assistance (Temporary Provisions) (Extension) Act, 1936.

Under the terms of these Acts grants became payable to Public Assistance Authorities in respect of the period 1 March 1935 to 31 March 1936. For the purpose of determining the grants payable, returns were rendered by Local Authorities of their expenditure on relief in the period 1 December 1934 to 28 February 1935. The estimated amount for each Authority relating to that period was translated into an annual rate, and the proportion ranking for grant was determined by reference to other returns of relief expenditure in certain periods in 1934, showing the proportion of the relief which would not have been provided by Local Authorities had the Unemployment Assistance Act, 1934, been in operation. Appropriate deductions were made in respect of the contributions of Local Authorities contemplated by Section 45 of that Act.

The Acts provided that the expenditure incurred by each Authority and ranking for grant should be estimated to the satisfaction of the Minister of Health, or the Secretary of State, as the case might be, in accordance with directions given by them. The returns were compiled

CLASS V, VOTES 1A & 17—*contd.*

by Local Authorities from local records with the assistance of the Insurance Inspectors, and were investigated by officers of the Ministry of Health and the Department of Health for Scotland. My audit has not extended to investigation of the returns by reference to Local Authorities' records, but the arrangements for the supervision of the compilation of the necessary statistics appear to have been adequate, and I have had no reason to question the accuracy of the payments made.

The second appointed day has now been fixed for 1 April 1937, and a Supplementary Estimate (H.C.10, 1936-37) was presented on 8 December 1936 to provide for further grants to Local Authorities in respect of the year ending 31 March 1937.

## CLASS V, VOTE 8.—MINISTRY OF LABOUR.

*Outcome of the Account.*

29. As compared with the previous year the Account shows a decrease in net total expenditure amounting to 42,476,342*l.*

A large reduction was made in the estimate for Subheads G.2 and H.2, owing to the termination of Transitional Payments and the provision of Unemployment Assistance Allowances on a separate Vote, Class V, Vote 9, to which I refer in paragraph 33 below. The actual decrease in the charge to these subheads amounted to 45,944,143*l.*

Appropriations in Aid in respect of the cost of administration of the Unemployment Fund were reduced by 2,118,784*l.*, mainly as a result of directions issued by the Treasury in virtue of the provisions of the Unemployment Act, 1934, under which the expenses incurred by Government Departments from 1 April 1935 are repaid to the Departments concerned and appropriated in aid of the relative Votes (or in certain cases surrendered to the Exchequer), instead of being applied entirely to the reduction of this Vote.

Increased expenditure occurred on Administration (Subheads A-F), 169,586*l.*, on the Contribution to the Unemployment Fund for Insurance Benefit (Subhead G.1), 849,707*l.*, and on Employment and Training Services (Subheads J-P), 521,332*l.*, to certain of which reference is made in the following paragraphs.

*Subhead G.1.—Contribution to the Unemployment Fund for Insurance Benefit.*

30. The industrial position continued to improve during 1935, the estimated average number of persons aged 16-64 in insurable employment increasing by nearly 300,000 as compared with the previous year, while the average live register declined by 169,025. In addition, there was a full year of insurance for juveniles aged 14 and 15 years.

These factors combined to raise the contribution income of the Unemployment Fund derived from employers and employed persons, upon which the Exchequer Grant is based, and in consequence the sums payable to the Fund from Subhead G.1 increased by 849,707*l.*

CLASS V, VOTE 8—*contd.**Subhead M.—Training of Unemployed Men.*

31. The expenditure charged to this subhead amounts to 634,984*l.*, an increase of nearly 34 per cent. as compared with the previous year. The increase arises from an extension of training facilities designed to meet the increased demand for labour, mainly in connexion with Defence and Housing requirements, and also to improve the physical fitness and morale of larger numbers of unemployed men. A sum of 1,450,000*l.* has been provided for this service in the Estimate for 1936.

As noted in the Explanation to this subhead, the expenditure includes the cost of certain land and buildings acquired during the year towards providing the necessary additional accommodation. The property is vested in the Office of Works, by whom the cost was incurred, in the first instance, repayment by the Ministry being effected through the net Subhead P of the Vote for Public Buildings (Class VII, Vote 7). I have drawn the attention of the Treasury to the desirability of adopting the ordinary rule for new works services which requires the submission of full details to Parliament, and I understand that the question is being considered in connexion with the preparation of Estimates for 1937.

*Publicity.*

32. In 1932 the Royal Commission on Unemployment Insurance suggested the use of judicious advertisement or propaganda in order to make known more widely the services offered to industry by the Employment Exchanges (Cmd. 4185, paragraph 592).

Since that date the Ministry of Labour, with Treasury approval, have developed a programme designed to advertise the work of the Employment Exchanges and, more recently, to bring to the knowledge of unemployed persons the facilities offered by the training and transference schemes. In the main this publicity has taken the form of posters, leaflets, the provision of stands at trade exhibitions, and the production and exhibition of certain films. This last method of publicity is still regarded as experimental in character, and the Treasury are consulted before any expenditure is incurred.

In the Estimates for 1935, a sum of 15,000*l.* was provided for Publicity, 10,000*l.* under Subhead C of the Ministry of Labour Vote and 5,000*l.*, for printing, on the Vote for Stationery and Printing. The Ministry's proposals included provision for two films dealing with the adult training and juvenile transference schemes, but these films were not completed during the year. The actual expenditure charged to Subhead C in respect of publicity was only 4,540*l.*, and the expenses incurred for printing were 3,635*l.*

In the year 1936 provision of 15,000*l.* is again made for Publicity, and the Ministry have also appointed a Public Relations Officer whose function is to provide adequate information regarding the Ministry's activities through the medium of the press.

## CLASS V, VOTE 9.—UNEMPLOYMENT ASSISTANCE ALLOWANCES.

33. In paragraph 27 of my Report for 1934 I mentioned that, under the financial arrangements in connexion with the Unemployment Assistance Scheme, the Unemployment Fund would be charged with the cost of Unemployment Assistance Allowances in respect of any period before the second appointed day and would be reimbursed out of moneys provided by Parliament.

The original Estimate for this Vote included provision for the necessary grants to the Unemployment Fund in 1935, and also for grants to the Unemployment Assistance Fund in respect of the cost of allowances after the second appointed day, but, as that day was not fixed during the year, the whole of the grants fell to be issued to the Unemployment Fund, with the exception of 24,270*l.* for payments under the Eighth Schedule to the Unemployment Act, 1934.

Apart from 2,441,987*l.* for expenses of administration, the charge to Subhead A in respect of Unemployment Allowances amounted to 42,417,076*l.*, an increase of approximately 260,000*l.* as compared with the charge to Subhead G.2 of the Ministry of Labour Vote in 1934 in respect of allowances and transitional payments (which they superseded).

The increase was due to a rise in the average rate of payment from 21*s.* 4*d.* to 23*s.* 2*d.* a week, to which the continuance of the "standstill" arrangement contributed, although the effect of this rise was to some extent offset by a fall of about 70,000 in the average number of persons in receipt of allowances.

*Extra-Statutory Payments.*

34. The Unemployment Assistance Act, 1934, applies to all persons over 16 and under 65 years of age, who are capable of and available for work, and whose normal occupation is employment in respect of which contributions are payable under the Widows', Orphans' and Old Age Contributory Pensions Acts. From the first appointed day, 7 January 1935, allowances were payable only to persons who would have been entitled to transitional payments, and from the second appointed day, which was fixed as 1 March 1935, allowances were payable to the other entitled persons for whose maintenance local authorities had previously been responsible.

Under Section 38 (2) of the Act, the assessment of an applicant's allowance may not include the needs of any member of his household to whom the Act applies, and thus the needs of persons who do not become entitled to an allowance until the second appointed day must be excluded. I noticed, however, that the Unemployment Assistance Board had authorized allowances which included the needs of certain of these persons, and, in reply to my enquiry, the Board stated that this authority was given to meet temporary difficulties when it was assumed that there would be only a few weeks interval between the first and second appointed days. When the second appointed day was postponed, the Board considered it expedient not to disturb existing cases.

CLASS V, VOTE 9—*contd.*

It appeared to me that the result of this arrangement was that extra-statutory payments were being made and would, in some cases, continue up to the second appointed day, and I asked the Board to inform the Treasury of the position. The Treasury have now given covering authority for the payments in question, subject to the inclusion of a suitable note in the Unemployment Fund Accounts.

*Subhead B.—Special Jubilee Payments.*

35. On the occasion of the Jubilee of His late Majesty King George V, the Unemployment Assistance Board obtained the approval of the Government to make special additional payments consisting of 2s. 6d. to each person in receipt of Unemployment Assistance during the preceding week together with 1s. in respect of each dependent child under 14 years of age.

The Board were advised that the special payments could not, in all cases, be made under existing statutory authority and, in view of the difficulty of determining the extent to which payments would be extra-statutory, the Treasury decided to present a Supplementary Estimate for the full amount required as a suitable means of seeking the necessary Parliamentary authority. In the meantime, the payments were made out of moneys advanced for the purpose from the Civil Contingencies Fund.

A Supplementary Estimate (H.C.98, 1934–35) presented in July 1935, provided for the whole of the special payments being borne upon Subhead B of this Vote.

In the case of men in attendance at Ministry of Labour Training and Instructional Centres, a special training allowance of 2s. 6d. was issued to each man in celebration of the Jubilee, precautions being taken to avoid duplication of payment to men in receipt of Unemployment Assistance. These allowances are charged to Subhead M of the Vote for the Ministry of Labour.

## CLASS V, VOTE 11.—COMMISSIONER FOR SPECIAL AREAS (ENGLAND AND WALES).

## CLASS V, VOTE 16.—COMMISSIONER FOR SPECIAL AREAS (SCOTLAND).

36. In paragraph 34 of my Report last year I explained that, in accordance with Section 3 (4) of the Special Areas (Development and Improvement) Act, 1934, Parliamentary control over the expenditure from the Special Areas Fund would be secured in 1935 and subsequent years by means of Votes for the expenses of the Commissioners, the amount voted in each case being reduced to a token sum by an Appropriation in Aid from the Fund.

The expenditure charged to Votes in 1935 amounted to 531,184l. 4s. 5d. for the Commissioner, England and Wales (Class V, Vote 11) and 158,984l. 2s. 8d. for the Commissioner, Scotland (Class V, Vote 16). These sums have been recovered as Appropriations in Aid from the Special Areas Fund. A detailed account of the receipts and payments of each Commissioner is appended to the relative Appropriation Account.



CLASS V, VOTES 11 & 16—*contd.*

Miscellaneous receipts by the Commissioners during the year amounted to 5,076*l.* 18*s.* 3*d.*, of which 4,843*l.* 11*s.* 7*d.* was paid over to the Special Areas Fund by 31 March 1936. The net effect of the above transactions was to reduce the balance in the Special Areas Fund from 1,971,839*l.* 10*s.* 5*d.* at 1 April 1935 to 1,286,514 *l.* 14*s.* 11*d.* at 31 March 1936. . An additional sum of 3,000,000*l.* for the Fund has been provided in the 1936 Estimates (Class V, Vote 13).

In the latest Reports of the Commissioners (Cmd. 5303, 5245) the commitments of the Fund, including expenditure incurred, are estimated to be more than 8,600,000*l.*, of which approximately 7,200,000*l.* relates to England and Wales and 1,400,000*l.* to Scotland. These figures do not include additional expenditure proper to Departmental Votes which has been or will be incurred by Government Departments as a result of the activities of the Commissioners, e.g. on small holdings, housing and afforestation.

*Land Settlement in England and Wales.*

37. The programme of land settlement adopted by the Commissioner for England and Wales includes the provision of small holdings and part-time group holdings through the agency of the Land Settlement Association in England and the Welsh Land Settlement Society in Wales. Except in a few cases, the Commissioner has agreed to advance by way of grant the whole cost of the schemes undertaken on his behalf by these two bodies. The payments made by the Commissioner to the Land Settlement Association amounted in 1935 to 143,464*l.* 5*s.* 2*d.*

County Councils also co-operate with the Commissioner in providing small holdings, and thereby qualify for grants from the Ministry of Agriculture under the Small Holdings Act, 1926, equal to 75 per cent. of the annual deficiency incurred. The Commissioner contributes a proportion, normally one half, of the Council's share of the loss.

Under all these schemes provision is made for advances of working capital to holders by the Commissioner. In the case of small holders the amount advanced per man is about 260*l.*, one half of which is repayable over a period of ten years. Advances to group holders vary from 10*l.* to 30*l.* per man, of which approximately one quarter is repayable. The sums repaid are retained by the organizers of the schemes and recorded in special accounts. The question of the disposal of these funds, estimated eventually to exceed 200,000*l.*, is to be considered later, with due regard to the requirement of Section 3 (3) of the Special Areas Act that all sums received by the Commissioner in the exercise of his functions shall be paid into the Special Areas Fund.

*Group Occupational Experiment in Scotland.*

38. In July 1935 the Commissioner acquired from the Ministry of Labour a farm of about 290 acres for the purpose of establishing a Group Occupational Centre to demonstrate the practical possibilities of forming local group settlements. 54 men completed a course, but owing to the lack of further suitable recruits the experiment was terminated in June 1936. One local group settlement was formed as a result of the experiment.

CLASS V, VOTES 11 & 16—*contd.*

The net cost of the scheme to 31 March 1936 amounted to 14,378*l.* 13*s.* 8*d.*, including 3,410*l.* for the purchase of the land and buildings. The property was placed in the hands of the Office of Works for disposal in November 1936.

## CLASS V, VOTE 13.—DEPARTMENT OF HEALTH FOR SCOTLAND.

*Second Scottish National Housing Company (Housing Trust), Ltd.*

39. Included in the Departmental receipts for the year is a sum of 15,000*l.*, received from the Second Scottish National Housing Company, Ltd., to account of reduction of advances from the Department. The relative footnote (c) on page 235 explains that for ten years as from 1 March 1935, interest is not payable and the net income of the Company during that period will be applied towards the reduction of advances.

The Company was formed in 1926 to erect a number of steel houses in order to alleviate the serious shortage of houses in Scotland. 2,552 such houses were built in 1926 and 1927, and are administered by the Company. The Company received loans on mortgage from the Public Works Loan Board totalling 205,902*l.*, carrying interest at 5½ per cent., and repayable by instalments spread over 40 years; but the greater part of the capital expenditure was met by advances from the Vote of the Department, totalling 1,071,866*l.*, carrying interest at 5 per cent., and repayable on demand.

From the beginning the Company's net income from rents has been inadequate to meet its liabilities in full, some 16,000*l.* per annum only being available, after payment of the sums due to the Public Works Loan Board, against an annual interest liability to the Department of 53,500*l.*, so that arrears of interest have steadily accumulated and amounted at 28 February 1935 to 307,295*l.* The Company, however, held a balance of surplus income of 6,245*l.* which was subsequently paid to the Department.

In these circumstances, it was decided, with the approval of the Treasury, to waive the accumulated arrears of interest and all further payments of interest to the Department for a period of ten years and to apply the free income of the Company for the above period to the reduction of the advances made by the Department.

Under this arrangement the amount of the losses to be written off over the ten years' period is estimated at 835,000*l.*

## CLASS VI, VOTE 1.—BOARD OF TRADE.

*Expenses of Bankruptcy and Companies Winding-up Proceedings.*

40. In paragraph 37 of my last Report I mentioned that I had inquired as to the position regarding remedial measures to be taken in view of the fact that since 1933 the receipts of fees and dividends in the Bankruptcy

CLASS VI, VOTE 1—*contd.*

and Companies Winding-up (Fees) Account had been sufficient to meet the cost of administration paid from Votes accounted for by the Board of Trade, but not the expenditure borne on other Votes.

Further consideration of the matter was promised by the Treasury during the discussion at the Public Accounts Committee of 1936, and as a result an exchange of securities was effected in September 1936. The Board of Trade anticipate that the increase in receipts resulting from this exchange will ensure the solvency of the Account for the time being, provided that the practice is maintained of transferring from it only the cost of the Board's services.

## CLASS VI, VOTE 3.—ASSISTANCE TO BRITISH SHIPPING.

41. In order to assist owners of British vessels registered in the United Kingdom to meet the competition of foreign shipping in receipt of subsidies from foreign governments, Section 1 of the British Shipping (Assistance) Act, 1935, authorized the Board of Trade to pay subsidies under certain conditions in respect of tramp voyages made by such vessels in the calendar year 1935.

Under the Act the sums necessary for the payment of the subsidies and the expenses of administration, were not to exceed in the aggregate 2,000,000*l.* Of this sum 1,999,000*l.* was provided in the Estimates for 1935 in the Vote for Assistance to British Shipping, viz., 1,990,000*l.* for the subsidy and 9,000*l.* for expenses of administration, the balance, 1,000*l.*, being reserved to meet preliminary expenses incurred and borne on the Vote for Mercantile Marine Services in the previous year.

The subsidy was distributed on the recommendations of the Tramp Shipping Subsidy Committee, on the basis of a scheme submitted by the shipowners defining the ships and voyages qualifying for subsidy. This scheme, which was embodied in the Memorandum on the Financial Resolution (Cmd. 4754), was accepted by the Government as satisfying their conditions for the grant of subsidy. These were aimed at preventing so far as possible the subsidy from being dissipated by domestic competition between British ships carrying tramp cargoes, and ensuring that the subsidy would be effectively directed to securing the greater employment of British tramp shipping at the expense of foreign subsidized shipping.

The total sum paid to shipowners under the Act, as shown under Subhead A of the Vote, amounted to 1,989,049*l.* 18*s.* This amount was distributed to 378 shipowners in respect of 1,390 vessels. Details of payments are contained in the Statement of the Distribution of the Tramp Shipping Subsidy (Cmd. 5129).

By the British Shipping (Continuance of Subsidy) Act, 1936, the period of subsidy was extended by twelve months, and the further sum of 2,000,000*l.* was provided in the Estimates for 1936, Class VI, Vote 3, for distribution on approximately the same terms and conditions. It is proposed to continue the subsidy for the year 1937.

## CLASS VI, VOTE 5.—EXPORT CREDITS.

*Losses.*

42. Losses amounting to 54,655*l.* 7*s.* 7*d.*, as shown on page 266, have been written off as irrecoverable. Of this total, 39,015*l.* 11*s.* 7*d.* was written off, with Treasury sanction, in respect of three contracts under the First Guarantee Scheme, which was discontinued in 1926, while 15,639*l.* 16*s.* was written off under powers delegated to the Department, and related to 116 contracts (spread over 32 different countries) under later schemes.

## CLASS VI, VOTE 8.—MINISTRY OF AGRICULTURE AND FISHERIES.

*Grant towards reconstruction of the Royal Veterinary College.*

43. Subhead G.2 includes expenditure of 42,019*l.* 5*s.* 4*d.*, representing instalments of a grant of 150,000*l.* towards capital expenditure of 250,000*l.* or such greater amount as may be expended, on the rebuilding of the Royal Veterinary College. At 31 March 1936 the total advances in respect of the grant, which is recoverable from the Development Fund, amounted to 64,529*l.* 1*s.* 4*d.*

A Departmental Committee appointed to consider generally the reconstruction of the College reported in 1929 that the building was for the most part in a state of dilapidation and that existing facilities and income required considerable augmentation if the Institution was to remain in being. The present scheme of reconstruction was accordingly approved in final form in 1931, but Exchequer assistance was deferred as an economy measure and a first instalment of grant was not provided until the Estimates for 1934.

The Treasury, when sanctioning the Scheme under Part I of the Development and Road Improvement Funds Act, 1909, desired that it should be made clear to the Governors that the State could not accept an indefinite liability for maintenance nor undertake to pay annual grants equivalent to the whole difference between future maintenance cost and existing income from fees, endowments, etc. It was also intimated to the Governors that they would be expected to raise, as soon as possible, an endowment fund in aid of maintenance expenditure.

Considerable progress has now been made with the major portion of the reconstruction scheme, and special appeals were issued to the public last year in the endeavour to obtain funds for future maintenance. In this connexion the Treasury have recently agreed to the appointment of a Committee to review generally the facilities available for veterinary education in Great Britain, and, in particular, to make recommendations concerning future assistance from public funds towards maintenance of veterinary educational institutions.

CLASS VI, VOTE 8.—MINISTRY OF AGRICULTURE AND FISHERIES.

CLASS VI, VOTE 19.—DEPARTMENT OF AGRICULTURE, SCOTLAND.

*National Mark Schemes for grading and marking beef.*

44. In 1929 a National Mark Scheme for the voluntary grading and marking of beef according to regulations made under the Agricultural Produce (Grading and Marking) Act, 1928, was introduced at certain centres in England as an experiment. The powers of the Minister of Agriculture under this Act do not extend to the actual conduct of grading and marking work, but, as it was considered essential to the success of the scheme that the work should be carried out initially by independent official graders and markers remunerated from public funds, and that no fees should be charged during the experimental period, the arrangements were sanctioned by the Treasury on condition that the scheme would be placed on a self-supporting fee basis as soon as possible. A similar scheme operated in Scotland.

The scheme was kept constantly under review by the Ministry and the Treasury, but, in October 1936, as it appeared to me that the experimental stage had passed, I asked the Ministry whether consideration had been given to the desirability of obtaining legislative sanction for the continuance of the scheme.

In reply the Ministry stated that the scheme was still of an experimental character and that its future could only be decided in the light of the long term policy of the Government with regard to livestock. This is the subject of the Livestock Industry Bill now before Parliament, and in the Bill the Minister is seeking the necessary powers to continue the scheme, the expenses of which are to be defrayed out of moneys provided by Parliament.

CLASS VI, VOTE 9.—BEET SUGAR SUBSIDY, GREAT BRITAIN.

45. Apart from remanet payments of approximately 67,000*l.* in respect of the 1934–35 season, the expenditure out of this Vote is governed by the terms of the British Sugar (Subsidy) Act, 1935, which extended the period of operation of the beet sugar subsidy to 31 August 1936.

This Act made no provision for a subsidy on molasses and prescribed a modified sliding scale of subsidy on beet sugar varying with the price of raw sugar. The standard rate of subsidy, 5*s.* a cwt., was related to a raw sugar price of 4*s.* 6*d.* a cwt., but owing to higher raw sugar prices, the rate of subsidy averaged only 4*s.* 7*d.* a cwt. during the year.

As stated in the Memorandum on the Financial Resolution (Cmd.4922), the modified subsidy under the Act of 1935 was based on ascertained average costs of production by the factories without allowance for capital services, the question of any allowance in respect of such services being reserved for consideration in connexion with the report of the Committee of Inquiry into the United Kingdom Sugar Industry (Cmd. 4871).

CLASS VI, VOTE 9—*contd.*

The conclusion reached was embodied in the Sugar Industry (Re-organization) Act, 1936, and Section 16 of this Act provided that, in respect of sugar manufactured during the 1935–36 season, there should be an allowance of 240,000*l.* in respect of depreciation of buildings and plant, and allowances not exceeding in the aggregate 315,000*l.* in respect of interest on capital.

The former sum has been paid out of the Vote for 1936, but the amounts due in respect of interest on capital have not yet been agreed. I am unable, therefore, to state the total cost of the subsidy on sugar manufactured during the year ended 31 August 1936.

## CLASS VI, VOTE 10.—MILK (ENGLAND AND WALES AND NORTHERN IRELAND).

*Subhead A.—Milk used for Manufacture.*

46. As in 1934, the expenditure under this subhead consists for the most part of payments to the Milk Marketing Board for England and Wales and to the Government of Northern Ireland under Sections 1 and 6 of the Milk Act, 1934, for the purpose of securing to producers the standard prices of fivepence or sixpence per gallon of milk used in manufacture. In respect of the milk so used during the two years the average rate per gallon at which the payments have been made is 1·32*d.* (360 million gallons) for England and Wales and 1·69*d.* (42 million gallons) for Northern Ireland. Similar payments made to Milk Marketing Boards by the Department of Agriculture, Scotland, averaged 1·27*d.* per gallon (19 million gallons).

The higher rate of assistance given to Northern Ireland producers is mainly attributable to the fact that the prices obtained in certain months in Northern Ireland for milk used for manufacture were considerably lower than the corresponding prices in Great Britain. Also, payments in Great Britain were reduced by the operation of the statutory cheese-milk price, which does not apply to the computation of the Northern Ireland payments.

*Calculation of Net Cost of Milk to Purchasers.*

47. In paragraph 48 of last year's Report I stated that adjustment of an apparent overpayment to the Milk Marketing Board in respect of milk delivered in London was under consideration. The question at issue was whether the Board were entitled to exclude certain special payments by persons purchasing milk for manufacture from the calculation of the net cost of the milk to the purchasers, thereby increasing the payments to the Board under section 1 of the Milk Act, 1934. In the course of the investigation following my inquiry, questions were raised as to certain other amounts, paid by or allowed to purchasers of milk under their contracts with the Board, which had been similarly excluded in the compilation of the Board's claims.

CLASS VI, VOTE 10—*contd.*

As doubts arose as to the interpretation of the Act the Law Officers' advice was sought, and it was established that an overpayment of 2,511*l.* 18*s.* 10*d.* had been made by the Ministry in connexion with milk delivered in London. This amount has been recovered by deduction from payments due to the Board. With regard to the other questions arising out of the inquiry, payments to the Board have been based upon a method of calculating the net cost per gallon of milk which was in accordance with the general understanding between the Ministry and the Board, but which in the opinion of the Law Officers of the Crown as to the legal construction of the Act has resulted in an underpayment. It is proposed to adjust the matter by legislation.

## CLASS VI, VOTE 11.—CATTLE FUND.

*Cattle Fund Account for the year ended 31 March 1936.*

48. In paragraph 51 of my Report for 1934 I mentioned that the period of operation of the cattle subsidy scheme had been extended by the two Cattle Industry (Emergency Provisions) Acts, 1935, so as to expire not earlier than 30 June 1936.

The original Estimate of 101,150*l.* for 1935 covered only the remanet payments due under the principal Act of 1934, and pending the vote of the necessary supplies the scheme was financed during the earlier months of the financial year by temporary advances of 1,050,000*l.* from the Consolidated Fund, as authorized by Section 2 of the first extending Act, and 150,000*l.* from the Civil Contingencies Fund. These advances were repaid when the grant under the Supplementary Estimate (H.C.110, 1934-35) became available.

The total payments of subsidy in 1935, as shown under item D of the Fund Account, amounted to 3,884,049*l.* 9*s.* 3*d.* These payments were made, as in the previous year, at the maximum rates permitted under the 1934 Act.

The emergency scheme has been extended by the Cattle Industry (Emergency Provisions) Act, 1936, to 31 July 1937, and proposals for placing the subsidy payments on a permanent basis are contained in the Livestock Industry Bill now before Parliament.

*Identification of Certified Animals.*

49. As stated in paragraph 52 of my last Report, animals bearing private identification marks on the right ear, which are similar to, or which might have obliterated, the official certification mark are disqualified for subsidy purposes unless imported prior to 31 March 1935 or, if home bred, specially registered with the Cattle Committee by 30 November 1935.

The total number of animals so marked which were registered at the latter date was approximately 175,000. In order to record the progressive reduction of these animals in the possession of each producer,

CLASS VI, VOTE 11—*contd.*

certifying authorities were instructed to notify the Cattle Committee of animals bearing registered ear marks when they were presented for certification.

The Cattle Committee observed that in certain cases anticipated reductions in the number of registered animals had not occurred, and special inquiries were therefore made. The explanation appears to be that a certain number of registered animals have been found on presentation for certification to bear marks in their right ears which were smaller than the certification mark. The Cattle Committee's instructions to certifying authorities did not require such animals to be notified to the Committee. I understand that a comprehensive review is at present being made with the object of verifying the outstanding number of animals registered against each producer.

## CLASS VI, VOTE 14.—MINISTRY OF TRANSPORT.

*Motor Tax Account.*

50. As in previous years I have applied a test examination to the Motor Tax Account. I have scrutinized the certificates and reports of the Ministry of Health auditors in England and Wales, and of the Ministry's own staff in Scotland appointed to examine the Motor Tax transactions of Local Authorities, and I am satisfied that in general the system of assessment and collection is working satisfactorily.

The gross proceeds of the Motor Vehicle, etc., duties in 1935, including 362,050*l.* 1*s.* 5*d.* attributable to fines, amounted to 32,200,093*l.* 10*s.* 7*d.*, being 215,216*l.* 11*s.* 7*d.* more than in 1934. A statement of the gross and net receipts of the Motor Tax Account, and of the payments thereout to the Exchequer, appears on page 17 of the Finance Accounts 1935-36 (H.C. 112, 1935-36).

Deficiencies of revenue written off during the year with Treasury authority amounted to 381*l.* 8*s.* 1*d.*

## CLASS VI, VOTE 20.—MILK (SCOTLAND).

*Subhead A.—Milk used for Manufacture.*

51. The charge to this subhead includes payments to the Scottish Milk Marketing Board under Section 3 of the Milk Act, 1934, amounting to 38,109*l.* 12*s.* 4*d.*, as part of the assistance provided under the Act for the purpose of securing to producers of milk the standard prices of fivepence or sixpence a gallon. In the course of my examination of these charges it was noticed that the Board's payments to farmers for milk converted into cheese at farms were computed on a different basis from that adopted in their claims on the Department, with the result that part of the sums charged to this Vote in 1934 and 1935 has not been distributed



CLASS VI, VOTE 20—*contd.*

to the farmers. I have accordingly inquired whether the Department propose to claim repayment of the undistributed amount from the Board, and to institute arrangements which will prevent a surplus arising similarly in future.

## CLASS VI, VOTE 21.—FISHERY BOARD FOR SCOTLAND.

*Subhead G.—Marine Superintendence, Maintenance.*

52. In order to secure greater efficiency in the prevention of illegal fishing, the Board decided early in 1934, with the approval of the Treasury, that the fishery protection fleet should be augmented and certain of the existing vessels replaced. Following this decision 44,000*l.* was provided in the Estimates for 1935 for the construction of three new vessels. The difficulties experienced in designing have delayed the placing of the order for one of the cruisers, but the other two have been completed at a cost of approximately 40,000*l.*, of which 35,309*l.* was paid during the year under review. A further provision of 18,913*l.* for the construction of new vessels was included in the Estimates for 1936.

## CLASS VI, VOTE 22.—HERRING INDUSTRY.

53. The Herring Industry Act, 1935, established a Herring Industry Board, the members of which are appointed by the Secretaries of State concerned with the sea-fishing industry in Scotland and Northern Ireland respectively and the Minister of Agriculture and Fisheries ("the Ministers"), with power to make a scheme for the reorganization, development and regulation of the industry. Under Section 8 of the Act the expenses incurred by the Board under the scheme in promoting sales and market development or in research or experiment, together with their general administrative expenses, may be defrayed, during the period ending 31 March 1938, from moneys provided by Parliament within a limit of 125,000*l.*, of which not more than 75,000*l.* may be paid in respect of administration. The scheme came into operation on 1 June 1935, and the grants in aid from voted moneys up to 31 March 1936 amounted to 11,190*l.* (including 250*l.* paid in 1934) for general administrative expenses, and 1,200*l.* for the cost of advertising and research.

As stated in the Estimates the Board's expenditure from these grants in aid is not accounted for in detail to me, but I am satisfied that the relative expenses have been approved by the Ministers as required by the Act.

The advance of 34,000*l.* from Subhead D is made under Section 9 of the Act to enable the Board to make loans under the scheme to fishermen for the purchase of nets. The sums making up this advance, together with interest thereon to 1 September 1935, were capitalized at 34,084*l.* 3*s.* 3*d.* This Capital Loan is repayable in instalments, with interest at 3 per cent., by 1 July 1940, and is secured by a Deed of Charge on the assets of the Board. Repayments and interest are payable to the Exchequer and amounted in 1935 to 14,589*l.* 18*s.* 2*d.*

CLASS VI, VOTE 22.—*contd.*

In accordance with the accounting arrangements laid down in Section 9 of the Act, the amount of the advance has been recovered as an appropriation in aid of the Vote from the Herring Fund Advances Account. This Account, which is under the control and management of the Treasury, was established in 1934 with a grant in aid of 600,000*l.* An account of the receipts into and payments out of the Herring Fund Advances Account, together with a copy of the certified statement submitted to the Ministers under Section 10 of the Act showing the application by the Board of the advance, is published separately (H.C. 33, 1936–37).

## CLASS VI, VOTE 23.—CLEARING OFFICES.

54. In February 1936 a Supplementary Estimate (H.C. 51, 1935–36) for 4,570*l.*, reduced by Appropriations in Aid for commission to a token sum of 10*l.*, was presented for the expenses of the Anglo-Spanish and Anglo-Roumanian Clearing Offices under the Debts Clearing Offices and Import Restrictions Act, 1934.

This Act empowers the Treasury, by Order laid before both Houses of Parliament, to set up a Clearing Office for the purpose of liquidating debts due to persons ordinarily resident or ordinarily carrying on business in the United Kingdom, payment of which has been suspended or subjected to restrictions by any foreign country.

The Anglo-Roumanian Clearing Office was not established in the year, as negotiations with the Roumanian Government for a clearing agreement were not concluded until May 1936.

The Anglo-Spanish Clearing Office was established by Treasury Order dated 9 January 1936 which provided, in accordance with the Anglo-Spanish Payments Agreement of 6 January 1936, for the collection of certain defined debts and the application of the sums so received. An account of the sums received and paid by the Clearing Office in the period ended 31 March 1936 is published separately (H.C. 25, 1936–37).

The clearing procedure instituted under the Anglo-Spanish Payments Agreement, having ceased to work satisfactorily, has recently been suspended.

## CLASS VII, VOTE 14.—PETERHEAD HARBOUR.

55. The Public Accounts Committee were informed last year that an Inter-Departmental Committee had been appointed to advise as to the best length at which to terminate the North Breakwater of the Harbour of Refuge. This Committee has since recommended a limit of 1,500 feet, the length allowed for in the total estimate of 1,562,757*l.* approved in 1927.

The Treasury have concurred in the adoption of this recommendation, and have agreed to proposals put forward by the Admiralty for the completion of the scheme within the approved total. The annual estimate, which has been increased to 32,000*l.* in 1936, will be maintained at that figure until 1939, and the provision in subsequent years will be reduced, the date for completion being extended from 1943 to 1945.

## CLASS VIII, VOTE 2.—MINISTRY OF PENSIONS.

*Excess of Expenditure over Grant.*

56. The Account discloses an excess of expenditure over the gross Vote amounting to 41,083*l.* 19*s.* 9*d.* after allowing for an allocation of 7,850*l.* from the Vote for Civil Service Remuneration, &c. (Class I, Vote 26). Surplus receipts of classes authorized to be used as Appropriations in Aid amounted to 8,317*l.* 10*s.* 6*d.* It is proposed to seek the authority of Parliament to appropriate the surplus receipts in aid of expenditure, thus leaving a net deficit of 32,766*l.* 9*s.* 3*d.* for which an Excess Vote will be required.

The deficit appears to be due to a number of contributing factors. The subhead showing the largest variation is O.1, Medical Treatment, where the expenditure exceeded estimate by 21,505*l.* 10*s.* 10*d.*, including charges amounting to some 18,285*l.*, mentioned in the succeeding paragraph, for which no provision was made in the Estimate.

*Superannuation Scheme for Nursing Staff.*

57. Owing to difficulties experienced in securing an adequate flow of recruits to their nursing staffs, the Ministry of Pensions sought and obtained the concurrence of the Treasury to amend the conditions of service with effect from 1 December 1935. Revised scales of pay were adopted, coupled with participation in the Federated Superannuation Scheme for Nurses and Hospital Officers, under which insurance policies are taken out for the individual employees, the annual premiums being based on a percentage of salary and emoluments and contributed in fixed proportions by the employee and the employer. Previously nurses received on retirement gratuities based on length of service, and as a concession to existing members of the staff who accepted the new conditions it was decided to pay over to insurance companies by way of special premiums under the Federated Scheme the equivalent of gratuities earned up to 30 November 1935. The amount so paid in the year was 17,568*l.*, together with 717*l.* in respect of the administrative expenses of the Scheme and employer's contributions to the first normal quarterly premiums.

The Scheme appears to be analogous to the Federated Superannuation Scheme for Universities, participation in which is already provided for in the Votes for several Departments, e.g., the Department of Scientific and Industrial Research (Class VI, Vote 17).

G. C. Upcott,  
Comptroller and Auditor General.

Exchequer and Audit Department,  
25 January 1937.

CIVIL AND REVENUE DEPARTMENTS, APPROPRIATION  
ACCOUNTS, 1935.

GRAND SUMMARY.

Page.	Class.	SERVICE.	Estimated	Authorised	Supply	Actual Gross	
			Gross Expendi- ture.	Appro- priations in Aid.		Grant.	Expenditure.
			£	£	£	£	s. d.
2	I	CENTRAL GOVERNMENT AND FINANCE .. .. .	5,177,753	2,994,117	2,183,636	4,663,365	16 6
52	II	FOREIGN AND IMPERIAL ..	9,521,356	762,762	8,758,594	9,344,778	11 2
94	III	HOME DEPARTMENT, LAW AND JUSTICE .. .. .	19,719,873	2,379,228	17,340,645	19,582,493	- 7
154	IV	EDUCATION .. .. .	62,249,161	6,337,187	55,911,974	62,177,479	11 11
196	V	HEALTH, LABOUR AND INSUR- ANCE .. .. .	177,103,782	9,425,808	167,677,974	169,682,353	9 11
244	VI	TRADE AND INDUSTRY.. ..	21,814,804	3,595,305	18,219,499	20,187,037	11 6
342	VII	COMMON SERVICES (WORKS, STATIONERY, &c.) .. ..	10,717,280	2,377,885	8,339,395	10,497,513	15 2
426	VIII	NON - EFFECTIVE CHARGES (PENSIONS) .. .. .	46,001,959	12,364	45,989,595	46,019,519	15 7
446	IX	EXCHEQUER CONTRIBUTIONS TO LOCAL REVENUES .. ..	51,747,600	6,458,573	45,289,027	51,742,911	3 1
			404,053,568	34,343,229	369,710,339	393,897,452	15 5
		REVENUE DEPARTMENTS ..	82,775,519	3,394,217	79,381,302	82,702,661	5 7
						476,600,114	1 -
		ADJUSTMENT FOR CIVIL SERVICE REMUNERATION. See note †				27,341	4 6
		GRAND TOTAL ..	486,829,087	37,737,446	449,091,641	476,572,772	16 6

† Expenditure amounting to 27,341l. 4s. 6d. has been included in the Vote for Civil Service Remuneration Class I Vote 26, and also in Class I 129l. 17s. 9d. (Vote 11), Class II 579l. 15s. 11d. (Votes 8 and 11), Class III 333l. 16s. 3d. (Vote 10), Class IV 251l. 2s. 3d. (Votes 4 and 9), Class V 148l. 19s. 9d. (Vote 4), Class VI 3,735l. 9s. 11d. (Vote 2), Class VIII 7,850l. (Vote 2).—(total 13,029l. 1s. 10d.) and in Revenue Departments 14,312l. 2s. 8d. (Vote 1). The Actual Gross Expenditure in respect of Civil Services was therefore 393,884,423l. 13s. 7d. and in respect of Revenue Departments 82,688,349l. 2s. 11d. The corresponding Net Expenditure was 361,768,032l. 11s. 5d. and 79,294,132l. 2s. 11d.

CIVIL AND REVENUE DEPARTMENTS, APPROPRIATION  
ACCOUNTS, 1935.

GRAND SUMMARY.

Class.	Appropriations in Aid Applied.			Net Expenditure.			Gross Expenditure compared with Estimate: Saving or Excess.			Deficiency of Appropriations in Aid.			Amount to be surrendered.			Extra Receipts payable to Exchequer.			
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	
I	2,644,867	11	6	2,018,498	5	-	514,517	1	3	349,249	8	6	165,267	12	9	403,427	12	9	
							*129	17	9										
II	751,875	13	9	8,592,902	17	5	177,157	4	9	10,886	6	3	166,270	18	6	527,394	17	3	
							*579	15	11										
III	2,344,438	8	4	17,238,054	12	3	137,713	15	8	34,789	11	8	102,924	4	-	637,841	4	5	
							*333	16	3										
IV	6,336,441	17	2	55,841,037	14	9	71,972	5	11	745	2	10	71,227	3	1	37,729	11	2	
							*251	2	3										
							‡39	15	7										
V	8,184,700	17	7	161,497,652	12	4	7,421,577	9	10	1,241,107	2	5	6,180,470	7	5	380,007	14	-	
							*148	19	9										
VI	3,078,818	18	3	17,108,218	13	3	1,631,501	18	5	516,486	1	9	1,115,015	16	8	823,413	9	2	
							*3,735	9	11										
VII	2,304,310	15	7	8,193,202	19	7	219,766	4	10	73,574	4	5	146,192	-	5	134,215	12	4	
VIII	12,364	-	-	46,007,155	15	7	31,373	4	2	-	-	-	31,373	4	2	572,515	6	4	
							*7,850	-	-										
							‡41,083	19	9										
IX	6,458,573	-	-	45,284,338	3	1	4,688	16	11	-	-	-	4,688	16	11	-	-	-	
	32,116,091	2	2	361,781,061	13	3	10,210,268	1	9	2,226,837	17	10	7,983,430	3	11	3,516,545	7	5	
							‡41,123	15	4										
							*13,029	1	10										
	3,394,217	-	-	79,308,444	5	7	87,169	17	1				87,169	17	1	179,948	5	11	
							*14,312	2	8										
				441,089,505	18	10	10,297,437	18	10										
							‡41,123	15	4										
							*27,341	4	6										
				27,341	4	6	27,341	4	6										
	35,510,608	2	2	441,062,164	14	4	10,297,437	18	10	2,226,837	17	10				3,696,493	13	4	
							‡41,123	15	4										
Total amount to be surrendered .. ..													£	8,070,600	1	-			

\* Excess met by sums allocated from the Vote for Civil Service Remuneration, &c. See paragraph 2.  
‡ See Report, paragraph 2.



CIVIL ACCOUNTS,  
1935.

---

CLASS I.

---

CENTRAL GOVERNMENT AND FINANCE.

CLASS I.  
CENTRAL GOVERNMENT AND FINANCE.

SUMMARY.

Page.	No. of Vote.	SERVICE.	Estimated Gross Expenditure.	Authorized Appropriations in Aid.	Supply Grant.	Actual Gross Expenditure.
4	1	House of Lords Offices .. ..	£ 65,223	£ 14,309	£ 50,914	£ 64,216 18 9
6	2	House of Commons .. ..	344,878	13,000	331,878	332,629 - 5
8	3	Expenses under the Representation of the People Acts	240,000	—	240,000	239,852 4 4
9	4	Treasury and Subordinate Departments .. ..	350,471	9,839	340,632	342,521 - 9
14	5	Privy Council Office .. ..	15,815	3,690	12,125	15,690 19 10
15	6	Privy Seal Office .. ..	3,441	—	3,441	3,416 19 8
16	7	Charity Commission .. ..	43,277	2,400	40,877	42,054 18 -
17	8	Civil Service Commission ..	69,840	47,000	22,840	69,787 9 5
19	9	Exchequer and Audit Department .. ..	155,786	17,276	138,510	154,048 1 7
20	10	Friendly Societies' Deficiency ..	5,614	—	5,614	5,613 1 3
21	11	Government Actuary .. ..	35,771	3,500	32,271	35,900 17 9
22	12	Government Chemist .. ..	78,282	700	77,582	77,523 12 -
23	13	Government Hospitality .. ..	6,000	—	6,000	6,000 - -
24	14	Import Duties Advisory Committee .. ..	58,243	—	58,243	56,983 17 5
25	15	The Mint .. ..	2,920,000	2,820,000	100,000	2,472,347 15 10
28	16	National Debt Office .. ..	26,834	24,125	2,709	26,675 7 9
30	17	National Savings Committee ..	107,148	—	107,148	105,667 18 -
32	18	Public Record Office .. ..	38,651	560	38,091	38,626 1 5
33	19	Public Works Loan Commission	22,173	22,073	100	21,477 15 -
35	20	Repayments to the Local Loans Fund .. ..	73,852	—	73,852	73,351 16 8
36	21	Royal Commissions, &c. .. ..	37,570	1,070	36,500	33,552 14 5
42	22	Miscellaneous Expenses .. ..	121,387	12,200	109,687	119,627 16 1
45	23	Secret Service .. ..	180,000	—	180,000	178,592 2 1
46	24	Scottish Office .. ..	94,811	2,375	92,436	93,970 16 3
48	25	Repayments to the Civil Contingencies Fund .. ..	7,186	—	7,186	7,185 12 1
49	26	Civil Service Remuneration, &c.	50,000	—	50,000	27,341 4 1
50	27	Funeral of His Late Majesty ..	25,000	—	25,000	18,709 14 1
		Total .. ..	5,177,753	2,994,117	2,183,636	4,663,365 16 6



CLASS I.  
CENTRAL GOVERNMENT AND FINANCE.

SUMMARY.

No. of Vote.	Appropriations in Aid Applied.		Net Expenditure.		Gross Expenditure compared with Estimate : Saving or Excess.		Deficiency of Appropriations in Aid.		Amount to be surrendered.		Extra Receipts payable to Exchequer.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
1	14,309	- -	49,907	18 9	1,006	1 3	-	-	1,006	1 3	5,202	7 6
2	13,000	- -	319,629	- 5	12,248	19 7	-	-	12,248	19 7	154	13 6
3	-	-	239,852	4 4	147	15 8	-	-	147	15 8	-	-
4	9,839	- -	332,682	- 9	7,949	19 3	-	-	7,949	19 3	3,431	2 3
5	3,690	- -	12,000	19 10	124	- 2	-	-	124	- 2	1,643	1 5
6	-	-	3,416	19 8	24	- 4	-	-	24	- 4	-	-
7	2,400	- -	39,654	18 -	1,222	2 -	-	-	1,222	2 -	684	3 3
8	47,000	- -	22,787	9 5	52	10 7	-	-	52	10 7	10,512	9 9
9	17,276	- -	136,772	1 7	1,737	18 5	-	-	1,737	18 5	1,317	8 -
10	-	-	5,613	1 3	-	18 9	-	-	-	18 9	-	-
11	3,500	- -	32,400	17 9	*129	17 9	-	-	-	-	869	13 8
12	700	- -	76,823	12 -	758	8 -	-	-	758	8 -	510	6 -
13	-	-	6,000	- -	-	-	-	-	-	-	-	-
14	-	-	56,983	17 5	1,259	2 7	-	-	1,259	2 7	680	- 5
15	2,472,347	15 10	-	-	447,652	4 2	347,652	4 2	100,000	- -	320,647	18 6
16	24,125	- -	2,550	7 9	158	12 3	-	-	158	12 3	975	18 8
17	-	-	105,667	18 -	1,480	2 -	-	-	1,480	2 -	4	2 2
18	557	12 7	38,068	8 10	24	18 7	2	7 5	22	11 2	-	-
19	21,477	15 -	-	-	695	5 -	595	5 -	100	- -	37,103	2 5
20	-	-	73,351	16 8	500	3 4	-	-	500	3 4	-	-
21	70	8 1	33,482	6 4	4,017	5 7	999	11 11	3,017	13 8	10,184	16 9
22	12,200	- -	107,427	16 8	2,259	3 4	-	-	2,259	3 4	3,697	4 7
23	-	-	178,592	2 2	1,407	17 10	-	-	1,407	17 10	50	- -
24	2,375	- -	91,595	16 3	840	3 9	-	-	840	3 9	-	11 1
25	-	-	7,185	12 5	-	7 7	-	-	-	7 7	5,758	12 10
26	-	-	27,341	4 6	22,658	15 6	-	-	22,658	15 6	-	-
27	-	-	18,709	14 3	6,290	5 9	-	-	6,290	5 9	-	-
	2,644,867	11 6	2,018,498	5 -	514,517	1 3	349,249	8 6			403,427	12 9
					*129	17 9						
Total amount to be surrendered .. £									165,267	12 9		

\*Excess met by sum allocated from the Vote for Civil Service Remuneration, &c., Class I Vote 26. See Report, paragraph 2.

## HOUSE OF LORDS OFFICES.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for the Salaries and Expenses of the OFFICES OF THE HOUSE OF LORDS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
<b>DEPARTMENT OF THE LORD CHANCELLOR.</b>						
A.—Salaries, &c.						
Original .. .. .	5,506 <i>l.</i>					
Supplementary .. ..	313 <i>l.</i>					
	5,819	5,802 15 11	16 4 1		—	
<b>DEPARTMENT OF THE CHAIRMAN OF COMMITTEES.</b>						
B.—Salaries, &c.						
Original .. .. .	4,908 <i>l.</i>					
Supplementary .. ..	156 <i>l.</i>					
	5,064	5,063 12	— 8		—	
<b>DEPARTMENT OF THE CLERK OF THE PARLIAMENTS.</b>						
C.—Salaries, &c.						
Original .. .. .	23,478 <i>l.</i>					
Supplementary .. ..	70 <i>l.</i>					
	23,548	23,448 9 8	99 10 4		—	
D.—Incidental Expenses ..	530	353 6 2	176 13 10		—	
<b>DEPARTMENT OF THE GENTLEMAN USHER OF THE BLACK ROD.</b>						
E.—Salaries, &c. .. ..	4,932	4,991 1	—		59 1	
<b>LIBRARIAN'S DEPARTMENT.</b>						
F.—Salaries, &c. .. ..	1,968	1,980 12 6	—		12 12 6	
G.—Incidental Expenses ..	20	—	20		—	
<b>DEPARTMENT OF THE LORD GREAT CHAMBERLAIN.</b>						
H.—Salaries, &c. .. ..	3,671	3,782 8 8	—		111 8 8	
I.—Incidental Expenses ..	165	120 3 11	44 16 1		—	
J.—Civilian Custodians ..	6,618	6,593 6 1	24 13 11		—	

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

C.—Savings beyond those anticipated were realized on Indexes to Reports of Select Committees, Temporary Reporters and Typing.

D.—Due to savings on Delivery of Minutes, and cleaning in Victoria Tower.

E.—Due to withdrawal of abatements in salaries, and grant of new allowances to two door-keepers.

F.—Due to the withdrawal of abatements in salaries.

H.—Due to the withdrawal of abatements in salaries and to grant of additional temporary house allowance to the Resident Superintendent.

I.—Expenses in connexion with the Opening of Parliament, &c., were less than was anticipated.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
CONTINGENT EXPENSES OF THE HOUSE OF LORDS.	£	£ s. d.	£ s. d.	£ s. d.
K.—Shorthand Writers for Committees, &c.				
Original .. .. . 700l.				
Supplementary .. .. . 200l.				
	900	866 8 8	33 11 4	—
L.—Police .. .. .	3,000	2,791 14 3	208 5 9	—
M.—Miscellaneous Expenses ..	340	256 9 3	83 10 9	—
N.—Telegrams and Telephones	1,500	1,507 9 9	—	7 9 9
O.—Retired Allowances, &c. ..	7,148	6,659 — 11	488 19 1	—
GROSS TOTAL				
Original .. .. . 64,484l.				
Supplementary .. .. . 739l.				
	65,223	64,216 18 9	1,196 13 2	190 11 11
Deduct—				
P.—Appropriations in Aid ..	Estimated.	Applied.		
Original .. .. . 13,580l.				
Supplementary .. .. . 729l.				
	14,309	14,309 — —		
NET TOTAL				
Original .. .. . 50,904l.				Surplus to be surrendered.
Supplementary .. .. . 10l.				
	50,914	49,907 18 9	£1,006 1 3	

Receipts payable to Exchequer.

Estimated.

Realized.

	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid	14,309	19,511 7 6
Appropriated in aid (Subhead P) .. .. .		14,309 — —
Paid separately to Exchequer .. .. .		£5,202 7 6

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

K.—The services of shorthand writers required on Committees were rather less than was anticipated for the Supplementary Estimate.

L.—This estimate was furnished by the Receiver for Metropolitan Police.

M.—No witnesses were called to attend at Select Committees.

O.—A very small part of the provisions for probable additional charges was required.

Receipts.—These consist of fees on Judicial Proceedings, Private Bills, Taxation of Costs, &c. (estimated 11,429l., realized 16,631l. 7s. 6d.) and contribution from House of Commons Vote towards the cost of civilian custodians (2,880l. as estimated). Owing to the increased number of Local Bills the total fees received was more than anticipated.

H. J. F. Badeley,  
Clerk of the Parliaments.

30 November 1936.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

G. C. Upcott,  
Comptroller and Auditor General.

## HOUSE OF COMMONS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for the Salaries and Expenses of the HOUSE OF COMMONS.

Service.	Grant.	Expenditure.		Expenditure compared with Grant.			
				Less than Granted.		More than Granted.	
	£	£	s.	d.	£	s.	d.
<b>MEMBERS.</b>							
A.1.—Salaries, &c. .. ..	216,443	211,098	1	5	5,344	18	7
A.2.—Travelling Expenses ..	31,000	24,201	12	1	6,798	7	11
<b>DEPARTMENT OF THE CLERK OF THE HOUSE.</b>							
B.—Salaries, &c. .. ..	27,113	26,027	17	8	1,085	2	4
C.—Incidental Expenses ..	15	17	8	3	—	2	8
<b>DEPARTMENT OF THE SPEAKER.</b>							
D.—Salaries, &c. .. ..	21,323	21,760	—	3	—	437	—
E.—Delivery of Votes and Parliamentary Papers ..	1,150	1,045	3	11	104	16	1
<b>DEPARTMENT OF THE SERJEANT-AT-ARMS.</b>							
F.—Salaries, &c. .. ..	19,539	19,479	9	2	59	10	10
G.—Incidental Expenses ..	840	843	6	6	—	3	6
<b>H.—Shorthand Writers..</b>							
H.—Shorthand Writers.. ..	750	546	4	4	203	15	8
<b>I.—Police</b>							
I.—Police .. .. .	9,880	9,383	7	1	496	12	11

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

A.1.—Due to General Election and bye-elections, offset by cost of withdrawal of remaining half of emergency abatements.

A.2.—Due to less travel generally and to General Election.

B.—Due to vacancy not being filled and provision for nightwork not being utilized, offset by cost of withdrawal of remaining half of emergency abatements.

D.—Due to appointment of second assistant accountant, changes in staff and withdrawal of remaining half of emergency abatements, offset by savings on other items.

E.—Due to amount allowed for contingencies not being required.

F.—Due to changes in staff and sick pay, offset by cost of withdrawal of remaining half of emergency abatements.

H.—Due to small amount of reporting of Select Committees.

I.—Estimate submitted by Receiver, Metropolitan Police.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
K.—Expenses of Committees and Miscellaneous Ex- penses .. .. .	£ 276	£ s. d. 203 18 6	£ s. d. 72 1 6	—
L.—Telegrams and Telephones..	3,500	3,504 13 9	—	4 13 9
M.—Retired Allowances, &c. ..	13,049	14,517 17 6	—	1,468 17 6
<b>GROSS TOTAL</b>	£ 344,878	332,629 - 5	14,165 5 10	1,916 6 3
<i>Deduct—</i>		<i>Estimated.</i>		
N.—Appropriations in Aid (Fees, &c.) .. .. .	13,000	<i>Applied.</i> 13,000 - -		
<b>NET TOTAL</b>	£ 331,878	319,629 - 5	Surplus to be surrendered. £12,248 19 7	

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid .. .. .	13,000	13,154 13 6
Appropriated in aid (Subhead N) .. .. .		13,000 - -
Paid separately to Exchequer .. .. .		£154 13 6

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

K.—Fewer Witnesses were summoned than was anticipated.  
M.—Due to two deaths and the unforeseen retirement of Serjeant-at-Arms.

**EXTRA REMUNERATION (exceeding 50l.).**

The Counsel to the Speaker (1,876l.) received pension of 585l. 5s. from the Vote for Superannuation and Retired allowances.

Four members of the Reporting Staff (432l.—738l.) received sums varying from 107l. 12s. 6d. to 50l. 17s. 6d. for attendance at Standing Committees.

*E. A. FitzRoy,*  
Speaker.

*Horace C. Dawkins,*  
Accounting Officer.

23 November 1936.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

*G. C. Upcott,*  
Comptroller and Auditor General.

EXPENSES UNDER THE REPRESENTATION OF THE PEOPLE  
ACTS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for Expenses under the REPRESENTATION OF THE PEOPLE ACTS, 1918 to 1928.

Service.	Grant.	Expenditure.		Expenditure compared with Grant.			
				Less than Granted.		More than Granted.	
	£	£	s.	d.	£	s.	d.
Expenses under the Representation of the People Acts .. ..	240,000	239,852	4	4	147	15	8
Surplus to be surrendered ..					£147 15 8		

*R. V. Nind Hopkins,*  
Accounting Officer.

Treasury,  
24 October 1936.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

*G. C. Upcott,*  
Comptroller and Auditor General.

## TREASURY AND SUBORDINATE DEPARTMENTS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for the Salaries and Other Expenses in the Department of HIS MAJESTY'S TREASURY and SUBORDINATE DEPARTMENTS, and the Salary of a MINISTER WITHOUT PORTFOLIO.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
<b>TREASURY.</b>						
A.1.—Salaries, &c.						
Original .. .. .	158,586 <i>l.</i>					
Supplementary .. .. .	2,700 <i>l.</i>					
	161,286	160,177 1 6	1,108 18 6	—	—	
A.2.—Travelling and Incidental Expenses .. .. .	1,400	952 19 2	447 — 10	—	—	
A.3.—Telegrams and Telephones .. .. .	4,000	3,599 19 7	400 — 5	—	—	
A.4.—Special Inquiries .. .. .	1,500	262 17 4	1,237 2 8	—	—	
	£ 168,186	164,992 17 7	3,193 2 5	—	—	
<b>OFFICES OF THE CABINET, COMMITTEE OF IMPERIAL DEFENCE, AND ECONOMIC ADVISORY COUNCIL.</b>						
B.1.—Salaries, &c.						
Original .. .. .	26,380 <i>l.</i>					
Supplementary .. .. .	350 <i>l.</i>					
	26,730	26,453 1 7	276 18 5	—	—	
B.2.—Travelling and Incidental Expenses .. .. .	800	315 9 3	484 10 9	—	—	
B.3.—Telegrams and Telephones .. .. .	800	684 7 8	115 12 4	—	—	
B.4.—Salary of Minister without Portfolio						
Supplementary .. .. .	2,426	2,425 6 11	— 13 1	—	—	
	£ 30,756	29,878 5 5	877 14 7	—	—	

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

A.1.—Savings mainly due to staff changes involving new appointments at lower rates of pay were partially offset by the excess expenditure arising from the revision of the salary scales of certain grades, and from the employment of additional staff for the audit of the claims for expenses of Returning Officers at the General Election of 1935.

A.2.—The expenditure under this head cannot be precisely estimated.

A.4.—It is not possible to forecast the number or cost of the Inquiries which may be required.

B.2.—The saving mainly arose on the provision for travelling expenses of the various sub-committees of the Economic Advisory Council.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
<b>UNIVERSITY GRANTS COMMITTEE.</b>						
C.1.—Salaries, &c. .. ..	6,156	6,158 5 6	—	—	2 5 6	
C.2.—Travelling and Incidental Expenses ..	270	204 19 8	65 — 4	—	—	
	£ 6,426	6,363 5 2	65 — 4	—	2 5 6	
<b>ADVISORY COMMITTEES UNDER THE TRADE FACILITIES ACTS, 1921-1926, AND THE DEVELOPMENT (LOAN GUARANTEES AND GRANTS) ACT, 1929.</b>						
D.1.—Salaries, &c. .. ..	2,176	2,270 18 8	—	—	94 18 8	
D.2.—Travelling and Incidental Expenses ..	30	145 18 9	—	—	115 18 9	
D.3.—Legal Expenses, Fees, &c.	2,300	525 — —	1,775 — —	—	—	
	£ 4,506	2,941 17 5	1,775 — —	—	210 17 5	
<b>OFFICE OF PARLIAMENTARY COUNSEL.</b>						
E.1.—Salaries, &c.						
Original .. ..	17,595 <i>l.</i>					
Supplementary .. ..	500 <i>l.</i>					
	18,095	17,691 19 2	403 — 10	—	—	
E.2.—Fees to Counsel, &c. ..	1,000	131 5 —	868 15 —	—	—	
E.3.—Travelling and Incidental Expenses ..	220	156 2 10	63 17 2	—	—	
	£ 19,315	17,979 7 —	1,335 13 —	—	—	
<b>STATUTE LAW COMMITTEE.</b>						
F.—Revision of Statute Law, &c. .. ..	2,858	2,600 1 1	257 18 11	—	—	
<b>WAR HISTORIES.</b>						
G.1.—Salaries, &c.						
Original .. ..	10,772 <i>l.</i>					
Supplementary .. ..	250 <i>l.</i>					
	11,022	11,063 3 10	—	—	41 3 10	
G.2.—Travelling and Incidental Expenses. ..	175	136 17 8	38 2 4	—	—	
	£ 11,197	11,200 1 6	38 2 4	—	41 3 10	

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

D.1.—The excess is mainly attributable to an additional charge for an allowance to a Staff Officer and further excess expenditure was caused by changes in the clerical staff.

D.2.—Unusually heavy expenditure was incurred on foreign telegrams, and the provision for travelling proved insufficient.

D.3.—A special provision was included for certain anticipated expenses which in the event failed to mature for payment during the year.

E.2.—It is not possible to foresee the amount of outside assistance which may be required.

F.—A vacancy arising from the death of the assistant to the Editor in November 1935 was temporarily unfilled.



Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
<b>PAYMASTER GENERAL'S OFFICE, LONDON.</b>						
H.1.—Salaries, &c.						
Original .. .. .	95,600 <i>l.</i>					
Supplementary ..	900 <i>l.</i>					
	96,500	95,363 2 3	1,136 17 9			
H.2.—Travelling and Incidental Expenses ..	575	566 19 9	8 - 3			
H.3.—Telegrams and Telephones .. .. .	400	359 10 1	40 9 11			
H.4.—Commission .. .. .	335	277 6 8	57 13 4			
	£ 97,810	96,566 18 9	1,243 1 3			
<b>EXCHEQUER OFFICE, SCOTLAND.</b>						
I.—Salaries, &c.						
Original .. .. .	9,317 <i>l.</i>					
Supplementary ..	100 <i>l.</i>					
	9,417	9,320 - -	97 - -			
<b>ANGLO-ITALIAN DEBTS OFFICE.</b>						
I.1.—Salaries, &c. .. .. .	—	671 18 3	—		671 18 3	
I.2.—Travelling and Incidental Expenses ..	—	6 8 7	—		6 8 7	
	£ —	678 6 10	—		678 6 10	
<b>GROSS TOTAL</b>						
Original .. .. .	343,245 <i>l.</i>					
Supplementary ..	7,226 <i>l.</i>					
	£ 350,471	342,521 - 9	8,882 12 10		932 13 7	
<b>Deduct—</b>						
J.—Appropriations in Aid ..	9,839	9,839 - -				
<b>NET TOTAL</b>						
Original .. .. .	333,406 <i>l.</i>					
Supplementary ..	7,226 <i>l.</i>					
	£ 340,632	332,682 - 9				
			<b>Surplus to be surrendered.</b>			
			£7,949 19 3			

Receipts payable to Exchequer.                      Estimated.                      Realized.

	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid .. .. .	9,839	13,270 2 3
Appropriated in aid (Subhead J) .. .. .		9,839 - -
Paid separately to Exchequer .. .. .		£3,431 2 3

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

H.1.—Savings due to vacancies arising from retirements involving new appointments at lower rates of pay were partially offset by the need for additional overtime and by increases of pay granted under Treasury Circulars to certain grades.

I.1 and I.2.—Expenditure arising from the setting up of the Anglo-Italian Debts Office in November 1935.

Details of Receipts.	Estimated.	Realized.	
	£	£	s. d.
Exchequer Office, Scotland :—			
Fees from Ultimus Haeres Estates .. ..	500	687	1 6
Fees (stamps) in connexion with the registration of business names .. .. .	400	451	19 -
Fees (stamps) in connexion with the registration of companies and limited partnerships ..	6,000	8,195	7 8
Suez Canal Company :—			
Interest and dividends on qualifying shares ..	1,250	1,828	3 8
Reimbursement of salaries of seconded Treasury officers .. .. .	1,689	1,963	10 6
Minor receipts, including recoveries for private telephone calls, &c. .. .. .	—	143	19 11
Total .. .. .	£9,839	13,270	2 3

#### EXTRA REMUNERATION (exceeding 50*l.*).

Assistant Secretaries (1,150*l.*–1,450*l.*). Three while seconded for service in Washington, Berlin and Paris received from the Vote for Diplomatic and Consular Services local allowances of 888*l.*, 750*l.*, and 700*l.* respectively. The officers in Berlin and Paris also received from the same Vote as compensation for exchange loss on their salaries and allowances 633*l.* and 791*l.* respectively, and the officers in Washington and Paris received in addition rent allowances of 609*l.* and 277*l.* respectively.

Principals (800*l.*–1,100*l.*). One seconded during the year to the Privy Seal Office received an allowance of 122*l.* from the Vote for Privy Seal Office.

An Assistant Principal (275*l.*–634*l.*) received a gratuity of 100*l.* from the Vote for Royal Commissions, &c., for acting as Joint Secretary to the Royal Commission on Common Law Business.

The Secretary, Government Hospitality Fund (1,200*l.*) received Army retired pay of 130*l.*

The Treasury Medical Referee (400*l.*) received fees amounting to 619*l.* from the Vote for National Debt Office as Medical Adviser to the Pensions Commutation Board.

Clerks (9*l.*–337*l.*). One received from this Vote gratuities of 25*l.* and 30*l.* and an allowance of 15*l.* for special services including overtime. Two received sums of 164*l.* and 71*l.* from the Government Hospitality Fund in respect of overtime services. One received a Navy Service Pension of 95*l.*

Clerks, Special Class. One (72*s.*, 2*d.* a week) received 59*l.* from the Post Office for acting as night telephonist.

Unestablished Messengers (47*s.*, 6*d.*–55*s.*, 6*d.* a week). One received a Service pension of 80*l.*, and six in receipt of Service pensions of 89*l.*, 64*l.*, 55*l.*, 55*l.*, 54*l.*, and 53*l.* received from this Vote 3*l.*, 6*l.*, 12*l.*, 3*l.*, 2*l.*, and 9*l.* respectively for overtime duties.

#### Offices of the Cabinet :—

One Clerk (93*l.*–337*l.*) received from this Vote 98*l.* in respect of overtime duties.

Unestablished Messengers (47*s.*, 6*d.*–55*s.*, 6*d.* a week). Four in receipt of Service pensions of 101*l.*, 87*l.*, 84*l.* and 36*l.*, received from this Vote 7*l.*, 23*l.*, 19*l.* and 19*l.* respectively for overtime duties.

#### Office of Parliamentary Counsel :—

Two Assistants to Parliamentary Counsel (1,000*l.*–1,200*l.* and 800*l.*–1,000*l.*) received gratuities of 53*l.* each from the Vote for Supreme Court of Judicature, &c., for services in connexion with the revision of Crown Office rules.

One clerk (93*l.*–337*l.*) received 78*l.* from this Vote for overtime duties.

#### War Histories Department :—

The Secretary (1,000*l.*) received Naval retired pay of 476*l.*

A Director of Branch (1,000*l.*) and four Senior Assistants (600*l.*, 550*l.*, 500*l.*, 500*l.*) received Army retired pay of 720*l.*, 137*l.*, 540*l.*, 345*l.* and 189*l.* respectively.

One Draughtsman (250*l.*) and one Clerk Special Class (72*s.*, 2*d.* a week) received Service pensions of 70*l.* and 73*l.* respectively.

EXTRA REMUNERATION (exceeding 50*l.*)—*contd.**Paymaster General's Office :—*

Clerks (93*l.*–337*l.*). Five received Service pensions of 85*l.*, 81*l.*, 78*l.*, 62*l.* and 62*l.* respectively. One (93*l.*–252*l.*) received an Army Widow's pension of 52*l.* Two in receipt of Service pensions of 82*l.* and 51*l.* received 20*l.* and 59*l.* respectively, from this Vote for overtime duties. Seven received from this Vote for overtime duties 69*l.*, 67*l.*, 61*l.*, 61*l.*, 53*l.*, 51*l.*, and 51*l.* respectively.

Unestablished Messengers (47*s.* 6*d.*–55*s.* 6*d.* a week). One received a Service pension of 62*l.*

*Exchequer Office, Scotland :—*

A Staff Officer (515*l.*–634*l.*) received from this Vote a gratuity of 45*l.* for extra duties on the audit of the claims for Returning Officers' Expenses and also a gratuity of 25*l.* from the Vote for Law Charges and Courts of Law (Scotland) for acting as Secretary to the Pensions Appeal Tribunals (Scotland).

28 November 1936.

N. F. Warren Fisher,  
Accounting Officer.

---

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

G. C. Upcott,  
Comptroller and Auditor General.

## PRIVY COUNCIL OFFICE.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for the Salaries and Expenses of the Department of His Majesty's Most Honourable PRIVY COUNCIL.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, &c. .. ..	15,145	14,900 5 -	244 15 -	—
B.—Incidental Expenses ..	250	295 12 9	—	45 12 9
C.—Telegrams and Telephones	300	381 14 1	—	81 14 1
D.—Expenses under Pharmacy Act, 1868 .. ..	120	113 8 -	6 12 -	—
<b>GROSS TOTAL</b> .. £	<b>15,815</b>	<b>15,690 19 10</b>	<b>251 7 -</b>	<b>127 6 10</b>
	Estimated.	Applied.		
<i>Deduct—</i>				
E.—Appropriations in Aid ..	3,690	3,690 - -	Surplus to be surrendered.	
<b>NET TOTAL</b> £	<b>12,125</b>	<b>12,000 19 10</b>	<b>£124 - 2</b>	

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid .. ..	3,690	5,333 1 5
Appropriated in-aid (Subhead E) .. ..		3,690 - -
Paid separately to Exchequer .. ..		£1,643 1 5

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

A.—Savings due to staff changes (286*l.*), copying (50*l.*), and extra duty pay (109*l.*), offset by withdrawal of the remaining half of the abatements of pay (200*l.*).

B.—Due to increased travelling, etc., of members of the Judicial Committee.

C.—Due to unforeseen increase in requirements.

Details of Receipts.	Estimated.	Realized.
	£	£ s. d.
Judicial Fees .. ..	3,500	5,185 14 - (a)
Expenses of Administration of Cinematograph Fund	190	99 17 6
Private Telephone Calls .. ..	—	47 9 11
Total ..	£3,690	5,333 1 5

(a) The receipts from Judicial Fees were greater than anticipated.

9 November 1936.

E. C. E. Leadbitter,  
Accounting Officer.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

G. C. Upcott,  
Comptroller and Auditor General.

## PRIVY SEAL OFFICE.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted for the Salaries and Expenses of the OFFICE OF THE LORD PRIVY SEAL.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
A.—Salaries, &c.						
Original .. .. .	2,871l.					
Supplementary .. .. .	545l.					
	3,416	3,411 13 11	4 6 1	—		
B.—Travelling and Incidental Expenses						
Supplementary .. .. .	25	5 5 9	19 14 3	—		
<b>TOTAL</b>						
Original .. .. .	2,871l.					
Supplementary .. .. .	570l.					
	£ 3,441	3,416 19 8	24 — 4	—		
Surplus to be surrendered ..			£24 — 4			

Treasury,  
24 October 1936.

R. V. Nind Hopkins,  
Accounting Officer.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

G. C. Upcott,  
Comptroller and Auditor General.

## CHARITY COMMISSION.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for the Salaries and Expenses of the CHARITY COMMISSION FOR ENGLAND AND WALES.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, &c. .. ..	43,002	41,881 8 8	1,120 11 4	—
B.—Travelling and Incidental Expenses .. ..	275	173 9 4	101 10 8	—
<b>GROSS TOTAL .. ..</b>	<b>43,277</b>	<b>42,054 18 —</b>	<b>1,222 2 —</b>	<b>—</b>
	Estimated.	Applied.		
<i>Deduct—</i> C.—Appropriations in Aid .. ..	2,400	2,400 — —		
<b>NET TOTAL .. ..</b>	<b>40,877</b>	<b>39,654 18 —</b>	<b>Surplus to be surrendered.</b> <b>£1,222 2 —</b>	
	Receipts payable to Exchequer.	Estimated.	Realized.	
		£	£ s. d.	
	Receipts authorized to be used as Appropriations in Aid .. ..	2,400	3,084 3 3	
	Appropriated in aid (Subhead C) .. ..		2,400 — —	
	Paid separately to Exchequer .. ..		£ 684 3 3	

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

A.—The saving is attributable mainly to retirements and deaths and to the substitution of seven posts of Writing Assistant for an equivalent number of Clerical Officer posts, offset by withdrawal of the remaining half of the emergency abatements of salaries (353/).

B.—This expenditure cannot be more closely estimated.

Receipts.—These are mainly fees for recording and enrolling deeds under the Settled Land Act, 1925, Section 29, and other Acts, and it is not possible to forecast the amount with accuracy.

21 September 1936.

E. Macpherson,  
Accounting Officer.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

G. C. Upcott,  
Comptroller and Auditor General.

## CIVIL SERVICE COMMISSION.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for the Salaries and Expenses of the CIVIL SERVICE COMMISSION.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, &c.				
Original .. .. .	38,850 <i>l.</i>			
Supplementary ..	1,195 <i>l.</i>			
	40,045	40,030 16	14 4	—
B.—Assistant Examiners				
Original .. .. .	22,975 <i>l.</i>			
Supplementary ..	2,725 <i>l.</i>			
	25,700	25,685 16	14 4	—
C.—Incidental Expenses				
Original .. .. .	3,260 <i>l.</i>			
Supplementary ..	690 <i>l.</i>			
	3,950	3,918 2	31 18	—
D.—Telegrams and Téléphones	145	152 15 5	—	7 15 5
<b>GROSS TOTAL</b>				
Original .. .. .	65,230 <i>l.</i>			
Supplementary ..	4,610 <i>l.</i>			
	69,840	69,787 9 5	60 6	7 15 5
<i>Deduct—</i>				
E.—Appropriations in Aid	Estimated.	Applied.		
Original .. .. .	42,400 <i>l.</i>			
Supplementary ..	4,600 <i>l.</i>			
	47,000	47,000		
<b>NET TOTAL</b>				
Original .. .. .	22,830 <i>l.</i>			
Supplementary ..	10 <i>l.</i>			
	22,840	22,787 9 5		Surplus to be surrendered. £52 10 7

## Receipts payable to Exchequer.

	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid	47,000	57,512 9 9
Appropriated in aid (Subhead E) .. .. .		47,000 — —
Paid separately to Exchequer ..		£10,512 9 9

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

A.—Savings due to retirement and transfers (75*l.*), sick leave (8*l.*), modified by increase in overtime (43*l.*) and employment of Temporary Messengers (26*l.*).

C.—Savings mainly on other incidental expenses.

Details of Receipts.	Estimated.	Realized.	
	£	£	s. d.
Fees (stamps) paid by candidates .. .. .	45,400	55,829	15 6
Miscellaneous .. .. .	1,600	1,682	14 3
Total .. .. .	<u>£47,000</u>	<u>57,512</u>	<u>9 9</u>

Surplus due mainly to fees received from increased number of candidates at certain examinations (9,168/).

10 November 1936.

*R. S. Meiklejohn,*  
Accounting Officer.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

*G. C. Upcott,*  
Comptroller and Auditor General.



EXCHEQUER AND AUDIT DEPARTMENT.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for the Salaries and Expenses of the Department of the COMPTROLLER AND AUDITOR GENERAL.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, &c. .. ..	150,851	150,093 19 4	757	—	8	—
B.—Travelling and Removal Expenses .. ..	4,600	3,695 6 11	904	13	1	—
C.—Incidental Expenses ..	115	84 12 9	30	7	3	—
D.—Telegrams and Telephones	220	174 2 7	45	17	5	—
<b>GROSS TOTAL .. £</b>	<b>155,786</b>	<b>154,048 1 7</b>	<b>1,737</b>	<b>18</b>	<b>5</b>	<b>—</b>
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>				
E.—Appropriations in Aid ..	17,276	17,276 — —	Surplus to be surrendered.			
<b>NET TOTAL .. .. £</b>	<b>138,510</b>	<b>136,772 1 7</b>	<b>£1,737 18 5</b>			

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid .. ..	17,276	18,593 8 —
Appropriated in aid (Subhead E) .. ..		17,276 — —
Paid separately to Exchequer .. ..		£1,317 8 —

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Due to staff changes (1,583*l.*) and savings on local allowances of staff in Egypt (350*l.*), offset by the cost of the withdrawal of the remaining half of the emergency reductions imposed in 1931 (1,176*l.*).

B.—Savings on removal and travelling expenses of staff in Egypt (348*l.*); curtailment of local audits and fewer supervisory visits (185*l.*) and general savings (371*l.*).

Details of Receipts.	Estimated.	Realized.
	£	£ s. d.
Audit fees .. ..	16,596	17,062 — —
Salaries of seconded officers .. ..	680	1,412 10 4
Miscellaneous .. ..	—	118 17 8
<b>Total .. ..</b>	<b>£17,276</b>	<b>18,593 8 —</b>

Extra Remuneration (exceeding 50*l.*).

One auditor, seconded for service with the Commissioner for Special Areas (Scotland), received an allowance of 134*l.* 2*s.* 4*d.* from Class V, Vote 16.

G. C. Upcott,  
Accounting Officer and  
Comptroller and Auditor General.

3 November 1936.

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

Treasury,  
13 November 1936.

N. F. Warren Fisher,  
Auditor of the Civil List.

### FRIENDLY SOCIETIES' DEFICIENCY.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for making good the DEFICIENCY on the Income Account of the FUND FOR FRIENDLY SOCIETIES.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.				
			Less than Granted.		More than Granted.		
	£	£	s.	d.	£	s.	d.
Friendly Societies' Deficiency.. ..	5,614	5,613	1	3	-	18	9
Surplus to be surrendered ..					£ - 18 9		

30 September 1936.

*M. F. Headlam,*  
Accounting Officer.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

*G. C. Upcott,*  
Comptroller and Auditor General.

## GOVERNMENT ACTUARY.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, including an amount allocated from the Vote for Civil Service Remuneration, &c., for the Salaries and Expenses of the Department of the GOVERNMENT ACTUARY.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£ s. d.	£ s. d.	£ s. d.	£ s. d.		
A.—Salaries, &c. .. ..	35,446 - -	35,621 13 3	—	175 13 3		
B.—Travelling and Incidental Expenses .. ..	65 - -	22 16 3	42 3 9	—		
C.—Telegrams and Telephones	260 - -	256 8 3	3 11 9	—		
GROSS TOTAL .. ..	£ 35,771 - -	35,900 17 9	45 15 6	175 13 3		
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>	<i>Excess of Expenditure over Gross Estimate met by Vote for Civil Service Remuneration, &amp;c.</i>			
D.—Appropriations in Aid ..	3,500 - -	3,500 - -	£ 129 17 9			
NET TOTAL .. ..	£ 32,271 - -	32,400 17 9				
Allocated from Vote for Civil Service Remuneration, &c. ..	129 17 9	—				
	£ 32,400 17 9	32,400 17 9				

Note.—Expenditure of at least 130% has been identified as due to the withdrawal, as from 1 July 1935, of the remaining half of the abatements of the emoluments of Civil Servants consequent upon the crisis in the autumn of 1931.

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid .. ..	3,500	4,369 13 8
Appropriated in aid (Subhead D) .. ..		3,500 - -
Paid separately to Exchequer ..		£ 869 13 8

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

A.—Excess due to the withdrawal of the remaining half of the abatements imposed in 1931 (305%), offset by savings on changes in personnel (130%);

B.—It is not possible to forecast the amount required for travelling, and the estimate is necessarily conjectural.

Receipts.—These consist mainly of fees for actuarial services rendered to Dominion and Colonial Governments, &c., and repayment of the cost of services in connexion with Unemployment Insurance.

9 October 1936.

G. S. W. Epps,  
Accounting Officer.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

G. C. Upcott,  
Comptroller and Auditor General.

GOVERNMENT CHEMIST.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for the Salaries and Expenses of the Department of the GOVERNMENT CHEMIST.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.		
A.—Salaries, &c. .. ..	74,347	73,773 10 8	573 9 4	—		
B.—Chemicals, Apparatus, &c. .. ..	2,690	2,678 18 —	11 2 —	—		
C.—Travelling and Incidental Expenses .. ..	1,070	914 6 2	155 13 10	—		
D.—Telegrams and Telephones .. ..	175	156 17 2	18 2 10	—		
<b>GROSS TOTAL .. £</b>	<b>78,282</b>	<b>77,523 12 —</b>	<b>758 8 —</b>	<b>—</b>		
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>				
E.—Appropriations in Aid	700	700 — —	Surplus to be surrendered			
<b>NET TOTAL.. .. £</b>	<b>77,582</b>	<b>76,823 12 —</b>				<b>£758 8 —</b>

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid	700	1,210 6 —
Appropriated in aid (Subhead E) .. ..		700 — —
Paid separately to Exchequer ..		£510 6 —

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

A.—Savings due to delay in filling vacancies, unexpected resignations in ancillary staff, and replacements at lower salaries; modified by the withdrawal as from 1 July 1935 of the remaining half of the abatements of remuneration imposed in 1931.

C.—Due to travelling expenses being less than anticipated.

Overpayments of subsistence allowances to certain officers of the Department, arising from misinterpretation of the regulations, and amounting to 5*l.* 19*s.* 4*d.* were allowed with Treasury Authority (E.22465).

Details of Receipts.	Estimated.	Realized.
	£	£ s. d.
Fees for analyses .. ..	700	1,192 19 —
Miscellaneous .. ..	—	17 7 —
<b>Total .. ..</b>	<b>£700</b>	<b>1,210 6 —</b>

Surplus due to larger number of samples examined for the Wheat Commission than was anticipated.

20 October 1936,

*J. Fox,*  
Accounting Officer.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

*G. C. Upcott,*  
Comptroller and Auditor General.

## GOVERNMENT HOSPITALITY.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for a Grant in Aid of the GOVERNMENT HOSPITALITY FUND.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
Government Hospitality Fund (Grant in Aid) .. .. .	£ 6,000	£ 6,000	£ —	£ —

## GRANT IN AID ACCOUNT.

Receipts.				Payments.			
	£	s.	d.		£	s.	d.
Balance, 1 April 1935 .. ..	7,798	13	5	Expenditure .. .. .	7,331	2	6
Grant in Aid, 1935 .. .. .	6,000	—	—	Balance, 31 March 1936 ..	6,652	5	5
Miscellaneous receipts .. ..	184	14	6				
	£13,983	7	11		£13,983	7	11

The following is a statement of the heads under which expenditure was incurred in 1935 :—

Visit of Egyptian Mission of Economic Enquiry .. .. .	£	558
International Conference on Ophthalmology .. .. .	129	
King's Birthday Dinner .. .. .	173	
Visit of Amir Saud .. .. .	963	
International Folk Dance Festival .. .. .	285	
Sixth International Congress for Scientific Management .. .. .	160	
Third International Soil Conference .. .. .	479	
Second International Neurological Conference .. .. .	168	
World Federation of Educational Associations .. .. .	220	
International Parliamentary Commercial Conference .. .. .	209	
London Naval Conference .. .. .	294	
Comité Consultatif International Téléphonique .. .. .	185	
Miscellaneous Functions .. .. .	1,994	
Wines, Cigars, Equipment, &c. .. .. .	559	
Administrative Expenses .. .. .	955	
	£7,331	

Note.—The salaries of the permanent officials of the Government Hospitality Fund are borne on the Vote for Treasury, &c. These salaries amounted to 2,081*l.* for the year 1935.

Treasury,  
28 November 1936.

N. F. Warren Fisher,  
Accounting Officer.

I have examined the above Accounts in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion these Accounts are correct.

G. C. Upcott,  
Comptroller and Auditor General.

## IMPORT DUTIES ADVISORY COMMITTEE

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for the Salaries and Expenses of the IMPORT DUTIES ADVISORY COMMITTEE.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	
A.—Salaries, &c. . . . .	57,108	56,009 4 2	1,098 15 10	—
B.—Travelling and Incidental Expenses . . . . .	600	498 12 11	101 7 1	—
C.—Telegrams and Telephones . . . . .	535	476 — 4	58 19 8	—
TOTAL . . . . .	£ 58,243	56,983 17 5	1,259 2 7	—

Surplus to be surrendered . . £1,259 2 7

Receipts payable to Exchequer	Estimated.	Realized.
	£	£ s. d.
Repayment of salary of an officer on loan . . . . .	680	677 14 8
Minor receipts . . . . .	—	2 5 9
Total . . . . .	£680	680 — 5

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

A.—Saving due to provision for additional staff not being wholly required, and to new posts being filled late in the year; offset by the withdrawal from 1 July 1935, of the remaining half of the emergency reductions in salaries, &c., imposed in 1931.

B.—Saving due to investigations at manufacturers' premises in connexion with licensing of special types of machinery under Section 10, Finance Act, 1932, being fewer than anticipated.

## EXTRA REMUNERATION (exceeding 50l.).

One "S" Class Clerk (72s. 2d. a week) received 52l. from the Post Office for services as part-time night telephonist.

20 May 1936.

Percy Ashley,  
Accounting Officer.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required and I certify, as the result of my audit, that in my opinion the above Account is correct.

G. C. Upcott,  
Comptroller and Auditor General.

## THE MINT.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for the Salaries and Expenses of the MINT, including the EXPENSES OF COINAGE (Imperial, Colonial and Foreign), and the EXPENSES OF THE PREPARATION OF MEDALS, DIES FOR POSTAGE AND OTHER STAMPS, and HIS MAJESTY'S SEALS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Salaries, &c. .. ..	88,000	101,991 6 3	—	—	13,991 6 3	—
B.—Police .. ..	3,500	3,500 — —	—	—	—	—
C.—Incidental Expenses (Office).. ..	130	146 — 7	—	—	16 — 7	—
D.—Telegrams and Telephones.. ..	520	491 13 10	28 6 2	—	—	—
E.—Machinery: Purchase and Upkeep .. ..	5,000	6,411 15 —	—	—	1,411 15 —	—
F.—Incidental Expenses (Manufacturing) ..	9,000	17,387 18 8	—	—	8,387 18 8	—
G.—Loss, from Waste, on Silver Coinage ..	1,000	863 13 6	136 6 6	—	—	—
H.—Expenses incidental to the Supply of Token Coin .. ..	10,000	6,066 10 10	3,933 9 2	—	—	—
I.—Bullion for Medals and Seals .. ..	25,000	4,244 3 —	20,755 17 —	—	—	—
J.—Expenses incidental to Redemption and Withdrawal of Silver Coin ..	42,000	25,091 15 8	16,908 4 4	—	—	—
K.—Redemption of Surplus Silver Coin .. ..	200,000	206,973 9 5	—	—	6,973 9 5	—

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

A.—In order to cope with the heavy unforeseen demands for Imperial bronze coinage and the orders from Dominion, Colonial and Foreign Governments, it was necessary to engage additional temporary Clerical and Industrial staffs over and above the provision made in the Estimate (12,779*l.*). In addition the withdrawal of the second half of the emergency abatements in wages and salaries cost 1,212*l.*

C.—Incidental expenditure in connexion with the distribution of the Silver Jubilee Medals was rather heavier than expected.

D.—Due mainly to the expenditure for telegrams proving to be less than estimated.

E.—Expenditure on necessary new plant (reducing machine, steel rolls, &c.) was heavier than anticipated.

F.—Owing to the unexpected and heavily increased output of coins (see explanation to Subhead A) the expenditure on most of the items covered by this Subhead was greater than estimated.

G.—The loss, which can only be determined at stocktaking, was slightly less than estimated.

H.—Mainly due to the fact that the last quarter's claim in respect of the Bank of England charges was received too late for payment in the year of account. In addition other expenses were somewhat less than anticipated.

I.—Provision had been made for the cost of the silver bullion required for the Silver Jubilee Medals. It was subsequently decided that this cost should be borne on the account for 1934, when the bullion was purchased.

J.—The whole provision for refining was saved by the use of the surplus silver bullion for Colonial, &c., coinages. In addition the last quarter's claim in respect of the Bank of England charges was received too late for payment in the year of account.

K.—The amount of worn silver coin repatriated from the Crown Colonies was somewhat heavier than estimated.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
L.—Withdrawal of Silver Coin for Recoinage, and cost of Alloy Metal	2,505,850	2,075,025 12 7	430,824 7 5	—	—	
M.—Withdrawal of Worn Bronze Coin .. ..	30,000	24,153 16 6	5,846 3 6	—	—	
<b>GROSS TOTAL .. £</b>	<b>2,920,000</b>	<b>2,472,347 15 10</b>	<b>478,432 14</b>	<b>130,780 9 11</b>		
			Surplus of Gross Estimate over Expenditure. £447,652 4 2			
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>	Difference between Estimated and Applied Appropriations in Aid.			
N.—Appropriations in Aid ..	2,820,000	2,472,347 15 10	£347,652 4 2			
<b>NET TOTAL .. £</b>	<b>100,000</b>	<b>—</b>	<b>£100,000</b>	<b>—</b>	<b>—</b>	

Receipts payable to Exchequer.	Estimated.		Realized.	
	£	s. d.	£	s. d.
Receipts authorized to be used as Appropriations in Aid ..	2,820,000		2,792,995 14 4	
Appropriated in aid (Subhead N) .. .. .			2,472,347 15 10	
<b>Paid separately to Exchequer ..</b>			<b>£320,647 18 6</b>	

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

L.—While the amount of old standard coin tendered for coinage was more than estimated, the amount of 500 standard binary alloy coin received was considerably less. In addition there was some saving on the cost of alloy metal.

M.—Due to the falling off in the amount of worn coin received from the Post Offices in Scotland, where, during the latter part of the previous year, withdrawal had been very active.

Details of Receipts.	Estimated.		Realized.	
	£	s. d.	£	s. d.
(1) Sale of bullion from surplus coin withdrawn—see Subhead K .. .. .	60,000		77,316 12 2	
(2) Face value of new silver coin issued—see Subhead L	2,500,000		2,076,024 1 2	
(3) Sale of silver in coins withdrawn for recoinage surplus to requirements for new coin—see Subhead L ..	188,000		207,995 17 5	
(4) Miscellaneous receipts .. .. .	72,000		431,659 3 7	
<b>Total .. .. .</b>	<b>£2,820,000</b>		<b>2,792,995 14 4</b>	

(1) and (3) The realized price per ounce exceeded the figure taken for the Estimate.

(2) Owing to the non-receipt of the full estimated amount of 500 standard binary alloy silver coin (see Subhead L) the amount of new silver coin issued in exchange was approximately 423,000l. less than estimated.

(4) Surplus due to the unexpectedly heavy issues of Imperial bronze coin, and to the heavy receipts for Dominions, Colonial and Foreign coinage.



## ADVANCES.

During the year 1935 various services were performed and expenditure incurred by the Mint on account of other Departments and of Dominion, Colonial and Foreign Governments to a total of 148,552*l.* 18*s.* 3*d.* Sums amounting to 761*l.* 10*s.* 1*d.* remained uncollected at 31 March 1936.

The amount of the expenses incurred and recovered in respect of the manufacture of coinage appliances for Branch Mints was 250*l.*

*Robert A. Johnson,*  
Accounting Officer.

21 October 1936.

---

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

*G. C. Upcott,*  
Comptroller and Auditor General.

---

## NATIONAL DEBT OFFICE.

See also Report of Comptroller and Auditor General.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for the Salaries and Expenses of the NATIONAL DEBT OFFICE.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.			£ s. d.
<b>NATIONAL DEBT OFFICE.</b>						
A.—Salaries, &c. .. .. .	25,089	25,157 7 4	—			68 7 4
B.—Incidental Expenses .. .. .	425	306 18 10	118 1 2			—
C.—Telegrams and Telephones .. .. .	130	103 - 5	26 19 7			—
<b>PENSIONS COMMUTATION BOARD.</b>						
D.—Allowances, &c. .. .. .	1,165	1,102 15 10	62 4 2			—
E.—Incidental Expenses .. .. .	25	5 5 4	19 14 8			—
<b>GROSS TOTAL .. .. .</b>	<b>26,834</b>	<b>26,675 7 9</b>	<b>226 19 7</b>			<b>68 7 4</b>
<i>Deduct—</i>						
F.—Appropriations in Aid .. .. .	24,125	24,125 - -				
<b>NET TOTAL .. .. .</b>	<b>2,709</b>	<b>2,550 7 9</b>			<b>£158 12 3</b>	

Receipts payable to Exchequer.	Estimated.	Realized.
Receipts authorized to be used as Appropriations in Aid .. .. .	£ 24,125	£ s. d. 25,100 18 8
Appropriated in aid (Subhead F) .. .. .		24,125 - -
Paid separately to Exchequer ..		£975 18 8

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

A.—Excess due to withdrawal of balance of emergency abatements, partly offset by savings on overtime, and an unfilled vacancy in the clerical establishment.

B.—Mainly due to cost of printing Life Annuity Warrants being less than anticipated.

C. and E.—The requirements under these Subheads do not admit of closer estimate.

D.—The fees payable to Medical Officers and Referees cannot be estimated in advance with any precision, the amount depending upon the numbers of applicants for commutation of pensions during the year.

Details of Receipts.	Estimated.	Realized.		
	£	£	s.	d.
Charges for management of Savings Banks Immediate and Deferred Annuities, and of Government Insurances (19 & 20 Geo. 5, c. 29, s. 54(4)) .. .. .	1,660	1,660	-	-
Management expenses, Post Office Savings Banks Fund .. .. .	2,970	2,970	-	-
Management expenses, Fund for the Banks for Savings .. .. .	12,995	12,995	-	-
Commission on Post Office Register transactions .. .. .	4,400	4,596	16	11
Pensions Commutation fees, &c. .. .. .	2,100	2,564	1	9(a)
Repayment of cost of services in connexion with Unemployment Insurance .. .. .	—	315	-	-(b)
Total ..	£24,125	25,100	18	8

(a) The amount of fees receivable cannot be closely forecast.

(b) The receipt of remuneration for this service was not foreseen.

30 September 1936.

*M. F. Headlam,*  
Accounting Officer.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

*G. C. Upcott,*  
Comptroller and Auditor General.

## NATIONAL SAVINGS COMMITTEE.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for the Salaries and Expenses of the NATIONAL SAVINGS COMMITTEE.

Service.	Grant.	Expenditure.		Expenditure compared with Grant.			
				Less than Granted.		More than Granted.	
	£	£	s.	d.	£	s.	d.
A.—Salaries, &c. . . . .	63,468	63,185	13	8	282	6	4
B.—Travelling and Subsistence Allowances . . . . .	11,900	11,716	8	2	183	11	10
C.—Incidental Expenses . . . . .	250	389	17	7	—	139	17
D.—Telegrams and Telephones . . . . .	530	541	18	10	—	11	18
E.—Expenses of Local Committees . . . . .	5,000	4,021	1	4	978	18	8
F.—Advertising and Other Publicity . . . . .	26,000	25,584	15	10	415	4	2
G.—Losses by Savings Associations . . . . .	—	228	2	7	—	228	2
<b>TOTAL . . . . .</b>	<b>£ 107,148</b>	<b>105,667</b>	<b>18</b>	<b>—</b>	<b>1,860</b>	<b>1</b>	<b>—</b>

Surplus to be surrendered ..     £1,480 2 -

### Receipts payable to Exchequer.

Losses charged to Vote in prior years, since re-covered . . . . .	£   s.   d. 1   17   —
Miscellaneous . . . . .	2   5   2
<b>Total . . . . .</b>	<u>£4 2 2</u>

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

A.—Due to savings resulting from changes of personnel (999*l.*) ; offset by cost of restoration of balance of emergency reductions imposed in 1931 (542*l.*), revisions of salary scales, &c. (175*l.*).

B.—Savings were effected on staff travelling (76*l.*), National Committee meetings (134*l.*) and Annual Meetings of Association officials (44*l.*), whilst excess expenditure was incurred in connexion with Regional Conferences (55*l.*) and the National Assembly (15*l.*).

C.—Additional expenses were incurred at Regional Offices and in connexion with local conferences of Savings Workers.

D.—Due to additional expenditure resulting from the extended use of telephone facilities at Headquarters and in Regional Offices.

E.—It is not possible to forecast accurately the expenses of Local Savings Committees.

F.—Payment of part of the cost of a propaganda film in course of production in conjunction with the Post Office and Trustee Savings Banks was not made during the year owing to unavoidable delay in the making of the film.

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

	£	s.	d.
G.—Miscellaneous losses by Savings Associations not exceeding 20l., and not involving suspicion of fraud or culpable negligence (F.16/12, &c., various cases) .. .. .	222	12	9
Other losses by Savings Associations—			
Deficiency in the accounts of Savings Association D.302/4 due to fraud on the part of the former Secretary, who was prosecuted and sentenced to a term of imprisonment (F.16/10) .. .. .	4	12	10
Deficiency in the accounts of Savings Association 280/0 (F.16/2) .. .. .		17	-
Total .. .. .	<u>£228</u>	<u>2</u>	<u>7</u>

5 November 1936.

*Evan Hughes,*  
Accounting Officer

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

*G. C. Upcott,*  
Comptroller and Auditor General.

## PUBLIC RECORD OFFICE.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for the Salaries and Expenses of the PUBLIC RECORD OFFICE and of the OFFICE OF LAND REVENUE RECORDS AND INROLMENTS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s.	d.	£ s. d.
A.—Salaries, &c. .. .. .	35,686	35,977 14 9	—	—	—	291 14 9
B.—Incidental Expenses .. .. .	240	196 1 5	43	18	7	—
C.—Telephones .. .. .	225	224 9 7	10	5	—	—
D.—Calendars and Historical Documents .. .. .	2,500	2,227 15 8	272	4	4	—
<b>GROSS TOTAL .. .. .</b>	<b>£ 38,651</b>	<b>38,626 1 5</b>	<b>316</b>	<b>13</b>	<b>4</b>	<b>291 14 9</b>
			Surplus of Gross Estimate over Expenditure.			
			£24 18 7			
<i>Deduct—</i>	<i>Estimated.</i>	<i>Realized.</i>	Deficiency of Appropriations in Aid realized.			
E.—Appropriations in Aid .. .. .	560	557 12 7	£2 7 5			
			Net Surplus to be surrendered.			
<b>NET TOTAL .. .. .</b>	<b>£ 38,091</b>	<b>38,068 8 10</b>	<b>£22 11 2</b>			

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

A.—Excess due to restoration of remaining half of the emergency reductions in pay (34½%), consolidation of increments (115%), and to National Insurances exceeding the estimate (20%), modified by unexpected vacancies temporarily unfilled (130%), sick pay deductions and saving on overtime (31%), and miscellaneous (27%).

D.—Savings due to ill-health of the editor of the Roman Calendar and to delay in printing of Close Rolls and Colonial Calendars caused by the deaths of the respective editors.

Details of Receipts.	Estimated.	Realized.
	£	£ s. d.
Fees (Stamps) for Searches, &c. .. .. .	400	378 15 —
Library of Congress (Wages, &c., of Attendant) .. .. .	160	169 17 6
Sundries .. .. .	—	9 — 1
<b>Total .. .. .</b>	<b>£560</b>	<b>557 12 7</b>

## EXTRA REMUNERATION (exceeding 50%):

From the Vote for the Post Office two Attendants and Repairers (29s.—55s. a week) received 53l. 16s. 9d. and 53l. 11s. 6d. respectively, for acting as part-time-night telephonists.

27 August 1936.

A. E. Stamp,  
Accounting Officer.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

G. C. Upcott,  
Comptroller and Auditor General.

## PUBLIC WORKS LOAN COMMISSION.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for the Salaries of the Establishment under the PUBLIC WORKS LOAN COMMISSION and the Expenses of the Commission.

Service.	Grant.	Expenditure.	Expenditure Compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, &c. . . . .	21,393	21,151 5 1	241 14 11	—		
B.—Travelling and Incidental Expenses	280	132 13 3	147 6 9	—		
C.—Legal Charges . . . . .	500	193 16 8	306 3 4	—		
<b>GROSS TOTAL</b> . . . . .	<b>£ 22,173</b>	<b>21,477 15 —</b>	<b>695 5 —</b>	<b>—</b>		
	Estimated.	Applied.	Surplus of Gross Estimate over Expenditure. £695 5 —			
<i>Deduct—</i>			Difference between Estimated and Applied Appropriations in Aid. £595 5 —			
D.—Appropriations in Aid (Fees) . . . . .	22,073	21,477 15 —				
<b>NET TOTAL</b> . . . . .	<b>£ 100</b>	<b>—</b>	Net Surplus to be surrendered. <u>£100</u>			

Receipts (Fees) payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts of classes authorized to be used as Appropriations in Aid . . . . .	30,000	58,580 17 5
Amount authorized to be appropriated in aid (Subhead D) . . . . .	22,073	21,477 15 —
<b>Paid separately to Exchequer . . . . .</b>	<b>£7,927</b>	<b>37,103 2 5</b>

Receipts from fees exceeded the amount estimated owing to advances made during the year being larger in number and amount than anticipated.

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

A.—Due to savings resulting from staff changes (194*l.*) on extra clerical assistance (140*l.*), National Insurance (30*l.*) and engineering expenses (75*l.*), modified by the withdrawal of the remaining half of the emergency abatements made in 1931 (198*l.*).

B.—Due to savings on travelling expenses of Commissioners (47*l.*) and incidental expenses (100*l.*).

C.—Due to savings on proceedings at law and counsel's fees (232*l.*) and payments to law stationers (74*l.*).

16 July 1936.

*H. G. H. Barnes,*  
Accounting Officer.

---

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

*G. C. Upcott,*  
Comptroller and Auditor General.



REPAYMENTS TO THE LOCAL LOANS FUND.

---

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for making the payment due to the LOCAL LOANS FUND in respect of Advances in NORTHERN IRELAND, and for making good certain sums written off from the Assets of the LOCAL LOANS FUND.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Repayments in respect of Advances in Northern Ireland .. ..	64,000	63,500 - -	500 - -	- -	- -	- -
B.—Repayments of Assets written off ..	9,852	9,851 16 8	- 3 4	- -	- -	- -
TOTAL .. ..	£ 73,852	73,351 16 8	500 3 4	- -	- -	- -
Surplus to be surrendered ..			£ 500 3 4			

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The provision includes an allowance for premature repayments which cannot be precisely estimated.

Treasury,  
24 October 1936.

*R. V. Nind Hopkins,*  
Accounting Officer.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

*G. C. Upcott,*  
Comptroller and Auditor General.

## ROYAL COMMISSIONS, &amp;c.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for the Salaries and other Expenses of ROYAL COMMISSIONS, COMMITTEES, and SPECIAL INQUIRIES, &c., including provision for Shorthand; and the Expenses of SURPLUS STORES, &c., LIQUIDATION.

## SUMMARY.

Service.	Grant.	Expenditure.		Expenditure compared with Grant.			
				Less than Granted.		More than Granted.	
	£	£	s.	d.	£	s.	d.
A.—Historical Manuscripts .. .. .	1,000	961	—	9	38	19	3
B.—Ancient Monuments (Scotland)	2,770	2,630	—	—	140	—	—
C.—Ancient Monuments (Wales and Monmouthshire) .. .. .	1,969	1,827	5	5	141	14	7
D.—Ancient Monuments (England)	5,713	5,476	2	6	236	17	6
E.—Scottish Savings .. .. .	9,091	8,707	13	—	383	7	—
F.—Treasury Pool of Shorthand Writers .. .. .	2,306	2,311	18	6	—	5	18 6
G.—Royal Fine Art (England) .. .. .	1,139	1,166	11	8	—	27	11 8
H.—Royal Fine Art (Scotland) .. .. .	144	153	9	7	—	9	9 7
I.—Educational Endowments (Scotland) .. .. .	3,493	3,148	15	2	344	4	10
<i>Less—</i>							
Appropriations in Aid .. .. .	Estimated. 80	Realized. 41	10	1	—	38	9 11
Net Total—Subhead I .. .. .	£ 3,413	3,107	5	1	344	4	10 38 9 11
J.—Tithe Rentcharge .. .. .	1,184	717	18	8	466	1	4
K.—Common Law Business .. .. .	500	561	18	10	—	61	18 10
L.—Surplus Stores, etc., Liquidation	1,000	28	18	—	971	2	—
<i>Less—</i>							
Appropriations in Aid .. .. .	Estimated. 990	Applied. 28	18	—	—	961	2 —
Net Total—Subhead L .. .. .	£ 10	—	—	—	971	2	— 961 2 —
M.—Commissions not specifically provided for .. .. .	7,261	5,861	2	4	1,399	17	8
GROSS TOTAL .. .. .	£ 37,570	33,552	14	5	4,122	4	2 104 18 7
<i>Deduct—</i>							
Appropriations in Aid as above	Estimated. 1,070	Applied. 70	8	1	Surplus of Gross Estimate over Expenditure. £4,017 5 7		
					Difference between Estimated and Applied Appropriations in Aid. £999 11 11		
NET TOTAL .. .. .	£ 36,500	33,482	6	4	Net Surplus to be surrendered. £3,017 13 8		

Receipts payable to Exchequer.	Estimated.	Realized.
(i) Receipts of classes authorized to be used as Appropriations in Aid .. .. .	£ 8,080	£ s. d. 9,506 14 9
(ii) Receipts of other classes .. .. .	471	748 10 1
		10,255 4 10
Amount authorized to be appropriated in aid (Subheads L.3 and L.2) .. .. .	1,070	70 8 1
Paid separately to Exchequer .. .. .		£10,184 16 9

## DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
<b>HISTORICAL MANUSCRIPTS.</b>				
A.1.—Salaries, &c. .. .. .	975	958 7 7	16 12 5	—
A.2.—Travelling and Incidental Expenses .. .. .	25	2 13 2	22 6 10	—
<b>ANCIENT MONUMENTS (SCOTLAND).</b>				
B.1.—Salaries, &c. .. .. .	2,420	2,291 3 11	128 16 1	—
B.2.—Travelling and Incidental Expenses .. .. .	350	338 16 1	11 3 11	—
<b>ANCIENT MONUMENTS (WALES AND MONMOUTHSHIRE).</b>				
C.1.—Salaries, &c. .. .. .	1,519	1,528 6 1	—	9 6 1
C.2.—Travelling and Incidental Expenses .. .. .	450	298 19 4	151 — 8	—
<b>ANCIENT MONUMENTS (ENGLAND).</b>				
D.1.—Salaries, &c. .. .. .	4,763	4,706 4 9	56 15 3	—
D.2.—Travelling and Incidental Expenses .. .. .	950	769 17 9	180 2 3	—

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

B.1.—The post of Secretary remained unfilled for a period and the new appointment was made at a lower salary.

C.2.—The Commission's activities involved less work in the field than was anticipated.

D.1.—A saving due to a temporary vacancy in a post of Investigator was partially offset by excess expenditure arising from the withdrawal as from 1 July 1935 of the remaining half of the abatements of the emoluments of Civil Servants imposed in the autumn of 1931.

D.2.—The travelling expenses incurred in connexion with the field work of the Commission's staff was less than anticipated, due in part to the absence on prolonged sick leave of one of the Investigators.

(34142)—

B 3

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
<b>SCOTTISH SAVINGS.</b>						
E.1.—Salaries, &c. . . . .	£ 4,491	£ 4,564 8 5	£ —	£ 73 8 5		
E.2.—Travelling and Incidental Expenses . . . . .	1,500	1,094 10 4	405 9 8	—		
E.3.—Expenses of Local Committees . . . . .	600	549 8 10	50 11 2	—		
E.4.—Advertising and other Publicity . . . . .	2,500	2,492 11 —	7 9 —	—		
E.5.—Losses . . . . .	—	6 14 5	—	6 14 5		
<b>TREASURY POOL OF SHORTHAND WRITERS.</b>						
F.1.—Salaries, &c. . . . .	2,306	2,311 17 2	—	5 17 2		
F.2.—Travelling and Incidental Expenses . . . . .	—	— 1 4	—	— 1 4		
<b>ROYAL FINE ART (ENGLAND).</b>						
G.1.—Salaries, &c. . . . .	1,109	1,147 17 2	—	38 17 2		
G.2.—Travelling and Incidental Expenses . . . . .	30	18 14 6	11 5 6	—		
<b>ROYAL FINE ART (SCOTLAND).</b>						
H.1.—Salaries, &c. . . . .	124	124 11 —	—	— 11 —		
H.2.—Travelling and Incidental Expenses . . . . .	20	28 18 7	—	8 18 7		
<b>EDUCATIONAL ENDOWMENTS (SCOTLAND).</b>						
I.1.—Salaries, &c. . . . .	2,758	2,772 2 2	—	14 2 2		
I.2.—Travelling and Incidental Expenses . . . . .	735	376 13 —	358 7 —	—		
	Estimated.	Realized.				
I.3.—Appropriations in Aid . . . . .	80	41 10 1	—	38 9 11		

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

E.1.—Excess due to the withdrawal as from 1 July 1935 of the remaining half of the abatements of the emoluments of Civil Servants imposed in the autumn of 1931.

E.2.—The travelling &c., expenses of the organizing staff of the Committee were less than anticipated and there was also a saving in the provision included for the expenses of the Annual Conference.

E.5.—Miscellaneous payments in respect of claims arising out of deficiencies in the funds of dissolved associations 2*l.* 15*s.* 2*d.*; losses by theft 1*l.*; sundry minor losses 2*l.* 19*s.* 3*d.* (F.4417/3).

I.2.—Provision was made for travelling, &c., expenses and shorthand reporting for certain anticipated public inquiries which in the event failed to materialize, and a sum of 100*l.* included for legal expenses was not required.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
<b>TITHE RENTCHARGE.</b>				
J.1.—Salaries, &c. . . . .	£ 734	£ s. d. 606 9 8	£ s. d. 127 10 4	—
J.2.—Travelling and Incidental Expenses . . . . .	450	111 9 —	338 11 —	—
<b>COMMON LAW BUSINESS.</b>				
K.1.—Salaries, &c. . . . .	250	397 18 3	—	147 18 3
K.2.—Travelling and Incidental Expenses . . . . .	250	64 6 4	185 13 8	—
K.3.—Shorthand Writing . . . . .	—	99 14 3	—	99 14 3
<b>SURPLUS STORES, &amp;c., LIQUIDATION.</b>				
L.1.—Liquidation Claims and Expenses . . . . .	1,000	28 18 —	971 2 —	—
	Estimated.	Applied.		
L.2.—Appropriations in Aid . . . . .	990	28 18 —	—	961 2 —
M.—Commissions not specifically provided for . . . . .	7,261	5,861 2 4	1,399 17 8	—

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

J.1 & J.2.—The Commission reported somewhat earlier than was expected and generally the amount of travelling involved was less than anticipated.

K.1.—The excess is attributable to the grant of gratuities to the Joint Secretaries to the Commission.

K.2 & K.3.—At the time the estimate was framed no reliable forecast could be made of the incidental expenditure of the Commission.

L.1.—It is not possible to forecast the claims which may fall to be met from this subhead.

## COMMISSIONS NOT SPECIFICALLY PROVIDED FOR—SUBHEAD M.

	Salaries.	Travelling Expenses.	Shorthand Writing.	Total.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Civil Service Committee for Northern Ireland . . . . .	130 — —	21 15 5	—	151 15 5
Codification of Income Tax Law . . . . .	—	131 10 6	—	131 10 6
Museums and Galleries Standing Commission . . . . .	—	51 3 3	—	51 3 3
Crown Lands Advisory Committee . . . . .	—	— 10 —	—	— 10 —
Private Manufacture of and Trading in Arms . . . . .	2,703 17 11	135 19 4	226 8 6	3,066 5 9
Local Government in the Tyneside area . . . . .	183 10 4	234 4 11	149 4 —	566 19 3
Local Government in the Merthyr Tydfil area . . . . .	100 — —	79 12 3	129 15 4	309 7 7
Durham University Statutory Commission . . . . .	564 9 3	192 6 8	—	756 15 11
Safety in Coal Mines . . . . .	620 11 5	140 18 10	65 4 5	826 14 8
	£ 4,302 8 11	988 1 2	570 12 3	5,861 2 4

Details of Receipts.	Estimated.	Realized.			
	£	£	s. d.	£	s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid :—					
Educational Endowments (Scotland)—					
Recoveries from the funds of endowments of the cost of publishing schemes .. .. .	80	41	10 1		
Surplus Stores, &c., Liquidation—					
Receipts from sales of surplus property and stores and repayment of War advances .. .. .	8,000	9,465	4 8*		
				9,506	14 9
(ii) Receipts of other classes :—					
Ancient Monuments (England) Commission—					
Refund by Irish Land Trust for services of messenger .. ..	71	75	8 9		
Receipts from sale of photographs ..	—	1	7 9		
Treasury Pool of Shorthand Writers—					
Recoveries in respect of services rendered and receipts in respect of transcripts supplied .. ..	400	670	17 6		
Minor receipts—					
Private Manufacture of and Trading in Arms Commission: Private telephone calls	—	—	16 1		
				748	10 1
<b>Total</b> .. .. .				<b>£10,255</b>	<b>4 10</b>

## SURPLUS STORES, &amp;c., LIQUIDATION DEPARTMENT.

\* The total receipts during the year in respect of Surplus Stores, &c., Liquidation amounted to 14,683*l.* 17*s.* 10*d.*, of which 5,218*l.* 13*s.* 2*d.* was appropriated in aid of Army Votes.

The debit balances standing in the books of the Treasury at 31 March 1936 amounted to 526,885*l.* 18*s.* 4*d.*, including the following loans in course of repayment.

Loans made during the War :	£	s.	d.
Loan to a Commercial Company in connexion with the provision of housing accommodation for their employees .. .. .	114,758	4	2
Loan to a Town Council in connexion with the extension of electricity works .. .. .	600	—	—

## STATEMENT showing DETAILS of BALANCES IRRECOVERABLE and CLAIMS ABANDONED during the year 1935.

Claim abandoned on liquidation of debtor company, no dividend being paid .. .. .	£	6,250
Claim abandoned on liquidation of debtor company, no dividend being paid .. .. .	5,500	
Claim abandoned on an agreed settlement with the debtor company .. .. .	20,000	
	<b>£31,750</b>	

EXTRA REMUNERATION (exceeding 50*l.*).

Scottish Savings Committee :—

A Paper-keeper (50*s.*–55*s.* 6*d.* a week) received a Navy Service Pension of 93*l.*

Private Manufacture of and Trading in Arms Commission :—

The Secretary to the Commission received an allowance of 202*l.* in addition to salary as a Principal (800*l.*–1,100*l.*).

An Unestablished Messenger (47*s.* 6*d.*–55*s.* 6*d.* a week) received from this Vote 53*l.* in respect of overtime duties and from the Vote for Herring Industry the sum of 17*l.* for services to the Herring Industry Board.

EXPENDITURE from the Vote for "Royal Commissions, &c.," on Royal Commissions and Committees appointed before 1935 on account of which payments were made during the year 1935.

Commission or Committee, and Year of Appointment.	Expenditure to 31 March 1936.	
	£	s. d.
1869-70.		
Historical Manuscripts .. .. .	93,892	3 10
1907-08.		
Ancient Monuments (Scotland) .. .. .	46,987	10 10
1908-09.		
Ancient Monuments (Wales and Monmouthshire) .. .. .	34,506	2 -
Ancient Monuments (England) .. .. .	107,087	5 10
1916-17.		
Scottish Savings* .. .. .	130,539	16 7
1921-22.		
Civil Service Committee for Northern Ireland .. .. .	2,230	8 10
1924-25.		
Royal Fine Art (England) .. .. .	10,907	8 9
1927.		
Royal Fine Art (Scotland) .. .. .	1,032	5 4
Codification of Income Tax Law .. .. .	186	8 7
1928.		
Educational Endowments (Scotland) .. .. .	22,741	11 8
Less Appropriations in Aid .. .. .	372	6 9
	22,369	4 11
1930.		
Museums and Galleries Standing Commission .. .. .	175	- 5
1933.		
Crown Lands Advisory Committee .. .. .	31	11 2
1934.		
Tithe Rentcharge .. .. .	1,379	4 9
Common Law Business .. .. .	650	15 2
Private Manufacture of and Trading in Arms .. .. .	3,322	14 2

\* Expenditure on account of this Committee before 1919-20, amounting to 31,479*l.* 11*s.* 11*d.* was met from the Vote of Credit.

Treasury,  
30 November 1936.

R. V. Nind Hopkins,  
Accounting Officer.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

G. C. Upcott,  
Comptroller and Auditor General.

## MISCELLANEOUS EXPENSES.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for certain MISCELLANEOUS EXPENSES, including certain Grants in Aid and Supplement to certain Statutory Salaries.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
<b>HONOURS AND DIGNITIES.</b>						
A.—Salaries, &c. . . . .	2,934	2,995 18 11	—		61 18 11	
B.—Expenses . . . . .	9,070	8,163 18 5	906 1 7		—	
<b>TOWER OF LONDON.</b>						
C.—Jewel House, &c. . . . .	1,423	1,382 7 2	40 12 10		—	
<b>CHARGES FORMERLY ON THE HEREDITARY REVENUE OF SCOTLAND.</b>						
D.—Salaries, &c. . . . .	481	492 17 11	—		11 17 11	
E.—Sundry Expenses . . . . .	50	40 9 9	9 10 3		—	
<hr/>						
F.—Miscellaneous Allowances . . . . .	1,186	1,185 4 8	— 15 4		—	
G.—King's Plates, Ireland . . . . .	1,563	1,562 6 2	— 13 10		—	
H.—Empire Parliamentary Association (Grant in Aid) . . . . .	16,500	16,500 - -	—		—	
I.—Inter-Parliamentary Union (Grant in Aid)	500	500 - -	—		—	

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

A.—The excess is attributable to the withdrawal as from 1 July 1935 of the remaining half of the abatements of the emoluments of Civil Servants imposed in the Autumn of 1931, and to the provision for engrossing and copying Patents of Arms being exceeded.

B.—This subhead provides for the cost of insignia and other expenses in connexion with the Orders of Knighthood, which fluctuate greatly.



Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
I.I.—Payments in connexion with Loans Guaranteed under the Trade Facilities Acts, 1921 to 1926.						
Supplementary .. .. .	88,180	86,804 13 8	1,375 6 4	—		
<b>GROSS TOTAL:</b>						
Original .. .. .	33,707 <i>l.</i>					
Supplementary .. .. .	88,180 <i>l.</i>					
	<u>£ 121,887</u>	119,627 16 8	2,333 — 2	73 16 10		
<b>Deduct—</b>						
J.—Appropriations in Aid ..	12,200	12,200 — —				
<b>NET TOTAL:</b>						
Original .. .. .	21,507 <i>l.</i>					
Supplementary .. .. .	88,180 <i>l.</i>					
	<u>£ 109,687</u>	107,427 16 8	Surplus to be surrendered.			
			£2,259 3 4			

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

I.I.—The provision included for a share of the running expenses of the Oceanic Steam Navigation Company was not wholly required.

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid .. .. .	12,200	15,897 4 7
Appropriated in aid (Subhead J) .. .. .		12,200 — —
Paid separately to Exchequer ..		<u>£3,697 4 7</u>
<b>Details of Receipts.</b>	<b>Estimated.</b>	<b>Realized.</b>
	£	£ s. d.
Honours and Dignities :—		
Crown Office and Home Office: Patent Fees ..	3,000	4,525 5 —
Office of the Lord Lyon: Fees and other miscellaneous receipts .. .. .	750	940 10 10
Office of Arms, &c., Ireland: Fees of Office, &c. ..	450	521 10 —
	<u>£4,200</u>	<u>5,987 5 10(a)</u>
Tower of London :—		
Jewel House, &c.: Admission Fees .. .. .	8,000	9,909 18 9
Total .. .. .	<u>£12,200</u>	<u>15,897 4 7</u>

(a) These receipts are dependent on the honours and dignities conferred during the year.

**EXTRA REMUNERATION (exceeding 50*l.*).**

Tower of London Jewel House.

The Curator (127*l.*) received an Army Service Pension of 87*l.* in addition to 20*l.* for overtime, &c., from this Vote.

Office of Arms, Ireland.

One unestablished Messenger (45*s.* 11*d.* a week) was in receipt of a Royal Irish Constabulary Pension of 83*l.* a year.

## STATEMENT showing the amount of Stamp Duty and Fees on Appointments, &amp;c., remitted by direction of the Treasury in the year ended 31 March 1936.

(A) Stamp Duties.	(B) Crown Office Fees.	(C) Home Office Fees.	£	s.	d.
Royal Warrants authorizing the Viceroy of India to confer the Honour of Knight Bachelor (A) .. .. .			1	—	—
Royal Warrant consenting to the marriage of H.R.H. Prince George and Princess Marina, and Warrant for affixing the Great Seal thereto (A) ..			1	—	—
Royal Warrant in connexion with the introduction of H.R.H. the Duke of Kent to the House of Peers (A) .. .. .			—	10	—
Royal Warrant in connexion with leave of absence of the Governor of Northern Ireland (A) .. .. .			—	10	—
Royal Warrant appointing Field Marshal Sir W. Birdwood to be Captain of Deal Castle (A) .. .. .			—	10	—
Royal Warrant authorizing the Lord Chancellor to pass Grants Depending (A)			—	10	—
Royal Warrants conferring Baronies on Sir Clive Wigram, Sir Frederick Ponsonby and Sir E. Hilton Young (A) 45 <i>l.</i> 16 <i>s.</i> ; (B) 538 <i>l.</i> 10 <i>s.</i> .. .. .			990	6	—
Royal Warrants appointing Royal Commissions and Commissioners (A) .. .. .			5	10	—
Royal Warrants, Letters Patent and Dockets conferring Knighthood on 29 persons resident abroad or otherwise unable to attend Investitures (A) ..			887	8	—
Letters Patent constituting Office of Governor and Commander-in-Chief of Gold Coast Colony (A) 12 <i>s.</i> ; (B) 39 <i>l.</i> 10 <i>s.</i> .. .. .			40	2	—
Letters Patent constituting Office of Governor of South Australia (A) 12 <i>s.</i> ; (B) 39 <i>l.</i> 10 <i>s.</i> .. .. .			40	2	—
Letters Patent constituting Office of Governor and Commander-in-Chief of the Straits Settlements (A) 12 <i>s.</i> ; (B) 39 <i>l.</i> 10 <i>s.</i> .. .. .			40	2	—
Letters Patent amending Letters Patent constituting the Office of Governor of New South Wales (A) 12 <i>s.</i> ; (B) 39 <i>l.</i> 10 <i>s.</i> .. .. .			40	2	—
Letters Patent appointing Commission for the Custody of the Great Seal during the absence abroad of Lord Hailsham (A) 12 <i>s.</i> ; (B) 9 <i>l.</i> 10 <i>s.</i> .. .. .			10	2	—
Letters Patent appointing Joint Treasurers to the Governors of Queen Anne's Bounty (A) 12 <i>s.</i> ; (B) 9 <i>l.</i> 10 <i>s.</i> .. .. .			10	2	—
Letters Patent appointing Rt. Hon. Major George C. Tryon to be Postmaster-General (A) 12 <i>s.</i> ; (B) 9 <i>l.</i> 10 <i>s.</i> .. .. .			10	2	—
Letters Patent appointing Rt. Hon. The Marquess of Londonderry to be Keeper of His Majesty's Privy Seal (A) 12 <i>s.</i> ; (B) 9 <i>l.</i> 10 <i>s.</i> .. .. .			10	2	—
Warrant for Letters Patent amending Letters Patent constituting the Office of Governor and Commander-in-Chief of the Colony of Fiji (A) 12 <i>s.</i> ; (B) 39 <i>l.</i> 10 <i>s.</i> .. .. .			40	2	—
Warrant for Letters Patent amending Letters Patent constituting the Office of Governor-General and Commander-in-Chief of the Dominion of Canada (A) 12 <i>s.</i> ; (B) 39 <i>l.</i> 10 <i>s.</i> .. .. .			40	2	—
Warrants conferring jurisdiction in Lunacy (A) .. .. .			1	—	—
Licence issued under the Inebriates Acts 1879-1899 (A) .. .. .			37	10	—
Letters Patent in connexion with the grant of a licence in Mortmain to the University of Lille (B) 27 <i>l.</i> 10 <i>s.</i> ; (C) 7 <i>l.</i> 13 <i>s.</i> 6 <i>d.</i> .. .. .			35	3	6
12 Ecclesiastical Presentations and Preferments (B) 77 <i>l.</i> 16 <i>s.</i> ; (C) 7 <i>l.</i> 13 <i>s.</i> 6 <i>d.</i> ..			85	9	6
82 Commissions of the Peace (B) .. .. .			82	—	—
Deeds and other Instruments for Public Departments (A) 1,107 <i>l.</i> — <i>s.</i> 1 <i>d.</i> ; (B) 175 <i>l.</i> 10 <i>s.</i> .. .. .			1,282	10	1
			£3,691	17	1

The Stamp Duties were paid from the Civil Contingencies Fund and were included in the amount voted in July 1936 for "Repayments to the Civil Contingencies Fund," Class I, Vote 26.

Treasury,

19 November 1936.

*R. V. Nind Hopkins,*

Accounting Officer.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

*G. C. Upcott,*

Comptroller and Auditor General.

## SECRET SERVICE.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for His Majesty's foreign and other SECRET SERVICES.

Service.	Grant.	Expenditure.		Expenditure compared with Grant.			
				Less than Granted.		More than Granted.	
	£	£	s.	d.	£	s.	d.
Secret Service .. .. .	180,000	178,592	2	2	1,407	17	10
Surplus to be surrendered ..					<u>£1,407 17 10</u>		

## Receipts payable to Exchequer.

The sum of 50*l.* was received during the year in respect of refunds of expenditure in earlier years, &c.

*N. F. Warren Fisher,*  
Accounting Officer.

H.M. Treasury,  
27 November 1936.

I certify that the amount shown in this Account to have been expended is supported by certificates from the responsible Ministers of the Crown.

*G. C. Upcott,*  
Comptroller and Auditor General.

## SCOTTISH OFFICE.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for the Salaries and Expenses of the OFFICES OF HIS MAJESTY'S SECRETARY OF STATE FOR SCOTLAND IN LONDON AND EDINBURGH; Expenses under the Private Legislation Procedure (Scotland) Act, 1899; a Subsidy for Transport Services to the Western Highlands and Islands; a Grant in lieu of Land Tax; and Contributions towards the Expenses of Probation and of Remand Homes.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
A.—Salaries, &c.:						
Original .. .. .	37,059l.					
Supplementary .. .. .	3,438l.					
	40,497	39,979 1 9	517 18 3	—		
B.—Travelling, Incidental Expenses and Special Inquiries ..	2,215	2,052 9 7	162 10 5	—		
C.—Telegrams and Telephones ..	1,200	1,097 — 4	102 19 8	—		
D.—Expenses under the Private Legislation Procedure (Scotland) Act, 1899 .. ..	1,050	999 3 9	50 16 3	—		
E.—Western Highlands and Islands Transport Services .. ..	31,000	31,000 — —	—	—		
F.—Salaries and Expenses in connexion with Scottish Juvenile Welfare and After-Care Office .. .. .	5,492	5,592 11 8	—	100 11 8		

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

- A.—Saving attributable to delay in the appointment of authorized additional staff.  
 B.—Travelling and removal expenses of staff were less than anticipated. Saving partly offset by increased expenditure on Special Inquiries and Departmental Committees.  
 C.—The provision for telegrams was not wholly required.  
 F.—Excess due to cost of regrading certain posts and withdrawal of remaining half of the emergency abatement of salaries.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.				
			Less than Granted.		More than Granted.		
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
G.—Grant in lieu of Land Tax ..	7,990	7,989 19 11	—	—	1	—	—
H.—Contribution towards the Expenses of Probation:							
Original .. .. .	4,750l.						
Less Supplementary ..	378l.						
	4,372	4,286 6 5	85	13	7	—	—
I.—Contribution towards the Expenses of Remand Homes:							
Original .. .. .	750l.						
Supplementary .. ..	245l.						
	995	974 2 10	20	17	2	—	—
<b>GROSS TOTAL:</b>							
Original .. .. .	91,506l.						
Supplementary .. ..	3,305l.						
	£ 94,811	93,970 16 3	940	15	5	100	11 8
<i>Deduct—</i>							
K.—Appropriations in Aid:							
Original .. .. .	1,700l.						
Supplementary .. ..	675l.						
	2,375	2,375 — —					
<b>NET TOTAL:</b>							
Original .. .. .	89,806l.						
Supplementary .. ..	2,630l.						
	£ 92,436	91,595 16 3	Surplus to be surrendered.				
			£840 3 9				

Receipts payable to Exchequer.

Estimated.

Realized.

Receipts authorized to be used as Appropriations in Aid..

£ 2,375

£ s. d.  
2,375 11 1

Appropriated in aid (Subhead K) .. .. .

2,375 — —

Paid separately to Exchequer .. .. .

£ — 11 1

Details of Receipts.

Estimated.

Realized.

Fees under the Private Legislation Procedure (Scotland) Act ..

£ 2,175

£ s. d.  
2,152 10 —

Fees received from candidates—Scottish Police Examination ..

190

210 — —

Sundry fees, &amp;c. .. .. .

10

13 1 1

Total .. .. .

£2,375

2,375 11 1

EXTRA REMUNERATION (exceeding 50l.).

Two Clerks (93l.—337l.) received from this Vote 123l. 1s. 4d. and 64l. 18s. 8d. respectively for overtime duties.

10 July 1936.

John Jeffrey,  
Accounting Officer.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

G. C. Upcott,  
Comptroller and Auditor General.

REPAYMENTS TO THE CIVIL CONTINGENCIES FUND.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for repayment to the CIVIL CONTINGENCIES FUND of certain Miscellaneous Advances.

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 .. .. .	7,186	7,185 12 5	-	7 7	—	

Surplus to be surrendered .. .. £ 7 7

NOTE.

A sum of 5,149*l.* 8*s.* 6*d.* advanced from the Civil Contingencies Fund and repaid from this Vote was subsequently recovered together with interest thereon. The total amount recovered (viz. 5,758*l.* 12*s.* 10*d.*) was paid to the Exchequer as an extra receipt (F.8661/5).

Treasury,  
24 October 1936.

*R. V. Nind Hopkins,*  
Accounting Officer.

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

*G. C. Upcott,*  
Comptroller and Auditor General.

## CIVIL SERVICE REMUNERATION, &amp;c.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for such of the charges for the withdrawal of the remaining half of the abatements of MINISTERIAL SALARIES and CIVIL SERVICE REMUNERATION as have not been otherwise provided.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
Withdrawal of the remaining half of the abatements of Ministerial Salaries and Civil Service Remuneration, .. .. .	£ 50,000	£ s. d. 27,341 4 6	£ s. d. 22,658 15 6	£ s. d. —
Surplus to be surrendered .. .. .			£22,658 15 6	

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

The extent to which Departments were able to meet the increased cost of salaries, &c., from savings on their respective Votes was greater than had been anticipated.

## DETAILS OF EXPENDITURE.

Expenditure under Treasury Minute of 27 November 1935 (Cmd. 5026).—Excesses of expenditure over estimate shown in the Appropriation Accounts of the following Votes as due to the withdrawal as from 1 July 1935 of the remaining half of the abatements of the emoluments of Ministers and Civil Servants consequent upon the crisis in the autumn of 1931.

Government Actuary .. .. .	CLASS I.	£ s. d.	£ s. d.
			129 17 9
Colonial Office .. .. .	CLASS II.	148 10 11	
India Services .. .. .		431 5 —	
			579 15 11
Law Charges and Courts of Law, Scotland .. .. .	CLASS III.		333 16 3
Imperial War Museum .. .. .	CLASS IV.	92 2 3	
Wallace Collection .. .. .		159 — —	
			251 2 3
National Insurance Audit Department .. .. .	CLASS V.		148 19 9
Mercantile Marine Services .. .. .	CLASS VI.		3,735 9 11
Ministry of Pensions .. .. .	CLASS VIII.		7,850 — —
Customs and Excise .. .. .	REVENUE DEPARTMENTS.		14,312 2 8
			£27,341 4 6

Note.—In addition to the expenditure shown above, the Appropriation Accounts of the Civil and Revenue Departments include expenditure on the same service of approximately 742,000*l.* met either from savings or from supplementary provision for the Departments. The total expenditure of these Departments on the service is therefore approximately 769,000*l.*

R. V. Nind Hopkins,  
Accounting Officer.

Treasury,  
30 November 1936.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

G. C. Upcott,  
Comptroller and Auditor General.

FUNERAL OF HIS LATE MAJESTY.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for the expenses of the Funeral of His late Majesty King George V.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Expenses of the Funeral of His Late Majesty King George V. ..	25,000	18,709 14 3	6,290	5 9	—	
Surplus to be surrendered .. ..			£6,290		5 9	

The expenditure incurred by the respective Departments compares with the Estimate as follows:—

	Estimate.	Expenditure.	Less than Estimate.	
	£	£ s. d.	£	s. d.
Departments of H.M. Household .. ..	7,000	5,206 13 9	1,793	6 3
Admiralty .. .. .	5,000	4,757 18 5	242	1 7
War Office .. .. .	6,000	4,655 19 9	1,344	— 3
Air Ministry .. .. .	260	260 — —	—	
Office of Works .. .. .	3,000	2,467 16 7	532	3 5
Sundry Expenses .. .. .	3,740	1,361 5 9	2,378	14 3
	£ 25,000	18,709 14 3	6,290	5 9

Treasury,  
19 November 1936.

*R. V. Nind Hopkins,*  
Accounting Officer.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

*G. C. Upcott,*  
Comptroller and Auditor General.



CIVIL ACCOUNTS,  
1935.

---

CLASS II.

---

FOREIGN AND IMPERIAL.

CLASS II.  
FOREIGN AND IMPERIAL.

SUMMARY.

Page.	No. of Vote.	SERVICE.	Estimated Gross Expenditure.	Authorized Appropriations in Aid.	Supply Grant.	Actual Gross Expenditure.
			£	£	£	£ s. d.
54	1	Foreign Office .. .. .	312,695	131,125	181,570	311,644 18 11
56	2	Diplomatic and Consular Services	1,694,406	414,541	1,279,865	1,661,982 7 -
63	3	League of Nations .. .. .	223,500	—	223,500	222,888 2 10
65	4	Dominions Office .. .. .	53,373	1,240	52,133	52,074 9 4
67	5	Dominion Services .. .. .	613,160	22,220	590,940	553,740 16 3
70	6	Irish Free State Services ..	2,293,643	—	2,293,643	2,292,834 16 8
71	7	Oversea Settlement .. .. .	55,850	15,000	40,850	37,735 8 1
75	8	Colonial Office .. .. .	160,225	2,506	157,719	160,373 10 11
77	9	Colonial and Middle Eastern Services .. .. .	1,025,391	176,130	849,761	962,956 1 8
86	10	Colonial Development Fund ..	900,000	—	900,000	900,000 - -
87	11	India Services .. .. .	1,666,550	—	1,666,550	1,666,981 5 -
88	12	Imperial War Graves Commission	522,063	—	522,063	521,566 14 6
		Total .. .. .	9,521,356	762,762	8,758,594	9,344,778 11 2

CLASS II.  
FOREIGN AND IMPERIAL.

SUMMARY.

No. of Vote.	Appropriations in Aid Applied.		Net Expenditure.		Gross Expenditure compared with Estimate: Saving or Excess.		Deficiency of Appropriations in Aid.		Amount to be surrendered.		Extra Receipts payable to Exchequer.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
1	131,125	- -	180,519	18 11	1,050	1 1	-	-	1,050	1 1	25,200	16 11
2	414,541	- -	1,247,441	7 -	32,423	15 -	-	-	32,423	13 -	145,608	2 5
3	-	-	222,838	2 10	611	17 2	-	-	611	17 2	-	-
4	1,002	5 6	51,072	3 10	1,298	10 8	237	14 6	1,060	16 2	-	-
5	19,277	12 -	534,463	4 3	59,419	3 9	2,942	8 -	56,476	15 9	102,535	7 1
6	-	-	2,292,834	16 8	808	3 4	-	-	808	3 4	-	-
7	13,899	18 2	23,835	9 11	18,114	11 11	1,100	1 10	17,014	10 1	-	-
8	2,506	- -	157,867	10 11	*148	10 11	-	-	-	-	114	16 6
9	169,523	18 1	793,432	3 7	62,934	18 4	6,606	1 11	56,328	16 5	253,903	12 2
10	-	-	900,000	- -	-	-	-	-	-	-	-	-
11	-	-	1,666,981	5 -	*431	5 -	-	-	-	-	-	-
12	-	-	521,566	14 6	496	5 6	-	-	496	5 6	32	2 2
	751,875	13 9	8,592,902	17 5	177,157	4 9	10,886	6 3			527,394	17 3
					*579	15 11						
Total amount to be surrendered .. £									166,270	18 6		

\* Excess met by sums allocated from the Vote for Civil Service Remuneration, &c., Class I. Vote 26. See Report paragraph 2.

## FOREIGN OFFICE.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for the Salaries and Expenses of the Department of HIS MAJESTY'S SECRETARY OF STATE FOR FOREIGN AFFAIRS and the Salary of a MINISTER WITHOUT PORTFOLIO.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, &c. . . . .				
Original .. 262,769 <i>l.</i>				
Supplementary 7,260 <i>l.</i>				
Supplementary 7,900 <i>l.</i>				
	277,929	277,599 16 10	329 3 2	—
B.—Communications Department, Salaries, &c.				
Original .. 17,131 <i>l.</i>				
Supplementary 400 <i>l.</i>				
	17,531	17,587 12 3	—	56 12 3
C.—Messengers' Travelling Expenses .. .. .	12,580	11,514 5 5	1,065 14 7	—
D.—Incidental Expenses ..	655	880 6 10	—	225 6 10
E.—Telephones .. .. .				
Original .. 3,200 <i>l.</i>				
Supplementary 800 <i>l.</i>				
	4,000	4,062 17 7	—	62 17 7
<b>GROSS TOTAL</b>				
Original .. 296,335 <i>l.</i>				
Supplementary 7,660 <i>l.</i>				
Supplementary 8,700 <i>l.</i>				
	312,695	311,644 18 11	1,394 17 9	344 16 8
<b>Deduct—</b>	Estimated.	Applied.		
F.—Appropriations in Aid				
Original .. 122,435 <i>l.</i>				
Supplementary 8,690 <i>l.</i>				
	131,125	131,125 - -		
<b>NET TOTAL</b>				
Original .. 173,900 <i>l.</i>				
Supplementary 7,660 <i>l.</i>				
Supplementary 10 <i>l.</i>				
	181,570	180,519 18 11	Surplus to be surrendered.	
			£1,050 1 1	

Receipts payable to Exchequer.	Estimated.	Realized.
Receipts authorized to be used as Appropriations in Aid	£131,125	£156,325 16 11
Appropriated in aid (Subhead F) .. .. .		131,125 - -
Paid separately to Exchequer .. .. .		£25,200 16 11

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

A.—A saving of 1,226*l.* on the provision for the Naval Conference was offset by sundry increases in salary (897*l.*).

B.—Due to the engagement of additional staff necessitated by the political situation (413*l.*) (E.1419); offset by savings resulting from retirements (356*l.*).

C.—Savings, due to reduction in fares and favourable exchange, were effected in the cost of certain journeys (490*l.*), while in the case of journeys to Geneva performed by a courier the cost has been charged to Vote 2, Subhead D. (520*l.*).

D.—Due to expenditure in connexion with the London Naval Conference (100*l.*), and to the purchase of a special wireless unit (119*l.*) (S.31160).

Details of Receipts.	Estimated.	Realized.
Passport fees .. .. .	£ 128,690	£ 153,762 (a)
Refund of salaries of seconded officers .. .. .	2,035	2,037
Fees received for attesting signatures and legalizing documents .. .. .	400	458 (b)
Telephones .. .. .	—	69
Total .. .. .	£131,125	156,326

(a) Due to an increased demand for passports.

(b) Cash to the value of 4*l.* 2*s.* 6*d.* and stamps to the value of 14*l.* 10*s.* which were stolen have been written off (E.16783).

EXTRA REMUNERATION (exceeding 50*l.*).

From this Vote, a Clerical Officer (93*l.*–337*l.*) received 54*l.* 10*s.* 9*d.* and a Woman Clerk (93*l.*–252*l.*) received 50*l.* 12*s.* 7*d.* for overtime pay; two Doorkeepers received 130*l.* 3*s.* and 105*l.* 8*s.* 5*d.* respectively, and two unestablished Officekeepers 98*l.* –*s.* 4*d.* and 97*l.* 1*s.* 8*d.* respectively, for Sunday duty and overtime pay.

From the Vote for the League of Nations, a Junior Establishment and Accounts Officer (152*l.*–515*l.*) received 100*l.* while acting as Accountant to the British Delegation to the Disarmament Conference (E.26542), in addition to 20*l.* while acting as Accountant to the British Delegation to the 1935 Annual Assembly (E.5758/015).

From the Treasury Vote, a First Secretary (847*l.*–1058*l.*) received 175*l.* 5*s.* 5*d.* while acting as Private Secretary to the Prime Minister (T.G.181).

From the Post Office Vote, a Clerical Officer (93*l.*–337*l.*), a Messenger, and an Officekeeper in the Passport Office received 61*l.* 1*s.* 8*d.*, 58*l.* 9*s.* 1*d.*, and 52*l.* 12*s.* 9*d.* respectively, for service as part-time night telephonists. An Officekeeper received 36*l.* 7*s.* 9*d.* from the Post Office Vote for service as a part-time night telephonist, together with 3*l.* from this Vote for overtime pay and 13*l.* 12*s.* 6*d.* from the Vote for the League of Nations for overtime pay at Geneva.

F. G. A. Butler,

Accounting Officer.

13 October 1936.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

G. C. Upcott,

Comptroller and Auditor General.

## DIPLOMATIC AND CONSULAR SERVICES.

See also Report of Comptroller and Auditor General.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for the Expenses in connexion with HIS MAJESTY'S EMBASSIES, MISSIONS, AND CONSULAR ESTABLISHMENTS Abroad, and other Expenditure chargeable to the Consular Vote; certain special Grants and Payments, including Grants in Aid; and Sundry Services arising out of the War.

Service.	Grant.	Expenditure.		Expenditure compared with Grant.			
				Less than Granted.		More than Granted.	
	£	£	s.	d.	£	s.	d.
<b>DIPLOMATIC SERVICE.</b>							
A.—Salaries, &c. .. ..	551,529	534,811	7	3	16,717	12	9
C.—Journeys on the Public Service .. ..	26,000	26,707	8	—	—	707	8
D.—Couriers .. ..	10,000	9,455	4	3	544	15	9
E.—Postage .. ..	1,700	1,694	19	7	5	—	5
F.—Extra Rent .. ..	2,500	2,106	17	3	393	2	9
G.—Law Charges .. ..	500	56	10	9	443	9	3

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

A.—Savings were approximately as follows:—On vacancies in the staff of Secretaries which remained unfilled for part of the year (10,000*l.*); on temporary vacancies in the posts of Heads of Missions at Buenos Aires, Rio de Janeiro, the Holy See, Helsingfors, Madrid, Riga and elsewhere (6,500*l.*); on the provision for purchase of exchange at Brussels, Bucharest and Belgrade (2,750*l.*); on the provision for frais de représentation (2,000*l.*); on the provision for salaries of Heads of Missions while unattached to definite posts (1,100*l.*); on the provision for allowances to Counsellors and Secretaries acting as Chargés d'Affaires during accumulated leave of Heads of Missions (500*l.*); on the margin for possible increases of foreign allowances (350*l.*); and miscellaneous savings in respect of other vacancies, &c. (1,018*l.*). These savings were offset by the withdrawal, as from 1 July 1935, of the remaining half of the abatements made in 1931 (6,000*l.*); by the payment of salary during leave of the Financial Secretary at Bagdad, prior to termination of appointment (1,300*l.*); and by the replacement by Counsellors of the First Secretaries at Lisbon and Warsaw (200*l.*).

The Subhead includes the sum of 250*l.*, being a grant towards the expenses incurred by His Majesty's Ambassador at Brussels on the occasion of the visit of the Duke and Duchess of York to Belgium (E. 31904). (See also Subhead L.)

C.—The Subhead includes the sum of 230*l.* for presents and gratuities made to His Majesty Ibn Saud and His Majesty's staff on the occasion of the visit to Riyadh paid by the British Minister at Jeddah (S. 40084).

D.—Owing to the increasing use of air services for the carriage of bags, the Athens-Belgrade courier service was withdrawn and the Paris-Rome courier service was temporarily suspended.

F.—Due to reduction of expenditure on the summer moves from Cairo to Ramleh and from Madrid to San Sebastian.

G.—Expenditure is occasional and cannot be estimated exactly.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
DIPLOMATIC SERVICE— <i>contd.</i>						
H.—Incidental Expenses ..	12,500	13,684 - 11	—	—	1,184 - 11	
I.—Outfits .. .. .	14,000	15,090 10 10	—	—	1,090 10 10	
J.—Compassionate Gratuities	1,800	1,799 3 7	16 5	—	—	
K.—News Department Expenses .. .. .	22,478	21,671 2 4	806 17 8	—	—	
<b>TOTAL FOR DIPLOMATIC SERVICE .. .. .</b>	<b>643,007</b>	<b>627,077 4 9</b>	<b>18,911 15 -</b>	<b>2,981 19 9</b>		
L.—Special Missions and Services .. .. .	28,945	15,202 1 3	13,742 18 9	—	—	
M.—British Schools in Egypt (Grants in Aid) ..	7,000	7,000 - -	—	—	—	
N.—British Council for Relations with Other Countries (Grant in Aid) .. .. .	6,000	5,302 14 10	697 5 2	—	—	

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

H.—Due principally to loss by exchange on currency held at Tehran, Bucharest and elsewhere.

I.—An excess of 2,800*l.* on the provision for outfit allowances, in consequence of an unexpectedly large number of appointments and transfers of Heads of Missions, was partly offset by savings effected on the provision for purchase of motor cars (1,700*l.*).

J.—Sixty-one gratuities were granted during the year in accordance with the scales and within the total limit laid down by the Treasury, as follows:—Thirty-seven, under 25*l.*; twelve, 25*l.* and under 50*l.*; seven, 50*l.* and under 75*l.*; three, 75*l.* and under 100*l.*; one, 150*l.* and under 175*l.*; and one, 175*l.* and under 200*l.*

K.—Savings in Belgium and Italy, mainly on exchange, and on the provision for expenditure in the United States, were partly offset by the withdrawal, as from 1 July 1935, of the remaining half of the abatements made in 1931 (76*l.*).

L.—A statement showing the expenditure on each Mission or Service is appended. A saving of 13,607*l.* was realized on unforeseen Missions and Services, and a net saving of 136*l.* on those Missions and Services which were separately estimated for.

A provision of 5,000*l.* was made under unforeseen Missions and Services for the Naval Conference, the cost of which was subsequently borne on the Vote for the Foreign Office.

In addition to the sum of 494*l.* for the expenses of a Ball in connexion with the visit of the Duke and Duchess of York to the Brussels Exhibition, the Ambassador received the sum of 250*l.* as additional frais de représentation (E. 31904). (See Subhead A.)

The sum of 25*l.* was authorised as a contribution from His Majesty's Government towards a memorial to be erected at Omdurman to the late Sir Rudolf von Slatin, in recognition of the very distinguished service rendered by him to the Sudan (S. 40346).

N.—Saving due to early termination of the loan of an officer seconded by the Department of Overseas Trade, for which 1,000*l.* of the Grant was intended to provide.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
<b>GENERAL CONSULAR SERVICE.</b>						
O.—Salaries and Allowances	410,646	396,549 16 2	14,096 3 10			—
P.—Office Expenses and Fee Allowances .. ..	252,049	249,935 17 10	2,113 2 2			—
Q.—Outfits, Travelling, and Special Services ..	35,000	25,442 3 5	9,557 16 7			—
R.—Postage .. .. .	5,750	6,073 4 2	—			323 4 2
S.—Law Charges, Incidental Expenses, &c. .. .	2,500	2,590 13 4	—			90 13 4
T.—Relief of Distressed British Subjects ..	4,500	5,473 4 2	—			973 4 2
T.1.—Losses Irrecoverable..	—	141 1 3	—			141 1 3
<b>TOTAL FOR GENERAL CONSULAR SERVICE</b> £	<b>710,445</b>	<b>686,206 — 4</b>	<b>25,767 2 7</b>			<b>1,528 2 11</b>
<b>SERVICES IN CHINA.</b>						
U.—Salaries, &c. .. ..	116,422	116,013 17 9	408 2 3			—
V.—Outfits and Travelling ..	11,200	9,118 7 6	2,081 12 6			—
W.—Rent Allowances .. .	3,150	3,677 9 11	—			527 9 11

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

O.—Savings realized on the purchase of exchange (6,500*l.*); on bonus (1,500*l.*); and on vacancies, leave and miscellaneous items (7,346*l.*); were partly offset by the withdrawal, as from 1 July 1935, of the remaining half of the abatements made in 1931 (1,250*l.*).

P.—A saving of 4,500*l.* on the provision for purchase of exchange was partly offset as the result of the revision of allowances during the year, including the withdrawal, as from 1 July 1935, of the remaining half of the abatements made in 1931 (2,387*l.*).

Q.—The number of moves and transfers during the year was exceptionally small.

R.—Expenditure above the average.

T.—Due to increased distress in Turkey, as the result of the enforcement of decrees prohibiting the engagement of foreigners in trade. Sums amounting to 3,949*l.* 2*s.* 2*d.*, advanced in past years, have been written off, with Treasury approval, as irrecoverable.

T.1.—*Basra, 135*l.* 12*s.* 11*d.**—Further loss owing to the misappropriation of public funds by the Head Clerk (E. 28797). (See also Appropriation Accounts, 1933 and 1934, Subhead T.1).

*Antofagasta, 5*l.* 8*s.* 4*d.**—The equivalent of cash stolen by burglars from the premises occupied by the British Consulate (E.32041).

U.—Savings on bonus (1,993*l.*), and on interpreters' allowances not drawn (187*l.*); were partly offset by additional expenditure on substitutes for officers on leave, &c. (535*l.*); on wages, owing to the value of the dollar having been higher than was anticipated (363*l.*); on exchange relief at Canton (286*l.*) (E. 26849/4); on the withdrawal, as from 1 July 1935, of the remaining half of the abatements of representation allowances (407*l.*); and on retained fees (181*l.*).

V.—Mainly due to fewer officers proceeding on leave of absence than had been anticipated.

W.—Due to increased allowances payable to married officers and to an additional Vice-Consul at Mukden.



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
SERVICES IN CHINA— <i>contd.</i>	£	£ s. d.	£ s. d.	£ s. d.
X.—Postage .. .. .	450	628 11 4	—	178 11 4
Y.—Incidental Expenses, &c.	2,980	4,161 13 —	—	1,181 13 —
Z.—Prison Expenses, Witnesses, Deportations, &c. .. .. .	1,350	1,679 1 10	—	329 1 10
AA.—Medical Attendance ..	1,150	1,136 19 9	13 — 3	—
BB.—Relief of Distressed British Subjects ..	150	52 15 5	97 4 7	—
<b>TOTAL FOR SERVICES IN CHINA .. .. .</b>	<b>£ 136,852</b>	<b>136,468 16 6</b>	<b>2,599 19 7</b>	<b>2,216 16 1</b>
SERVICES IN JAPAN AND SIAM.				
CC.—Salaries, &c. .. .. .	41,600	40,783 10 11	816 9 1	—
DD.—Outfits and Travelling	4,540	4,268 16 10	271 3 2	—
EE.—Rent Allowances .. ..	2,100	1,782 17 9	317 2 3	—
FF.—Postage .. .. .	250	276 8 4	—	26 8 4
GG.—Incidental Expenses, &c.	1,010	997 18 3	12 1 9	—
HH.—Medical Attendance ..	270	483 12 1	—	213 12 1

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

X.—Due to an increase in postal rates.

Y.—Due to loss by exchange on currency held in China (841*l.*), and to the purchase of a motor launch for the British Consulate at Amoy (326*l.*) (E. 23432).

Z.—Mainly due to the maintenance and repatriation of a criminal lunatic (S. 39928).

BB.—Expenditure is occasional and cannot be estimated exactly. Of the expenditure incurred, 51*l.* 4*s.* 2*d.* has been written off, under Treasury authority, as irrecoverable (S. 38907).

CC.—Savings realized on vacancies (503*l.*); on interpreters' allowances in Japan not drawn (225*l.*); on acting allowances (213*l.*); and on bonus in Japan (194*l.*); were partly offset by an increase in retained fees (119*l.*); exchange (110*l.*); and the withdrawal, as from 1 July 1935, of the remaining half of the abatements of representation allowances (90*l.*)

DD.—Mainly due to fewer officers proceeding on leave of absence than had been anticipated.

EE.—Rent allowances provided at Osaka and Bangkok were not required in full.

FF.—Expenditure above the average.

HH.—Due to an exceptional amount of sickness in the Japan Consular Service.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
SERVICES IN JAPAN AND SIAM— <i>contd.</i>	£	£ s. d.	£ s. d.	£ s. d.
JJ.—Relief of Distressed British Subjects ..	25	—	25 — —	—
<b>TOTAL FOR SERVICES IN JAPAN AND SIAM .. £</b>	<b>49,795</b>	<b>48,593 4 2</b>	<b>1,441 16 3</b>	<b>240 — 5</b>
KK.—Telegrams .. ..	50,000	72,738 8 8	—	22,738 8 8
LL.—Passport Visa Control Abroad .. ..	50,762	49,963 6 10	798 13 2	—
MM.—Refund to Indian Re- venues in respect of Diplomatic and Con- sular Services in Persia, Arabia and Siam .. ..	11,500	13,430 9 8	—	1,930 9 8
OO.—Relief in Russia ..	100	—	100 — —	—
<b>GROSS TOTAL .. £</b>	<b>1,694,406</b>	<b>1,661,982 7 —</b>	<b>64,059 10 6</b>	<b>31,635 17 6</b>
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>		
QQ.—Appropriations in Aid	414,541	414,541 — —		
<b>NET TOTAL .. .. £</b>	<b>1,279,865</b>	<b>1,247,441 7 —</b>	Surplus to be surrendered, <b>£32,423 13 —</b>	

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

KK.—Political conditions in various parts of the world necessitated a much more extensive use of the telegraph than had been anticipated.

LL.—Saving effected on the purchase of exchange (1,000*l.*) was partly offset by miscellaneous changes (201*l.*).

MM.—Due mainly to arrear charges not previously brought to account by the Government of India (S. 600/2).

OO.—No claims were preferred against His Majesty's Government during the year.

Receipts payable to Exchequer.	Estimated.	Realized.		
	£	£	s.	d.
(i) Receipts of classes authorized to be used as Appropriations in Aid .. .. .	414,541	523,468	7	2
(ii) Receipts of other classes .. .. .	34,256	36,680	15	3
Total .. .. .	448,797	560,149	2	5
Appropriated in aid (Subhead QQ) .. .. .		414,541	—	—
Paid separately to Exchequer .. .. .		£145,608	2	5

Details of Receipts.	Estimated.	Realized.
	£	£
(i) Receipts of classes authorized to be used as Appropriations in Aid :—		
Consular Services, General .. .. .	261,200	323,992 (a)
Fees from Passport Control Officers .. .. .	79,520	111,658 (b)
Consular Services, China .. .. .	60,000	70,316
Consular Services, Japan .. .. .	5,750	7,788
Consular Services, Siam .. .. .	1,200	1,386
Repayments by Distressed British Subjects .. .. .	500	889
Payments by Diplomatic and Consular Officers for the use of furniture supplied by the Office of Works .. .. .	1,400	1,749
Payments by Consular Officers for repairs to Government houses .. .. .	250	260
Contribution from the Government of Hongkong towards the maintenance of the Registry of Companies at Shanghai .. .. .	830	1,028
Proceeds of sale of disused motor cars at Diplomatic Missions .. .. .	400	796
Contribution by Sudan Government towards cost of certain subordinate staff employed at Cairo Residency .. .. .	1,000	1,000
Recoveries of salaries, &c., paid to Consular Officers seconded for service in Iraq and at the Department of Overseas Trade .. .. .	2,051	1,825
Contribution by Government of India towards the expenses of the News Department Office at New York, &c. .. .. .	440	467
Diplomatic sundries .. .. .	—	314 (d)
	£414,541	523,468
(ii) Receipts of other classes :—		
Port of Basrah. Interest and Sinking Fund on account of assets taken over by the Port Authority .. .. .	34,256	34,255
Arms supplied to the Hejaz and Nejd: repayment by Government of Saudi Arabia .. .. .	—	2,100
Unclaimed deposit at Paris .. .. .	—	208
Interest on bankruptcy and company liquidation accounts in China .. .. .	—	83
Relief of Prisoners of War in Turkey: recovery effected .. .. .	—	35
	£448,797	560,149

(a) Due to the receipt of large probate fees in Egypt.

(b) Due to an increase in the number of visas issued.

(c) Due to a continued improvement in receipts.

(d) Represents rebates, &c., on passages, (2441.), interest on bank balances and small miscellaneous receipts.

## NOTES.

Subhead QQ. is charged with the sum of 4,345*l.* -s. 10*d.* in respect of the refund of fees credited in previous years, most of which were probate fees paid over to the Inland Revenue Department.

Stamps of the face value of 10*l.* 14s. 6*d.* which were issued in error or lost during the year have been written off with Treasury approval (E.15833/2 and S.40259).

Foreign Office,  
27 October 1936.

F. G. A. Butler,  
Accounting Officer.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

G. C. Upcott,  
Comptroller and Auditor General.

## STATEMENT SHOWING :

A.—The expenditure on Special Missions and Services charged against Subhead L. in the year 1935.

B.—The cumulative expenditure to 31 March 1936, charged against the Vote for Diplomatic and Consular Services, on Missions and Services of a *temporary* nature.

	A. Expenditure 1935. £	B. Total to 31 March 1936. £
Bureau of International Court of Arbitration at The Hague ..	595	—
Bureau at Brussels for control of Liquor Traffic in Africa ..	11	221
International Waterways Commissions .. .. .	5,675	72,057
Straits Administrative Commission .. .. .	2,390	24,402
Contribution to India Office in respect of retiring allowances of ex-military officers .. .. .	39	499
Contribution towards fund for the settlement of certain refugees administered by the Secretary-General of the League of Nations..	170	1,514
Refund to the Board of Education of the salary of an Inspector of Schools lent to the Foreign Office for secondment for service in Iraq	579	—
Special Mission to Berlin, Paris and other European Capitals ..	567	588
British Delegation to the Three Power Conference at Stresa ..	1,166	—
Special Mission to China .. .. .	3,154	—
Abyssinian Conversations in Paris .. .. .	274	—
Burma-Yunnan Frontier Commission .. .. .	63	—
Ball at the British Embassy on the occasion of the visit of the Duke and Duchess of York to Belgium for the Brussels Exhibition ..	494	—
Contribution towards memorial to the late Sir Rudolf von Slatin ..	25	—
	£15,202	

## LEAGUE OF NATIONS.

See also Report of Comptroller and Auditor General.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for a Contribution towards the Expenses of the LEAGUE OF NATIONS and for other Expenses in connexion therewith, including United Kingdom Representation before the Permanent Court of International Justice and a Grant in Aid of the Expenses of Settlement of Assyrians of Iraq.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Contribution towards the Expenses of the League of Nations ..	147,000	146,583 4 7	416 15 5	—	—	—
B.—Travelling and Incidental Expenses ..	14,500	16,243 14 6	—	—	1,743 14 6	—
B.I.—Special Council Meeting in London ..	—	61 3 9	—	—	61 3 9	—
C.—Representation before the Permanent Court of International Justice	2,000	—	2,000 — —	—	—	—
D.—Gift for the New League of Nations Building						
Original .. .. .	3,000l.					
Less Supplementary .. .. .	3,000l.					
E.—Grant in Aid of the Expenses of Settlement of Assyrians of Iraq						
Supplementary .. .. .	60,000	60,000 — —	—	—	—	—
TOTAL						
Original .. .. .	166,500l.					
Supplementary .. .. .	57,000l.					
	£ 223,500	222,888 2 10	2,416 15 5	—	1,804 18 3	—

Surplus to be surrendered .. .. £611 17 2

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

A.—Due to a fall in the value of the currency in which the contribution of His Majesty's Government is payable.

B.—An excess of 167l. arose on the provision for the Annual Assembly and an excess of 5,360l. was incurred as the result of additional meetings of the Council and Committees of the League. These excesses were offset by a saving of 3,783l., owing to the termination of the Disarmament Conference early in 1935.

B.I.—His Majesty's Government agreed to bear the extra cost of holding in London instead of at Geneva the Special Council Meeting convened in March 1936 (E.33122). The charge to the Vote represents preliminary expenditure only and further expenditure will be charged in 1936.

C.—No case in which His Majesty's Government was interested came before the Court in 1935.

**NOTE.**

The contribution attributable to the International Labour Organisation, and the travelling and other expenses of the British Delegates and Advisers in connexion therewith are borne on the Vote for the Ministry of Labour, Class V, Vote 8, Subheads Q.1. and Q.2.

Foreign Office,  
13 October 1936.

*F. G. A. Butler,*  
Accounting Officer.

---

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

*G. C. Upcott,*  
Comptroller and Auditor General.

---

## DOMINIONS OFFICE.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for the Salaries and Expenses of the Department of HIS MAJESTY'S SECRETARY OF STATE FOR DOMINION AFFAIRS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
<b>DOMINIONS OFFICE SECRETARIAT.</b>				
A.—Salaries, &c. .. ..	43,644	43,277 14 6	366 5 6	—
B.—Special Journeys outside the United Kingdom ..	500	—	500 — —	—
<b>OVERSEA SETTLEMENT DEPARTMENT.</b>				
C.—Salaries, &c. .. ..	7,829	7,704 3 2	124 16 10	—
D.—Travelling and Incidental Expenses .. .. .	65	22 4 7	42 15 5	—
E.—Telephone Services ..	100	81 16 5	18 3 7	—

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

A.—Savings due to certain posts being not filled, or filled by officers on lower rates of salary than estimated, or for part of the year only (775*l.*), and to provision for additional assistance not being required in full (465*l.*); offset by the cost of the withdrawal of the remaining half of the emergency reductions imposed in 1931 (725*l.*), and by increases in pay and allowances of administrative, typing, and messenger staffs (150*l.*).

B.—No journeys took place during the year.

C.—Savings due to certain posts not being filled (220*l.*); offset by the cost of the withdrawal of the remaining half of the emergency reductions imposed in 1931 (55*l.*), and by increases in pay and allowances of administrative, clerical, typing, and messenger staffs (40*l.*).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
IMPERIAL ECONOMIC COMMITTEE.						
F.—Salaries, &c. .. ..	1,235	988 10 8	246 9 4	—	—	—
<b>GROSS TOTAL</b> .. ..	<b>53,373</b>	<b>52,074 9 4</b>	<b>1,298 10 8</b>	<b>—</b>	Surplus of Gross Estimate over Expenditure. <u>£1,298 10 8</u>	
<i>Deduct—</i>	<i>Estimated.</i>	<i>Realized.</i>	Deficiency of Appropriations in Aid realized.			
G.—Appropriations in Aid ..	1,240	1,002 5 6	<u>£237 14 6</u>			
<b>NET TOTAL</b> .. ..	<b>52,133</b>	<b>51,072 3 10</b>	Net Surplus to be surrendered. <u>£1,060 16 2</u>			

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

F.—Saving due to transfer of an established officer to another Department, &c. (347l.); modified by excess due to retention of a typist not provided for (92l.), and cost of withdrawal of the remaining half of the emergency reductions imposed in 1931 (9l.).

Details of Receipts.	Estimated.	Realized.
	£	£ s. d.
Repayment by the Imperial Economic Committee of the cost of the staff provided under Subhead F.	1,235	988 10 8
Miscellaneous receipts .. ..	5	13 14 10
<b>Total</b> .. ..	<u>£1,240</u>	<u>1,002 5 6</u>

**EXTRA REMUNERATION (exceeding 50l.).**

Dominions Office Secretariat.—Two Clerical Officers (93l.—337l.) received from this Vote 87l. 3s. 1d. and from the Vote for the Colonial Office 55l. 1s. 1d. respectively for overtime duty.

17 July 1936.

*E. J. Harding.*

Accounting Officer.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

*G. C. Upcott,*  
Comptroller and Auditor General.



## DOMINION SERVICES.

See also Report of Comptroller and Auditor General.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for sundry DOMINION SERVICES, including certain Grants in Aid, and for expenditure in connexion with Ex-Service Men in the Irish Free State, and for a Grant in Aid to the Irish Free State in respect of Compensation to Transferred Officers.

Service.	Grant.	Expenditure.		Expenditure compared with Grant.			
				Less than Granted.		More than Granted.	
	£	£	s.	d.	£	s.	d.
A.—Representation in the Dominions .. .. .	49,795	34,003	3	1	15,791	16	11
B.—Passages of Governors, &c.	3,000	928	7	6	2,071	12	6
C.—Telegrams on Dominion Service, including Overseas Telephone Calls ..	6,500	6,881	1	2	—	381	1 2
D.—Nauru and Ocean Islands ..	22,220	19,277	12	—	2,942	8	—
E.—Swaziland—Grant in Aid ..	48,000	48,000	—	—	—	—	—

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

A.—*Canada*.—Savings effected in replacement of officers (100*l.*), and passages (552*l.*) were offset by excesses on salaries and allowances (229*l.*), local subordinate staff (65*l.*), and incidental expenses (67*l.*).

*South Africa*.—Savings occurred on salaries (194*l.*), allowances (212*l.*), rent allowances (871*l.*), local travelling and incidental expenses (143*l.*), and passages (65*l.*).

*Australia*.—Savings due to Representative leaving Australia sooner than expected (salary 557*l.*, allowance 536*l.*) and absence on leave of Assistant (104*l.*), and on passages (472*l.*), and office expenses (451*l.*); offset by excesses on leave substitute arrangements (123*l.*).

Expenditure of 2,981*l.* only, in respect of the appointment of a High Commissioner and a Secretary in Australia, was charged against the sum of 15,000*l.* provided for additional representation in the Dominions.

B.—The provision for one of the passages and for contingencies was not required. A statement showing details of the expenditure charged to this Subhead is attached.

C.—The increased provision, as compared with that made in the previous year, was insufficient to meet the cost of telegrams necessitated by the number of important and urgent international and Dominion questions which arose during the year.

D.—The United Kingdom share of the surplus profits arising from the Phosphate Undertaking for the year ended 30 June 1934 (20,463*l.*) proved to be less than the estimate, and was further reduced by an adjustment consequent upon the appropriation of surplus profits in an earlier year in excess of the amount due (1,185*l.*).

E.—Consideration of the terms of repayment of this loan has been deferred until there is an improvement in the financial position of the Territory (Cmd. 4847).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
F.—Bechuanaland Protectorate— Grant in Aid .. .. .	85,000	50,000 - -	35,000 - -	- -	- -	- -
NEWFOUNDLAND.						
G.1.—Salaries .. .. .	6,570	6,523 2 9	46 17 3	- -	- -	- -
G.2.—Expenses of Administration (Grant in Aid) .. .. .	369,680	369,680 - -	- -	- -	- -	- -
G.3.—Fishery Research Grant ..	3,750	2,544 1 4	1,205 18 8	- -	- -	- -
H.—South African Constabulary, Disability Pensions .. .. .	110	94 1 7	15 18 5	- -	- -	- -
IRISH FREE STATE.						
I.—Pensions Appeal Tribunals: Ex-Service Men .. .. .	500	501 19 8	- -	- -	1 19 8	- -
J.—Grant in Aid to the Irish Free State in respect of Compensation to Trans- ferred Officers .. .. .	600	81 8 5	518 11 7	- -	- -	- -
K.—Losses .. .. .	10	- -	10 - -	- -	- -	- -
L.—Grants to Dominion Govern- ments, Institutions, &c., for Research, &c. .. .. .	3,800	2,842 18 9	957 1 3	- -	- -	- -
M.—Contributions to Imperial Economic and Research Services: Grant in Aid .. .. .	11,875	11,875 - -	- -	- -	- -	- -
N.—Conferences .. .. .	1,750	508 - -	1,242 - -	- -	- -	- -
<b>GROSS TOTAL</b>	<b>£ 613,160</b>	<b>553,740 16 3</b>	<b>59,802 4 7</b>	<b>383 - 10</b>		
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure £59,419 3 9			
<i>Deduct—</i>			Deficiency of Appropriations in Aid realized. £2,942 8 -			
O.—Appropriations in Aid ..	22,220	19,277 12 -	Net Surplus to be surrendered. £56,476 15 9			
<b>NET TOTAL</b>	<b>£ 590,940</b>	<b>534,463 4 3</b>				

Receipts payable to Exchequer.	Estimated.	Realized.
Receipts not authorized to be used as Appropriations in Aid	£97,452	102,535 7 1

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

F.—Loan on terms to be prescribed by the Treasury. Issues were restricted to the actual requirements of the Protectorate.

G.3.—Fishery Research. Final expenditure to 31 December 1935 on the research scheme previously assisted from the Empire Marketing Fund.

I.—An excess on the amount of fees paid to members of Tribunals (41*l.*) was offset by savings in the Secretary's salary (14*l.*) and in travelling and office expenses (25*l.*).



**MAIL APPROPRIATION ACCOUNTS 1935**

**(H.C. II, 1936-37)**

***CORRIGENDUM***

*lines from the top, for 9,277l. 12s. read 19,277l. 12s.*

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

J.—Payments of compensation by the Irish Free State Government did not amount to the sum provided.

L.—Savings occurred on schemes Overseas (1,144*l.*); offset by arrear expenditure on completed schemes (187*l.*).

N.—Expenditure was incurred on one only of the Conferences provided for.

Details of Receipts.	Estimated.	Realized.	
	£	£	s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid:—			
Nauru and Ocean Islands.—Share of balance of surplus profits for the period to 30 June 1934 .. .. .	22,220	9,277	12 - (a)
(ii) Receipts of other classes:—			
Interest on loan to Swaziland .. .. .	1,150	1,186	4 7
Repayment of loan to Swaziland .. .. .	1,700	1,738	7 5
Nauru and Ocean Islands.—Repayment on account of purchase money with interest thereon .. .. .	94,102	94,102	9 6
Irish Free State.—Repayments of advances made on the security of sums recoverable under the Irish Land Act, 1923 .. .. .	500	3,887	- 9(b)
Interest on Irish Free State 4½ per cent. Land Bonds and interest charged on advances .. .. .	—	1,317	13 10(b)
Amount realized on sale of Irish Free State 4½ per cent. Land Bonds in excess of amounts advanced .. .. .	—	109	1 8(c)
Miscellaneous receipts .. .. .	—	194	9 4(d)
Total .. .. .	£119,672	121,812	19 1

(a) See Subhead D. above.

(b) An accurate estimate is not possible.

(c) The Bonds were at a premium.

(d) Proceeds of sale of car supplied for use of the High Commissioner in Canada (21*l.*), refund of part cost of passage expenses charged in a prior year (69*l.*), gains by exchange, (10*l.*), and receipts relating to the late Empire Marketing Board, viz. refund of a grant (15*l.*), royalties on sale of instruments (50*l.*), and sale of reports (29*l.*).

## NOTES.

With Treasury sanction, the following sums were written off as irrecoverable (F.5016/03/6):—

	£	s.	d.
(1) Advances made on the security of claims under the Damage to Property (Compensation) Acts of the Irish Free State .. .. .	2,806	5	-
(2) Advances made on the security of sums recoverable under the Irish Land Act, 1923 .. .. .	650	-	-
	£3,456	5	-

E. J. Harding,  
Accounting Officer.

25 September 1936.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

G. C. Upcott,  
Comptroller and Auditor General.

STATEMENT of Expenditure on account of PASSAGES OF GOVERNORS, &c., charged to the Vote for 1935, and referred to in "Explanations, &c.," under Subhead B.

Full passage allowance paid on appointment:—Vice Admiral Sir H. T. Walwyn, K.C.S.I., C.B., D.S.O., Newfoundland, 450*l.* Passage allowance paid on transfer:—Sir H. Stanley, G.C.M.G., Southern Rhodesia (E.13886/4), 208*l.* 7s. 6d. Proportion of full passage allowance paid after completion of three years' term of office:—Admiral Sir Murray Anderson, K.C.B., C.M.G., M.V.O., Newfoundland (E.13886/2), 270*l.*

## IRISH FREE STATE SERVICES.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, in substitution for payments due from the GOVERNMENT OF THE IRISH FREE STATE.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Land Purchase .. ..	2,290,200	2,289,391 18 2	808 1 10	—	—	—
B.—Annuities under certain Acts .. ..	3,443	3,442 18 6	— 1 6	—	—	—
<b>TOTAL .. ..</b>	<b>£ 2,293,643</b>	<b>2,292,834 16 8</b>	<b>808 3 4</b>	<b>—</b>	<b>—</b>	<b>—</b>
Surplus to be surrendered .. ..			£808 3 4			

*E. J. Harding,*  
Accounting Officer.

Dominions Office,  
2 July 1936.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

*G. C. Upcott,*  
Comptroller and Auditor General.

## OVERSEA SETTLEMENT.

See also Report of Comptroller and Auditor General.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for the Expenses connected with OVERSEA SETTLEMENT, and Expenses arising out of the Empire Settlement Act, 1922.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
A.—Grants to Voluntary Societies .. ..	6,000	6,008 4 10	—		8 4 10	
B.—Miscellaneous Charges..	450	340 11 4	109 8 8		—	
EMPIRE SETTLEMENT Act, 1922.						
C.—Land Settlement and Development.. ..	28,200	13,944 11 9	14,255 8 3		—	
D.—Assisted Passages ..	3,500	2,070 18 6	1,429 1 6		—	
E.—Settlement of Migrants..	16,700	14,232 - 9	2,467 19 3		—	

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

A.—These grants generally represent half the administrative expenses of the organisations assisted. With Treasury consent, a contribution of 50*l.* was made towards the cost of a visit to South Africa and Southern Rhodesia of the Secretary of a Voluntary Society (S.7330/07).

B.—Expenditure on migrants in need of assistance was less than anticipated (130*l.*), and owing to conditions overseas no action was taken during the year to set up the Local Migration Committees recommended in the Inter-Departmental Report on Migration Policy (Cmd. 4689) (50*l.*). These savings were offset by excess expenditure in connexion with the Victoria Land Settlement Scheme (70*l.*). Included in the expenditure under this Scheme were grants, not within the estimate, made with Treasury consent to four ex-settlers in respect of exchange surcharge (20*l.*) on half the cost of their passages from Australia to the United Kingdom (S.8787/08/4).

C.—A Development Scheme in New South Wales was completed at a cost considerably below the estimate previously furnished (13,960*l.*), and minor savings accrued in connexion with Land Settlement Schemes in Canada (150*l.*) and Southern Rhodesia (150*l.*).

D.—The number of migrants approved by the Governments of His Majesty's overseas Dominions for the grant of assistance towards the cost of passages was less than anticipated.

E.—Proposals for the establishment of new Farm Schools and the extension of an existing Farm School in Australia failed to mature during the year (2,300*l.*), and the children who proceeded to the new Farm School in Canada were fewer in number and travelled later than expected (525*l.*). The Scheme for the provision of aftercare for settlers in Southern Rhodesia was not proceeded with (450*l.*), and the cost of aftercare in Australia in co-operation with the Commonwealth and State Governments was less than anticipated (195*l.*). These savings were offset by the cost of maintenance of an additional number of children at the Farm School in Western Australia not provided for (850*l.*), and by minor excesses on aftercare Schemes generally (150*l.*).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
F.—Training .. .. .	650	525 10 4	124 9 8	—	—	—
G.—Losses by Exchange ..	350	613 10 7	—	—	263 10 7	—
<b>GROSS TOTAL</b> ..£	<b>55,850</b>	<b>37,735 8 1</b>	<b>18,386 7 4</b>	<b>—</b>	<b>271 15 5</b>	<b>—</b>
			Surplus of Gross Estimate over Expenditure. £18,114 11 11			
<i>Deduct—</i>	<i>Estimated.</i>	<i>Realized.</i>	Deficiency of Appropriations in Aid realized. £1,100 1 10			
H.—Appropriations in Aid ..	15,000	13,899 18 2	Net Surplus to be surrendered. £17,014 10 1			
<b>NET TOTAL</b> ..£	<b>40,850</b>	<b>23,835 9 11</b>				

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

F.—The cost of maintenance of the boys' training hostels in the United Kingdom was borne wholly throughout the year by the authorities concerned (50*l.*), and minor savings accrued on oversea Schemes (75*l.*).

G.—The amount required to meet the exchange loss on repayments in Australia of outstanding Assisted Passage Loans was underestimated.

Details of Receipts.	Estimated.		Realized.	
	£	s. d.	£	s. d.
Repayments in respect of Assisted Passage Loans ..	2,000		3,474	16 8 (a)
Repayments in respect of Land Settlement Loans ..	12,500		8,379	3 — (b)
Miscellaneous receipts .. .. .	500		2,045	18 6 (c)
<b>Total</b> .. .. .	<b>£15,000</b>		<b>13,899</b>	<b>18 2</b>

(a) Excess due to an improvement in the amount of collections, particularly in Western Australia.

(b) Difficult to estimate, as repayments depend on the out-turn of the harvest and farming conditions in Canada and Southern Rhodesia generally.

(c) Includes two special receipts, the recovery of which was not expected.

## NOTES.

With effect from 1 January 1930, with Treasury approval, loans to migrants under Assisted Passage Schemes and to settlers under Land Settlement Schemes, the collection of which is a responsibility of the oversea Government concerned, ceased to be recorded in detail in the ledgers of the Oversea Settlement Department. During 1935, outstanding passage loan accounts for the years to 31 March 1930 were written down by the following amounts, after correspondence with the oversea Governments concerned:—Australia 2,656*l.*, Canada 815*l.* In addition, proposals made by various Voluntary Societies to treat as irrecoverable outstanding loans amounting to 472*l.* were concurred in (S.33482).

## LOSSES in connexion with Land Settlement Schemes.

Under the Scheme for the settlement of 3,000 Families on improved farms in Canada, the ascertained losses up to 31 December 1935, in connexion with settlers who have failed to make good and have been dispossessed of their farms amounted to 768,270\$. The sum of 205,589\$ (26.76 per cent.) has been accepted as the liability of the United Kingdom Government (S.8787/028/2).

The cost to H.M. Government in the United Kingdom during the year of the concessions granted to settlers under the above Scheme (see Notes to Subhead C. of the 1933 Account) was 10,328\$ (principal, 5,230\$; interest, 5,098\$). As the result of an appeal under the Farmers' Creditors Arrangement Act, the valuation of a farm was reduced by 1,629\$, of which sum 525\$ fell to be borne by the United Kingdom Government (principal, 425\$; interest, 100\$) (S.8787/028/2).

Concessions similar to those referred to above were granted to settlers under the New Brunswick Family Settlement Scheme at a cost to the United Kingdom Government during the financial year 1935 of 133,561\$ (principal, 53,745\$; interest, 79,816\$) (S.8787/020).

Further concessions involving the waiver of unpaid interest for the year to 31 October 1935, amounting to 4,535\$, were granted during 1935, on account of continuing adverse economic conditions, to settlers placed on farms in Western Canada under the auspices of the Hudson's Bay Company and the Canadian Pacific Railway Company. In addition, certain individual farms were revalued and the settlers' contracts written down by 29,902\$, of which sum 5,014\$ was borne by the United Kingdom Government (S.31768/2).

The ascertained losses in connexion with settlers who have abandoned their farms under the Schemes with the Hudson's Bay Company and the Canadian Pacific Railway Company amounted during the year to 4,212*l.*, of which sum one half has been accepted as the liability of the United Kingdom Government and the remainder by the Companies (S.31768/2).

Concessions involving the waiver of unpaid interest and a dollar for dollar bonus on amounts repaid, amounting in all to 27,300\$, were granted to settlers in the Clandonald Colony in the years 1932 to 1935 inclusive. Of this sum the proportionate amount borne by the United Kingdom Government was 8,700\$ (S.28818/2).

With Treasury consent a claim for the repayment of 750\$ in respect of the cost of a cottage erected in Alberta in 1924 under a Scheme with the Dominion Government was abandoned (S.8787/015).

During the year, three vacated farms, provided under the Government Land Settlement Scheme in Southern Rhodesia, were re-alienated to new settlers. Revaluation of the properties resulted in a loss to the United Kingdom Government of 207*l.* 14*s.* 2*d.* in respect of advances for permanent improvements. In addition, there was a loss of 153*l.* for interest owing to the non-payment of instalments (S.8787/017/2).



STATEMENT of LOANS issued under the EMPIRE SETTLEMENT ACT, 1922, in connexion with SCHEMES agreed with OVERSEA GOVERNMENTS, or with VOLUNTARY SOCIETIES, and of the amounts outstanding.

	Total Loans.	Outstanding at 31 March 1936.
	£	£
<i>(a) Assisted Passages :—</i>		
Australia .. .. .	383,495	68,079
Canada .. .. .	115,197	8,362
New Zealand .. .. .	21,247	478
Voluntary Societies .. .. .	26,545	3,943
Total .. .. .	<u>£ 546,484</u>	<u>80,862</u>
<i>(b) Land Settlement :—</i>		
Canada .. .. .	864,860	563,702
Southern Rhodesia .. .. .	25,854	20,764
Total .. .. .	<u>£ 890,714</u>	<u>584,466</u>

25 September 1936.

*E. J. Harding,*  
Accounting Officer.

---

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

*G. C. Upcott,*  
Comptroller and Auditor General.

---

## COLONIAL OFFICE.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, including an Amount allocated from the Vote for Civil Service Remuneration, &c., for the Salaries and Expenses of the Department of HIS MAJESTY'S SECRETARY OF STATE FOR THE COLONIES.

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, &c. .. ..	156,150 - -	156,738 5 3	—	—	—	588 5 3	—	
B.—Travelling and Incidental Expenses .. ..	2,400 - -	1,993 1 1	406 18 11	—	—	—	—	
C.—Telephone Services .. ..	1,675 - -	1,642 4 7	32 15 5	—	—	—	—	
<b>GROSS TOTAL .. £</b>	<b>160,225 - -</b>	<b>160,373 10 11</b>	<b>439 14 4</b>	<b>—</b>	<b>—</b>	<b>588 5 3</b>	<b>—</b>	
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>	Excess of Expenditure over Gross Estimate met by Vote for Civil Service Remuneration, &c.					
D.—Appropriations in Aid ..	2,506 - -	2,506 - -						
<b>NET TOTAL .. .. £</b>	<b>157,719 - -</b>	<b>157,867 10 11</b>	<b>£148 10 11</b>					
Allocated from Vote for Civil Service Remuneration, &c.	148 10 11	—						
	<b>£ 157,867 10 11</b>	<b>157,867 10 11</b>						

Note.—Expenditure of at least 149l. has been identified as due to the withdrawal, as from 1 July 1935, of the remaining half of the abatements of the emoluments of Ministers and Civil Servants consequent upon the crisis in the autumn of 1931.

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid ..	2,506	2,620 16 6
Appropriated in aid (Subhead D) .. ..		2,506 - -
		<b>£114 16 6</b>

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

A.—Excess due to the withdrawal, as from 1 July 1935, of the remaining half of the abatements imposed in 1931 (1,940l.); to upgrading of, and non-provision for, certain posts (560l.); to certain increases in pay of administrative, typing and messenger, &c., staffs (450l.); modified by savings due to certain posts being not filled, or filled by officers on lower rates of salary than estimated, or for part of the year only (2,360l.).

B.—Savings occurred on the provision for travelling both in the United Kingdom and overseas (425l.), and for incidental expenses generally (75l.); offset by an unforeseen charge for reporting proceedings of the Empire Survey Conference (95l.).

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

Details of Receipts.	Estimated.	Realized.		
	£	£	s.	d.
Reimbursement of salaries of officers on loan to other Departments or seconded for service with Colonial Governments, &c.	1,966	1,902	18	-(a)
Repayment of cost of accounting services performed for the Imperial Economic Committee and the Executive Council of the Imperial Agricultural Bureaux .. .. .	500	650	-	-(b)
Miscellaneous .. .. .	40	67	18	6(c)
	<u>£2,506</u>	<u>2,620</u>	<u>16</u>	<u>6</u>

(a) Unforeseen variations in arrangements regarding officers on loan.

(b) Excess due to re-assessment of basis of charges during the year.

(c) Rebates on cost of passages, &c.

EXTRA REMUNERATION (exceeding 50*l.*).

The Permanent Under Secretary of State (3,000*l.*) and the Financial Adviser (1,500*l.*) each received from Indian Government funds a pension of 1,000*l.*, while the latter also received an honorarium of 500*l.* as Chairman of the International Rubber Regulation Committee.

An acting Principal (347*l.*-1,058*l.*) received a gratuity of 100*l.* from the Vote for the Ministry of Agriculture and Fisheries in respect of his services as Secretary of the United Kingdom Sugar Industry Inquiry Committee.

One Assistant Principal (277*l.*-634*l.*) received from this Vote 54*l.* 12*s.* for performing the duties of Resident Clerk. Nine Clerical Officers (93*l.*-337*l.*) received from this Vote sums varying from 56*l.* 1*s.* 7*d.* to 102*l.* 10*s.* 11*d.* for overtime pay amounting in all to 625*l.* -*s.* 9*d.*. One Clerical Officer received 64*l.* 8*s.* for special duty from the Vote for the Dominions Office. Two Clerical Officers received 57*l.* 19*s.* 3*d.* and 55*l.* 1*s.* 4*d.* respectively from the Post Office Vote for duty as part-time night telephonists, and one of them a sum of 16*l.* 8*s.* from this Vote for overtime pay. An Established Messenger (145*l.*-202*l.*) received 8*l.* 9*s.* 2*d.* from this Vote for overtime pay and 97*l.* 13*s.* from the Government Hospitality Fund for services to the Fund. The Office Porter (Established) (55*s.* 6*d.* a week) and an Unestablished Messenger (47*s.* 6*d.*-55*s.* 6*d.* a week) received from this Vote 51*l.* -*s.* 1*d.* and 59*l.* 1*s.* 3*d.* respectively for overtime.

## NOTES.

Moiety of the salaries of five Assistant Principals (660*l.*, 600*l.*, 575*l.*, 550*l.*, and 525*l.*) on loan to Colonial Governments during part or whole of the year were borne on this Vote.

Moiety of the salaries of seven Colonial Service officials (615*l.*-35*l.*-930*l.*) temporarily attached to the Colonial Office for service as Assistant Principals for the whole or part of the year were borne by the Colonial Governments concerned.

J. L. Maffey,

Accounting Officer.

29 July 1936.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

G. C. Upcott,  
Comptroller and Auditor General.

## COLONIAL AND MIDDLE EASTERN SERVICES.

See also Report of Comptroller and Auditor General.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for sundry COLONIAL AND MIDDLE EASTERN SERVICES under His Majesty's Secretary of State for the Colonies, including certain Non-effective Services and Grants in Aid.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
<b>COLONIAL SERVICES.</b>						
<b>GRANTS IN AID OF LOCAL REVENUES, &amp;c.</b>						
A.1.—Cyprus .. .. .	92,800	92,800 — —	—	—	—	—
A.2.—Nyasaland .. ..	80,200	80,168 — —	32	—	—	—
A.3.—Somaliland						
Original .. .. .	47,000 <i>l.</i>					
Supplementary .. ..	23,000 <i>l.</i>					
	70,000	70,000 — —	—	—	—	—
A.4.—St. Helena .. ..	5,500	3,000 — —	2,500	—	—	—
A.5.—Dominica .. .. .	8,000	8,000 — —	—	—	—	—
A.6.—Montserrat .. ..	7,000	5,000 — —	2,000	—	—	—
A.7.—British Guiana						
Original .. .. .	60,000 <i>l.</i>					
Supplementary .. ..	2,360 <i>l.</i>					
	62,360	62,360 — —	—	—	—	—
A.8.—British Honduras ..	25,000	25,000 — —	—	—	—	—
A.9.—Antigua .. .. .	6,000	6,000 — —	—	—	—	—
A.10.—St. Lucia .. .. .	14,000	14,000 — —	—	—	—	—

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

A.2.—26,168*l.* issued as a grant and 54,000*l.* as a loan bearing interest at 5 per cent. per annum.

A.4.—Owing to a temporary improvement in the Colony's revenue it was possible to restrict the issue to 3,000*l.*

A.5, A.7 (60,000*l.*), A.8 and A.9.—Loans at present free of interest, the terms of repayment of which will be notified to Parliament when prescribed (Cmd. 4847).

A.6.—Owing to an improvement in the Colony's revenue no assistance was required in aid of the normal expenses of administration, but 5,000*l.* was issued as a non-interest bearing loan to meet part of the cost of repairing damage caused by earth tremors in the Presidency (S.37700/01/36). The terms of repayment will be notified to Parliament when prescribed (Cmd. 4847).

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, &amp;c.—contd.</b>						
A.11.—New Hebrides Condominium Government	4,900	2,635 — —	1,365 — —	—	—	
A.12.—Kenya Supplementary .. .. .	14,000	14,000 — —	—	—	—	
A.13.—Malta Supplementary .. .. .	75,000	52,000 — —	23,000 — —	—	—	
<b>OTHER GRANTS.</b>						
B.1.—Hong Kong University..	300	300 — —	—	—	—	
B.2.—Bureau of Hygiene and Tropical Diseases (Grant in Aid) .. .. .	1,000	1,000 — —	—	—	—	
B.3.—British Social Hygiene Council .. .. .	500	493 14 2	6 5 10	—	—	
B.4.—Imperial College of Tropical Agriculture, Trinidad .. .. .	14,400	14,400 — —	—	—	—	
B.5.—East African Agricultural Research Station, Amani	6,000	6,000 — —	—	—	—	
B.6.—Colonial Agricultural Service Fund (Grant in Aid) .. .. .	1,800	1,773 6 6	26 13 6	—	—	
B.7.—Testing and Marketing of Colonial Timbers ..	5,000	3,934 9 4	1,065 10 8	—	—	

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

A.11.—The issue was restricted to a moiety of the probable amount of the deficit at 31 March 1936, and will now, as in the case of issues in previous years, be treated as an irrecoverable grant (Cmd. 5286).

A.13.—Issues from the grant of 63,000*l.* in respect of expenditure on special measures taken in connexion with the Italo-Abyssinian dispute were limited to the latest estimate of the expenditure to 31 March 1936 (40,000*l.*).

B.2.—See appended account (A.).

B.6.—Issues were restricted to a moiety of the expenditure from the Fund.

B.7.—Savings occurred on the provision for travelling and miscellaneous expenses.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
<b>WESTERN PACIFIC HIGH COMMISSION.</b>				
C.1.—Tonga: British Agent; Salaries and Expenses	1,742	1,740 10 8	1 9 4	—
C.2.—Tonga and New Hebrides Services at Suva (Grant in Aid) .. .. .	1,500	1,500 — —	—	—
C.3.—New Hebrides: Expenses under the Anglo-French Protocol (1914) .. ..	10,100	9,421 11 6	678 8 6	—
C.4.—Pitcairn Island .. ..	700	—	700 — —	—
<b>MISCELLANEOUS.</b>				
D.—Passages of Governors and other Colonial Officers				
Original .. .. .	10,000l.			
Less Supplementary	5,000l.			
	5,000	4,797 10 —	202 10 —	—
E.—Boundary Commissions				
Original .. .. .	25,600l.			
Supplementary	12,000l.			
	37,600	37,936 18 2	—	336 18 2

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

C.3.—Savings occurred on the provision for District Agents (171l.), Constabulary (157l.), losses on exchange (224l.), travelling (285l.) and other miscellaneous heads (57l.); offset by excess expenditure due to acting arrangements during leave (88l.) and the restoration of the cut in salaries (128l.).

C.4.—It was not found possible to arrange a visit to the Island.

D.—The usual statement of expenditure is annexed.

E.—*British Somaliland-Ethiopia Commission*: excess 463l. On the termination of the work of the Commission three motor lorries valued at 206l. and other miscellaneous stores valued at 21l. were handed over to the Somaliland Government free of charge, and certain tents valued at 52l. were used for housing Ethiopian refugees (S.40033; S.33115/5).

*Northern Rhodesia-Belgian Congo Commission*: excess 15l.

*British Guiana-Brazil Boundary Commission*: excess 662l. Miscellaneous stores of the value of 214l. 4s. 7d. lost in a boat accident have been written off (S.34693/5).

325l. 1s. 10d. was paid to a transport contractor for extra-contractual services rendered in difficult circumstances. This amount was assessed after taking account of a sum of 100l. 18s. 2d. received by him from the insurance of certain stores which were lost through the sinking of a vessel insured by him, but for which he was not liable to the Commission. The value (89l. 5s. 9d.) of the stores in question has been written off (S.34693/5).

*Cartographic Work*: saving 804l. The cost of this service cannot be accurately estimated. One half of the cost of preparing the map of the British Somaliland-Ethiopia Boundary which it was intended to recover from the Government of Ethiopia cannot now be recovered, and 1,408l. 8s. 9d., representing the Ethiopian Government's share of expenditure up to 31 March 1936, has been charged to this head (S.33115/5).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
MISCELLANEOUS— <i>contd.</i>						
F.—Minor Colonial Services ..	1,714	1,641 13 11	72 6 1	—		
G.—Telegrams, &c., on Colonial Service, including Overseas Telephone Calls						
Original .. .. 9,000 <i>l.</i>						
Supplementary .. 5,000 <i>l.</i>						
	14,000	12,220 8 7	1,779 11 5	—		
MIDDLE EASTERN SERVICES.						
PALESTINE AND TRANS-JORDAN.						
H.1.—Defence .. ..	184,000	174,730 6 4	9,269 13 8	—		
H.2.—British Resident and Staff, Trans-Jordan: Salaries and Expenses .. ..	7,775	8,236 17 1	—	461 17 1		
H.3.—Trans-Jordan Frontier Force (Grant in Aid) ..	147,500	142,000 — —	5,500 — —	—		
H.4.—Contribution to Expenses of Trans-Jordan Administration (Grant in Aid)	60,000	42,000 — —	18,000 — —	—		
H.5.—Trans-Jordan Mapping Party .. .. .	—	62 2 6	—	62 2 6		

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

F.—Savings due to the death of a pensioner (22*l.*) and on the cost of the steamer call at Tristan da Cunha (50*l.*).

G.—The volume of telegraphic business was less than anticipated. It is difficult to foresee with accuracy the amount required.

H.1.—Savings occurred on works services for the Army (6,220*l.*), and Royal Air Force (7,300*l.*) due to deferment of certain works; modified by excesses on other services for the Army (3,550*l.*), and Royal Air Force (470*l.*), and by arrear charges for Indian troops formerly employed in Palestine (230*l.*).

H.2.—Excess expenditure on restoration of cut in pay (144*l.*), furniture (180*l.*), repairs to Residency (89*l.*), and miscellaneous services (48*l.*).

H.3.—Issues were restricted to the latest estimate of His Majesty's Government's contribution, equivalent to three-quarters of recurrent expenditure, and the cost of capital expenditure in Trans-Jordan.

H.4.—Issues were restricted to the Administration's estimated requirements to 31 March 1936 (S.35961/01/36).

H.5.—Remanet of expenditure in connexion with the second visit to Trans-Jordan of the Officer in Charge of the Survey Party (S.35767/35).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.					
			Less than Granted.			More than Granted.		
	£	£ s. d.	£	s.	d.	£	s.	d.
<b>ARABIA.</b>								
I.—Aden								
Original .. ..	52,400l.							
Supplementary ..	9,000l.							
	61,400	63,803 12 11	—			2,403 12 11		
<b>GROSS TOTAL</b>								
Original .. ..	890,531l.							
Supplementary ..	135,360l.							
	1,025,891	962,956 1 8	66,199 9	—		3,264 10 8		
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £62,934 18 4					
<b>Deduct—</b>								
J.—Appropriations in Aid								
Original .. ..	172,130l.							
Supplementary ..	4,000l.							
	176,130	169,523 18 1	Deficiency of Appropriations in Aid realized. £6,606 1 11					
<b>NET TOTAL</b>								
Original .. ..	718,401l.							
Supplementary ..	131,360l.							
	849,761	793,432 3 7	Net Surplus to be surrendered. £56,328 16 5					

	Estimated.	Realized.
Receipts payable to Exchequer.		
Receipts not authorized to be used as Appropriations in Aid	£146,759	£253,903 12 2

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

I.—Excesses occurred on the provision for special measures in connexion with the Italo-Abyssinian dispute (2,825l.), Protectorate Tribal Levies (1,095l.), salaries of political staff (257l.), and additions to Residency Offices (497l.); offset by savings on the provision for Civil Hospital capital works (440l.), expenditure on Protectorate Chiefs (1,115l.), travelling expenses (287l.); and other miscellaneous services (429l.).

With Treasury approval, two Vickers guns costing 362l. 8s. 6d. were presented to the Sultan of Lahej (S.39523), 7,263 rounds of ammunition of an approximate value of 54l. 15s. were found unserviceable and were destroyed, and 300 rounds of ammunition of an approximate value of 2l. 5s. were found deficient and were written off (S.37416). 439 rifles and 236,820 rounds of ammunition, worth approximately 2,270l., were issued free to Protectorate tribes (S.16149/6). For issues on repayment, see "Details of Receipts" under "Aden".

Details of Receipts.	Estimated.	Realized.
	£	£ s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid:—		
Contributions from Colonies towards cost of scheme for Testing and Marketing Colonial Timbers. (See Subhead B.7) ..	10	18 17 —
Western Pacific High Commission.—Fees, fines &c. .. ..	300	303 13 11
Contribution from Northern Rhodesia in respect of the Anglo-Belgian (Northern Rhodesia-Congo) Boundary Commission, 1935. (See Subhead E.) .. .. .	—	481 4 8



Details of Receipts— <i>contd.</i>	Estimated.	Realized	
	£	£	s. d.
Repayment from Palestine revenues towards cost of Defence. (See Subhead H.1) .. .. .	157,500	148,230	9 6(a)
Trans-Jordan.—Fees, &c. (Subhead H.2) .. .. .	50	52	4 4
Trans-Jordan Frontier Force.—Rent for Married Quarters. (Sub- head H.3) .. .. .	500	899	10 6(b)
Contribution by Government of India in respect of expenditure at Aden (13,600 <i>l.</i> ) and receipts in connexion with Protectorate Tribal Levies (170 <i>l.</i> ). (See Subhead I.) .. .. .	13,770	{ 13,500 — 330 10	{ — —(c) —(b)
Fees paid by scholars and contributions towards the cost of the Aden College for the Sons of Chiefs, &c. .. .. .	—	294	16 9(d)
Contribution by Government of India in respect of special measures at Aden. (Subhead I. <i>Supplementary</i> ) .. .. .	4,000	5,412	11 5(e)
	£176,130	169,523	18 1
(ii) Receipts of other classes :—			
Nyasaland.—Interest and sinking fund contributions on loan for redemption of railway subsidy lands .. .. .	8,371	8,370	14 4
Tanganyika Territory.—Interest and sinking fund on sums advanced for capital expenditure on Dar-es-Salaam Electric Power Station .. .. .	2,611	2,611	2 11
Tanganyika Territory.—Interest and sinking fund on sums advanced for capital expenditure on railways and public works (including capitalized arrears of interest) .. .. .	119,854	219,731	1 —(f)
Tanganyika Territory.—Interest and sinking fund on sums advanced for capital expenditure on Nyanza Salt Mines .. .. .	983	982	10 5
Trans-Jordan.—Interest and sinking fund contributions on loans in connexion with the repair of earthquake damage .. .. .	2,590	2,590	1 10
Kantara-Rafa Railway.—Annual rent payable to His Majesty's Government .. .. .	4,000	4,000	— —
Aden.—Sales of arms and ammunition to Protectorate tribes	1,300	1,010	6 6(b)
Aden.—Rent contribution of Political Secretary .. .. .	100	45	15 9(g)
Aden.—Miscellaneous receipts .. .. .	—	14	2 3
St. Lucia.—Interest and sinking fund contribution on loan for relief of distress caused by the fire at Castries in 1927 .. .. .	350	350	— —
St. Kitts-Nevis.—Repayment of half of the loan in aid of expenses of administration issued in 1931 .. .. .	5,000	5,000	— —
Dominica.—Local interest and repayments on account of loans to cultivators:—			
" Watts " Scheme .. .. .	1,500	1,380	11 5(b)
1930 Hurricane .. .. .	100	1,266	17 7(b)
Dominica.—Refund of unused balances of grants and loans issued in previous years:—			
" Watts " Development Schemes (grants) .. .. .	—	61	19 1
1930 Hurricane loans to cultivators .. .. .	—	5,869	— —

(a) The cost of defence was less than estimated (see Explanation under Subhead H.1).

(b) These receipts cannot be foreseen with accuracy.

(c) Represents amount allocated to the Colonial Office from the maximum contribution paid by the Government of India in respect of military and political expenditure in Aden.

(d) S.38358.

(e) The contribution was equivalent to one half of the actual expenditure.

(f) Includes 99,877*l.* 15*s.* 1*d.* provisionally remitted in 1934 (Cmd. 4847).

(g) The Political Secretary was on leave for part of the year.

Details of Receipts— <i>contd.</i>	Estimated.			Realized.		
	£	s.	d.	£	s.	d.
Boundary Commissions, &c.—						
(i) Proceeds of sales of stores, rebates on passages, &c. See Subhead E.						
Anglo-Belgian (Northern Rhodesia-Congo) Commission .. .. .	52	14	5			
British Somaliland-Ethiopia Commission .. .. .	2	15	6			
British Guiana-Brazil Commission .. .. .	336	10	4			
Trans-Jordan Mapping Party. (See Subhead H.5) .. .. .	14	8	3			
(ii) Balance of contribution from Northern Rhodesia in respect of cost of Anglo-Belgian (Northern Rhodesia-Congo) Commission, 1934 .. .. .	78	—	— <sup>(h)</sup>	484	8	6
Scientific Research, &c., Account—Refund of balance.. .. .				59	3	2 <sup>(i)</sup>
Miscellaneous .. .. .				75	17	5
<b>TOTAL .. .. .</b>	<b>£146,759</b>	<b>253,903</b>	<b>12 2</b>			

(h) In addition to 807*l.* 4*s.* 9*d.* credited to Subhead J, 1934.

(i) See Appended Account (B.).

Colonial Office,  
30 November 1936.

*J. L. Maffey,*  
Accounting Officer.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

*G. C. Upcott,*  
Comptroller and Auditor General.

**STATEMENT of Expenditure on account of PASSAGES of GOVERNORS and other Colonial Officers charged to the Vote for 1935 and referred to in "Explanations, &c.," under Subhead D.**

Full passage allowance to the following Governors (a) on appointment :—Lieutenant-General Sir Charles Bonham Carter, K.C.B., C.M.G., D.S.O.,—Malta 300*l.*; (b) on retirement after completion of full term of office :—Sir Donald C. Cameron, G.C.M.G., K.B.E.,—Nigeria 450*l.*; (E.13886/2); Sir Reginald St. Johnston, K.C.M.G.,—Leeward Islands 350*l.*; Lieutenant-General Sir T. A. Cubitt, K.C.B., C.M.G., D.S.O.,—Bermuda 350*l.* Passage allowances to the following Governors on transfer :—Sir Bernard H. Bourdillon, K.C.M.G., K.B.E.,—Uganda to Nigeria 890*l.*; Sir Gordon J. Lethem, K.C.M.G.,—Seychelles to Leeward Islands 850*l.* Passage allowances to the following officers who proceeded direct from the Colony in which they were serving to take up appointment as Governor in another Colony :—Sir Selwyn M. Grier, K.C.M.G.,—Trinidad to Windward Islands 157*l.* 10*s.* (E.13886/3); P. E. Mitchell, Esq., C.M.G., M.C.,—Tanganyika to Uganda 220*l.*; Sir Andrew Caldecott, C.M.G., C.B.E.,—Straits Settlements to Hong Kong 220*l.* Passage allowances on retirement prior to expiry of full term of office :—Sir William Peel, K.C.M.G., K.B.E.,—Hong Kong 745*l.* (E.13886/3); General Sir David G. M. Campbell, G.C.B.,—Malta 265*l.* (E.13886/4).

(A.)

## BUREAU OF HYGIENE AND TROPICAL DISEASES.

ACCOUNT OF RECEIPTS AND EXPENDITURE FOR THE YEAR ENDED 31 MARCH 1936.

RECEIPTS.	£	s.	d.	EXPENDITURE.	£	s.	d.
Balance on 1 April 1935 ..	2,933	13	5	Salaries, office .. ..	3,624	5	1
Parliamentary grant (Class II, Vote 9, Subhead B.2.)	1,000	-	-	Payments to sectional editors, contributors, reviewers and translators .. ..	1,441	3	2
Contributions by Governments of Dominions ..	350	-	-	Purchase of books and binding .. ..	94	11	8
Indian Provincial Governments' contributions ..	180	-	-	Publications (printing, postage, &c.) .. ..	2,228	13	4
Sudan Government's contribution .. ..	200	-	-	Staff Superannuation : Bureau's contributions	202	-	-
Iraq Government's contribution .. ..	30	-	-	Rental of office .. ..	250	-	-
Contributions by Governments of Colonies, Protectorates and Mandated Territories .. ..	4,327	-	-	Stationery .. ..	75	10	1
Rockefeller grant .. ..	100	-	-	Postage and miscellaneous	127	15	2
Indian Research Fund Association grant ..	150	-	-	Audit fee .. ..	15	-	-
London School of Hygiene and Tropical Medicine, for intelligence services	250	-	-	Balance on 31 March 1936	3,352	16	5
Colonial Medical Fund—refund of cost of printing 1934 Supplement to <i>Tropical Diseases Bulletin</i> .. ..	128	19	2				
Sales of publications and advertisements .. ..	1,718	2	2				
Interest on deposit account and miscellaneous	44	-	2				
<b>TOTAL .. ..</b>	<b>£11,411</b>	<b>14</b>	<b>11</b>	<b>TOTAL .. ..</b>	<b>£11,411</b>	<b>14</b>	<b>11</b>

Bureau of Hygiene and Tropical Diseases,  
10 June 1936.

H. Harold Scott,  
Director.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

G. C. Upcott,  
Comptroller and Auditor General.

(B.)

SCIENTIFIC RESEARCH IN CONNEXION WITH THE DEVELOPMENT OF THE  
ECONOMIC RESOURCES OF THE COLONIES AND PROTECTORATES.  
ACCOUNT OF RECEIPTS AND EXPENDITURE FOR THE YEAR ENDED 31 MARCH 1936.

RECEIPTS.			EXPENDITURE.		
	£	s. d.		£	s. d.
Balance on 1 April 1935 ..	58	- 4	Colonial Audit Department—		
Proceeds of sale of publica- tions .. .. .	6	2 10	Fee 1934-35. .. .. .	5	- -
			Surrendered to United Kingdom Exchequer .. .. .	59	3 2
<b>TOTAL .. .. .</b>	<b>£64</b>	<b>3 2</b>	<b>TOTAL .. .. .</b>	<b>£64</b>	<b>3 2</b>

Colonial Office,  
11 November 1936.

*J. L. Maffey,*  
Accounting Officer.

The above account has been examined under my directions. I have obtained all the information and explanations that I have required, and I certify, as a result of this audit, that in my opinion the account is correct.

30 November 1936.

*A. J. Harding,*  
Director of Colonial Audit.

COLONIAL DEVELOPMENT FUND.

---

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared  
with the Sum Granted, for a GRANT IN AID of the COLONIAL DEVELOPMENT FUND.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
Colonial Development Fund (Grant in Aid) .. .. .	£ 900,000	£ 900,000	£ —	£ —

*R. V. Nind Hopkins,*  
Accounting Officer.

Treasury,  
24 October 1936.

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

*G. C. Upcott,*  
Comptroller and Auditor General.

---

## INDIA SERVICES.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, including an Amount allocated from the Vote for Civil Service Remuneration, &c., for a Contribution towards the cost of the Department of HIS MAJESTY'S SECRETARY OF STATE FOR INDIA IN COUNCIL, including a Grant in Aid, a Grant in Aid of the 'Defence of India' and a Grant in Aid of Relief of Distress at Quetta.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Salaries .. .. .	5,925 --	6,356 5 --	--	431 5 --
B.—Grant in Aid of the Salaries and Expenses of the India Office .. ..	110,625 --	110,625 --	--	--
C.—Grant in Aid of the Defence of India .. .. .	1,500,000 --	1,500,000 --	--	--
D.—Grant in Aid of Relief of Distress at Quetta Supplementary .. .. .	50,000 --	50,000 --	--	--
TOTAL				
Original	1,616,550l.			
Supplementary	50,000l.			
	£1,666,550 --	1,666,981 5 --	--	431 5 --
Allocated from Vote for Civil Service Remuneration, &c. .. .. .	431 5 --	--		£431 5 --
	£1,666,981 5 --	1,666,981 5 --		

Note.—Expenditure of 431l. 5s. has been identified as due to the withdrawal, as from 1 July 1935, of the remaining half of the abatements of the emoluments of Ministers and Civil Servants consequent upon the crisis in the autumn of 1931.

Sidney Turner,  
Accounting Officer.

14 August 1936.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

G. C. Upcott,  
Comptroller and Auditor General.

### IMPERIAL WAR GRAVES COMMISSION.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for certain Salaries and Expenses of the IMPERIAL WAR GRAVES COMMISSION, including Purchase of Land in the United Kingdom, and a Grant in Aid of the IMPERIAL WAR GRAVES COMMISSION FUND formed under Royal Charter, 21 May 1917, and a contribution towards an ENDOWMENT FUND.

Service.	Grant.	Expenditure.		Expenditure compared with Grant.			
				Less than Granted.		More than Granted.	
	£	£	s.	d.	£	s.	d.
A.—Salaries (Pensionable Officers) .. ..	2,832	2,900	2	—	—	68	2
B.—Imperial War Graves Commission (Grant in Aid) .. ..	217,581	217,512	18	—	68	2	—
C.—Endowment Fund .. ..	300,000	300,000	—	—	—	—	—
D.—Purchase of Land (United Kingdom) .. ..	100	3	1	—	96	19	—
E.—Maintenance of Cemeteries under Supplemental Charter of 17 January 1924.. ..	1,550	1,150	13	6	399	6	6
<b>TOTAL ..</b>	<b>£ 522,063</b>	<b>521,566</b>	<b>14</b>	<b>6</b>	<b>564</b>	<b>7</b>	<b>6</b>

Surplus to be surrendered .. .. £496 5 6

Receipts payable to Exchequer.	Estimated.	Realized.
Burial fees, Scutari Cemetery, &c. . . . .	£20	32 2 2

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

A.—Excess due to the revision of salary scales and withdrawal of the remaining half of the 1931 temporary abatements (E. 31192).

B.—Reduced to meet over-expenditure under Subhead A, (E. 11556/2).

E.—Saving due to waiving of local fees and saving on contracts for supply and erection of headstones on German civilian graves in the United Kingdom.

9 November 1936.

*Fabian Ware*, Major-General,  
Accounting Officer.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

*G. C. Upcott*,  
Comptroller and Auditor General.

## GRANT IN AID ACCOUNT, 1935.

RECEIPTS.			PAYMENTS.		
	£	s. d.		£	s. d.
Balance, 1 April 1935 ..	25,684	7 1	United Kingdom Govern- ment's proportion, viz:- 81.53 per cent. of the total net payments, amounting to 259,190l. 4s. 3d. shown in the "Statement of Cash Payments" overleaf. .	211,317	15 7
From Vote, 1935			Balance, 31 March 1936	34,779	11 6
Subhead A .. ..	2,900	2 -			
Subhead B .. ..	217,512	18 -			
	<hr/>			<hr/>	
	£246,097	7 1		£246,097	7 1

## NOTE.

The payments shown above include a proportion of *ex gratia* payments amounting to 98l. made in connexion with injury and sickness of employees of the Commission.

9 November 1936.

Fabian Ware,  
Accounting Officer.

## IMPERIAL WAR GRAVES ENDOWMENT FUND.

## UNITED KINGDOM ACCOUNT FOR YEAR ENDED 31 MARCH 1936.

RECEIPTS.			PAYMENTS.		
	£	s. d.		£	s. d.
From Vote, 1935 (Sub- head C) .. ..	300,000	- -	Purchase of 362,823l. 16s. 9d. 3½ per cent. War Stock	387,184	10 11
Interest on 4 per cent. Consolidated Stock ..	23,041	16 4			
Interest on 3½ per cent. Conversion Stock ..	56,497	8 -			
Interest on 3½ per cent. War Stock .. ..	7,645	6 7			
	<hr/>			<hr/>	
	£387,184	10 11		£387,184	10 11

## INVESTMENTS HELD AT 31 MARCH 1936.

£576,045 10s. 5d. 4 per cent. Consolidated Stock @ cost £531,713 17s. 10d.\*  
£1,614,211 10s. 2d. 3½ per cent. Conversion Stock @ cost £1,416,973 17s. 7d.\*  
£395,113 11s. 2d. 3½ per cent. War Stock @ cost £421,714 19s. 4d.\*

\* Includes interest accrued at dates of purchase amounting in all to 14,808l. 9s. 3d.



IMPERIAL WAR

STATEMENT OF CASH PAYMENTS OUT OF FUNDS CONTRIBUTED BY BRITISH  
FROM 1 APRIL 1935

	United Kingdom and London Headquarters.		France and Belgium.		Italy and Germany.		Egypt and Palestine.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.
1.—Salaries, Wages and Allowances of Staff (other than Medical, included in Item 9(a) below):—								
(a) Administrative .. .. .	10,728	14 2	7,887	2 5	209	18 4	438	6 -
(b) Records, Cemetery Registers and Enquiries .. .. .	2,566	2 11	1,579	9 11	—	—	—	—
(c) Architectural and Technical .. .. .	2,479	18 2	5,871	10 -	—	—	413	14 -
(d) Horticultural .. .. .	5,343	5 2	146,979	18 10	2,373	5 11	2,835	- 6
(e) Transport .. .. .	—	—	3,041	17 11	—	—	—	—
	21,118	- 5	165,359	19 1	2,583	4 3	3,687	- 6
2.—Maintenance Fees and Horticultural Supplies .. .. .	10,083	11 5	3,503	8 7	451	4 10	821	5 5
3.—Materials and Local Labour for Structural Maintenance	613	13 1	10,148	2 6	266	17 4	320	11 -
4.—Payments to Contractors, Materials and Local Labour for Construction of Cemeteries and Memorials .. .. .	324	4 8	1,478	- 1	—	—	—	—
5.—Travelling Expenses .. .. .	1,712	3 -	4,112	6 -	396	8 11	818	16 9
6.—Transport:—New Vehicles and Running Costs .. .. .	668	2 8	3,812	2 8	—	—	337	11 10
7.—Rents, Rates, Office Expenses, Postages, Stationery, &c. .. .. .	3,812	4 11	3,186	3 6	66	19 7	720	5 1
8.—Printing Cemetery Registers and Annual Reports .. .. .	189	17 9	—	—	—	—	—	—
9.—Educational and Medical Services:—								
(a) Salaries, Fees, Medicines, &c. .. .. .	—	—	2,079	4 9	4	7 10	—	—
(b) Contribution to Ypres School, Educational Grants and Conveyance of Schoolchildren, &c. .. .. .	—	—	1,085	1 7	—	—	—	—
<b>GROSS TOTALS .. .. .</b>	<b>£ 38,521</b>	<b>17 11</b>	<b>194,764</b>	<b>8 9</b>	<b>3,769</b>	<b>2 9</b>	<b>6,705</b>	<b>10 7</b>
<i>Deduct:—</i>								
10.—Receipts—								
Proceeds of realisation of surplus stores, transport vehicles, &c., sale of Cemetery Registers and Annual Reports, and interest received .. .. .	99	16 7	142	17 2	1	2 1	—	—
<b>NET TOTALS .. .. .</b>	<b>£ 38,422</b>	<b>1 4</b>	<b>194,621</b>	<b>11 7</b>	<b>3,768</b>	<b>- 8</b>	<b>6,705</b>	<b>10 7</b>

Note.—The above Statement does not include payments

We have audited the books of the Imperial War Graves Commission for the year ended from the Commission's Local Officials relating to payments made abroad. We have tested the information and explanations we have required and report that in our opinion the above referred to in the Note).

11 November 1936.

## GRAVES COMMISSION.

AND DOMINION GOVERNMENTS (AFTER DEDUCTION OF MISCELLANEOUS RECEIPTS)  
TO 31 MARCH 1936.

Macedonia.		Gallipoli.		Iraq.		Dominions and Other Areas.		Total.	
£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
—	—	—	—	—	—	899	18 6	20,163	19 5
—	—	—	—	—	—	160	— —	4,305	12 10
—	—	—	—	—	—	160	— —	8,925	2 2
1,272	15 6	2,779	8 11	1,129	16 9	739	18 7	163,453	10 2
—	—	200	13 6	72	3 11	—	—	3,314	15 4
1,272	15 6	2,980	2 5	1,202	— 8	1,959	17 1	200,162	19 11
163	1 5	91	13 6	182	18 —	2,370	8 5	17,667	11 7
74	15 10	104	16 2	3,265	2 9	219	7 11	15,013	6 7
—	—	231	8 7	—	—	174	12 1	2,208	5 5
143	12 3	113	7 8	187	8 4	176	17 8	7,661	— 7
70	5 9	193	18 10	107	13 8	—	—	5,189	15 5
83	19 2	138	18 —	120	4 11	44	5 4	8,173	— 6
—	—	—	—	—	—	—	—	189	17 9
—	—	—	—	—	—	—	—	2,083	12 7
—	—	—	—	—	—	—	—	1,085	1 7
1,808	9 11	3,854	5 2	5,065	8 4	4,945	8 6	259,434	11 11
11	10	—	—	—	—	—	—	244	7 8
1,807	18 1	3,854	5 2	5,065	8 4	4,945	8 6	259,190	4 3

out of Moneys voted under Subheads C, D, and E.

*Morgan Singer.*  
*G. M. W. Macdonogh.*  
*Fabian Ware.* } Members of Finance Committee.

31 March 1936, with the vouchers relating to payments made in London and with the returns latter payments with the vouchers accompanying the returns. We have obtained all the Statement is a correct summary of the payments of the Commission (exclusive of the payments

*Deloitte, Plender, Griffiths & Co.,* Auditors,  
Chartered Accountants.



CIVIL ACCOUNTS,  
1935.

---

CLASS III.

---

HOME DEPARTMENT, LAW AND JUSTICE.

CLASS III.  
HOME DEPARTMENT, LAW AND JUSTICE.

SUMMARY.

Page.	No. of Vote.	SERVICE.	Estimated Gross Expenditure.	Authorized Appropriations in Aid.	Supply Grant.	Actual Gross Expenditure.
96	1	Home Office .. .. .	£ 641,146	£ 47,893	£ 593,253	£ 595,667 9 2
100	2	Broadmoor Criminal Lunatic Asylum .. .. .	74,751	4,492	70,259	74,300 3 10
102	3	Police, England and Wales ..	11,377,296	255	11,377,041	11,367,355 4 5
109	4	Prisons, England and Wales ..	1,291,598	213,508	1,078,090	1,260,209 14 8
115	5	Approved Schools, &c., England and Wales .. .. .	303,150	13,500	289,650	301,760 16 8
117	6	Supreme Court of Judicature, &c. .. .. .	515,384	515,284	100	513,988 5 7
120	7	County Courts .. .. .	767,366	767,266	100	757,635 9 10
122	8	Land Registry .. .. .	260,265	260,165	100	244,304 14 7
124	9	Public Trustee .. .. .	248,560	248,460	100	245,622 11 6
126	10	Law Charges .. .. .	155,061	37,000	118,061	150,276 12 8
129	11	Miscellaneous Legal Expenses	46,882	6,950	39,932	45,907 11 2
131	12	Police, Scotland .. .. .	1,155,038	—	1,155,038	1,149,910 3 9
132	13	Prisons, Scotland .. .. .	145,044	16,860	128,184	143,345 19 4
137	14	Approved Schools, &c., Scotland .. .. .	62,070	3,840	58,230	61,885 1 8
139	15	Scottish Land Court .. .. .	9,144	390	8,754	8,797 3 8
141	16	Law Charges and Courts of Law, Scotland .. .. .	184,070	144,800	39,270	184,403 16 3
145	17	Register House, Edinburgh ..	61,685	61,585	100	60,553 9 8
146	18	Northern Ireland Services ..	14,714	6,800	7,914	14,129 19 -
148	19	Supreme Court of Judicature, &c., Northern Ireland ..	48,300	30,010	18,290	47,313 1 10
150	20	Land Purchase Commission, Northern Ireland .. .. .	2,358,349	170	2,358,179	2,355,125 11 4
		Total .. .. .	19,719,873	2,379,228	17,340,645	19,582,493 - 7

CLASS III.  
HOME DEPARTMENT, LAW AND JUSTICE.

SUMMARY.

No. of Vote.	Appropriations in Aid Applied.		Net Expenditure.		Gross Expenditure compared with Estimate: Saving or Excess.		Deficiency of Appropriations in Aid.		Amount to be surrendered.		Extra Receipts payable to Exchequer.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
1.	47,893	—	547,774	9 2	45,478	10 10	—	—	45,478	10 10	18,608	16 3
2.	4,492	—	69,808	3 10	450	16 2	—	—	450	16 2	218	14 9
3.	207	9 5	11,367,147	15 —	9,940	15 7	47	10 7	9,893	5 —	—	—
4.	211,001	1 8	1,049,208	13 —	31,388	5 —	2,506	18 4	28,881	7 —	1,520	8 5
5.	13,500	—	288,260	16 8	1,389	3 4	—	—	1,389	3 4	1,201	14 9
6.	513,988	5 7	—	—	1,395	14 5	1,295	14 5	100	—	362,865	4 11
7.	757,635	9 10	—	—	9,730	10 2	9,630	10 2	100	—	55,291	3 5
8.	244,304	14 7	—	—	15,960	5 5	15,860	5 5	100	—	88,541	15 1
9.	245,622	11 6	—	—	2,937	8 6	2,837	8 6	100	—	73,175	2 8
10.	35,420	6 1	114,856	6 7	4,784	7 4	1,579	13 11	3,204	13 5	—	—
11.	6,950	—	38,957	11 2	974	8 10	—	—	974	8 10	2,536	9 6
12.	—	—	1,149,910	3 9	5,127	16 3	—	—	5,127	16 3	—	—
13.	16,860	—	126,485	19 4	1,698	— 8	—	—	1,698	— 8	644	16 9
14.	3,840	—	58,045	1 8	184	18 4	—	—	184	18 4	71	8 4
15.	390	—	8,407	3 8	346	16 4	—	—	346	16 4	15	12 6
16.	144,800	—	39,603	16 3	* 333	16 3	—	—	—	—	10,073	3 —
17.	60,553	9 8	—	—	1,131	10 4	1,031	10 4	100	—	17,271	6 1
18.	6,800	—	7,329	19 —	584	1 —	—	—	584	1 —	1,017	6 3
19.	30,010	—	17,303	1 10	986	18 2	—	—	986	18 2	3,740	4 10
20.	170	—	2,354,955	11 4	3,223	8 8	—	—	3,223	8 8	1,047	16 11
	2,344,438	8 4	17,238,054	12 3	137,713	15 8	34,789	11 8			637,241	4 5
					* 333	16 3						
Total amount to be surrendered .. £									102,924	4 —		

\* Excess met by sum allocated from the Vote for Civil Service Remuneration, &c., Class I, Vote 26. See Report paragraph 2.

## HOME OFFICE.

See also Report of Comptroller and Auditor General.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for the Salaries and Expenses of the OFFICE OF HIS MAJESTY'S SECRETARY OF STATE FOR THE HOME DEPARTMENT and Subordinate Offices, including Liquidation Expenses of the Royal Irish Constabulary, and Contributions towards the Expenses of Probation.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
<b>GENERAL ADMINISTRATION.</b>						
A. 1.—Salaries, &c. . . . .	165,431	166,806 19 8	—	—	1,375 19 8	—
A. 2.—Travelling and Incidental Expenses . . . . .	2,300	2,497 — 6	—	—	197 — 6	—
A. 3.—Special Services . . . . .	2,000	2,336 6 8	—	—	336 6 8	—
A. 4.—Telegrams and Telephones . . . . .	4,800	5,185 9 2	—	—	385 9 2	—
<b>INSPECTION OF FACTORIES AND WORKSHOPS.</b>						
B. 1.—Salaries, &c. . . . .	172,989	169,127 11 —	3,861 9 —	—	—	—
B. 2.—Travelling and Incidental Expenses . . . . .	15,750	14,531 2 11	1,218 17 1	—	—	—
B. 3.—Fees to Surgeons, &c. . . . .	550	441 8 10	108 11 2	—	—	—
B. 4.—Costs of Prosecutions, Inquiries, and Arbitrations . . . . .	500	210 2 11	289 17 1	—	—	—
<b>INSPECTION OF EXPLOSIVES.</b>						
C. 1.—Salaries . . . . .	3,692	4,112 17 4	—	—	420 17 4	—
C. 2.—Travelling and Incidental Expenses . . . . .	865	713 17 2	151 2 10	—	—	—
C. 3.—Chemical Examination of Explosives . . . . .	3,667	3,639 7 2	27 12 10	—	—	—
<b>INSPECTION UNDER CRUELTY TO ANIMALS ACT, 1876.</b>						
D. 1.—Salaries, &c. . . . .	2,102	2,113 12 7	—	—	11 12 7	—
D. 2.—Travelling and Incidental Expenses . . . . .	475	497 5 11	—	—	22 5 11	—

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

- A.1.—Due to the cost of restoration of the remaining half of emergency reductions in pay (1,800*l.*); modified by net savings on staff changes.
- A.2.—Mainly due to an increase in the cost of the travelling, &c., expenses of the Children's Branch Inspectors.
- A.3.—The cost of Departmental Committees was greater than anticipated.
- A.4.—It is difficult to estimate accurately the expenditure under this subhead.
- B.1.—Due to savings on vacancies and changes in personnel (5,000*l.*); modified by the cost of restoration of the remaining half of emergency reductions in pay (1,200*l.*).
- B.2.—Due to vacancies.
- B.3.—The number of accident and poisoning cases requiring investigation was below normal.
- B.4.—The estimate is framed to allow for possible expenditure on Public Inquiries where objection is raised to new codes of regulations. No Inquiry was necessary this year.
- C.1.—Due to the addition to the staff of an Explosives Inspector's Assistant.
- D.1.—Due to the cost of restoration of the remaining half of emergency reductions in pay.

Service.	Grant.	Expenditure.		Expenditure compared with Grant.			
				Less than Granted.		More than Granted.	
	£	£	s.	d.	£	s.	d.
<b>WORKMEN'S COMPENSATION ACTS, 1925 TO 1931.</b>							
E. 1.—Fees and Expenses of Medical Referees.. ..	16,000	14,800	2	6	1,199	17	6
E. 2.—Contribution to Medical Expenses Fund for Silicosis and Asbestosis	1,000	1,000	—	—	—	—	—
<b>ALIENS RESTRICTION ACTS, 1914 AND 1919.</b>							
F. 1.—Salaries, &c. .. ..	69,846	67,783	7	—	2,062	13	—
F. 2.—Travelling and Incidental Expenses .. .. .	1,700	1,906	11	1	—	206	11 1
F. 3.—Expenses of Deportation Orders .. .. .	1,200	843	1	4	356	18	8
<b>PROBATION OF OFFENDERS.</b>							
G.—Contributions towards the Expenses of Probation ..	62,500	65,454	4	—	—	2,954	4 —
<b>ANTHRAX PREVENTION ACT, 1919.</b>							
<b>ANTHRAX DISINFECTING STATION.</b>							
H. 1.—Salaries, &c. .. ..	9,641	7,826	2	2	1,814	17	10
H. 2.—Cost of Materials, &c. ..	9,247	7,059	6	9	2,187	13	3
H. 3.—Mersey Docks and Harbour Board Charges	75	76	4	—	—	1	4 —
H. 4.—Maintenance of Offices, Laboratory, and Miscellaneous Expenses ..	470	241	1	6	228	18	6
H. 5.—Machinery Repairs and Maintenance .. .. .	300	654	18	6	—	354	18 6
J.—Roll of the Baronetage ..	128	118	12	6	9	7	6
<b>HOME OFFICE INDUSTRIAL MUSEUM.</b>							
K. 1.—Wages of Staff .. ..	1,038	1,027	19	—	10	1	—
K. 2.—Provision, Erection and Maintenance of Exhibits, &c... .. .	350	298	2	—	51	18	—

E.1.—An accurate forecast of the number of references to Medical Referees cannot be made. The saving in expenditure for fees is reflected in the deficiency in recoverable fees collected from parties (see Subhead O).

F.1.—Due to savings on vacancies and changes in personnel (2,400*l.*); modified by the cost of restoration of the remaining half of emergency reductions in pay (400*l.*).

F.2.—Removal expenses were greater than anticipated.

F.3.—The number and cost of deportation orders cannot be accurately estimated.

G.—The estimate is based on information supplied by Local Authorities. It is difficult to forecast accurately the cost of this growing service.

H.—The estimate was framed on a full two shift basis. It was not possible to work at full capacity throughout the year but nevertheless the revenue from fees for disinfection (Subhead O) was greater than the expenditure.



Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
L.—Special Constabulary Medal	450	343 19 8	106 - 4			
M.—Royal Irish Constabulary : Liquidation Expenses ..	80	27 2 3	52 17 9			
N.—General Expenses connected with Air Raid Precautions, including Salaries, Travel- ling, &c., Expenses ..	92,000	53,993 13 1	38,006 6 11			
<b>GROSS TOTAL</b> .. £	641,146	595,667 9 2	51,745 - 3		6,266 9 5	
<i>Deduct—</i>	<i>Esti- mated.</i>	<i>Applied.</i>				
O.—Appropriations in Aid ..	47,893	47,893 - -				
<b>NET TOTAL</b> .. .. £	593,253	547,774 9 2				Surplus to be surrendered. £45,478 10 10
		Receipts payable to Exchequer.	Estimated.		Realized.	
		Receipts authorized to be used as Appropriations in Aid	£ 47,893		£ 66,501 16 3	
		Appropriated in aid (Subhead O) .. .. .			47,893 - -	
		Paid separately to Exchequer .. .. .			£18,608 16 3	

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

N.—It was not possible to make the progress in obtaining equipment which had been anticipated.

Details of Receipts.	Estimated.	Realized.
	£	£ s. d.
1. Home Office fees on Royal Licences, Charters, &c.	400	402 5 -
2. Fees under the British Nationality and Status of Aliens Acts, 1914 and 1918 .. .. .	10,000	23,450 5 -
3. Aliens Change of Name fees .. .. .	750	647 1 -
4. Fees for Documents of Identity (for persons of no nationality or doubtful nationality) .. .. .	450	507 12 6
5. Do. : fees surcharged on certain documents .. .. .	175	174 - -
6. Fees and expenses under the Explosives Act .. .. .	300	586 10 -
7. Fees for chemical examination of samples of explosives .. .. .	250	204 8 9
8. Fees under the Petroleum Act, 1926 .. .. .	100	92 5 -
9. Fees under the Anthrax Prevention Act, 1919 .. .. .	16,683	20,186 4 11
10. Sale of Materials from Anthrax Station .. .. .	50	448 10 2
11. Burial Removal Licence fees .. .. .	500	463 10 -
12. Medical Referees : fees paid by applicants under the Workmen's Compensation Act, 1925 .. .. .	10,250	9,321 5 -
13. Baronetage Enrolment fees .. .. .	135	195 - -
14. Fees under the Dangerous Drugs Act, 1920 .. .. .	2,900	2,998 19 4
15. Contribution from the Road Fund towards the cost of collection, audit, &c., of fines, &c., due to that Fund .. .. .	2,000	2,000 - -
16. Miscellaneous receipts .. .. .	200	325 10 1
17. Fines, England and Wales, imposed under the Factory and Workshop Act, fines and forfeitures under the Explosives Act, and moieties of fines under the Dangerous Drugs and Poisons (Amendment) Act, 1923 .. .. .	2,750	4,498 9 6
<b>Total</b>	<b>£47,893</b>	<b>66,501 16 3</b>

2.—Due to a great increase in the number of applications for naturalization.

9 and 10.—See Subhead H.

12.—See Subhead E.1.

17.—The estimate is necessarily conjectural.

EXTRA REMUNERATION (exceeding 50*l.*).

A Clerk (93*l.*-337*l.*) received 63*l.* 7*s.* 4*d.* from the Post Office for acting as part-time night telephonist.

30 November 1936.

R. R. Scott,  
Accounting Officer.

---

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

G. C. Upcott,  
Comptroller and Auditor General.

## BROADMOOR CRIMINAL LUNATIC ASYLUM.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for the Expenses of the Maintenance of Criminal Lunatics in the BROADMOOR CRIMINAL LUNATIC ASYLUM.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, &c. . . . .	40,788	40,933 13 9	—		145 13 9	
B.—Victualling . . . . .	11,200	11,016 13 11	183 6 1		—	
C.—Uniform, Clothing, Bedding, Furniture, &c. . . . .	4,854	4,745 2 7	108 17 5		—	
D.—Medicines, Surgical Instruments, &c. . . . .	385	410 4 6	—		25 4 6	
E.—Fuel, Cleaning Articles, Light, Water, &c. . . . .	6,119	5,804 11 6	314 8 6		—	
F.—Escort and Conveyance of Patients . . . . .	130	130 11 1	—		11 1	
G.—Allowances to Patients and Gratuities on Discharge . . . . .	1,080	1,095 11 3	—		15 11 3	
H.—Ordinary Repairs of Buildings, Roads, &c. . . . .	9,443	9,424 12 11	18 7 1		—	
J.—Incidental Expenses . . . . .	565	558 6 —	6 14 —		—	
K.—Telegrams and Telephones . . . . .	182	180 16 4	1 3 8		—	

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

Number of Criminal Lunatics estimated for . . . . .	820
Daily average number of Criminal Lunatics actually maintained	793
Number of Criminal Lunatics not in Broadmoor, for whose maintenance contributions were made . . . . .	9

A.—Excess due to restoration as from 1 July 1935 of the remaining half of the emergency reductions (550*l.*), and to increase as from 1 January 1936 in wages of the Attendant Staff (158*l.*) (E.1361/2); offset by savings due to retirements and vacancies (563*l.*).

B.—Savings on decrease in the number of patients (268*l.*), and lower prices of certain commodities (146*l.*); offset by increase in purchases of tobacco (231*l.*).

C.—Due to decrease in the number of patients.

D.—The cost of surgical operations was higher than expected (S.34961/35).

E.—In consequence of the mildness of the winter the consumption of steam coal and coke was less than anticipated.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
L.—Farm (Net) .. ..	£ 5	£ s. d. — — —	£ s. d. 5 — —	£ s. d. — — —
<b>GROSS TOTAL</b> ..£	74,751	74,300 3 10	637 16 9	187 — 7
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>		
M.—Appropriations in Aid	4,492	4,492 — —		
<b>NET TOTAL</b> ..£	70,259	69,808 3 10	Surplus to be surrendered. £450 16 2	

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid .. ..	4,492	4,635 14 9
(ii) Receipts of other classes .. ..	—	75 — —
<b>Total</b> .. ..		4,710 14 9
Appropriated in aid (Subhead M) .. ..		4,492 — —
<b>Paid separately to Exchequer</b> .. ..		£ 218 14 9

Details of the above Receipts.	Estimated.	Realized.
	£	£ s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid :—		
Maintenance of patients .. ..	1,206	1,440 12 11 (a)
Rent of cottages on the estate, sale of old stores, &c., surplus receipts from Farm .. ..	205	222 6 5 (b)
Asylum staff for rations supplied .. ..	3,081	2,972 15 5 (c)
	4,492	4,635 14 9
(ii) Receipts of other classes :—		
One year's rent of Broadmoor School buildings .. ..	—	75 — —
<b>Total</b> .. ..		£4,710 14 9

(a) Two additional patients paid maintenance.  
(b) Old stores realized more than expected.  
(c) The charges made to attendants in respect of the cost of cooking and serving meals was discontinued from 1 October 1935 (E.1361/2).

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

L.—The excess of Farm receipts (4,173l. 6s. 3d.) over payments (4,088l. 8s. 9d.) was carried to Appropriations in Aid. The Farm had, on the whole, a fairly successful year, but the long drought together with the failure of the apple crop had an adverse effect upon the year's workings.

H. P. Foulerton,

28 July 1936.

Accounting Officer.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

G. C. Upcott,  
Comptroller and Auditor General.

## POLICE, ENGLAND AND WALES.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for the Salaries of the COMMISSIONER and ASSISTANT COMMISSIONERS of the METROPOLITAN POLICE, and of the RECEIVER for the METROPOLITAN POLICE DISTRICT; Supplement to METROPOLITAN POLICE MAGISTRATES; the Contribution towards the Expenses of the METROPOLITAN POLICE; the Salaries and Expenses of the INSPECTORS OF CONSTABULARY; the cost of Special Services and other Grants in respect of Police Expenditure, including a Grant in Aid of the Police Federation, and a Contribution towards the Expenses of the International Criminal Police Commission.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
<b>METROPOLITAN POLICE.</b>						
A.—Salaries .. .. .	9,372	10,145 1 6	—	—	773 1 6	—
B.—Contribution towards General Expenses .. ..	100,000	100,000 — —	—	—	—	—
<b>INSPECTORS OF CONSTABULARY.</b>						
C.—Salaries, &c. .. ..	3,899	2,911 16 8	987 3 4	—	—	—
D.—Travelling and Incidental Expenses .. ..	1,050	661 9 2	388 10 10	—	—	—
E.—Special Services .. ..	2,000	1,072 2 10	927 17 2	—	—	—
<b>GOVERNMENT GRANTS.</b>						
F.—Grants in respect of Police Expenditure						
Original .. .. .	11,030,000 <i>l.</i>					
Supplementary .. ..	230,000 <i>l.</i>					
	11,260,000	11,251,657 13 7	8,342 6 5	—	—	—
G.—Police Federation (including Grant in Aid) .. .. .	800	732 — 8	67 19 4	—	—	—
H.—International Criminal Police Commission .. ..	175	175 — —	—	—	—	—
<b>GROSS TOTAL</b>						
Original .. .. .	11,147,296 <i>l.</i>					
Supplementary .. ..	230,000 <i>l.</i>					
	£11,377,296	11,367,355 4 5	10,713 17 1	773 1 6		
<b>Deduct—</b>						
I.—Appropriations in Aid .. ..						
	255	207 9 5				
<b>NET TOTAL</b>						
Original .. .. .	11,147,041 <i>l.</i>					
Supplementary .. ..	230,000 <i>l.</i>					
	£11,377,041	11,367,147 15 —				
			Surplus of Gross Estimate over Expenditure. £9,940 15 7			
			Deficiency of Appropriations in Aid realized. £47 10 7			
			Net Surplus to be surrendered. £9,893 5 —			

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

A.—Due mainly to the return of rateable deductions (543*l.*) on the retirement of the Commissioner of Police (E.26852), and to the restoration of the remaining portion of the economy reductions in pay.

C and D.—Due to the postponement of the appointment of a third Inspector until late in the financial year.

E.—The expenditure under this subhead—a new service—could not be estimated accurately. Receipts.—These consist of Superannuation and Economy deductions from salaries.

**NOTE.**

The statutory salaries of the Metropolitan Police Magistrates are borne on the Consolidated Fund. Their total remuneration is calculated at the same rates as corresponding Civil Service remuneration and the difference is included in this Account.

30 November 1936.

*R. R. Scott,*  
Accounting Officer.

---

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

*G. C. Upcott,*  
Comptroller and Auditor General.

## METROPOLITAN POLICE FUND.

See also Report of Comptroller and Auditor General.

ACCOUNT showing Receipts and Payments for the Year ended 31 March 1936.

Receipts.			Payments.		
	£	s. d.		£	s. d.
Balance on 1 April 1935	1,128,310	4 1	<b>A.—ADMINISTRATIVE EXPENSES:</b>		
<b>A.—VOTE OF PARLIAMENT:</b>			1. Salaries—Commissioner's staff .. .. .	143,961	12 9(a)(b)
(i) Salaries of Commissioner, Receiver, and two Assistant Commissioners	5,719	5 8	2. Salaries—Receiver's staff	157,489	10 1
(ii) Grant, representing one-half the net expenditure for Police purposes, including pensions .. .. .	4,104,501	12 -	3. Police College Expenses*	33,305	14 4
(iii) Grant, representing one-half the Probation expenditure .. .. .	11,376	8 11	4. Printing, stationery, typewriters and office machinery .. .. .	21,949	4 10
(iv) Special Contribution in respect of services of Metropolitan Police for Imperial and National purposes ..	100,000	- -	5. Postage .. .. .	7,840	8 6
(v) Grant from Road Fund under Sec. 57 (4) of the Road Traffic Act, 1930 .. .. .	32,810	- -	6. Travelling expenses ..	1,160	3 11
<b>B.—POLICE RATE:</b>			7. Newspapers and advertisements .. .. .	407	19 8
Receipts on rate warrants .. .. .	4,124,812	16 3	8. Legal expenses† .. .. .	32,366	3 10(c)
<b>C.—RECEIPTS FOR THE SERVICES OF POLICE SPECIALLY EMPLOYED:</b>			9. Cost of audit .. .. .	1,000	- -
(i) From public departments .. .. .	220,227	12 8	10. Miscellaneous office expenses .. .. .	1,811	15 5
(ii) From public companies and private individuals .. .. .	40,999	4 1	<b>B.—PAY, ALLOWANCES, CLOTHING AND EQUIPMENT OF THE FORCE:</b>		
(iii) Reimbursements .. .. .	2,388	15 4	14. Salaries of deputy assistant commissioners, chief constables and superintendents ..	34,655	3 6
<b>D.—DEDUCTIONS FROM PAY OF POLICE TOWARDS PENSION</b> .. .. .	233,088	18 3	15. Pay of inspectors, sergeants, and constables	4,502,045	5 6
<b>D (A).—SPECIAL ECONOMY DEDUCTIONS FROM PAY OF POLICE</b> .. .. .	54,315	11 3	15 (A). Pay of candidates, &c.	20,356	6 9
<b>E.—POLICE PROSECUTIONS.—LEGAL EXPENSES RECOVERED</b> .. .. .	21,524	1 3	16. Rent allowances ..	586,268	14 4
			17. Allowances for uniforms, for plain clothes and boots .. .. .	75,902	- -
			18. Clothing and accoutrements .. .. .	84,241	9 9
			<b>C.—MEDICAL, DENTAL AND HOSPITAL EXPENSES:</b>		
			19. Salaries of medical officers, dental and divisional surgeons ..	15,560	5 3

\* The pay and allowances of the police instructional staff at the College amounted to 5,161, 5s. 4d. The salaries of the secretarial staff are included under Subhead A.1. Salaries—Commissioner's Staff.

† The salaries of the staff of the Solicitor's Department are included under Subhead A.1. Salaries—Commissioner's Staff.

(a) One "S" Class Clerk and one Temporary Clerk received from the General Post Office 51l. 8s. and 56l. -s. 2d., respectively, for services rendered as part time telephonists during 1935-36.

(b) A temporary Supervising Solicitor, employed from 1 October 1935, received pension at the rate of 308l. 14s. per annum, from the Vote for Superannuation and Retired Allowances.

(c) An *ex gratia* payment of 3,500l. was made to a firm of solicitors on the withdrawal from them of the bulk of the work of conducting police prosecutions on the formation of the Solicitor's Department of the Commissioner's office. Secretary of State's authority (377,602/35) dated 22 January 1935.

METROPOLITAN POLICE FUND—*contd.*

Receipts.			Payments.		
	£	s. d.		£	s. d.
E.(2)—POLICE PROSECUTIONS —WITNESSES' EXPENSES RECOVERED IN NON-INDICTABLE CASES .. .. .	19,483	4 3	20. Hospital, medical and dental treatment for Police, medical attend- ance for prisoners, &c.	24,072	7 6
F.—LICENSING OF PUBLIC CARRIAGES:			21. Expenses of Police Nursing Home .. .. .	3,715	9 11
(i) Fees received from per- sons licensed .. .. .	6,047	10 3	D.—POLICE BUILDINGS— PURCHASE, ERECTION AND MAINTENANCE:		
(ii) Grant from Road Fund in respect of licensing of taxi-cabs .. .. .	16,360	- -	23. Purchase of sites and erection of buildings ..	121,598	4 7†
(iii) Grant from Road Fund in respect of licensing of drivers and con- ductors .. .. .	5,560	- -	24. Architects' and quantity surveyors' fees .. .. .	4,121	19 7
G.—LOST PROPERTY RE- CEIPTS .. .. .	1,811	19 3	25. Professional and legal charges .. .. .	3,438	2 9
H.—FEES FOR SERVICE OF SUMMONSES, FOR CER- TIFICATES, FOR RE- PORTS OF STREET ACCIDENTS, &c. .. .	24,487	16 3	26. Loan Expenses:		
J.—INTEREST ON CASH BAL- ANCE .. .. .	2,566	10 6	(1) Repayment .. .. .	36,530	13 4
K.—RENTS RECEIVABLE ..	4,800	4 11	(2) Interest .. .. .	1,194	14 9
L.—PROCEEDS OF SALE OF SURPLUS PROPERTY ..	19,647	17 7	(4) Miscellaneous expenses .. .. .	133	- -
M.—MISCELLANEOUS RECEIPTS.	15,359	10 1	27. Furniture, electric light and gas fittings (new buildings) .. .. .	1,716	1 5
N.—FINES AND FEES AT COURTS OF SUMMARY JURISDICTION .. .. .	97,921	17 5	28. Rent and insurance .. ..	3,148	1 3
O.—COSTS IN CRIMINAL CASES Act, 1908:			30. Rates and taxes .. .. .	58,202	14 9
(Witnesses' Expenses re- covered in indictable cases) .. .. .	3,442	14 11	31. Furniture, electric light and gas fittings (exist- ing buildings) .. .. .	22,052	10 5
			32. Special works (alteration of buildings, &c.) .. .. .	49,877	14 8
			33. Ordinary repairs .. .. .	42,023	5 5
			33 (A). Sports grounds expen- diture .. .. .	20,489	15 10
			E.—POLICE BUILDINGS—FUEL, LIGHT, CLEANING AND MISCELLANEOUS EX- PENSES:		
			34. Fuel .. .. .	10,975	16 2
			35. Light .. .. .	24,964	11 10
			36. Cleaning .. .. .	50,111	9 2
			37. Miscellaneous expenses ..	5,522	10 1
			F.—HORSES, MOTOR VEHICLES (INCLUDING PRISON VANS) AND MOTOR BOATS:		
			38. Purchase of horses .. ..	1,555	5 1
			39. Forage .. .. .	5,858	18 6
			40. Saddlery, farriery and stable expenses .. .. .	2,737	14 3

† In addition, 65,000*l.* has been expended on Loan Account (see page 108).



METROPOLITAN POLICE FUND—*contd.*

Receipts.	£	s.	d.	Payments.	£	s.	d.
				41. Purchase and maintenance of motor vehicles, prison vans, &c. ..	170,735	17	8
				42. Purchase and maintenance of motor boats ..	5,616	8	-
				G.—GENERAL MISCELLANEOUS EXPENSES:			
				43. Telephones, wireless, &c. ..	56,863	1	9
				44. Subsistence and refreshment allowances, and miscellaneous expenses incurred by Police ..	48,058	10	3
				45. Expenses incurred by Police in tracing, arresting and conveying offenders, preserving order on special occasions, and sundry expenses .. ..	45,352	8	-
				46. Witnesses' Expenses (in non-indictable cases) ..	17,385	8	1
				46(A). Bicycle allowances ..	13,859	2	9
				47. Purchase and maintenance of lanterns ..	1,542	8	11
				H.—48. EXPENSES OF LICENSING AND INSPECTING PUBLIC CARRIAGES* ..			
					2,607	18	-
				I.—49. EXPENSES OF LOST PROPERTY OFFICE† ..			
					541	9	3
				J.—50. PAY, CLOTHING, &c., OF WOMEN POLICE ..			
					15,156	-	-
				K.—51. SPECIAL CONSTABULARY EXPENSES ..			
					20,676	16	9
				L.—52. GRANT TO METROPOLITAN POLICE PROVIDENT ASSOCIATION ..			
					33,400	-	-
				M.—MISCELLANEOUS EXPENSES UNDER VARIOUS ACTS:			
				54. Expenses under the Dogs Act, 1906 ..	706	11	9
				N.—SPECIAL EXPENSES—TEMPORARY SUBHEADS:			
				56. Loss by defalcations ..	375	-	10(d)
				57. Expenses in connexion with the Silver Jubilee of H.M. King George V ..	18,844	-	10

\* The pay and allowances of the police staff of the Public Carriage Office amounted to 20,327*l.* -s. 8*d.* and the pensions of former members of this staff to 20,891*l.* 4*s.* 7*d.* The salaries of the civil staff are included under Subhead A.1. Salaries—Commissioner's Staff.

† The salaries of the Lost Property Office Staff are included under Subhead A.1. Salaries—Commissioner's Staff.

(d) Amount misappropriated by a bailiff employed by Metropolitan Police. Secretary of State's authority to write off as irrecoverable (417,319/50) dated 29 October 1935.

METROPOLITAN POLICE FUND—*contd.*

Receipts.	£	s.	d.	Payments.	£	s.	d.
				57(A). Expenses in connexion with the death and funeral of his late Majesty King George V	12,165	19	2
				58. Expenses of Hostel for Junior Station Inspectors, &c. ..	2,290	9	5
				O.—59. PENSIONS, &c., OF CIVIL STAFF OF COMMISSIONER'S AND RECEIVER'S OFFICES ..	16,943	1	3 (e)
				P.—PENSIONS, &c., OF POLICE :			
				62. Pensions to Police ..	2,315,096	7	3 (f)
				63. Gratuities to police retiring without pension	1,964	13	—
				64. Rateable deductions returned .. ..	6,749	1	7
				65. Pensions to widows and children of police who have died while serving in the Force .. ..	23,844	5	11
				66. Pensions to widows and children of police pensioners .. ..	44,879	6	3
				67. Gratuities to widows and children .. ..	145	—	5
				68. Expenses of management	3,152	14	5
				Q.—POLICE COURTS — SALARIES, PENSIONS, &c. :			
				69. Salaries and allowances	50,876	4	11
				70. Books, printing, stationery, &c. .. ..	2,149	15	4
				71. Travelling expenses .. ..	355	12	4
				72. Incidental expenses .. ..	1,194	18	6
				73. Fees to witnesses, &c., and translation of depositions .. ..	628	15	4
				74. Pensions, &c., Police Courts Staffs .. ..	7,907	15	—
				74(A). Loss by theft .. ..	11	7	— (g)
				R.—POLICE COURTS—EREC- TION, ALTERATION, MAINTENANCE AND IN- CIDENTAL EXPENSES :			
				75. Erection and alteration of premises .. ..	1,408	17	5

(e) Includes an extra-statutory pension of 3*l.* 10*s.* 6*d.* per annum granted under Secretary of State's authority (386,785/15) of 27 November 1933.

(f) (i) Includes an extra-statutory pension of 7*l.* 12*s.* 4*d.* per annum granted under Secretary of State's authority (187,860/896) of 3 October 1933. Extra-statutory awards of increase of pension were also made in 29 cases amounting to 626*l.* 9*s.* 9*d.*

(ii) Overpayments of increase of pension which were made in three cases amounting to 24*l.* 9*s.* 9*d.*, 2*l.* 16*s.* 4*d.* and 1*l.* 5*s.* 8*d.*, respectively, were written off as irrecoverable. Secretary of State's authorities (331,993/9) dated 29 May 1936, (161,820/44) 31 October 1935 and (113,201/2) 26 April 1929.

(g) Includes 9*l.* 7*s.*, misappropriated by a cleaner at Old St. Police Court, written off as irrecoverable under Secretary of State's authority (681,778) dated 20 May 1935, and 2*l.*, lost by the office-keeper at Clerkenwell Police Court, written off as irrecoverable under Secretary of State's authority (592,214/6) dated 7 November 1935.

METROPOLITAN POLICE FUND—*contd.*

Receipts.	£ s. d.	Payments.	£ s. d.
		77. Loan Expenses:	
		(1) Repayments ..	11,666 13 4
		(2) Interest ..	494 12 8
		78. Furniture, electric light and gas fittings ..	1,336 17 8
		79. Rent, insurance, rates and taxes ..	6,809 7 2
		80. Fuel, light, and miscel- laneous charges ..	6,255 19 2
		82. Maintenance and repairs	1,319 7 3
		S.—83. EXPENSES UNDER PROBATION OF OFFEN- DERS ACT, 1907, AND PART I OF CRIMINAL JUSTICE ACT, 1925 ..	23,54 2 11
		T.—84. PAYMENTS UNDER THE COSTS IN CRIMINAL CASES ACT, 1908, (in respect of Witnesses' Expenses in indictable cases) ..	3,363 17 5
		Total ordinary payments ..	9,212,638 4 7
		EXPENDITURE ON LOAN ACCOUNT TEMPORAR- ILY ADVANCED FROM THE METROPOLITAN POLICE FUND PENDING THE RAISING OF A LOAN	65,000 - -
		Total ..	9,277,638 4 7
		Balance on 31 March 1936 ..	1,019,925 10 7
	<u>£10,297,563 15 2</u>		<u>£10,297,563 15 2</u>

## METROPOLITAN POLICE.

STATEMENT of Receipts and Payments on Loan Account  
in the Year ended 31 March 1936.(Metropolitan Police Act, 1886.  
(Metropolitan Police (Borrowing Powers) Act, 1935.)

Receipts.	£ s. d.	Payments.	£ s. d.
Temporary advance from Metropolitan Police Fund ..	65,000 - -	Site for new Police quarters ..	65,000 - -
	<u>£65,000 - -</u>		<u>£65,000 - -</u>

There were no loans outstanding on 31 March 1936.

7 December 1936.

*J. F. Moylan,*

Receiver for the Metropolitan Police District.

I have examined the above Account. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

*G. C. Upcott,*

Comptroller and Auditor General.

## PRISONS, ENGLAND AND WALES.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for the Salaries and Expenses of the Office of the PRISON COMMISSIONERS and of the PRISONS IN ENGLAND AND WALES.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
<b>PRISON COMMISSIONERS' OFFICE.</b>						
A.—Salaries, &c. ..	44,430	44,665 11 9	—		235 11 9	
B.—Travelling and Incidental Expenses ..	2,900	2,964 9 2	—		64 9 2	
<b>PRISONS, &amp;c.</b>						
D.—Pay and Allowances of Officers, including Uniform ..	654,001	634,920 - 6	19,080 19 6		—	
E.—Victualling .. ..	74,984	67,062 18 7	7,921 1 5		—	
F.—Clothing, Bedding, Equipment, &c., purchased ..	7,388	7,226 16 7	161 3 5		—	
G.—Materials and Tools for Manufactures and Farms; and Instruction of Prisoners .. ..	258,760	262,276 19 1	—		3,516 19 1	
H.—Medicines, &c. ..	4,910	4,815 19 1	94 - 11		—	

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

Estimated number of prisoners, 12,300. Actual daily average number of prisoners, 11,049. Daily average number of Criminal Lunatics maintained in Borough and County Asylums, 61.

A.—Expenditure of approximately 260% is due to the withdrawal, as from 1 July 1935, of the remaining half of the abatements of the emoluments of Civil Servants consequent upon the crisis in the autumn of 1931. Additional staff was appointed at a cost of approximately 350%. Staff economies resulted in a saving of about 375%.

B.—Due to the visits paid to establishments by the two additional Assistant Commissioners and Inspectors and to the activities of the Director of Industries.

D.—Due to staff economies. The saving would have been greater but for the withdrawal, as from 1 July 1935, of the remaining half of the abatements of the emoluments of Civil Servants consequent upon the crisis in the autumn of 1931, estimated at 7,400%. Increases in pay awarded to subordinate staff as from 1 January 1936 amounted to some 3,200%.

E and F.—The daily average number of prisoners was less than estimated.

G.—There were savings of some 11,000% under the various items in Subhead G.1, the principal being Uniforms, 1,452%, Victualling, 3,231%, Clothing, 6,006%, New Buildings, 371% and Ordinary Repairs, 419%.

Under G.2, however, provision of 180,000% was made for supplies to other Departments, &c., but it was found that 194,790% 9s. 9d. was required (S. 35000/35).

H.—See explanation under Subheads E and F.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
<b>PRISONS, &amp;c.—contd.</b>						
I.—Lighting, Water, Cleaning Articles, &c. .. ..	33,763	32,284 16 2	1,478 3 10	—		
K.—Rent, &c. .. ..	1,830	1,537 1 3	292 18 9	—		
L.—Escort and Conveyance .. ..	25,830	23,688 12 4	2,141 7 8	—		
M.—Travelling and Removal Expenses of Officers .. ..	9,350	7,641 7 2	1,708 12 10	—		
N.—Incidental Expenses	2,000	1,824 2 4	175 17 8	—		
O.—New Buildings and Alterations, &c. ..	103,250	100,032 7 11	3,217 12 1	—		
P.—Ordinary Repairs of Buildings .. ..	25,000	29,833 14 8	—	4,833 14 8		
Q.—Grants from Proceeds of Disciplinary Fines	25	5 — —	20 — —	—		
R.—Maintenance of Prisoners otherwise than in Prisons ..	7,260	6,499 14 6	760 5 6	—		
S.—Grants to Voluntary Bodies .. ..	25,727	23,968 11 9	1,758 8 3	—		
T.—Prisoners' Earnings, &c. .. ..	5,790	4,639 7 6	1,150 12 6	—		

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

I.—See explanation under Subheads E and F.

K.—Provision for leasing accommodation for superior officers was not fully utilized.

L.—See explanation under Subheads E and F.

M.—Staff movements were less than estimated.

O and P.—Detailed explanation appended.

Q.—Expenditure is regulated by the proceeds of Disciplinary Fines. Balance, 1 April 1935, 6*l.* 8*s.* 4*d.* No fines were received during the year, but 5*l.* was expended, leaving 1*l.* 8*s.* 4*d.* to be carried to 1936.

R.—The daily average number of Criminal Lunatics was less than estimated.

S.—The grants to the Borstal Association, Central Association and Prisoners' Aid Societies approved in the estimate were 11,315*l.*, 6,233*l.* and 7,148*l.*, but there were savings of 265*l.*, 568*l.* and 871*l.*, respectively, due chiefly to the number of prisoners discharged to after-care being less than estimated.

T.—See explanation under Subheads E and F. In addition, approved earnings schemes did not reach their full estimated cost, approximately 1,100*l.* only having been expended out of a total grant of 2,000*l.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
PRISONS, &c.— <i>contd.</i>	£	£ s. d.	£ s. d.	£ s. d.
U.—Telegrams and Tele- phones .. ..	4,400	4,322 4 4	77 15 8	—
GROSS TOTAL .. £	1,291,598	1,260,209 14 8	40,039 — —	8,650 14 8
<i>Deduct—</i>	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £31,388 5 4	
V.—Appropriations in Aid .. ..	213,508	211,001 1 8	Deficiency of Appropriations in Aid realized. £2,506 18 4	
NET TOTAL .. £	1,078,090	1,049,208 13 —	Net Surplus to be surrendered. £28,881 7 —	
	Receipts payable to Exchequer.	Estimated.	Realized.	
		£	£ s. d.	
	Receipts not authorized to be used as Approp- riations in Aid .. ..	Nil.	1,520 8 5	

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

U.—The provision for new installations was not fully required.

Details of Receipts.	Estimated.		Realized.	
	£	s. d.	£	s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid :—				
Proceeds of manufacturés and farms supplied to other Government Departments, &c. .. ..	205,000		200,983 1 5	
Other receipts .. ..	8,508		10,018 — 3	
				211,001 1 8
(ii) Receipts of other classes :—				
Refund of a portion of 1 <i>l.</i> -s. 9 <i>d.</i> not recovered from a dismissed officer, and written off as irrecoverable in year ended 31 March 1935 .. ..	—		— 8 —	
Surrender values (12 <i>l.</i> 17 <i>s.</i> 10 <i>d.</i> and 7 <i>l.</i> 2 <i>s.</i> 7 <i>d.</i> ) of two Borstal Association Staff Superannua- tion Insurance Policies ..	—		20 — 5	
First payment in respect of sale of land at Maidstone Prison (2,700 <i>l.</i> ) .. ..	—		1,500 — —	
				1,520 8 5
Total .. ..				£212,521 10 1

## NOTES.

A sum of 47*l.* 14*s.* was paid towards the cost of maintaining an ex-officer in a mental home (P.2/5760/11).

The following sums have been written off as irrecoverable :—

19*l.* 17*s.*, arrears of rent from three late tenants of official quarters at a closed prison (Preston) (S.37834/01).

38*l.* 12*s.* 3*d.*, arrears of rent from a late tenant of an official quarter at a Borstal Institution (Portland) (S.37834/01).

12*l.* 2*s.* 8*d.*, over-issue of sick pay to an officer. If sick pay had not been issued, compensation under the Workmen's Compensation Acts, amounting to 6*l.* 18*s.* 9*d.*, would have been payable (E.32999).

40*l.*, the value of a hay rick destroyed by fire caused by spontaneous combustion at Dartmoor Prison (S.30023).

6*l.* 17*s.* 10*d.*, the value of a spare wheel lost from a motor van at North Sea Camp, Freiston, and 1*l.*, the value of goods lost in transit (S.30023).

150*l.*, estimated damage to the building, caused by fire in a workshop at Chelmsford Prison (S.39786).

The following sums were paid to prisoners :—

30*l.*, in respect of injury to hand (S.35466).

10*l.*, in respect of injury to knee.

A contract for the supply and erection of structural steelwork at Lowdham Borstal Institution, the terms of which provided for a penalty of 5*l.* a day for non-completion by the date specified, was completed 36 days in arrear, but the penalty clause was not enforced as no loss to public funds was involved (S.40060).

To afford a more direct access to their property on the eastern side of Chelmsford Prison, the Commissioners exchanged 137 square yards of land for 108 square yards belonging to the Borough of Chelmsford (S.39125).

In connexion with a scheme of road widening the Commissioners exchanged 478 square yards of land at Chelmsford Prison for 107 square yards belonging to the Borough of Chelmsford, subject to the Borough bearing the cost of paving, kerbing, channelling, &c., the erection of fences, and all legal expenses (S.39125).

9 October 1936.

*Harold Scott,*  
Accounting Officer.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

*G. C. Upcott,*  
Comptroller and Auditor General.

STATEMENT of the VALUE of STOCKS of MATERIALS, &c., for the MANUFACTURES and FARMS in PRISONS and BORSTAL INSTITUTIONS in ENGLAND and WALES, in hand at the beginning and close of the year 1935.

	On 1 April 1935.			On 31 March 1936.		
	£	s.	d.	£	s.	d.
Materials (Manufacturing)	89,373	16	10	119,713	8	6
Farm (Live and Dead Stock)	10,753	2	10	14,365	13	8
			100,126 19 8			134,079 2 2
Manufactured Goods ..			45,755 13 5			46,456 17 8
Tools (Manufacturing) ..	29,562	9	9	30,140	1	4
Farm Tools and Implements	4,315	2	6	4,627	3	5
			33,877 12 3			34,767 4 9
			<u>£179,760 5 4</u>			<u>£215,303 4 7</u>

*Harold Scott,*  
Accounting Officer.

STATEMENT of EXPENDITURE on NEW BUILDINGS and ALTERATIONS,  
and on ORDINARY REPAIRS, 1935.  
Subheads O and P.

	Esti- mate.	Expen- diture.
	£	£
O.—New Buildings and Alterations, &c.—		
I.—Constructing and Improving Prisons.		
1. New Borstal Institution at Lowdham Grange .. .. .	9,000	7,485
Total estimate, 172,800 <i>l.</i> Expenditure to 31 March 1936, 108,044 <i>l.</i>		
Service slowed up to provide additional funds (1,515 <i>l.</i> ) for Item I(2) (S.38638).		
2. Additional Borstal Accommodation (North Sea Camp) ..	4,500	11,600
Total estimate (revised), 24,500 <i>l.</i> Expenditure to 31 March 1936, 16,787 <i>l.</i>		
7,100 <i>l.</i> found from savings (S.38638).		
Due to delay in completion of contract in 1934 and speeding up of programme in 1935.		
3. Manchester: Purchase of land (S.39669) .. .. .	12,750	12,641
4. Parkhurst: Separate cell block .. .. .	1,000	993
Total estimate, 4,200 <i>l.</i> Expenditure to 31 March 1936, 1,381 <i>l.</i>		
5. Brixton: Rebuilding reception block .. .. .	1,000	—
Total estimate, 3,200 <i>l.</i> Expenditure to 31 March 1936, nil.		
Service deferred to find additional funds (1,000 <i>l.</i> ) for Item I (2) (S.38638).		
6. Pentonville: Boiler house .. .. .	1,900	1,907
Total estimate, 5,000 <i>l.</i> Expenditure to 31 March 1936, 2,648 <i>l.</i>		
7. Camp Hill Borstal Institution: Boiler house .. .. .	400	331
Total estimate, 4,500 <i>l.</i> (S.39467). Expenditure to 31 March 1936, 331 <i>l.</i>		
8. Various prisons in small sums .. .. .	24,830	22,099
645 <i>l.</i> transferred to Item I(2) (S.38638).		
2,086 <i>l.</i> transferred to Item II (4) (S.39534).		
II.—Providing Cooking and Washing Accommodation.		
1. Leeds: Alterations and additions to kitchen .. .. .	850	838
Total estimate, 1,640 <i>l.</i> Expenditure to 31 March 1936, 1,399 <i>l.</i>		
2. Lewes: New kitchen .. .. .	400	403
Total estimate, 2,100 <i>l.</i> (S.39532). Expenditure to 31 March 1936, 403 <i>l.</i>		
3. Exeter: New kitchen .. .. .	400	—
Total estimate, 1,600 <i>l.</i> (S.37758). Expenditure to 31 March 1936, nil.		
Service deferred to find additional funds (400 <i>l.</i> ) for Item I (2) (S.38638).		
4. Wandsworth: New laundry .. .. .	11,500	13,586
Total estimate (revised), 22,000 <i>l.</i> (S.39534). Expenditure to 31 March 1936, 15,878 <i>l.</i>		
2,086 <i>l.</i> found by transfer from Item I (8) to expedite the work (S.39534).		
5. Various prisons .. .. .	3,570	3,440
III.—Providing and Improving Officers' Quarters.		
1. Provision of 150 additional quarters at various prisons ..	500	489
Total estimate, 100,000 <i>l.</i> Expenditure to 31 March 1936, 91,240 <i>l.</i> Service completed.		
2. Improvements to quarters at various prisons .. .. .	2,000	1,792
3. Manchester: Quarters for three superior officers .. .. .	560	512
Total estimate, 8,250 <i>l.</i> Expenditure to 31 March 1936, 7,645 <i>l.</i> Service completed.		



STATEMENT of EXPENDITURE on NEW BUILDINGS and ALTERATIONS,  
and on ORDINARY REPAIRS, 1935.  
Subheads O and P.—*contd.*

	Esti- mate.	Expen- diture.
	£	£
O.—New Buildings and Alterations, &c.— <i>contd.</i>		
III.—Providing and Improving Officers' Quarters— <i>contd.</i>		
4. Pentonville: Rebuilding north wall and erecting block quarters in Roman Road .. .. .	5,000	5,076
Total estimate, 18,000 <i>l.</i> Expenditure to 31 March 1936, 9,649 <i>l.</i>		
5. Provision of 94 quarters for subordinate staff at various prisons .. .. .	6,000	3,635
Total estimate, 54,000 <i>l.</i> (S.39525). Expenditure to 31 March 1936, 4,137 <i>l.</i> 1,140 <i>l.</i> transferred to provide additional funds for Item I (2) (S.38638). Progress slow owing to difficulty in acquiring land.		
IV.—Sanitary Services at various prisons .. .. .	2,680	2,266
V.—Providing and Improving Workshops and Stores.		
1. Chelmsford: Additional workshop .. .. .	100	99
Total estimate, 3,000 <i>l.</i> Expenditure to 31 March 1936, 3,004 <i>l.</i> Service completed.		
2. Dorchester: New workshop .. .. .	210	37
Total estimate, 1,600 <i>l.</i> Expenditure to 31 March 1936, 1,440 <i>l.</i> Service completed. It was found possible to use a greater proportion of prison labour than was anticipated.		
3. Norwich: New workshop .. .. .	40	79
Total estimate, 1,100 <i>l.</i> Expenditure to 31 March 1936, 1,108 <i>l.</i> Service completed.		
4. Leeds: New workshop .. .. .	1,120	753
Total estimate, 1,520 <i>l.</i> Expenditure to 31 March 1936, 1,185 <i>l.</i> Work did not proceed as fast as anticipated. This must frequently happen when prison labour is used.		
5. Various prisons .. .. .	6,200	4,038
1,900 <i>l.</i> transferred to find additional funds for Item I (2) (S.38638).		
VI.—Providing and Improving Hospitals.		
1. Wakefield: Hospital .. .. .	—	—
2. Wormwood Scrubs: Additional accommodation to hospital Total estimate, 1,400 <i>l.</i> (S.39536). Expenditure to 31 March 1936, 588 <i>l.</i>	600	588
3. Various prisons, in small sums .. .. .	1,570	1,556
VII.—Improving the Security of Prisons.		
Various prisons .. .. .	3,150	2,570
500 <i>l.</i> transferred to find additional funds for Item I (2) (S.38638).		
VIII.—Miscellaneous Services.		
Various prisons .. .. .	1,060	960
IX.—Insurance. National Insurance Scheme: Employers' con- tributions .. .. .	360	259
P.—Ordinary Repairs .. .. .	103,250	100,032
5,000 <i>l.</i> additional approved. The excess was provided out of savings on the general Vote (S.40284).	25,000	29,834
TOTAL, Subheads O and P .. .. .	£128,250	129,866

*Harold Scott,*  
Accounting Officer.

## APPROVED SCHOOLS, &amp;c., ENGLAND &amp; WALES.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for GRANTS in respect of the Expenses of the Managers of APPROVED SCHOOLS IN ENGLAND AND WALES; the Expenses of Local Authorities in respect of Children and Young Persons committed to their care; and the Expenses of the Councils of Counties and County Boroughs in respect of REMAND HOMES.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
<b>MAINTENANCE GRANTS.</b>						
<b>A.—Approved Schools</b>						
Original .. ..	239,000 <i>l.</i>					
Supplementary .. ..	19,500 <i>l.</i>					
	258,500	258,461 1 3	38 18 9	—	—	
<b>B.—Variable Grant .. ..</b>						
	12,000	12,000 — —	—	—	—	
<b>C.—Local Authorities: Maintenance</b>						
Original .. ..	14,000 <i>l.</i>					
Less—Supplementary	1,500 <i>l.</i>					
	12,500	11,551 — 3	948 19 9	—	—	
<b>D.—Remand Homes</b>						
Original .. ..	15,000 <i>l.</i>					
Supplementary .. ..	4,000 <i>l.</i>					
	19,000	18,711 14 1	288 5 11	—	—	
<b>E.—Local Authorities: Parental Contributions .. ..</b>						
	1,150	1,037 1 1	112 18 11	—	—	
<b>GROSS TOTAL</b>						
Original .. ..	281,150 <i>l.</i>					
Supplementary .. ..	22,000 <i>l.</i>					
	303,150	301,760 16 8	1,389 3 4	—	—	
<b>Deduct—</b>						
<b>F.—Appropriations in Aid</b>						
Original .. ..	13,000 <i>l.</i>					
Supplementary .. ..	500 <i>l.</i>					
	13,500	13,500 — —				
<b>NET TOTAL</b>						
Original .. ..	268,150 <i>l.</i>					
Supplementary .. ..	21,500 <i>l.</i>					
	289,650	288,260 16 8	Surplus to be surrendered.			
			£1,389 3 4			

Receipts payable to Exchequer.

Estimated.

Realized.

Receipts authorized to be used as Appropriations in Aid  
Appropriated in aid (Subhead F) .. .. .

£  
13,500£ s. d.  
14,701 14 9  
13,500 — —

Paid separately to Exchequer .. .. .

£1,201 14 9

The number of children under detention in Approved Schools on 30 September 1935 was 7,280, as compared with 6,816 on 30 September 1934, the latest figures available at the date of the estimate.

Details of Receipts.	Estimated.	Realized.	
	£	£	s. d.
Received from parents of children maintained in Approved Schools in England and Wales .. .. .	13,500	14,701	14 9

30 November 1936.

*R. R. Scott,*  
Accounting Officer.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

*G. C. Upcott,*  
Comptroller and Auditor General.

## SUPREME COURT OF JUDICATURE, &amp;c.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for such of the Salaries and Expenses of the SUPREME COURT OF JUDICATURE AND COURT OF CRIMINAL APPEAL as are not charged on the Consolidated Fund, including a Supplement to certain Statutory Salaries, and a GRANT IN AID; and the Salaries and Expenses of PENSIONS APPEALS TRIBUNALS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.				
			Less than Granted.		More than Granted.		
	£	£	s.	d.	£	s.	d.
SUPREME COURT OF JUDICATURE.							
A.—Salaries, &c. . . . .	352,926	351,918	13	1	1,007	6	11
B.—Clerks of Assize . . . . .	13,372	13,339	10	7	32	9	5
C.—Circuit Allowances and Expenses . . . . .	23,295	27,235	19	1	—	3,940	19 1
D.—Salaries, &c., District Registries . . . . .	28,493	28,332	19	9	160	—	3
E.—Salaries, &c., District Probate Registries . . . . .	61,663	61,635	18	7	27	1	5
F.—Official Solicitor's Expenses . . . . .	3,200	2,443	3	4	756	16	8
G.—Travelling Expenses, &c. . . . .	2,755	2,066	—	2	688	19	10
H.—Incidental Expenses . . . . .	1,475	1,861	12	9	—	386	12 9
I.—Telegrams and Telephones . . . . .	2,100	2,292	10	11	—	192	10 11
J.—Trial of Election Petitions	10	—	—	—	10	—	—

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

C.—A larger part of the cost of the Winter Circuits normally payable in the previous year fell for payment in 1935 owing to their length and the consequent delay in rendering accounts.

F.—Estimate necessarily conjectural.

G.—Savings mainly due to the decreased cost of travelling of the Visitors in Lunacy (475*l.*) and Official Referees (122*l.*).

H.—The expenses of the Lord Chancellor's Department, Departmental Committees and Engrossing Patents, showed an excess of 50*l.* over the estimated cost. This was partly offset by minor savings on other items of the subhead.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
<b>SUPREME COURT OF JUDICATURE—contd.</b>						
K.—Fees to Commissioners of Assize .. ..	2,500	—	2,500	—	—	—
L.—Grant in Aid of the Expenses of Administering the Poor Persons' Rules ..	7,000	7,000	—	—	—	—
<b>COURT OF CRIMINAL APPEAL.</b>						
M.—Salaries, &c. .. ..	12,339	13,019 4	—	—	680 4	—
N.—Travelling Expenses, &c.	1,300	1,199 18 6	100 1 6	—	—	—
<b>PENSIONS APPEALS TRIBUNALS.</b>						
O.—Salaries, &c. .. ..	2,256	1,173 10 3	1,082 9 9	—	—	—
P.—Travelling and Incidental Expenses .. ..	700	417 6	282 14	—	—	—
R.—Losses .. ..	—	51 18 7	—	—	51 18 7	—
<b>GROSS TOTAL .. £</b>	<b>515,334</b>	<b>513,988 5 7</b>	<b>6,647 19 9</b>	<b>5,252 5 4</b>		
			Surplus of Gross Estimate over Expenditure. £1,395 14s. 5d.			
<b>Deduct—</b>	<b>Estimated.</b>	<b>Applied.</b>	Difference between Estimated and Applied Appropriations in Aid. £1,295 14s. 5d.			
Q.—Appropriations in Aid	515,284	513,988 5 7				
<b>NET TOTAL .. £</b>	<b>100</b>	<b>—</b>	Net Surplus to be surrendered. £100			

Receipts payable to Exchequer.	Estimated.		Realized.	
	£	£ s. d.	£	£ s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid .. ..	853,261	876,851 10 6	—	—
(ii) Receipts of other classes .. ..	—	2	—	—
<b>Total .. ..</b>		<b>£876,853 10 6</b>		
<b>Amount authorized to be appropriated in aid (Subhead Q) .. ..</b>	<b>515,284</b>	<b>513,988 5 7</b>	<b>£337,977</b>	<b>362,865 4 11</b>

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

K.—No occasion arose during the year for the appointment of a Commissioner.

M.—The excess was due mainly to the heavy cost of transcripts in cases of appeal.

O and P.—The number of appeals continued to diminish and economical staff changes at Headquarters became effective after the estimate was framed.

R.—30l. 10s., the cost of stamping certain Bankruptcy documents the fees for which were misappropriated by a messenger who was subsequently prosecuted and sentenced to a term of imprisonment. 15s. 3d. wages due were withheld (E.31852).

3l., misappropriated by a clerk in the Royal Courts of Justice who was subsequently dismissed. A corresponding amount was withheld from salary due (E.31803).

18l. 8s. 7d. salary in excess of scale was paid to a temporary clerk appointed at a District Probate Registry, whose minority was not notified to the Accounting Officer. Recovery was not possible and the sum has been written off (E.32818).

Details of Receipts.	Estimated.	Realized.	
	£	£	s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid :—			
Official Solicitor's costs .. .. .	19,000	30,500	— 7(a)
Fees received by District Registrars .. .. .	55,000	54,546	15 2
Fees of Taxation on Bills of Costs, payable out of Funds in Court	2,500	1,359	15 —
Percentage, under Lunacy Act, 1890, and Amending Acts, in cash, payable out of Funds in Court .. .. .	55,000	41,879	8 7(b)
Brokerage, &c., fees .. .. .	16,000	12,554	13 8
Crown Office: Fees in connexion with Warrants and Letters Patent	2,250	2,652	9 —
Royal Courts of Justice: Fees for Arbitration rooms and Courts, &c.	1,100	1,059	14 2
Reimbursement of salary of officer seconded to Railway and Canal Commission .. .. .	633	638	4 9
Miscellaneous .. .. .	500	591	15 10
Probate Registry: Fees in respect of the notification of Charitable Bequests .. .. .	3,000	3,162	12 —
Fees received by District Probate Registrars .. .. .	170,000	186,603	12 5
Judicature Fee Stamps .. .. .	528,278	541,302	9 4
	<u>£853,261</u>	<u>876,851</u>	<u>10 6</u>
(ii) Receipts of other classes :—			
Fine for Contempt of Court .. .. .			2 — —
Total .. .. .		<u>£876,853</u>	<u>10 6</u>

(a) Surplus largely due to the recovery of the deficiency of the prior year.

(b) Percentage leviable on the accounts in arrear did not produce the sum anticipated.

Other fluctuations are largely caused by factors outside the control of the Supreme Court, the estimates being necessarily conjectural.

#### EXTRA REMUNERATION (exceeding 50*l.*).

From the Post Office Vote, three Clerks received sums of 57*l.* 16*s.* 6*d.*, 59*l.* 15*s.* and 60*l.* 12*s.* 3*d.* respectively, and a messenger 50*l.* 8*s.* 2*d.* for acting as part-time night telephonists.

During the year overtime to a total of 1,325*l.* 13*s.* 3*d.* was paid to thirty clerical officers and three men of lower rank in connexion with the preliminary work necessary for the mechanization of the Supreme Court Pay Office.

A retired Surgeon Rear Admiral was paid the sum of 84*l.* for acting as deputy for a medical Visitor in Lunacy on sick leave.

#### NOTES.

Sums of 2*l.* 1*s.*, 1*l.* and 10*s.* due for Lunacy Percentage have been written off as irrecoverable (E.25699).

During the year 17*l.* 17*s.* 10*d.* was paid from Subhead F for expenses that, whilst not strictly within the ambit of the subhead, are subject to the same process of recovery from interested parties.

10 November 1936.

*Claud Schuster,*  
Accounting Officer.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

*G. C. Upcott,*  
Comptroller and Auditor General.

## COUNTY COURTS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for the Salaries and Expenses connected with the COUNTY COURTS, including a Supplement to County Court Judges.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—County Court Department, Salaries, &c. .. ..	25,554	25,258 16 8	295 3 4	—	—	—
B.—County Court Officers, &c., Salaries, &c. .. ..	666,186	662,749 19 2	3,436 — 10	—	—	—
C.—Travelling and Subsistence..	31,366	31,551 3 6	—	—	185 3 6	—
D.—Expenses of Holding Possession of Goods .. ..	9,000	7,834 12 9	1,165 7 3	—	—	—
E.—Postage for the Courts ..	30,000	25,200 13 8	4,799 6 4	—	—	—
F.—Telegrams and Telephones..	3,110	3,435 16 10	—	—	325 16 10	—
G.—Conveyance of persons committed to Prison ..	1,250	1,024 7 1	225 12 11	—	—	—
H.—Incidental Expenses ..	900	580 — 2	319 19 10	—	—	—
<b>GROSS TOTAL .. ..</b>	<b>£ 767,366</b>	<b>757,635 9 10</b>	<b>10,241 10 6</b>	<b>511 — 4</b>		
			Surplus of Gross Estimate over Expenditure. £9,730 10 2			
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>	Difference between Estimated and Applied Appropriations in Aid.			
J.—Appropriations in Aid ..	767,266	757,635 9 10	£9,630 10 2			
<b>NET TOTAL .. ..</b>	<b>£ 100</b>	<b>—</b>	Net Surplus to be surrendered, £100 — —			

## Receipts payable to Exchequer.

	Estimated.	Realized.
	£	£ s. d.
Receipts of classes authorized to be used as Appropriations in Aid	825,000	812,926 13 3
Amount authorized to be appropriated in aid (Subhead J) ..	767,266	757,635 9 10
Paid separately to Exchequer .. ..	£57,734	55,291 3 5

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

A.—Due mainly to changes in personnel, partly offset by cost of restoration of the remaining half of the emergency reductions in pay.

B.—Due to delay in filling vacancies and to changes in personnel; partly offset by cost of restoration of remaining half of the emergency reductions in pay.

C and F.—Due mainly to grouping of Courts.

D.—Due to decrease in number of warrants executed by bailiffs.

E.—Fewer " Official paid " envelopes were printed than anticipated.

G.—Due to the progressive decrease in number of debtors taken to prison.

H.—It was not found necessary to replace the bailiffs' equipment to the extent anticipated.

Details of Receipts.	Estimated.	Realized.	
	£	£	s. d.
Fees payable by suitors, fines and other receipts .. ..	799,615	787,783	2 9
Fees for Searches in the Registry of Judgments .. ..	3,000	2,758	10 6
Amount recovered from the Vote for Supreme Court of Judicature, &c., in respect of expenditure from this Vote attributable to District Registries and District Probate Registries of the High Court, including 650l. in respect of the audit of the accounts of those Registries by County Court Auditors .. ..	22,385	22,385	- -
Total .. ..	£825,000	812,926	13 3

The scale of fees is largely *ad valorem*.

## EXTRA REMUNERATION (exceeding 50l.).

From the Vote for the Ministry of Labour, ten Registrars received as fees for services as Chairmen of Courts of Referees sums varying from 80l. 10s. to 428l. 10s.

From this Vote, six retired County Court Judges, whose pensions are borne on the Consolidated Fund, received fees varying from 21l. to 474l. 12s. for acting as Deputy Judges.

From this Vote, two Registrars received 210l. and 105l., respectively, for additional duties (E.13889 and E.30471).

From the Vote for the Post Office, two County Court officers (75l.-280l.) received sums of 56l. 18s. 11d. and 50l. 7s. 11d., respectively, for acting as part-time night telephonists.

From the Vote for the Office of Works and Public Buildings, one County Court Staff Clerk (400l.-500l.) received a payment of 55l. for services as Court keeper.

## NOTES.

The statutory salaries of County Court Judges are borne on the Consolidated Fund. Their total remuneration is calculated at the same rates as corresponding Civil Service remuneration and the difference is included in this Account.

The following sums were collected by Registrars during the year ended 31 March 1936 :— 54,546l. 15s. 2d., District Registry Fees, transferred to the Vote for the Supreme Court of Judicature; 5,676l. 18s., fees for Medical Referees, transferred to the Vote for the Home Office; 8l. 3s., fees under the Silicosis and Asbestosis (Medical Arrangements) Scheme, 1931, transferred to the Silicosis, &c., Medical Expenses Fund; 499l. 7s. 9d., fees for Companies (Winding-up) business and 26,031l. 3s. 3d., Bankruptcy fees, transferred to the Treasury (General Deposit) Account.

Claud Schuster,  
Accounting Officer.

2 November 1936.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

G. C. Upcott,  
Comptroller and Auditor General.



## LAND REGISTRY.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for the Salaries and Expenses of the Office of LAND REGISTRY.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, &c. .. ..	249,720	232,969 4 8	16,750 15 4	—	—	—
B.—Travelling and Incidental Expenses .. ..	1,445	951 14 9	493 5 3	—	—	—
C.—Postage, Télégrams, and Téléphones .. ..	7,100	7,989 8 4	—	—	889 8 4	—
D.—Legal, &c., Costs .. ..	2,000	2,394 6 10	—	—	394 6 10	—
<b>GROSS TOTAL .. £</b>	<b>260,265</b>	<b>244,304 14 7</b>	<b>17,244 — 7</b>	<b>—</b>	<b>1,283 15 2</b>	<b>—</b>
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>	<b>Surplus of Gross Estimate over Expenditure.</b>			
			£15,960 5 5			
E.—Appropriations in Aid ..	260,165	244,304 14 7	<b>Difference between Estimated and Applied Appropriations in Aid.</b>			
			£15,860 5 5			
<b>NET TOTAL .. £</b>	<b>100</b>	<b>—</b>	<b>Net Surplus to be surrendered.</b>			
			£100			

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts of classes authorized to be used as Appropriations in Aid (Fees, &c.) .. ..	315,000	332,846 9 8
Amount authorized to be appropriated in aid (Subhead E)	260,165	244,304 14 7
	54,835	88,541 15 1
Contribution to the Land Registry Insurance Fund ..	15,000	—
Paid separately to Exchequer .. ..	£39,835	88,541 15 1

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

A.—Savings occurred owing to vacancies unfilled and non-recruitment of additional staff sanctioned in anticipation of a greater expansion of work than materialized.

B.—Savings occurred on travelling expenses (235/.) and on other miscellaneous items chargeable to this subhead (258/.).

C and D.—Expenditure under these subheads is variable and uncertain.

## Receipts.

The fee revenue exceeded the estimate in consequence of the expansion of work in all departments.

No contribution to the Land Registry Insurance Fund was made out of receipts during the year 1935, the Lord Chancellor with the concurrence of the Treasury having decided that the surplus accruing from the Land Registration Department (which would normally be added to that Fund) should be surrendered to the Exchequer on the same understanding as the surrenders in the preceding four years.

Loss of fee revenue estimated at 3*l.* 17*s.* owing to irregularities on the part of three Paper Keepers has been written off as a loss irrecoverable (E.33100).

The realized revenue was considerably larger than was required to meet total expenditure including the cost of all allied services.

EXTRA REMUNERATION (exceeding 50*l.*).

One Clerical Officer (93*l.*-337*l.*), two Established Messengers (145*l.*-190*l.*), seven Unestablished Paper Keepers (55*s.* 6*d.*-61*s.* a week) and eleven Unestablished Messengers (47*s.* 6*d.*-55*s.* 6*d.* a week) received naval or military pensions varying from 50*l.* 6*s.* 6*d.* to 131*l.* per annum.

From the Post Office Vote, three Clerical Officers (93*l.*-337*l.*), two "S" Class Clerks, Grade II (60*s.* 5*d.*-80*s.* a week), one "S" Class Clerk, Grade III (55*s.* 2*d.*-75*s.* a week) and four Unestablished Paper Keepers (55*s.* 6*d.*-61*s.* a week) received sums varying from 50*l.* 18*s.* 3*d.* to 62*l.* 3*s.* 4*d.* as part-time night telephonists.

31 July 1936.

J. S. Stewart-Wallace,  
Accounting Officer.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

G. C. Upcott,  
Comptroller and Auditor-General.

## PUBLIC TRUSTEE.

See also Report of Comptroller and Auditor General.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for the Salaries and Expenses of the Office of PUBLIC TRUSTEE.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, &c. .. ..	241,160	238,159 16 9	3,000 3 3	—	—	—
B.—Travelling and Incidental Expenses .. ..	500	517 9 3	—	—	17 9 3	—
C.—Postages, Telephones, &c.	6,900	6,945 5 6	—	—	45 5 6	—
GROSS TOTAL.. ..£	248,560	245,622 11 6	3,000 3 3	—	62 14 9	—
			Surplus of Gross Estimate over Expenditure. £2,937 8 6			
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>	Difference between Estimated and Applied Appropriations in Aid. £2,837 8 6			
D.—Appropriations in Aid ..	248,460	245,622 11 6	Net Surplus to be surrendered. £100			
NET TOTAL .. ..£	100	—	£100			

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts of classes authorized to be used as Appropriations in Aid .. ..	297,500	318,797 14 2
Amount authorized to be appropriated in aid (Subhead D) .. ..	248,460	245,622 11 6
Paid separately to Exchequer..	£49,040	73,175 2 8

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

A.—Mainly due to unfilled vacancies and changes in personnel.

B.—Excess on travelling expenses (37l.), offset by savings on incidentals (20l.).

Included under this subhead are:—

(1) Loss of 10l. due to misappropriation of Trust Funds by a member of the staff (10l. salary has been withheld from the officer concerned) (E.32727).

(2) An amount of 1l., being shortage in petty cash after payments made on 13 July 1935 (8108/13).

C.—Excesses on telephones (98l.) and stamps on cheques (71l.), offset by saving on postages (124l.).

Details of Receipts.	Estimated.	Realized.	
	£	£	s. d.
Fees, &c. ....	297,500	318,484	10 4
Repayment of salary of staff on loan to another Government Department .. ..	—	267	3 6
Amount recovered in reduction of loss charged in 1929 .. ..	—	46	— 4
<b>Total .. ..</b>		<b>£318,797</b>	<b>14 2</b>

The total realized revenue was larger than was required to meet expenditure, including the cost of allied services.

16 November 1936.

*Ernest Fass,*  
Accounting Officer.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

*G. C. Upcott,*  
Comptroller and Auditor General.

## LAW CHARGES.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for the Salaries and Expenses of the LAW OFFICERS' DEPARTMENT; the Salaries and Expenses of the Departments of His Majesty's PROCURATOR-GENERAL and of the SOLICITOR for the Affairs of His Majesty's Treasury, and of the Department of the DIRECTOR OF PUBLIC PROSECUTIONS; the Costs of Prosecutions, of other LEGAL PROCEEDINGS, and of PARLIAMENTARY AGENCY.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
LAW OFFICERS' DEPARTMENT.						
A. — Salaries, &c. .. ..	11,962	12,157 16 9	—		195 16 9	
DEPARTMENTS OF THE PROCURATOR - GENERAL AND TREASURY SOLICITOR, AND THE DIRECTOR OF PUBLIC PROSECUTIONS.						
B.1.—Salaries, &c., Department of the Procurator-General and Treasury Solicitor .. ..	72,679	72,045 18 2	633 1 10		—	
B.2.—Salaries, &c., Department of the Director of Public Prosecutions..	21,945	21,942 2 3	2 17 9		—	
C. — Incidental Expenses ..	75	80 7 11	—		5 7 11	
D. — Telegrams and Telephones .. ..	1,200	1,181 10 —	18 10 —		—	
LEGAL PROCEEDINGS.						
E. — Civil .. ..	17,300	13,358 5 6	3,941 14 6		—	
F. — Criminal.. ..	23,000	22,995 1 11	4 18 1		—	
G. — Divorce Interventions..	6,500	6,508 10 2	—		8 10 2	
H. — Parliamentary Agency..	400	7 — —	393 — —		—	
GROSS TOTAL .. £	155,061	150,276 12 8	4,994 2 2		209 14 10	
			Surplus of Gross Estimate over Expenditure. £4,784 7 4			
	Estimated.	Realized.	Deficiency of Appropriations in Aid realized.			
I. — Appropriations in Aid ..	37,000	35,420 6 1	£1,579 13 11			
NET TOTAL .. .. £	118,061	114,856 6 7	Net Surplus to be surrendered. £3,204 13 5			

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

A.—Excess due to payment of new salary authorized for the Attorney-General (E. 26692) (375*l.*) ; modified by the saving due to the postponement of the appointment of the Solicitor-General (143*l.*) and to staff changes (36*l.*).

B.1.—The total saving arising from staff changes (1,058*l.*) and from copying and overtime (385*l.*) was modified by the cost of the restoration of the balance of the emergency reductions in salaries and the increases granted under the new scales applicable to the Professional, Typing and Minor grades (810*l.*).

B.2.—The saving arising on a death (66*l.*) and on copying (162*l.*) approximately equalled the cost of restoration of the balance of the emergency reductions in salaries and of the increases granted under the new scales applicable to the Professional, Typing and Minor grades.

C and D.—Casual variations.

E.—Savings due to fewer heavy cases from the defence services (3,051*l.*) and on charity matters (1,104*l.*) ; offset by heavier expenditure on other services (213*l.*).

The expenditure is distributable as follows :—Treasury, 3,171*l.* ; Admiralty, 2,510*l.* ; War Office, 1,312*l.* ; Air Ministry, 1,127*l.* ; Office of Works, 326*l.* ; Ministry of Transport, 788*l.* ; Charity matters, 1,396*l.* ; Irish matters, 8*l.* ; Ministry of Pensions, 18*l.* ; Forestry Commission, 169*l.* ; Foreign Office, 236*l.* ; Colonial Office, 201*l.* ; Dominions Office, 552*l.* ; Home Office, 1,514*l.* ; Industrial Assurance Commission, 14*l.* ; Stationery Office, 16*l.* ; Total, 13,358*l.*

F and G.—Casual variations.

H.—Only one bill of costs in respect of preliminary inquiries was presented during the year (E. 25686/2).

Details of Receipts.	Estimated.	Realized.
	£	£
Civil Proceedings, costs recovered .. .. .	14,400	10,196
Criminal Prosecutions, ditto .. .. .	18,000	16,368
Interventions by King's Proctor, ditto .. .. .	1,000	829
Crown's Nominee costs .. .. .	3,000	7,376
Forestry Commission—contribution in respect of expenses .. .. .	350	350
Electricity Commission—contribution for services rendered .. .. .	—	53
Miscellaneous costs, fees, &c. .. .. .	250	248
Total .. .. .	£37,000	35,420

The decreased expenditure under Civil Proceedings (Subhead E) is reflected in the lessened yield of receipts from this source. The estimated receipts from Criminal Prosecutions were not realized owing to county allowances in respect of two heavy prosecutions being received early in the following year. Crown's Nominee costs included receipts in respect of costs amounting to 1,543*l.* from funds of dissolved Russian Banks, and also costs relating to several large estates the administration of which was concluded during the year.

EXTRA REMUNERATION (exceeding 50*l.*).

From this Vote, two Clerks (93*l.*–337*l.*) in the Director of Public Prosecutions Department received 76*l.* 16s. 6*d.* and 69*l.* 9s. 7*d.*, respectively, for copying overtime.

## NOTES.

From Subhead F of this Vote, the sum of 1,000*l.* was paid as compensation to a person to whom a Free Pardon had been granted in respect of a conviction for manslaughter (E. 32766).

Costs of the King's Proctor in nine cases amounting to 1,131*l.* 10s. 5*d.*, costs of the Treasury Solicitor in two cases amounting to 182*l.* 1s. and costs of the Director of Public Prosecutions in two cases amounting to 176*l.* 7s. were waived with Treasury authority (E. 25246, E. 32017, E. 32666 and E. 32929). In respect of costs amounting to 150*l.* authorized to be waived (E. 32929), the sum of 76*l.* 12s. was received from local funds.

Costs of the King's Proctor in eight cases amounting to 382*l.* 15s. 7*d.*, costs of the Treasury Solicitor in 22 cases totalling 150*l.* 12s. 7*d.* and costs of the Director of Public Prosecutions in four cases amounting to 35*l.* 17s. 6*d.* were waived under the general authority given to the Treasury Solicitor and to the Director of Public Prosecutions (S. 15076).

23 October 1936.

T. J. Barnes,  
Accounting Officer.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

G. C. Upcott,  
Comptroller and Auditor General.

## FEES PAID TO LAW OFFICERS DURING YEAR ENDED 31 MARCH 1936.

Department.	Attorney-General.			Solicitor-General.		
	Sir T. W. H. Inskip, K.C., M.P.			Sir D. B. Somervell, K.C., M.P.		
	£	s.	d.	£	s.	d.
Treasury Solicitor .. .. .	1,434	11	-	68	6	-
Treasury Solicitor (Crown's Nominee) .. .. .	-	-	-	40	2	-
King's Proctor .. .. .	205	7	-	-	-	-
Director of Public Prosecutions .. .. .	1,037	4	-	116	-	6
Ministry of Health .. .. .	-	-	-	360	11	6
Commissioners of Crown Lands .. .. .	3	9	4	-	-	-
Inland Revenue .. .. .	4,050	2	6	3,268	12	6
Customs and Excise .. .. .	-	-	-	116	18	-
General Post Office .. .. .	283	13	-	45	7	-
Board of Trade .. .. .	505	3	2	1,990	18	-
	<u>£7,519</u>	<u>10</u>	<u>-</u>	<u>6,006</u>	<u>15</u>	<u>6</u>

## MISCELLANEOUS LEGAL EXPENSES.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for certain MISCELLANEOUS LEGAL EXPENSES, for the Salaries and Expenses of Arbitrators, &c., under the Acquisition of Land (Assessment of Compensation) Act, 1919, and for a Grant in Aid of the Expenses of the LAW SOCIETY.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
<b>SHERIFFS' EXPENSES.</b>						
A.—Repayment to Sheriffs .. ..	24,350	25,091 7 7	—	741 7 7		
<b>FUGITIVE OFFENDERS.</b>						
B.—Expenses incurred under various Treaties with Foreign Powers, and under the Fugitive Offenders Act, 1881 .. ..	1,500	54 13 4	1,445 6 8	—		
<b>RAILWAY AND CANAL COMMISSION.</b>						
C.—Salaries, &c. .. ..	7,017	6,733 13 11	283 6 1	—		
D.—Travelling and Incidental Expenses .. ..	50	14 4	49 5 8	—		
	£ 7,067	6,734 8 3	332 11 9	—		
<b>WRECK INQUIRIES.</b>						
E.—Inquiries before Magistrates ..	375	71 6 7	303 13 5	—		
E.E.—Inquiries before Commissioners	—	419 18 5	—	419 18 5		
F.—Assessors: Remuneration ..	650	641 3 10	8 16 2	—		
G.—Assessors: Travelling Expenses	450	377 9 9	72 10 3	—		
H.—Shorthand Writers .. ..	175	1,107 3 4	—	932 3 4		
	£ 1,650	2,617 1 11	384 19 10	1,352 1 9		

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

A.—Excess expenditure due to the unusually lengthy Assizes held in the relevant shrieval year.

B.—The estimate under this subhead is necessarily conjectural. The provision has been reduced for 1936.

C.—The provision for extra assistance was not required and the charge for the post of Unestablished Messenger lapsed at 30 June 1935. These savings were partially offset by the restoration as from 1 July 1935 of the remaining half of the emergency reductions made in 1931.

E, E.E, F, G, and H.—It is not possible to foresee the number or cost of the inquiries which may be necessary. Certain inquiries of exceptional importance involved unusually heavy charges for shorthand writers.



Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
<b>LAW SOCIETY.</b>						
I.—Grant in Aid of the Law Society	2,500	2,500 - -	- - -	- - -	- - -	- - -
<b>ACQUISITION OF LAND: ASSESSMENT OF COMPENSATION.</b>						
K.—Salaries, &c. . . . .	8,715	8,498 13 -	216 7 -	- - -	- - -	- - -
L.—Travelling and Incidental Expenses . . . . .	600	411 7 1	188 12 11	- - -	- - -	- - -
	£ 9,315	8,910 - 1	404 19 11	- - -	- - -	- - -
<b>PRIZE PROCEEDINGS OVERSEAS.</b>						
M.—Legal Expenses in connexion with Prize Proceedings Overseas . . . . .	500	- - -	500 - - -	- - -	- - -	- - -
<b>GROSS TOTAL</b> . . . . .	£ 46,882	45,907 11 2	3,067 18 2	2,093 9 4		
<b>Deduct—</b>						
N.—Appropriations in Aid . . . . .	6,950	6,950 - -				
<b>NET TOTAL</b> . . . . .	£ 39,932	38,957 11 2	Surplus to be surrendered. £974 8 10			

Receipts payable to Exchequer.

Estimated

Realized.

	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid . . . . .	6,950	9,486 9 6
Appropriated in aid (Subhead N) . . . . .		6,950 - -
<b>Paid separately to Exchequer</b> . . . . .		£2,536 9 6

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

K.—Saving on fees to part-time Arbitrators for Scotland (498*l.*), partially offset by the restoration as from 1 July 1935 of the remaining half of the emergency reductions made in 1931.

L.—The amount of travelling involved in the work of the Arbitrators cannot be precisely estimated.

M.—It is not possible to forecast the expenditure, if any, which may arise under this subhead.

Details of Receipts.

Estimated.

Realized.

	£	£ s. d.
Railway and Canal Commission fee stamps . . . . .	150	776 17 -
Fees (stamps) charged under Acquisition of Land Act, 1919, and Law of Property Act, 1925 . . . . .	6,800	8,709 12 6
<b>Total</b> . . . . .	£6,950	9,486 9 6

**NOTE.**

Subhead B includes 28*l.* -s. 9*d.*, expenses incurred in showing cause against a rule nisi for habeas corpus, the rule being discharged with costs, which proved irrecoverable (E.32182).

Treasury,

15 October 1936.

R. V. Nind Hopkins,

Accounting Officer.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

G. C. Upcott,  
Comptroller and Auditor General.

## POLICE, SCOTLAND.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for the Salary and Expenses of the INSPECTOR OF CONSTABULARY, Grants in respect of POLICE EXPENDITURE, and a Grant in Aid of the POLICE FEDERATION IN SCOTLAND.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
<b>INSPECTOR OF CONSTABULARY.</b>						
A.—Salary, &c. .. .. .	1,143	1,148 6 7	—	—	5 6 7	—
B.—Travelling and Incidental Expenses .. .. .	225	156 3 11	68 16 1	—	—	—
<b>GOVERNMENT GRANTS.</b>						
C.—Grants in respect of Police Expenditure						
Original	1,123,000 <i>l.</i>					
Supplementary	30,550 <i>l.</i>					
	<u>1,153,550</u>	1,148,497 13 3	5,052 6 9	—	—	—
D.—Police Federation (Grant in Aid) .. .. .	120	108 - -	12 - -	—	—	—
<b>TOTAL</b>						
Original	1,124,488 <i>l.</i>					
Supplementary	30,550 <i>l.</i>					
	<u>£1,155,038</u>	1,149,910 3 9	5,133 2 10	—	5 6 7	—
Surplus to be surrendered .. .. .			<u>£5,127 16 3</u>			

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

- A.—Due to withdrawal of the remaining half of the abatement of salary.  
 B.—Expenditure under this head is variable.  
 C and D.—Estimated as closely as possible.

Scottish Office,  
 11 June 1936.

John Jeffrey,  
 Accounting Officer.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

G. C. Upcott,  
 Comptroller and Auditor General.

## PRISONS DEPARTMENT FOR SCOTLAND.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for the Salaries and Expenses of the PRISONS DEPARTMENT FOR SCOTLAND and of the Prisons under their control, including the Maintenance of Criminal Lunatics, Defectives, and Inmates of the State Inebriate Reformatory, and the Preparation of Judicial Statistics.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
<b>HEADQUARTERS OFFICE.</b>						
A.—Salaries, &c. . . . .	9,673	9,616 9 10	56	10 2	—	—
B.—Travelling and Incidental Expenses . . . . .	366	405 7 8	—	—	39	7 8
<b>PRISONS, &amp;c.</b>						
C.—Pay and Allowances of Officers						
Original	83,718 <i>l.</i>					
Supplementary	320 <i>l.</i>					
	84,038	84,039 15 1	—	—	1	15 1
D.—Victualling . . . . .	7,300	6,577 13 4	722	6 8	—	—
E.—Clothing, Bedding, Furniture, &c., purchased . . . . .	1,330	975 15 5	354	4 7	—	—
F.—Materials and Tools for Manufactures and Farms; and Instruction of Prisoners						
Original	16,540 <i>l.</i>					
Supplementary	3,310 <i>l.</i>					
	19,850	20,033 15 1	—	—	183	15 1
G.—Medicines, &c. . . . .	730	850 1 1	—	—	120	1 1
H.—Fuel, Lighting, Water, Cleaning Articles, &c. . . . .	8,760	8,508 12 7	251	7 5	—	—
I.—Rents, &c. . . . .	630	623 11 9	6	8 3	—	—
K.—Escort and Conveyance. . . . .	1,025	909 17 4	115	2 8	—	—
L.—Travelling and Removal Expenses of Officers . . . . .	500	559 17 1	—	—	59	17 1
M.—Incidental Expenses . . . . .	608	424 13 11	183	6 1	—	—
N.—New Buildings and Alterations . . . . .	3,450	3,243 15 3	206	4 9	—	—

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

The estimated average number of prisoners, &c., during the year (including legalized police cells) was 1,880. The actual average number was 1,672.

A.—Saving due to changes in personnel and vacancy pending fresh appointment (333*l.*) and to less temporary clerical assistance (9*l.*), offset by excess due to creation of new post of Inspector not provided for (202*l.*) and withdrawal from 1 July 1935 of the remaining half of the abatements of the emoluments of Civil Servants consequent upon the crisis in the autumn of 1931 (83*l.*).

B.—More travelling due to creation of new post of Inspector (18*l.*), more telephone calls (19*l.*).

D, H, K, Q, and R.—Saving due to fall in number of prisoners.

E.—Fall in numbers in custody (120*l.*), less liberty clothing required (111*l.*), miscellaneous savings on other items (123*l.*).

G.—Dental and medical requirements greater than anticipated.

L.—More transfers of officers than anticipated.

M.—Expenditure less than anticipated for photographing criminals (52*l.*), tobacco for criminal lunatics (67*l.*), other miscellaneous services (64*l.*).

N.—A separate statement is appended.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
PRISONS, &c.— <i>contd.</i>						
O.—Ordinary Repairs of Buildings						
Original	3,650 <i>l.</i>					
Supplementary	530 <i>l.</i>					
	4,180	4,184 10 1	—		4 10 1	
P.—Maintenance of Criminal Lunatics, &c. .. ..	110	128 11 4	—		18 11 4	
Q.—Maintenance of Prisoners in Police Cells .. ..	560	462 2 4	97 17 8		—	
R.—Gratuities to Prisoners, &c.	1,700	1,560 18 2	139 1 10		—	
S.—Telegrams and Telephones	234	240 12 —	—		6 12 —	
<b>GROSS TOTAL</b>						
Original	140,884 <i>l.</i>					
Supplementary	4,160 <i>l.</i>					
	£ 145,044	143,345 19 4	2,132 10 1		434 9 5	
<i>Deduct—</i>						
Z.—Appropriations in Aid	Estimated.	Applied.				
Original	16,190 <i>l.</i>					
Supplementary	670 <i>l.</i>					
	16,860	16,860 — —				
<b>NET TOTAL</b>						
Original	124,694 <i>l.</i>					
Supplementary	3,490 <i>l.</i>					
	£ 128,184	126,485 19 4	Surplus to be surrendered.		£1,698 — 8	

Receipts payable to Exchequer.

Estimated.

Realized.

	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid	16,860	17,504 16 9
Appropriated in aid (Subhead Z) .. .. .		16,860 — —
Paid separately to Exchequer .. .. .		£644 16 9

Details of Receipts.

Estimated.

Realized.

	£	£ s. d.
Proceeds of manufactures and farms .. .. .	15,870	16,187 18 3
Miscellaneous receipts (rents, old stores, &c.) .. .. .	990	1,316 18 6(a)
Total .. .. .	£16,860	17,504 16 9

(a) Receipts increased by sale of land at Peterhead for 260*l.*

## NOTE.

Expenditure amounting to 712*l.* 14*s.* 4*d.* was incurred in effecting repairs and improvements to the Governor's house at Dumfries Prison following damage by fire in April 1935 (S.37765).

W. Leith-Ross,

Accounting Officer.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

G. C. Upcott,

Comptroller and Auditor General.

STATEMENT of the VALUE of STOCKS of MATERIALS, &c., for MANUFACTURES in PRISONS, &c., and FARMS attached to PRISONS and BORSTAL INSTITUTIONS in SCOTLAND, in hand at the beginning and close of the Year 1935.

	On 1 April 1935.			On 31 March 1936.		
	£	s.	d.	£	s.	d.
<b>MANUFACTURES:</b>						
Materials .. .. .	4,436	4	1	8,893	18	10
Manufactured Goods .. .. .	1,530	12	—	4,723	2	6
Tools, &c. .. .. .	1,230	10	6	1,345	16	1
<b>FARMS:</b>						
Live and Dead Stock.. .. .	1,185	8	7	1,096	15	7
Tools, &c. .. .. .	419	16	11	403	19	1
	<u>£8,802</u>	<u>12</u>	<u>1</u>	<u>16,463</u>	<u>12</u>	<u>1</u>

W. Leith-Ross,  
Accounting Officer.

SUBHEAD N.—NEW BUILDINGS AND ALTERATIONS.

Names of Prisons and Heads of Service.	Amount Voted.	Expenditure.	Remarks.
	£	£ s. d.	
<b>Aberdeen—</b>			
Introduction of hot water, Males' Prison .. .. .	50	45 3 5	Total estimate 180 <i>l.</i> Expenditure to 31 March 1936, 162 <i>l.</i> 17 <i>s.</i> 3 <i>d.</i>
Extension of General Office	140	140 18 11	
Provision of Association Room, and improvement of Steward's Store .. .. .	60	48 13 1	
Addition to Works Store .. .. .	50	56 3 11	
Installation of electric light mains .. .. .	50	49 6 11	
Installation of electric light in prison .. .. .	65	65 4 10	Total estimate 220 <i>l.</i> Expenditure to 31 March 1936, 65 <i>l.</i> 4 <i>s.</i> 10 <i>d.</i>
<b>Dumfries—</b>			
Installation of electric laundry plant .. .. .	375	330 — 4	Total estimate 500 <i>l.</i> Expenditure to 31 March 1936, 330 <i>l.</i> — <i>s.</i> 4 <i>d.</i> Secondhand boiler purchased instead of a new one.
Installation of electric light in prison .. .. .	25	25 1 4	Total estimate 200 <i>l.</i> Expenditure to 31 March 1936, 89 <i>l.</i> 19 <i>s.</i> 9 <i>d.</i>
Installation of electric light in quarters .. .. .	30	34 2 6	Total estimate 100 <i>l.</i> Expenditure to 31 March 1936, 34 <i>l.</i> 2 <i>s.</i> 6 <i>d.</i>

SUBHEAD N.—NEW BUILDINGS AND ALTERATIONS—*contd.*

Names of Prisons and Heads of Service.	Amount Voted.	Expenditure.	Remarks.
Edinburgh— Provision of dining hall for male Borstal inmates ..	£ 400	£ s. d. 307 8 -	Scheme restricted owing to decision to provide a new Borstal Institution for males.
Barlinnie— Erection of 8 Warders' quarters .. .. .	450	443 17 2	Total estimate 4,000 <i>l.</i> Expenditure to 31 March 1936, 3,802 <i>l.</i> 12 <i>s.</i> 1 <i>d.</i>
Greenock— Installation of electric mains	50	63 15 -	Cable route followed to meet Greenock Corporation requirements was longer than route contemplated.
Installation of electric light and power in prison ..	50	33 11 7	Total estimate 300 <i>l.</i> Expenditure to 31 March 1936, 33 <i>l.</i> 11 <i>s.</i> 7 <i>d.</i> Less progress made with scheme than anticipated.
Installation of electric light in quarters .. .. .	45	48 3 9	Total estimate 175 <i>l.</i> Expenditure to 31 March 1936, 48 <i>l.</i> 3 <i>s.</i> 9 <i>d.</i>
Improvement of laundry ..	50	47 18 5	
Installation of electric laundry plant .. .. .	500	487 6 8	
Perth— Reconditioning of main internal road surfaces ..	200	190 18 4	
Polmont— Erection of new Block (M) of 2 Warders' quarters ..	75	67 19 11	Total estimate 475 <i>l.</i> Expenditure to 31 March 1936, 475 <i>l.</i> 3 <i>s.</i> 2 <i>d.</i>
New internal telephone system .. .. .	70	53 10 4	Good secondhand instead of new tubing purchased for underground work. Total estimate 250 <i>l.</i> Expenditure to 31 March 1936, 213 <i>l.</i> 17 <i>s.</i> 10 <i>d.</i>
Erection of block of 2 quarters for Steward and Head Warder .. .. .	300	302 8 11	Total estimate 750 <i>l.</i> Expenditure to 31 March 1936, 302 <i>l.</i> 8 <i>s.</i> 11 <i>d.</i>

SUBHEAD N.—NEW BUILDINGS AND ALTERATIONS—*contd.*

Names of Prisons and Heads of Service.	Amount Voted.	Expenditure.	Remarks.
Polmont— <i>contd.</i> Erection of Block (N) of 2 Warders' quarters ..	£ 400	£ s. d. 402 1 11	Total estimate 475 <i>l.</i> Expen- diture to 31 March 1936, 402 <i>l.</i> 1 <i>s.</i> 11 <i>d.</i>
State Inebriate Reformatory— Maintenance of property, &c. .. .. .	10	—	
National Insurance Schemes— Employers' contributions	5	—	No outside workmen employed.
	£ 3,450	3,243 15 3	

*W. Leith-Ross,*  
Accounting Officer.

## APPROVED SCHOOLS, &amp;c., SCOTLAND.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for Grants in respect of Expenses of the Managers of APPROVED SCHOOLS and of the Expenses of Education Authorities in Scotland in respect of children and young persons committed to their care.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
<b>MAINTENANCE GRANTS.</b>				
<b>A.—Approved Schools</b>	£	£ s. d.	£ s. d.	£ s. d.
<i>Original</i> .. 53,000 <i>l.</i>				
<i>Supplementary</i> .. 4,200 <i>l.</i>				
	57,200	56,722 12 2	477 7 10	—
<b>B.—Variable Grant to Schools</b>	2,750	2,750 — —	—	—
<b>C.—Education Authorities :</b>				
Maintenance Grants ..	1,540	1,820 5 10	—	280 5 10
<b>D.—Education Authorities :</b>				
Parental Contributions..	580	592 3 8	—	12 3 8
<b>GROSS TOTAL</b>				
<i>Original</i> .. 57,870 <i>l.</i>				
<i>Supplementary</i> .. 4,200 <i>l.</i>				
	£ 62,070	61,885 1 8	477 7 10	292 9 6
<b>Deduct—</b>				
<b>E.—Appropriations in Aid ..</b>				
<i>Original</i> .. 3,640 <i>l.</i>	Estimated.	Applied.		
<i>Supplementary</i> .. 200 <i>l.</i>				
	3,840	3,840 — —		
<b>NET TOTAL</b>				
<i>Original</i> .. 54,230 <i>l.</i>				
<i>Supplementary</i> .. 4,000 <i>l.</i>				
	£ 58,230	58,045 1 8		Surplus to be surrendered. £184 18 4

## Receipts payable to Exchequer.

## Estimated.

## Realized.

	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid	3,840	3,911 8 4
Appropriated in aid (Subhead E)	.. ..	3,840 — —
Paid separately to Exchequer ..		£71 8 4

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

A.—The saving was due mainly to the postponement of the opening of a new school.

C.—Owing to an increase in the number of children and young persons committed to the care of Education Authorities the instalments of grant for the year 1935 exceeded the estimate by 34*l.*; this was offset to the extent of 64*l.* by a saving on the balances of grant payable in respect of the year 1934.

D.—The net receipts in respect of the children and young persons concerned were greater than estimated, and the grant was correspondingly increased.



Details of Receipts.	Estimated.	Realized.	
	£	£	s. d.
Parental contributions received in respect of children committed to Approved Schools or to the care of Education Authorities .. .. .	3,840	3,911	8 4

## NOTE.

Provision for the cost of departmental administration is included with the Scottish Education Department, Class IV, Vote 12.

Scottish Education Department,  
20 November 1936.

*J. W. Peck,*  
Accounting Officer.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

*G. C. Upcott,*  
Comptroller and Auditor General.

## SCOTTISH LAND COURT.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for the Salaries and Expenses of the OFFICE of the SCOTTISH LAND COURT, including a supplement to Members of the Court.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
A.—Salaries, &c. . . . .	7,009	6,981 5 9	27 14 3	—	—	
B.—Travelling Expenses . . . . .	1,800	1,553 13 6	246 6 6	—	—	
C.—Incidental Expenses . . . . .	335	262 4 5	72 15 7	—	—	
<b>GROSS TOTAL</b> . . . . .	<b>9,144</b>	<b>8,797 3 8</b>	<b>346 16 4</b>	<b>—</b>		
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>				
D.—Appropriations in Aid . . . . .	390	390 — —				
<b>NET TOTAL</b> . . . . .	<b>8,754</b>	<b>8,407 3 8</b>	<b>Surplus to be surrendered.</b> <b>£346 16 4</b>			

Receipts payable to Exchequer.

Estimated. Realized.

Receipts authorized to be used as Appropriations in Aid . . . . .	£ 390	£ 405 12 6
Appropriated in aid (Subhead D) . . . . .	—	390 — —
Paid separately to Exchequer . . . . .	—	£15 12 6

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

A.—Savings were effected under the headings Valuers, Assessors, Surveyors and Arbiters, Overtime and Interpreters (40%); offset by the withdrawal as from 1 July 1935 of the remaining half of the abatements of remuneration imposed in 1931, and increase of certain salary scales and wages (13%).

B.—The Members of the Court and Staff were not employed away from Edinburgh to the extent estimated.

C.—Due to curtailment of provisional programme of Divisional Hearings.

Details of Receipts.	Estimated.	Realized.
	£	£ s. d.
Fees collected by means of stamps . . . . .	390	402 13 —
Minor receipts . . . . .	—	2 19 6
<b>Total</b> . . . . .		<b>£405 12 6</b>

## NOTE.

The statutory salaries of Members of the Court are borne on the Consolidated Fund. Their total remuneration is calculated at the same rates as corresponding Civil Service remuneration and the difference is included in this Account.

## EXTRA REMUNERATION (exceeding 50l.).

A Clerk (88l.-322l.) received from the War Office Vote 29l. 17s. 6d. and from the City of Edinburgh Territorial Army Association 75l., as Major and Quartermaster of the 155th (Lowland) Field Ambulance, R.A.M.C. (Territorial Army).

Edinburgh,  
3 July 1936.

*G. R. Lamb,*  
Accounting Officer.

---

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

*G. C. Upcott,*  
Comptroller and Auditor General.

## LAW CHARGES AND COURTS OF LAW, SCOTLAND.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, including an amount allocated from the Vote for Civil Service Remuneration, &c., for the Salaries and Expenses of the LORD ADVOCATE'S DEPARTMENT and other LAW CHARGES, the Salaries and Expenses of the COURTS OF LAW AND JUSTICE and of PENSIONS APPEALS TRIBUNALS in SCOTLAND.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
LAW CHARGES.				
A.—Salaries, &c.: Lord Advocate's Department..	15,863	15,986 9 11	—	123 9 11
B.—Telegrams and Telephones	200	156 5 9	43 14 3	—
C.—Criminal Prosecutions, &c.	26,000	26,996 4 9	—	996 4 9
D.—Procurators Fiscal: Salaries, &c... ..	39,108	39,719 18 7	—	611 18 7
E.—Legal Expenses .. ..	5,050	3,332 14 6	1,717 5 6	—
Total .. ..	86,221	86,191 13 6	1,760 19 9	1,731 13 3

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

A.—Cost of withdrawal of remaining half of emergency abatements in pay (644*l.*), incidental expenses (8*l.*); offset by savings due to vacancies (421*l.*), on Supernumerary Advocate Depute's fees (58*l.*), and on clerical assistance (50*l.*).

B, C, and E.—Expenditure variable and uncertain.

D.—Cost of withdrawal of remaining half of emergency abatements in pay (423*l.*), additions to staff (212*l.*), and temporary assistance (38*l.*); offset by savings due to vacancies (51*l.*) and on allowances in lieu of fees (10*l.*).

E.—The total is made up thus:—Admiralty, 565*l.* 8*s.* 1*d.*; Air Ministry, 318*l.* 11*s.* 3*d.*; Commissioners of Crown Lands, 23*l.* 9*s.* 7*d.*; Fishery Board, 48*l.* 6*s.* 10*d.*; Lord Advocate's Department, 64*l.* 19*s.* 5*d.*; Prisons Department, 18*l.* -*s.* 10*d.*; Board of Trade, 221*l.* 10*s.* 8*d.*; Treasury, 213*l.* 6*s.* 6*d.*; War Department, 475*l.* 9*s.* 2*d.*; Office of Works, 1,383*l.* 12*s.* 2*d.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
<b>COURTS OF LAW AND JUSTICE.</b>						
F.—Salaries, &c. (Court of Session) .. .. .	23,387	23,075 13 4	311 6 8	—	—	
G.—Salaries (Court of Justiciary) .. .. .	2,265	2,273 6 9	—	8 6 9	—	
H.—Circuit Expenses .. .. .	500	457 14 8	42 5 4	—	—	
I.—Salaries, &c. (Accountant of Court's Office) .. .. .	6,152	5,987 4 10	164 15 2	—	—	
J.—Travelling and Incidental Expenses .. .. .	460	507 1 4	—	47 1 4	—	
<b>SHERIFF COURTS.</b>						
K.—Salaries, &c. .. .. .	62,315	63,632 18 5	—	1,317 18 5	—	
L.—Incidental Expenses .. .. .	600	635 1 1	—	35 1 1	—	
M.—Telegrams and Telephones .. .. .	1,300	1,347 3 1	—	47 3 1	—	
<b>MISCELLANEOUS.</b>						
N.—Election Petitions .. .. .	5	—	5 — —	—	—	
O.—Signet Office .. .. .	627	61 16 9	565 3 3	—	—	
<b>Total .. £</b>	<b>97,611</b>	<b>97,978 — 3</b>	<b>1,088 10 5</b>	<b>1,455 10 8</b>		

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

F.—Vacancies and staff changes (620*l.*), offset by cost of withdrawal of remaining half of emergency abatements in pay (244*l.*) and increase in wages of women cleaners (64*l.*).

G.—Cost of withdrawal of remaining half of emergency abatements in pay (18*l.*), offset by casual savings (9*l.*).

H and L.—Expenditure variable and uncertain.

I.—Vacancies (246*l.*), offset by cost of withdrawal of remaining half of emergency abatements in pay (52*l.*) and increase in salary of Accountant (29*l.*).

J.—Due to large payments to shorthandwriters for copies of notes of evidence in Court of Session cases.

K.—Cost of withdrawal of remaining half of emergency abatements in pay (666*l.*), Temporary Sheriffs Substitute (866*l.*); offset by savings due to vacancies and staff changes (140*l.*), and on temporary assistance (29*l.*), allowances in lieu of fees (28*l.*), and insurance (17*l.*).

M.—New installations.

O.—Payment from public funds of salaries of Signet Office discontinued as from 7 May 1935 (Treasury Minute 26 April 1935).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
<b>PENSIONS APPEALS TRIBUNALS.</b>				
P.—Salaries, &c. .. ..	163 — —	180 18 3	—	17 18 3
Q.—Travelling and Incidental Expenses .. ..	75 — —	53 4 3	21 15 9	—
Total .. ..	238 — —	234 2 6	21 15 9	17 18 3
<b>GROSS TOTAL .. ..</b>	<b>184,070 — —</b>	<b>184,403 16 3</b>	<b>2,871 5 11</b>	<b>3,205 2 2</b>
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>	<i>Excess of Expenditure over Gross Estimate met by Vote for Civil Service Remuneration, &amp;c.</i>	
R.—Appropriations in Aid ..	144,800 — —	144,800 — —		
<b>NET TOTAL .. ..</b>	<b>39,270 — —</b>	<b>39,603 16 3</b>	<b>£333 16 3</b>	
Allocated from Vote for Civil Service Remuneration, &c. .. ..	333 16 3	—		
	39,603 16 3	39,603 16 3		

Note.—Expenditure of at least 334*l.* has been identified as due to the withdrawal, as from 1 July 1935, of the remaining half of the abatements of the emoluments of Ministers and Civil Servants consequent upon the crisis in the autumn of 1931.

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid.. .. .	144,800	154,873 3 —
Appropriated in aid (Subhead R) .. .. .		144,800 — —
Paid separately to Exchequer .. .. .		£10,073 3 —

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

P.—Excess due mainly to a gratuity of 25*l.* for secretarial work for which no provision had been made.

Q.—Less travelling, and no Overseas Appeals.

Details of Receipts.	Estimated.	Realized.
	£	£ s. d.
Fees of Sheriff Clerk of Chancery .. .. .	500	616 — —
Fees of Commissary Clerk, Midlothian .. .. .	16,000	18,869 14 —
Fees of Sheriff Clerks—Commissary Business .. .. .	55,000	62,495 — —
Fees of Sheriff Clerks—Sheriff Court Business .. .. .	42,000	41,710 8 5
Fees of Court of Session—Stamps .. .. .	18,500	19,269 — 1
Miscellaneous receipts .. .. .	2,300	2,192 8 8
Fines and Forfeitures .. .. .	10,500	(a)9,720 11 10
Total .. .. .	£144,800	154,873 3 —

(a) Fines and forfeited bails amounting to 77*l.* were remitted by the Secretary of State for Scotland.

EXTRA REMUNERATION (exceeding 50*l.*).

Procurators Fiscal received in the year 1935, in addition to their salaries, the amounts shown below, being allowances from County rates for business not falling under the rule of payment in Exchequer, and occasional fees from other rates and from private parties for prosecutions under special statutes (the extra allowances in certain cases cover necessary outlays):—Banff, 65*l.*; Forfar, 110*l.*; Fort William, 53*l.*; Glasgow, 886*l.*; Haddington, 83*l.*; Lanark, 116*l.*; Linlithgow, 110*l.*; Perth, 225*l.*; Selkirk, 75*l.*; Stornoway, 57*l.*

Four Sheriff Clerks received 223*l.*, 118*l.*, 69*l.* and 53*l.* and four Deputies received 305*l.*, 205*l.*, 66*l.* and 57*l.* respectively, from the Consolidated Fund, for work in connexion with the General Election.

Exchequer, Edinburgh,  
5 November 1936.

*John A. Inglis,*  
Accounting Officer.

---

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

*G. C. Upcott,*  
Comptroller and Auditor General.

## REGISTER HOUSE, EDINBURGH.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for the Salaries and Expenses of the Offices in HIS MAJESTY'S GENERAL REGISTER HOUSE, EDINBURGH.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
A.—Salaries, &c. .. ..	£ 60,380	£ s. d. 59,217 3 6	£ s. d. 1,162 16 6	£ s. d. —
B.—Incidental Expenses .. ..	630	627 16 3	2 3 9	—
C.—Telegrams and Telephones .. ..	475	565 19 11	—	90 19 11
D.—Publication of Historical Records .. ..	200	142 10 —	57 10 —	—
<b>GROSS TOTAL .. £</b>	<b>61,685</b>	<b>60,553 9 8</b>	<b>1,222 10 3</b>	<b>90 19 11</b>
			Surplus of Gross Estimate over Expenditure. £1,131 10 4	
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>	Difference between Estimated and Applied Appropriations in Aid. £1,031 10 4	
E.—Appropriations in Aid .. ..	61,585	60,553 9 8	Net Surplus to be surrendered. £100	
<b>NET TOTAL .. £</b>	<b>100</b>	<b>—</b>	<b>£100</b>	

## Receipts payable to Exchequer.

Estimated.

Realized.

Receipts of classes authorized to be used as Appropriations in Aid (Fees) .. ..

Amount authorized to be appropriated in aid (Subhead E) .. ..

	£	£ s. d.
Receipts of classes authorized to be used as Appropriations in Aid (Fees) .. ..	70,000	77,824 15 9
Amount authorized to be appropriated in aid (Subhead E) .. ..	61,585	60,553 9 8
<b>Paid separately to Exchequer .. ..</b>	<b>£8,415</b>	<b>17,271 6 1</b>

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

A.—Savings on salaries (1,625*l.*), copying (39*l.*) and bookbinding (63*l.*); offset by restoration of the remaining half of the 1931 emergency reductions in pay (516*l.*) and excess expenditure on National Insurance (48*l.*).

C.—Due to increase in business.

D.—Payments depend on the progress of editorial work.

Wm. Angus,

Accounting Officer.

28 September 1936.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

G. C. Upcott,  
Comptroller and Auditor General.



## NORTHERN IRELAND SERVICES.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for the cost of certain NORTHERN IRELAND SERVICES, including Expenditure in connexion with Ex-Service Officers and Men in Northern Ireland, and a Supplement to certain Statutory Salaries.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
REGISTRY OF DEEDS.	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
A.1.—Salaries, &c. .. ..	7,121	7,149 11 -	—	—	28 11 -	
A.2.—Travelling and Incidental Expenses .. ..	60	37 11 6	22 8 6	—	—	
COUNTY COURTS.						
B.1.—Salaries, &c. .. ..	4,608	4,510 1 6	97 18 6	—	—	
B.2.—Proportion of cost of Clerical Staff, &c. .. ..	2,750	2,314 14 4	435 5 8	—	—	
EX-SERVICE OFFICERS AND MEN.						
PENSIONS APPEALS TRIBUNALS.						
C.1.—Salaries, &c. .. ..	125	109 6 8	15 13 4	—	—	
C.2.—Travelling and Incidental Expenses .. ..	50	8 14 -	41 6 -	—	—	
GROSS TOTAL .. ..	£ 14,714	14,129 19 -	612 12 -	—	28 11 -	
<i>Deduct—</i>	Estimated.	Applied.				
D.—Appropriations in Aid ..	6,800	6,800 - -			Surplus to be surrendered.	
NET TOTAL .. ..	£ 7,914	7,329 19 -			£584 1 -	

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts of classes authorized to be used as Appropriations in Aid (Registry of Deeds fees) .. ..	6,800	7,817 6 3
Appropriated in aid (Subhead D) .. ..		6,800 - -
Paid separately to Exchequer .. ..		£1,017 6 3

NOTE.

The statutory salaries of Chairmen of Quarter Sessions and Recorders are borne on the Consolidated Fund. Their total remuneration is calculated at the same rates as corresponding Civil Service remuneration and the difference is included in this Account.

30 November 1936.

*R. R. Scott,*  
Accounting Officer.

---

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

*G. C. Upcott,*  
Comptroller and Auditor General.

## SUPREME COURT OF JUDICATURE, &amp;c., NORTHERN IRELAND.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for such of the Salaries and Expenses of the SUPREME COURT OF JUDICATURE AND COURT OF CRIMINAL APPEAL OF NORTHERN IRELAND, and of the LAND REGISTRY OF NORTHERN IRELAND, as are not charged on the Consolidated Fund, and other Expenses.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
A.—Salaries, &c. .. ..	46,655	46,019 5 8	635 14 4	—	—	
B.—Assize Expenses .. ..	900	724 19 6	175 — 6	—	—	
C.—Incidental Expenses ..	430	328 13 11	101 6 1	—	—	
D.—Bankruptcy (King's Bench Division): Costs of Official Assignee ..	50	3 3 —	46 17 —	—	—	
E.—Telegrams and Telephones	265	236 19 9	28 — 3	—	—	
<b>GROSS TOTAL .. £</b>	<b>48,300</b>	<b>47,313 1 10</b>	<b>986 18 2</b>	<b>—</b>	<b>—</b>	
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>				
F.—Appropriations in Aid ..	30,010	30,010 — —				
<b>NET TOTAL .. .. £</b>	<b>18,290</b>	<b>17,303 1 10</b>	Surplus to be surrendered. <b>£986 18 2</b>			

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid .. ..	30,010	33,697 — 10
(ii) Receipts of other classes .. ..	—	53 4 —
<b>Total .. ..</b>		<b>33,750 4 10</b>
<b>Appropriated in aid (Subhead F) .. ..</b>		<b>30,010 — —</b>
<b>Paid separately to Exchequer .. ..</b>		<b>£3,740 4 10</b>

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

A.—Changes in staff personnel caused by deaths and resignations (1,089*l.*), sick leave deductions (266*l.*), provision for temporary clerical assistance and part provision for Registrar of Winter Assizes not required (275*l.*), savings in fees to shorthand writers (41*l.*) and employer's contributions to National Insurance (22*l.*); offset by cost of restoration of remaining half of the emergency reductions in pay (402*l.*), increases in pay and change in provincial differentiation (318*l.*), special fee for preparation of new Rules of Court (262*l.*), and fees paid to Deputy Taxing Masters (75*l.*).

B.—Provision for Judge's lodgings at Winter Assizes not required (50*l.*). High Sheriffs' expenses vary with duration and place of Assizes (125*l.*).

C.—Savings were realized on Land Registry maps (75*l.*), towels (15*l.*) and miscellaneous items (18*l.*); offset by increase on travelling and subsistence (7*l.*).

E.—Operating charges, rentals and calls were less than anticipated.

Details of Receipts.	Estimated.	Realized.	
	£	£	s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid :—			
Fee Stamp Receipts—Judicature .. ..	20,200	21,439	4 4
Land Registry .. ..	7,600	9,656	— 2
Bankruptcy .. ..	1,100	918	16 6
Judgments Registry .. ..	100	200	1 —
Bankruptcy—Percentages .. ..	700	1,161	— 4
District Probate Registry—Agency Fees ..	275	281	9 —
Miscellaneous receipts for telephone calls, &c...	35	40	9 6
	<u>£30,010</u>	<u>33,697</u>	<u>— 10</u>
(ii) Receipts of other classes :—			
Moiety of fees for use of Consulting Rooms in the Courts .. ..	—	36	7 6
Amount received as witness expenses and surrendered by an officer of the Department ..	—	16	16 6
		<u>£33,750</u>	<u>4 10</u>

EXTRA REMUNERATION (exceeding 50*l.*).

The Chief Clerk (1,161*l.*–1,360*l.*) received 54*l.* 12*s.* for acting as deputy to the Taxing Master when on sick leave, and one First Class Clerk (456*l.*–575*l.*) received a gratuity of 262*l.* 10*s.* for work on the preparation of new Rules for the Supreme Court of Judicature, Northern Ireland.

Wm. T. Barry,  
Accounting Officer.

3 September 1936.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

G. C. Upcott,  
Comptroller and Auditor General.

## LAND PURCHASE COMMISSION, NORTHERN IRELAND.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for the Salaries and Expenses of the LAND PURCHASE COMMISSION, NORTHERN IRELAND, including the payment of LAND PURCHASE ANNUITIES in Northern Ireland, and the expenses of certain LAND PURCHASE SERVICES in the Irish Free State reserved as an Imperial liability.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, &c. .. ..	49,050	48,379 14 4	670 5 8	—	—	—
B.—Travelling and Incidental Expenses ..	1,050	1,122 — 11	—	—	72 — 11	—
C.—Legal Expenses .. ..	700	636 1 7	63 18 5	—	—	—
D.—Land Purchase Aid Fund .. ..	541,500	539,927 9 8	1,572 10 4	—	—	—
E.—Excess Stock, &c. ..	808,500	807,967 1 7	532 18 5	—	—	—
F.—Improvement of Estates, &c. . . . .	10	—	10 — —	—	—	—
G.—Payment of Land Purchase Annuities ..	956,789	956,618 14 11	170 5 1	—	—	—
H.—Contributions to Landlords on Remission of Rent .. .. .	500	232 12 —	267 8 —	—	—	—
I.—Payments to Tenants and in respect of Sinking Fund ..	250	241 16 4	8 3 8	—	—	—
<b>GROSS TOTAL .. £</b>	<b>2,358,349</b>	<b>2,355,125 11 4</b>	<b>3,295 9 7</b>	<b>72 — 11</b>		
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>				
J.—Appropriations in Aid	170	170 — —	Surplus to be surrendered.			
<b>NET TOTAL .. £</b>	<b>2,358,179</b>	<b>2,354,955 11 4</b>	<b>£3,223 8 8</b>			

Receipts payable to Exchequer.

	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid..	170	1,217 16 11
Appropriated in aid (Subhead J) .. .. .	—	170 — —
Paid separately to Exchequer .. .. .	—	£1,047 16 11

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

- A.—Saving due to reduction in staff.  
 B.—Excess due to expenditure in travelling by the outdoor staff being greater than was anticipated.  
 C.—Saving due to a reduction in the number of searches in the Registry of Deeds, Dublin.  
 D and E.—The sums expended represent the demands by the National Debt Commissioners for sinking fund and interest on bonds and stock issued for the purpose of the Land Purchase Aid Fund and on the Excess Stock created to meet the deficiency of stocks issued at a discount for Land Purchase advances.  
 F.—No estates required expenditure on improvements before resale to tenants.  
 G.—Saving due to the falling-in of annuities payable under the Purchase of Land (Ireland) Acts, 1885-8.  
 H and I.—Savings under both heads due to the number of holdings dealt with during the year being less than anticipated.

Details of Receipts.							Estimated.	Realized.
							£	£ s. d.
Stamp receipts	..	..	..	..	..	..	120	81 19 6
Miscellaneous ..	..	..	..	..	..	..	50	1,135 17 5
Total .. ..							£170	1,217 16 11

*William Dick,*  
Accounting Officer.

19 November 1936.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

*G. C. Upcott,*  
Comptroller and Auditor General.



CIVIL ACCOUNTS,  
1935.

---

CLASS IV.

---

EDUCATION.



CLASS IV.  
EDUCATION.

SUMMARY.

Page.	No. of Vote.	SERVICE.	Estimated Gross Expendi- ture.	Authorized Appro- priations in Aid.	Supply Grant.	Actual Gross Expenditure.
			£	£	£	£. s. d.
156	1	Board of Education .. ..	51,657,887	5,511,100	46,146,787	51,629,062 16 3
167	2	British Museum.. ..	207,917	28,313	179,604	205,487 12 2
169	3	British Museum (Natural History) ..	110,051	1,990	108,061	109,296 8 7
171	4	Imperial War Museum.. ..	12,025	735	11,290	12,117 2 3
173	5	London Museum .. ..	6,685	1,080	5,605	6,684 19 3
174	6	National Gallery .. ..	30,798	1,833	28,965	30,762 19 3
176	7	National Maritime Museum ..	7,268	10	7,258	5,953 15 11
177	8	National Portrait Gallery ..	9,882	1,245	8,637	9,674 19 3
179	9	Wallace Collection .. ..	12,165	1,285	10,880	12,363 15 7
181	10	Scientific Investigation, &c. ..	246,373	20,000	226,373	245,330 6 11
184	11	Universities and Colleges, Great Britain .. ..	1,912,000	—	1,912,000	1,877,000 — —
186	12	Public Education, Scotland ..	8,017,481	764,288	7,253,193	8,015,222 9 3
191	13	National Galleries, Scotland ..	10,975	291	10,684	10,925 7 3
193	14	National Library, Scotland ..	7,654	5,017	2,637	7,597 — —
		Total .. ..	62,249,161	6,337,187	55,911,974	62,177,479 11 11

CLASS IV.  
EDUCATION.

## SUMMARY.

No. of Vote.	Appropriations in Aid applied.		Net Expenditure.		Gross Expenditure compared with Estimate. Saving or Excess.		Deficiency of Appropriations in Aid.		Amount to be surrendered.		Extra Receipts payable to Exchequer.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
1	5,511,100	--	46,117,962	16 3	28,824	3 9	--	--	28,824	3 9	33,578	14 --
2	28,313	--	177,174	12 2	2,429	7 10	--	--	2,429	7 10	1,561	13 11
3	1,990	--	107,306	8 7	754	11 5	--	--	754	11 5	34	16 2
4	735	--	11,382	2 3	*92	2 3	--	--	--	--	912	9 3
5	1,080	--	5,604	19 3	--	-- 9	--	--	--	-- 9	243	1 2
6	1,833	--	28,929	19 3	35	-- 9	--	--	35	-- 9	402	18 9
7	10	--	5,943	15 11	1,314	4 1	--	--	1,314	4 1	8	1 11
8	1,245	--	8,429	19 3	207	-- 9	--	--	207	-- 9	200	17 --
9	1,285	--	11,078	15 7	*159	-- --	--	--	--	--	240	4 8
					†39	15 7						
10	19,255	--	226,075	6 11	1,042	13 1	745	--	297	13 1	41	-- 3
11	--	--	1,877,000	--	35,000	--	--	--	35,000	--	--	--
12	764,288	--	7,250,934	9 3	2,258	10 9	--	--	2,258	10 9	229	15 11
13	291	--	10,634	7 3	49	12 9	--	--	49	12 9	275	18 2
14	5,016	17 2	2,580	2 10	57	--	--	2 10	56	17 2	--	--
	6,336,441	17 2	55,841,037	14 9	71,972	5 11	745	2 10			37,729	11 2
					* 251	2 3						
					† 39	15 7						
Total amount to be surrendered .. £									71,227	3 1		

\* Excess met by sums allocated from the Vote for Civil Service Remuneration, &c., Class I. Vote.  
26. See Report, paragraph 2.  
† See Report, paragraph 27.

## BOARD OF EDUCATION.

See also Report of Comptroller and Auditor General.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for the Salaries and Expenses of the BOARD OF EDUCATION, and of the various Establishments connected therewith, including sundry Grants in Aid.

## SUMMARY.

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>						
Original	322,856l.					
Supplementary	2,900l.					
	325,756	323,861 7 5	1,894 12 7	—		
<b>B.—Inspection and Examination</b>						
Original	323,635l.					
Supplementary	1,600l.					
	325,235	322,829 1 10	2,405 18 2	—		
<b>C.—Grants for Elementary Education</b>						
Original	32,006,650l.					
Supplementary	1,576,000l.					
	33,582,650	33,629,768 6 1	—	47,118 6 1		
<b>D.—Grants for Higher Education</b>						
Original	9,804,325l.					
Supplementary	204,000l.					
	10,008,325	10,126,834 16 8	—	118,509 16 8		
<b>E.—Pensions to Teachers</b>						
Original	6,965,200l.					
Supplementary	30,000l.					
	6,995,200	6,807,995 2 —	187,204 18 —	—		
<b>F.—Aid to Students</b>	214,720	214,651 13 —	68 7 —	—		
<b>G.—Royal College of Art</b>	15,459	16,319 5 8	—	860 5 8		
<b>H.—Victoria and Albert Museum</b>						
Original	116,328l.					
Supplementary	1,000l.					
	117,328	114,437 — 6	2,890 19 6	—		
<b>I.—Science Museum</b>						
Original	66,272l.					
Supplementary	500l.					
	66,772	65,788 19 6	983 — 6	—		
<b>K.—Bethnal Green Museum</b>	6,442	6,577 3 7	—	135 3 7		
<b>GROSS TOTAL</b>						
Original	49,841,887l.					
Supplementary	1,816,000l.					
	£51,657,887	51,629,062 16 3	195,447 15 9	166,623 12 —		
<b>Deduct—</b>	<b>Estimated.</b>	<b>Applied.</b>				
<b>L.—Appropriations in Aid</b>						
Original	5,285,100l.					
Supplementary	226,000l.					
	5,511,100	5,511,100 — —				
<b>NET TOTAL</b>						
Original	44,556,787l.					
Supplementary	1,590,000l.					
	46,146,787	46,117,962 16 3	Surplus to be surrendered.			
			£28,824 3 9			

Receipts payable to Exchequer.	Estimated.	Realized.	
	£	£	s. d.
Receipts authorized to be used as Appropriations in Aid .. .. .	5,511,100	5,544,678	14 - -
Appropriated in aid (Subhead L) .. .. .		5,511,100	- - -
Paid separately to Exchequer .. .. .		£33,578	14 - -

**DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT.**

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
<b>ADMINISTRATION.</b>						
A.1.—Salaries, &c.						
Original	317,306					
Supplementary	2,900					
	320,206	318,277 13 2	1,928	6 10	—	
A.2.—Travelling and Incidental Expenses	2,100	2,329 8 -	—		229	8 -
A.3.—Miscellaneous Inquiries, &c. ..	1,450	1,159 1 6	290	18 6	—	
A.4.—Telegrams and Telephones .. ..	2,000	2,095 4 9	—		95	4 9
<b>INSPECTION AND EXAMINATION.</b>						
B.1.—Salaries, &c.						
Original	257,934					
Supplementary	1,600					
	259,534	255,589 5 2	3,944	14 10	—	
B.2.—Medical Department	17,746	17,477 14 5	268	5 7	—	
B.3.—Travelling and Incidental Expenses	46,000	47,746 3 1	—		1,746	3 1
B.4.—Carriage and Expenses incidental to Examinations..	255	191 19 4	63	- 8	—	
B.5.—Telegrams and Telephones .. ..	1,700	1,823 19 10	—		123	19 10

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

- A.1.—Saving due to vacancies, partly offset by excess expenditure on overtime (92%) due mainly to additional work in connexion with the Teachers (Superannuation) Acts (E.32189).
- A.2.—Excess due to unforeseen expenditure on travelling (16%), and on the preparation of two handbooks on Recreation and Physical Fitness (5%) (E.28784).
- A.3.—Fewer meetings were held by Committees than had been anticipated. On the other hand two annual contributions to the International Bureau of Technical Education fell for payment within the year.
- A.4.—Increase in telephone rental and operating charges.
- B.1.—Saving due to vacancies.
- B.2.—Professional assistance in special inquiries was not employed to the extent contemplated when the estimate was prepared.
- B.3.—Excess due mainly to the extension of first-class travel (E.28950/4), also the cost of inspection of Junior Instruction Centres was heavier than had been expected.
- B.4.—The cost of carriage and of materials was less than had been anticipated.
- B.5.—Increased use of telephones, partly offset by a saving on telegrams (31%).

DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT—*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
GRANTS FOR ELEMENTARY EDUCATION.						
C.1.—Grants to Local Education Authorities						
Original 31,940,000l.						
Supplementary 1,576,000l.						
	33,516,000	33,566,679 -- --			50,679 -- --	

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

C.1.—The estimate and expenditure were:—

	Estimate.	Expenditure.	Saving.	Excess.
	£	£	£	£
Balances of grant for previous years .. ..	3,186,000	2,967,469	218,531	
Instalments for 1935 .. ..	30,330,000	30,599,210		269,210
Total .. ..	£33,516,000	33,566,679	218,531	269,210
		Net Excess ..	£50,679	

The grant for the year 1934 proved to be less than the estimated amount on which the instalments paid in the year had been based, principally because the actual product of a 7d. rate, which operates as a deduction in the grant formula, was higher than had been expected. The balances of grant remaining to be paid in 1935 were therefore less than the estimate.

The instalments of grant paid in 1935 were related to the Local Education Authorities' revised estimates which exceeded the figure against which the Board had made provision.

*Local Education Authorities' Net Expenditure on Elementary Education for 1935:—*

	Assumed by Board for Estimates. (including Supplementary Estimate)	L.E.As.' Estimates.
	(£000)	(£000)
Salaries of Teachers .. ..	42,665	43,346
Loan Charges (Public Elementary Schools) .. ..	3,250	3,240
Administration and Inspection .. ..	2,650	2,777
Other Expenditure .. ..	10,200	10,753
Maintenance Allowances .. ..	70	76
Expenditure under Circular 1404 .. ..	900	888
Special Services (including Loan Charges thereon) .. ..	4,772	5,281
Employers' Pension Contributions .. ..	2,118	2,177
Total .. ..	£(000) 66,625	68,538

Complete returns of the expenditure of L.E.As. for the year are not yet to hand.

The following table shows the payment of Grant to L.E.As. in 1935 for Elementary Education and the amounts remaining unpaid on 31 March 1936, so far as ascertainable, according to the year to which they relate:—

Grant for	Paid in 1935.	Estimated as outstanding on 31 March 1936.	Net Total Grant for Year.	Board's Grant to L.E.A. Expenditure. Per cent.
	£	£	£	
1933 and previous years .. ..	185,000			
1934 .. ..	2,782,469	254,653	31,700,272	49.1
1935 .. ..	30,599,210	3,400,000	33,999,210	50.3
Total .. ..	£33,566,679	3,654,653		

DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT—*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
<b>GRANTS FOR ELEMENTARY EDUCATION—<i>contd.</i></b>						
C.2.—Grants to Bodies other than Local Education Authorities .. ..	66,650	63,089 6 1	3,560 13 11			—
<b>GRANTS FOR HIGHER EDUCATION.</b>						
D.1.—Grants to Local Education Authorities						
Original 8,352,000 <i>l.</i>						
Supplementary 185,000 <i>l.</i>						
	8,537,000	8,664,881 14 7	—			127,881 14 7

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

## C.2.—The estimate and expenditure were:—

	Estimate.	Expenditure.	Saving.
	£	£	£
(1) Substantive Grant to Public Elementary Schools not maintained by the Local Education Authority (Section 25 of the Education Act, 1921) .. .. .	11,300	9,698	1,602
(2) Special Schools .. .. .	39,500	38,034	1,466
(3) Play Centres .. .. .	8,200	8,197	3
(4) Nursery Schools .. .. .	6,400	6,042	358
(5) Grants in respect of Pension Contributions payable by Employers .. .. .	1,250	1,118	132
Total .. .. .	£66,650	63,089	3,561

(1) The provision for a new school (557*l.*) was not required and one school was transferred to the L.E.A. (290*l.*). There was also a fall in average attendance.

(2) Grant under this subhead is paid only upon such children as are not sent by Local Authorities, or in respect of whom no grant is payable by other Government Departments. There was a reduction in the number of such children compared with the previous year.

(4) Grant is payable on net expenditure. The provision for two new schools and for the extension of another was not required (150*l.*), while the grants paid in respect of four new schools were less (by 205*l.*) than had been estimated.

(5) The grants payable in the year proved to be less than was expected.

## D.1.—The estimate and expenditure were:—

	Estimate.	Expenditure.	Saving.	Excess
	£	£	£	£
(1) Grant for Higher Education .. .. .	8,508,000	8,635,925	—	127,925
(2) Intermediate Education, Wales .. .. .	29,000	28,957	43	—
Total .. .. .	£8,537,000	8,664,882	43	127,925
		Net Excess ..	£127,882	
(1) <i>Grant for Higher Education</i>	Estimate	Expenditure	Saving	Excess
	£	£	£	£
Balances of grant for previous years .. .. .	820,000	781,545	38,455	—
Instalments for 1935 .. .. .	7,688,000	7,854,380	—	166,380
Total .. .. .	£8,508,000	8,635,925	38,455	166,380
		Net Excess ..	£127,925	

The balances of grant for previous years were less than the estimate, because the expenditure of L.E.As. in 1934 fell short of their estimates on which the instalments of grant in that year had been based.

DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT—*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.				
			Less than Granted.		More than Granted.		
	£	£	s.	d.	£	s.	d.
GRANTS FOR HIGHER EDUCATION— <i>contd.</i>							
D.2.—Grants to Bodies other than Local Education Authorities (including Grants in Aid)							
Original	1,452,325l.						
Supplementary	19,000l.						
	1,471,325	1,461,953	2	1	9,371	17	11

EXPLANATION of the Causes of Variation between Expenditure and Grant—*contd.*D.1.—*contd.*

The instalments of grant for 1935 were related to the L.E.As.' revised estimates which indicated a recognisable expenditure of 17,454,000l. compared with 17,085,000l. against which the Board had made provision.

The following table shows the payment of grant to L.E.As. in 1935, and the amounts remaining unpaid on 31 March 1936, so far as ascertainable, according to the years to which they relate:—

Grant for	Paid in 1935.	Estimated out-standing on 31 March 1936.	Total Grant for the year.
	£	£	£
1933 and previous years..	75,939		
1934 .. .. .	705,606	90,548	8,173,039
1935 .. .. .	7,854,380	871,000	8,725,380
Total .. .. .	£8,635,925	961,548	

## D.2.—The estimate and expenditure were:—

	Estimate.	Expenditure.	Saving.	Excess.
	£	£	£	£
(1) Training of Teachers ..	663,800	663,128	672	
(2) Secondary Schools .. ..	611,500	614,992		3,492
(3) Technical Schools, &c. ..	147,525	135,531	11,994	
(4) Grants in respect of Pension Contributions payable by Employers .. .. .	42,400	42,173	227	
(5) Central Welsh Board .. ..	6,100	6,129		29
Total .. .. .	£1,471,325	1,461,953	12,893	3,521
		Net Saving ..	£9,372	

## (1) Training of Teachers (non-L.E.A.).

	Estimate.	Expenditure.	Saving.
	£	£	£
(a) Grants for Training of Teachers .. ..	656,300	656,248	52
(b) Short Courses for Teachers .. .. .	7,500	6,880	620
Total .. .. .	£663,800	663,128	672

(1) (b) A number of courses for which provision had been made were not held, and the cost of instruction and travelling expenses incurred in respect of other courses were less than had been anticipated.

DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT—*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
PENSIONS TO TEACHERS.						
E.I.—Pensions, &c., to Teachers	£	£ s. d.	£	s. d.	£	s. d.
Original	6,675,200l.					
Supplementary	30,000l.					
	6,705,200	6,518,474 11 3	186,725	8 9	—	—

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

D.2.—*cont.*

(2) *Secondary Schools (non-L.E.A.).*

Excess due mainly to the substitution of a new Sixth Form Grant for the Advanced Course Grant (S.9111/2). In addition, instalments of grant (800l.) were paid to two new schools for which no provision had been made in the estimate.

(3) <i>Technical Schools, &amp;c. (non-L.E.A.).</i>	Estimate.	Expenditure.	Saving.	Excess.
	£	£	£	£
(a) Colleges, &c. .. .. .	35,800	30,755	5,045	—
(b) Art Schools, &c. .. .. .	6,800	5,875	925	—
(c) Junior Technical Schools, &c. .. .. .	375	350	25	—
(d) Schools of Nautical Training .. .. .	11,000	11,047	—	47
(e) University Tutorial Classes and other forms of Adult Education .. .. .	83,000	77,763	5,237	—
(f) Evening Institutes and Day Continuation Schools .. .. .	6,900	6,358	542	—
(g) Technical Teaching in Institutions for Blind, &c. Students .. .. .	3,500	3,233	267	—
(h) Chelsea Physic Garden (Grant in Aid)	150	150	—	—
<b>Total .. .. .</b>	<b>£147,525</b>	<b>135,531</b>	<b>12,041</b>	<b>47</b>
		<b>Net Saving .. .. .</b>	<b>£11,994</b>	

3. (a), (b) and (f). The volume and cost of the work, on which grant is assessed, were less than had been estimated. In the case of one large college a proportion of the grant (1,900l.) was not paid until the following year.

(e) The programmes of courses, submitted by the Responsible Bodies, on which the estimate was based, were not carried out in full.

(g) The number of students qualifying for grant was smaller than had been estimated.

E.I.—The estimate and expenditure were:—

	Estimate.	Expenditure.	Saving.	Excess.
	£	£	£	£
(1) Code Pensions, Elementary Teachers .. .. .	700	925		
		(including increase under (3) below).		
(2) Superannuation and Disablement Allowances under the Acts 61 and 62 Vict., c. 57, and 2 and 3 Geo. 5, c. 12 .. .. .	60,500	87,206		931
		(including increase under (3) below).		
(3) Increase of Pensions payable under the Acts 10 and 11 Geo. 5, c. 36, and 14 and 15 Geo. 5, c. 32 .. .. .	26,000	(included above).		
(4) Superannuation Allowances and Gratuities under the Acts 8 and 9 Geo. 5, c. 55, 15 and 16 Geo. 5, c. 59, and 25 and 26 Geo. 5, c. 35 .. .. .	6,618,000	6,430,343	187,657	—
<b>Total for Pensions .. .. .</b>	<b>£6,705,200</b>	<b>6,518,474</b>	<b>187,657</b>	<b>931</b>
		<b>Net Saving .. .. .</b>	<b>£186,726</b>	



DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT—*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.					
			Less than Granted.			More than Granted.		
	£	£ s. d.	£	s.	d.	£	s.	d.
<b>PENSIONS TO TEACHERS—<i>contd.</i></b>								
E.2.—Refund to Teachers of Balance of Contributions, and payment of Compensation Awards under the Teachers (Superannuation) Acts, 1918 to 1935	290,000	289,520 10 9	479	9	3	—		
<b>AID TO STUDENTS.</b>								
F.—Scholarships and Maintenance Allowances granted by the Board .. ..	214,720	214,651 13 —	68	7	—	—		

EXPLANATION of the Causes of Variation between Expenditure and Grant—*contd.*E.1.—*contd.*

## Numbers of Pensioners.

	Nos. at 1 April 1935.	New awards during Year.	Nos. expired during Year.	Nos. at 31 March 1936.
Code .. ..	26	—	5	21
Acts of 1898 and 1912 .. ..	1,801	—	230	1,571
Acts of 1918 to 1935 .. ..	37,038	3,040	1,563	38,515

The Pensions (Increase) Acts are applicable only to the first two of these three classes of pensions. The numbers of pensions carrying such increases at the end of the year were :—Code Pensions, 13 ; Acts of 1898 and 1912, 1,117.

Extra-statutory awards of pensions increase were made in 4 cases to married pensioners, living apart from husband or wife, who have been treated as unmarried for the purpose of the Pensions (Increase) Acts (P.15979/6).

(1), (2) and (3). The rate of mortality was less than had been expected and the expenditure included some arrears in respect of previous years.

(4) It is within the option of teachers to retire on pension at any age from 60 to 65, and this renders difficult close estimating on this item. The number of retirements and the average value of the awards were less than had been estimated. Also the rate of mortality of pensioners was higher than in previous years.

Of the total number (38,515) of pensions in force at the end of the year, 7,415 carried an increase under the Teachers (Superannuation) Act, 1935, the aggregate annual value of such increases being 35,143/.

E.2.—The claims paid in 1935 numbered 4,699, of which 2,566 were in respect of women claiming on account of marriage. These payments relieve the Vote from liability for future payments under Subhead E.1.

F.—The estimate and expenditure were :—

	Estimate.	Expenditure.	Saving.	Excess.
	£	£	£	£
(1) State Scholarships (tenable at Universities)	114,300	116,417	—	2,117
(2) Studentships for Teachers in Advanced Courses .. ..	1,500	884	616	—
(3) For Students at Training Colleges .. ..	82,100	82,430	—	330
(4) For Science (tenable at the Imperial College of Science and Technology) .. ..	11,250	9,865	1,385	—
(5) For Art .. ..	5,570	5,055	515	—
<b>Total .. ..</b>	<b>£214,720</b>	<b>214,651</b>	<b>2,516</b>	<b>2,447</b>

Net Saving. . . . . £69

(1) The average number of scholarships held during the year and the average cost were slightly higher than had been estimated.

(2) The number and average value of the studentships were less than had been estimated.

(3) The number of students was greater than had been estimated.

(4) The number of students applying for extension of their awards was fewer than had been expected, and some students postponed the taking up of their awards. The average value of the awards was also less than had been estimated.

(5) The average value of the awards was less than had been estimated, and several students relinquished their scholarships on securing employment.

DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT—*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
<b>ROYAL COLLEGE OF ART.</b>						
G.1.—Salaries, &c. ..	13,081	13,315 5 4	—	—	234 5 4	—
G.2.—Incidental Expenses	2,240	2,323 17 9	—	—	83 17 9	—
G.3.—Telegrams and Telephones ..	138	140 2 7	—	—	2 2 7	—
GG.—Post-Diploma Course for Intending Art Teachers ..	—	540 — —	—	—	540 — —	—
<b>VICTORIA AND ALBERT MUSEUM.</b>						
H.1.—Salaries, &c.						
Original	98,214l.					
Supplementary	1,000l.					
	99,214	97,490 8 5	1,723 11 7	—	—	—
H.2.—Travelling and Inci- dental Expenses..	1,200	1,183 4 6	16 15 6	—	—	—
H.3.—Printing, &c. ..	2,100	1,319 6 7	780 13 5	—	—	—
H.4.—Carriage and Van Service ..	1,300	885 16 10	414 3 2	—	—	—
H.5.—Apparatus, Materials, &c. ..	2,700	2,708 3 1	—	—	8 3 1	—
H.6.—Purchase Grant (Grant in Aid) ..	9,000	9,000 — —	—	—	—	—
H.7.—Local Museums (Grants in Aid) ..	750	750 — —	—	—	—	—
H.8.—Telegrams and Telephones ..	1,064	1,100 1 1	—	—	36 1 1	—

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

G.1.—Excess due almost entirely to the restoration of the emergency reductions in salaries.

G.2.—Excess due to payment of additional travelling expenses of students taking the course for intending Art teachers (E.28/3) (see note to Subhead GG).

GG.—New Subhead. Since September 1935, the professional training of intending Art teachers taking the Post-Diploma Course has been provided at the Goldsmiths' College and the Courtauld Institute at an annual cost to the Board of 810l., of which two terms' instalments were paid in the financial year 1935 (E.28/3 and S.35024/35).

H.1.—Saving due mainly to vacancies.

H.3.—It was found impossible to publish the full number of new catalogues contemplated.

H.4.—Saving due mainly to the substitution of railway containers for museum vans for the carriage of objects on loan to provincial museums.

H.5.—This subhead covers a number of miscellaneous items the expenditure on which cannot be exactly estimated.

H.6 and H.7.—See Grant in Aid Accounts appended.

H.8.—Increased use of telephones.

DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT—*contd.*

Service	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
SCIENCE MUSEUM.						
I.1.—Salaries, &c.	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
<i>Original</i> 61,162 <i>l.</i>						
<i>Supplementary</i> 500 <i>l.</i>						
	61,662	60,946 1 9	715 18 3	—	—	
I.2.—Apparatus, Materials, &c. .. ..	2,500	2,130 11 1	369 8 11	—	—	
I.3.—Travelling and Incidental Expenses	1,140	1,216 — 4	—	76 — 4	—	
I.4.—Purchase Grant (Grant in Aid) ..	1,000	1,000 — —	—	—	—	
I.5.—Telegrams and Telephones ..	470	496 6 4	—	26 6 4	—	
BETHNAL GREEN MUSEUM.						
K.1.—Salaries, &c. ..	6,316	6,452 14 5	—	136 14 5	—	
K.2.—Apparatus, Materials, &c. .. ..	126	124 9 2	1 10 10	—	—	
	Estimated.	Applied.				
L.—Appropriations in Aid						
<i>Original</i> 5,285,100 <i>l.</i>	£	£ s. d.				
<i>Supplementary</i> 226,000 <i>l.</i>						
	5,511,100	5,511,100 — —	—	—	—	

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

- I.1.—Saving due to vacancies.  
 I.2.—Owing to work in connection with special exhibitions, the full programme of normal development of the Museum was not carried out.  
 I.3.—Payment of Safeguarding of Industries duties on objects acquired from abroad, and increased travel by Museum officers.  
 I.4.—See Grant in Aid Accounts appended.  
 I.5.—Increased use of telephones.  
 K.1.—Excess due to the upgrading of the Officer in charge of the Museum (E.13664) and to the restoration of the emergency reductions in salaries.

Details of Receipts.	Estimated.	Realized.
	£	£ s. d.
(1) Pension Contributions :—		
Teachers .. .. .	2,733,000	2,751,465 15 6
Employers .. .. .	2,733,000	2,749,263 18 11
(2) Receipts from Local Authorities towards the cost of pensions to educational organizers and to teachers in poor-law schools .. .. .	17,000	11,764 5 6
(3) Sale of photographs, catalogues, &c. (Museums) .. .. .	3,710	4,370 16 9
(4) Repayment by ex-students of Training Colleges of cost of training .. .. .	1,500	2,498 — 8
(5) Repayment of grants, &c., overpaid in previous years .. .. .	12,000	10,460 10 3
(6) Fees for examinations .. .. .	855	704 18 —
(7) Fees for tuition at the Royal College of Art .. .. .	5,100	5,627 18 8
(8) Repayment by the Government of Northern Ireland of grants made in respect of teachers in training in England .. .. .	2,620	2,581 4 2
(9) Miscellaneous receipts .. .. .	2,315	5,941 5 7
Total .. .. .	£5,511,100	5,544,678 14 —

(1) The receipts consist of instalments collected by the Board during the year, and of adjustments in respect of previous years made after the accounts of L.E.As. and other bodies have been examined. Some acceleration in the collection of the balances for previous years was allowed for in the Supplementary Estimate but the sums received exceeded the Estimate.

(2) The number of teachers in poor-law schools who retired in the year was fewer than had been estimated.

(4) Repayments are usually made by instalments spread over a number of years. Several large repayments were made in the year.

(5) The recoveries here brought to account were:—

	£	s.	d.	£	s.	d.
Grants to L.E.As. :—						
Elementary .. .. .	7,434	—	—			
Higher .. .. .	2,209	—	—			
Grants to bodies other than L.E.As. .. .. .	545	11	3			
<b>Total Grants</b> .. .. .				10,188	11	3
Pensions, &c., to Teachers .. .. .	271	14	—			
Miscellaneous .. .. .	—	5	—			
				271	19	—
<b>Total</b> .. .. .				£10,460	10	3

The recoveries from L.E.As. were less than in recent years.

(6) The Board had no information as to the number of candidates likely to take the examinations for the new Endorsed Certificate in Commerce, and the number proved to be less than had been estimated.

(7) Increase in the number of fee-paying students.

(9) The receipts here brought to account are:—

	£	s.	d.
Repayment of building grants in respect of seven Elementary Schools .. .. .	2,817	—	5
Repayment of salaries of officers on loan .. .. .	1,394	9	7
Repayment of salaries of Inspectors visiting schools in the Isle of Man and Channel Islands .. .. .	476	6	3
Recovery of telephone charges for private calls .. .. .	410	12	6
Recovery of cost of carriage of collections on loan from the Victoria and Albert Museum .. .. .	214	15	2
Postage on Museum Publications .. .. .	149	17	1
Sundry .. .. .	478	4	7
<b>Total</b> .. .. .	£5,941	5	7

With the consent of the Treasury, two debts (total 44l. 5s. 3d.) representing the value of plaster casts supplied by the Victoria and Albert Museum were written off (S.22433).

#### EXTRA REMUNERATION (exceeding 50l.).

From the Inland Revenue Department one Keeper (1,161l.) received 62l. 14s. 2d., two Deputy Keepers (1,058l.) received 117l. 9s. 2d. and 65l. 10s. 6d., two Assistant Keepers 1st Class (605l.-953l.) received 115l. 16s. and 77l. 8s. 9d. respectively for Estate Duty Valuations.

From this Vote two Clerical Officers (93l.-337l.) received 53l. 2s. 10d. and 52l. 5s. 8d., and one Messenger (145l.-190l.) 56l. 14s. 8d. respectively for overtime.

From the Post Office and this Vote one Attendant (93l.-202l.) received 56l. 19s. 5d. and one Labourer 65l. 18s. 5d. for services as part-time night telephonist and overtime; one Paper Keeper (55s. 6d.-61s. per week) received 65l. 10s. 9d. and one Cleaner (55s.-58s. per week) 52l. - 5d. for services as part-time night telephonist.

E. Henry Pelham,

Accounting Officer.

28 September 1936.

I have examined the above Account, and the appended Accounts in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion these Accounts are correct.

G. C. Upcott,

Comptroller and Auditor General.

## GRANT IN AID ACCOUNTS, 1935.

	Subhead H.6.			Subhead H.7.			Subhead I.A.		
	Victoria and Albert Museum. Purchase Grant.			Local Museums. Grants in Aid.			Science Museum. Purchase Grant.		
	£	s.	d.	£	s.	d.	£	s.	d.
Balances on 1 April 1935 .. .. .	834	17	11	15	9	1	424	-	6
Grants in Aid, 1935 .. .. .	9,000	-	-	750	-	-	1,000	-	-
Donations .. .. .	1,487	7	1*	-	-	-	-	-	-
<b>Totals .. .. .</b>	<b>£11,322</b>	<b>5</b>	<b>-</b>	<b>765</b>	<b>9</b>	<b>1</b>	<b>1,424</b>	<b>-</b>	<b>6</b>
<i>Deduct—</i>									
Expenditure, 1935 .. .. .	11,199	-	11	751	15	-	1,418	9	9
<b>Balances on 31 March 1936 ..</b>	<b>£123</b>	<b>4</b>	<b>1</b>	<b>13</b>	<b>14</b>	<b>1</b>	<b>5</b>	<b>10</b>	<b>9</b>

\* Donations amounting to 612l. 5s. 10d towards the purchase, jointly with the British Museum, of the Eumorfopoulos Collection, are brought to account in the Grant in Aid Account appended to the Account of Class IV, Vote 2.

E. Henry Pelham,  
Accounting Officer.

## TRUST FUNDS ADMINISTERED BY THE BOARD OF EDUCATION.

Title of Fund and Security.	Amount of Stock at 31 March 1936.		
	£	s.	d.
Murray Legacy, London County Consolidated 4½ per cent. Stock, 1945-85 .. .. .	25,781	1	7
Murray Legacy, Metropolitan Consolidated 3 per cent. Stock, 1941 .. .. .	17,500	-	-
Murray Legacy, Victoria 5 per cent. Inscribed Stock, 1945-75 .. .. .	107	13	11
Murray Legacy, London Midland and Scottish Railway Company 4 per cent. Debenture Stock .. .. .	4,999	-	-
Murray Legacy, London and North Eastern Railway Company 3 per cent. Debenture Stock .. .. .	3,999	-	-
Bryan Legacy, India 3½ per cent. Stock, 1931 .. .. .	10,446	15	3
Bryan Legacy, 3½ per cent. Conversion Stock, 1961 .. .. .	1,424	19	6
Alexandra Scholarships, India 3½ per cent. Stock, 1931 .. .. .	1,805	16	4
Whitworth Scholarships, India 3½ per cent. Stock, 1931 .. .. .	106,883	7	10
Whitworth Scholarships, 3½ per cent. Conversion Stock, 1961 .. .. .	20,245	9	3
Whitworth Scholarships, 4 per cent. Funding Stock, 1960-90 .. .. .	10,909	13	9
Allan and Newton Memorial Prize, India 3½ per cent. Stock, 1931 .. .. .	249	19	10
Farquharson Bequest, 3½ per cent. Conversion Stock, 1961 .. .. .	900	12	10
Farquharson Prize, 3½ per cent. Conversion Stock, 1961 .. .. .	517	5	8
Stephenson Bequest, 3½ per cent. Conversion Stock, 1961 .. .. .	1,764	9	6
Gulland Fund, India 3½ per cent. Stock, 1931 .. .. .	1,060	5	4
Vallentin Bequest, India 3½ per cent. Stock, 1931 .. .. .	2,142	4	-
Lloyd Scholarships, India 3½ per cent. Stock, 1931 .. .. .	2,327	16	7

## FUND ADMINISTERED BY TRUSTEES OF WHOM A MAJORITY ARE APPOINTED BY THE BOARD OF EDUCATION.

Title of Fund and Security.	Amount of Stock at 31 March 1936.		
	£	s.	d.
John Webb Trust Fund, New South Wales 5 per cent. Stock, 1945-1965 .. .. .	5,000	-	-
John Webb Trust Fund, 3½ per cent. War Stock .. .. .	5,078	3	3

## BRITISH MUSEUM.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for the Salaries and other Expenses of the BRITISH MUSEUM, including a Grant in Aid.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
A.—Salaries, &c. .. .. .	157,600	158,146 15 2	—	—	546 15 2	
B.—Purchases and Acquisitions (Grant in Aid) .. .. .	20,000	20,000 — —	—	—	—	
C.—Mounting, Preparing, &c. ..	1,705	1,454 17 10	250 2 2	—	—	
D.—Printing, Photography, &c. ..	16,803	14,033 3 7	2,769 16 5	—	—	
E.—Incidental Expenses .. .. .	3,385	3,420 — 6	—	—	35 — 6	
F.—Telephones .. .. .	691	700 5 1	—	—	9 5 1	
G.—Annuity in respect of Loan for Purchase of Land (57 & 58 Vict. c. 34) .. .. .	7,733	7,732 10 —	— 10 —	—	—	
<b>GROSS TOTAL</b> .. .. .	<b>£ 207,917</b>	<b>205,487 12 2</b>	<b>3,020 8 7</b>		<b>591 — 9</b>	
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>	Surplus to be surrendered.			
H.—Appropriations in Aid .. .. .	28,313	28,313 — —				
<b>NET TOTAL</b> .. .. .	<b>£ 179,604</b>	<b>177,174 12 2</b>	<b>£2,429 7 10</b>			

## Receipts payable to Exchequer.

	Estimated.	Realized.
	£.	£ s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid .. .. .	28,313	29,594 5 5
(ii) Receipts of other classes .. .. .	—	280 8 6
<b>Total</b> .. .. .		<b>29,874 13 11</b>
Appropriated in aid (Subhead H) .. .. .		28,313 — —
<b>Paid separately to Exchequer</b> .. .. .		<b>£1,561 13 11</b>

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

A.—Excess due to the withdrawal of the remaining half of the abatements of salaries as from 1 July 1935.

C.—Expenditure on material for preparing and mounting specimens was low owing to the closing of a number of galleries for reconstruction.

D.—Saving due to delay in the production of publications.

Details of Receipts.	Estimated.	Realized.
	£	£
(i) Receipts of classes authorized to be used as Appropriations in Aid:—		
Receipts in respect of General Catalogue of Printed Books:		
From Subscribers .. .. .	4,290	3,295
From Vote for Scientific Investigation, &c. (Class IV. Vote 10)	126	114
Proportion of dividends on 30,000l. Consols .. .. .	500	500
Receipts from the sale of Museum publications, old material, &c. .. .. .	2,446	3,127
Receipts from the sale of pictorial postcards and reproductions .. .. .	4,116	4,537
Receipts from the sale of photographs and negatives and for the use of the Photographic Studio .. .. .	2,362	2,635
Rents from houses, &c. .. .. .	14,088	14,998
Contribution from the Bridgewater Fund .. .. .	175	175
Contribution from the Rockefeller Foundation .. .. .	210	213
	£28,313	29,594
(ii) Receipts of other classes:—		
Donations: Codex Sinaiticus .. .. .		280
Total .. .. .		£29,874

## GRANT IN AID ACCOUNT.

Subhead B.—Purchases and Acquisitions.	£	s.	d.
Balance from 1934 .. .. .	3,858	—	8
Grant in Aid, 1935 .. .. .	20,000	—	—
Donations: Eumorfopoulos Collection (including 612l. 5s. 10d. on behalf of the Victoria and Albert Museum) .. .. .	2,351	14	10
Other Donations .. .. .	3,624	16	—
Proceeds of Sales of Duplicates .. .. .	701	5	—
	30,535	16	6
Expended in 1935 .. .. .	24,311	11	6
Balance to 1936 .. .. .	£ 6,224	5	—

*E. J. Forsdyke,*  
Accounting Officer.

14 October 1936.

I have examined the foregoing Accounts in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion these Accounts are correct.

*G. C. Upcott,*  
Comptroller and Auditor General.

## BRITISH MUSEUM (NATURAL HISTORY).

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for the Salaries and other Expenses of the BRITISH MUSEUM (NATURAL HISTORY), including a Grant in Aid.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, &c. . . . .	91,436	91,417 18 3	18 1 9	—	—	—
B.—Purchases and Acquisitions (Grant in Aid).. . . .	6,500	6,500 — —	—	—	—	—
C.—Preparing, Bookbinding, &c. . .	4,700	4,756 16 6	—	—	56 16 6	—
D.—Printing Catalogues, &c. . . .	4,650	3,780 1 11	869 18 1	—	—	—
E.—Incidental Expenses . . . . .	2,050	2,118 4 11	—	—	68 4 11	—
F.—Telegrams and Telephones . . .	715	723 7 —	—	—	7 —	—
<b>GROSS TOTAL . . . . .</b>	<b>£ 110,051</b>	<b>109,296 8 7</b>	<b>887 19 10</b>	<b>133 8 5</b>		
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>				
G.—Appropriations in Aid . . . . .	1,990	1,990 — —				
<b>NET TOTAL . . . . .</b>	<b>£ 108,061</b>	<b>107,306 8 7</b>			<b>Net Surplus to be surrendered.</b>	<b>£754 11 5</b>

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid . . . . .	1,990	2,024 16 2
Appropriated in aid (Subhead G) . . . . .		1,990 — —
Paid separately to Exchequer . . . . .		£34 16 2



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

C.—Excess due to the cost of enclosing the Cranbourne Meteorite in a stainless steel case filled with nitrogen.

D.—Saving due to unforeseen delay in the completion of scientific publications.

E.—Excess due to abnormal requirements for maintenance and alteration of furniture and fittings.

Details of Receipts.	Estimated.	Realized.		
		£	£	s. d.
Sale of Museum publications, old material, &c. .. ..	850	869	4	10
Sale of pictorial postcards and reproductions .. ..	500	508	6	10
Proportion of dividends on 30,000l. Consols. .. ..	250	250	—	—
Contribution from the Rothschild Trust .. ..	390	397	4	6
Total .. ..	£1,990	2,024	16	2

## EXTRA REMUNERATION (exceeding 50l.).

From the Post Office Vote, one Technical Assistant, Second Class (2021.-2521.) received 54l. 15s. 10d. for acting as part-time night telephonist.

## GRANT IN AID ACCOUNT.

## Subhead B.—Purchases and Acquisitions.

	£	s.	d.
Balance from 1934 .. ..	2,097	17	5
Grant in Aid, 1935 .. ..	6,500	—	—
Miscellaneous receipts .. ..	109	18	—
	8,707	15	5
Expended, 1935 .. ..	5,700	14	1
Balance to 1936 .. ..	£3,007	1	4

14 July 1936.

C. Tate Regan,  
Accounting Officer.

I have examined the foregoing Accounts in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion these Accounts are correct.

G. C. Upcott,  
Comptroller and Auditor General.

## IMPERIAL WAR MUSEUM.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, including an Amount allocated from the Vote for Civil Service Remuneration, &c., for the Salaries and Expenses of the IMPERIAL WAR MUSEUM, including a Grant in Aid of Purchases.

Service.	Grant.		Expenditure.		Expenditure compared with Grant.				
					Less than Granted.		More than Granted.		
	£	s.	d.	£	s.	d.	£	s.	d.
A.—Salaries, &c. . . . .	11,155	—	—	11,286	4	5	—	—	—
B.—Travelling and Incidental Expenses . . . . .	210	—	—	195	—	—	15	—	—
C.—Telegrams and Telephones . . . . .	75	—	—	71	19	9	3	—	—
D.—Bookbinding, Preparing Exhibits . . . . .	435	—	—	413	18	1	21	1	11
E.—Purchases of Exhibits (Grant in Aid) . . . . .	150	—	—	150	—	—	—	—	—
<b>GROSS TOTAL</b> . . . . .	<b>£12,025</b>	<b>—</b>	<b>—</b>	<b>12,117</b>	<b>2</b>	<b>3</b>	<b>39</b>	<b>2</b>	<b>2</b>
<i>Deduct—</i>	<i>Estimated.</i>			<i>Applied.</i>			<i>Excess of Expenditure over Gross Estimate met by Vote for Civil Service Remuneration, &amp;c.</i>		
F.—Appropriations in Aid . . . . .	735	—	—	735	—	—	£92 2 3		
<b>NET TOTAL</b> . . . . .	<b>£11,290</b>	<b>—</b>	<b>—</b>	<b>11,382</b>	<b>2</b>	<b>3</b>	<b>£92 2 3</b>		
Allocated from Vote for Civil Service Remuneration, &c. . . . .	92	2	3	—	—	—			
	<b>£11,382</b>	<b>2</b>	<b>3</b>	<b>11,382</b>	<b>2</b>	<b>3</b>			

Note.—Expenditure of at least 93*l.* has been identified as due to the withdrawal, as from 1 July 1935, of the remaining half of the abatements of the emoluments of Ministers and Civil Servants consequent upon the crisis in the autumn of 1931.

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid . . . . .	735	1,647 9 3
Appropriated in aid (Subhead F) . . . . .	—	735 — —
<b>Paid separately to Exchequer</b> . . . . .		<b>£ 912 9 3</b>

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

A.—Excess due to withdrawal of abatements (140*l.*) and revisions of pay (147*l.*) partly offset by savings on Sunday pay (75*l.*) staff fluctuations (28*l.*) and sick leave (53*l.*).

B.—Saving due to decrease in the cost of attendants' uniforms and to the sum allotted for travelling expenses not being fully required.

D.—Saving in binding and photographic materials.

Details of Receipts.	Estimated.	Realized.
Sale of photographs .. .. .	£ 250	£ 300
Sale of catalogues and postcards .. .. .	65	90
Reproduction fees .. .. .	250	1,065
Mutoscope machines .. .. .	160	175
Miscellaneous receipts .. .. .	10	17
Total .. .. .	£735	1,647

Excess receipts due chiefly to unexpected reproduction fees in connexion with the Jubilee celebrations and the death of King George V.

## GRANT IN AID ACCOUNT.

	£	s.	d.
Balance from 1934 .. .. .	68	5	1
Grant in Aid, 1935 .. .. .	150	—	—
	218	5	1
Expended on exhibits, 1935 .. .. .	172	11	7
Balance to 1936 .. .. .	£45	13	6

L. R. Bradley,  
Accounting Officer.

9 September 1936.

I have examined the foregoing Accounts in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion these Accounts are correct.

G. C. Upcott,  
Comptroller and Auditor General.

**LONDON MUSEUM.**

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for the Salaries and Expenses in respect of the LONDON MUSEUM, LANCASTER HOUSE, including a Grant in Aid.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
A.—Salaries, &c. ... ..	£ 3,405	£ s. d. 3,340 1 9	£ s. d. 64 18 3	£ s. d. — — —
B.—Police Pensioners ... ..	2,525	2,503 12 10	21 7 2	— — —
C.—Purchases and Acquisitions (Grant in Aid) ... ..	125	125 — —	— — —	— — —
D.—Incidental Expenses ... ..	630	716 4 8	— — —	86 4 8
<b>GROSS TOTAL</b> ... ..	<b>6,685</b>	<b>6,684 19 3</b>	<b>86 5 5</b>	<b>86 4 8</b>
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>		
E.—Appropriations in Aid ... ..	1,080	1,080 — —	Surplus to be surrendered.	
<b>NET TOTAL</b> ... ..	<b>5,605</b>	<b>5,604 19 3</b>	£ — — 9	

Receipts payable to Exchequer. Estimated. Realized.

Receipts authorized to be used as Appropriations in Aid	1,080	£ s. d. 1,323 1 2
Appropriated in aid (Subhead E) ... ..		1,080 — —
<b>Paid separately to Exchequer</b> .. ..		<b>£243 1 2</b>

**EXPLANATION of the Causes of Variation between Expenditure and Grant:**

A.—Saving due to the post of Assistant being vacant for nearly three months (84l.); to lower rate of salary in payment to her successor (12l.); and to alteration in cleaning staff (6l.); offset by the withdrawal of the remaining half of the emergency abatements in pay (38l.).

D.—Due to extra cleaning and reparation of exhibits in connexion with the Jubilee, and to increased postage, travelling, &c.

E.—The attendance of visitors to the Museum was larger than anticipated.

Details of Receipts. Estimated. Realized.

Admission fees ... ..	£ 780	£ s. d. 942 13 —
Sale of catalogues (274l. 15s.), postcards (97l. 17s. 1d.), photographs, &c. (3l. —s. 1d.), miscellaneous (4l. 16s.)	300	380 8 2
<b>Total</b> ... ..	<b>£1,080</b>	<b>1,323 1 2</b>

**GRANT IN AID ACCOUNT.**

Balance from 1934 ... ..	£ s. d. — 8 —
Grant in Aid, 1935 ... ..	125 — —
<b>Expended on exhibits</b> ... ..	<b>125 8 —</b>
<b>Balance to 1936</b> ... ..	<b>99 17 —</b>
	<b>£25 11 —</b>

29 October 1936.

R. E. M. Wheeler,  
Accounting Officer.

I have examined the above Accounts in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion these Accounts are correct.

G. C. Upcott,  
Comptroller and Auditor General.

## NATIONAL GALLERY.

See also Report of Comptroller and Auditor General.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for the Salaries and Expenses of the NATIONAL GALLERY, and of the TATE GALLERY, MILLBANK.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, &c. . . . .	23,431	23,627 7 1	—	196 7 1
B.—Purchase of Pictures . . . . .	3,500	3,500 — —	—	—
C.—Police Pensioners . . . . .	1,167	1,154 19 2	12 — 19	—
D.—Incidental Expenses . . . . .	2,700	2,480 13 —	219 7 —	—
<b>GROSS TOTAL . . . . .</b>	<b>£ 30,798</b>	<b>30,762 19 3</b>	<b>231 7 10</b>	<b>196 7 1</b>
	<b>Estimated.</b>	<b>Applied.</b>	Surplus to be surrendered.	
<b>Deduct—</b>				
E.—Appropriations in Aid . . . . .	1,833	1,833 — —		
<b>NET TOTAL . . . . .</b>	<b>£ 28,965</b>	<b>28,929 19 3</b>	<b>£35 — 9</b>	

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid	1,833	2,235 18 9
Appropriated in aid (Subhead E) . . . . .		1,833 — —
<b>Paid separately to Exchequer . . . . .</b>		<b>£402 18 9</b>

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

A.—Due to an increase in the pay of attendants (347*l.*), the withdrawal of the abatement in consolidated pay (270*l.*) and the appointment of a 2nd class attendant at Tate Gallery in place of a police pensioner (see note to subhead C) (30*l.*); offset by vacancies (247*l.*), staff changes, sickness, &c. (149*l.*) and an overestimate of the shorthand typists' wages (54*l.*).

B.—This subhead was described in Part II of the Estimates as a grant in aid, but owing to the failure to provide in Part I of the Estimates for the issue of a grant in aid it was decided to treat it as an ordinary grant subhead and accordingly no transfer has been made to the Grant in Aid Account. The amount charged represents sums actually expended on purchases of pictures in the year in addition to those recorded in the Grant in Aid Account below.

C.—Due to the withdrawal of the abatement in consolidated pay (30*l.*); offset by a saving in respect of reduction of one member of the police-pensioner staff (Tate Gallery) (42*l.*).

D.—Savings on framing, cleaning pictures, travelling, &c. (114*l.*), official photographs (111*l.*), offset by an excess on uniforms (6*l.*). Included in the sum unexpended on official photographs is an amount of 83*l.* due for supplies by Lewis Fund Publications Account which was held over until too late for payment in the financial year.

Details of Receipts.	Estimated.		Realized.	
	£	s.	£	s.
Fees for admission—National Gallery .. .. .	1,000		1,309	17 6
" " " Tate Gallery .. .. .	500		583	2 6
National Portrait Gallery contribution towards the cost of centralized accountancy and the Repairing Assistant ..	190		197	1 4
Refund of amount provided in Subhead A for wages and insurance of saleswoman .. .. .	143		145	17 5
Total ..	£1,833		2,235	18 9

EXTRA REMUNERATION (exceeding 50*l.*)

From the Inland Revenue Vote, the Keeper (1,058*l.*) received 20*l.* 2*s.* 9*d.* and two Assistants (337-738*l.*) received respectively 66*l.* 9*s.* and 51*l.* 1*s.* in fees for valuations on behalf of the Estate Duty Office.

## NOTE.

A loss amounting to 342*l.* 6*s.* 1*d.* was brought to light in July 1936, arising out of the embezzlement of admission fees by an officer who was prosecuted and sentenced to six months' imprisonment. The defalcations occurred in some part in the financial year 1935, but as it is impracticable to establish a precise division between the two financial years, it has been decided, for accounting convenience, to write the whole loss off receipts in the Account for 1936. The loss is nominal to the extent of 41*l.* 1*s.* 9*d.* salary withheld. (A further defalcation by the same officer involved a loss of 91*l.* 5*s.* 10*d.* in the accounts of the National Portrait Gallery during the financial year 1936).

## GRANT IN AID ACCOUNT.

Receipts.			Payments.		
	£	s. d.		£	s. d.
Balance on 1 April 1935 ..	616	9 2	Purchase of pictures ..	6,317	6 -
Sale of investments ..	5,609	13 9	Travelling expenses ..	17	18 9
Tate Gallery Lewis Fund Publications Trading Account ..	100	- -	Balance on 31 March 1936 ..	82	1 3
Dividends on investments ..	91	3 1			
	£6,417	6 -		£6,417	6 -

No Securities were held at 31 March 1936.

12 December 1936.

Kenneth M. Clark,  
Accounting Officer.

I have examined the foregoing Accounts in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion these Accounts are correct, subject to the observations in my Report.

G. C. Upcott,  
Comptroller and Auditor General.

## NATIONAL MARITIME MUSEUM.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for the Salaries and other Expenses of the NATIONAL MARITIME MUSEUM.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, &c. . . . .	6,018	5,041 2 6	976 17 6	—
B.—Incidental Expenses . . . . .	300	138 7 10	161 12 2	—
C.—Preparing, Bookbinding, &c. . . . .	950	774 5 7	175 14 5	—
GROSS TOTAL . . . . .	7,268	5,953 15 11	1,314 4 1	—
<i>Deduct—</i>				
D.—Appropriations in Aid . . . . .	Estimated.	Applied.		
	10	10 - -		
NET TOTAL . . . . .	7,258	5,943 15 11	Surplus to be surrendered. £1,314 4 1	

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid . . . . .	10	18 1 11
Appropriated in aid (Subhead D) . . . . .		10 - -
Paid separately to Exchequer . . . . .		£8 1 11

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

A.—Due to unfilled vacancies in the administrative and subordinate staff (1,019*l.*) ; offset by cost of withdrawal of the remaining half of the abatements of pay from 1 July 1935 (43*l.*).

B.—Due to postponement of telephone installation (100*l.*) ; and to savings on travelling and incidentals (30*l.*), and on clothing for warders and cleaners owing to unfilled vacancies (30*l.*).

C.—Postponement of labelling exhibits.

Receipts.—These were in respect of the sale of photographs.

Geoffrey Callender,  
Accounting Officer.

8 June 1936.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

G. C. Upcott,  
Comptroller and Auditor General.

## NATIONAL PORTRAIT GALLERY.

See also Report of Comptroller and Auditor General.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for the Salaries and Expenses of the NATIONAL PORTRAIT GALLERY, including a Grant in Aid for the Purchase of Portraits.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, &c. .. ..	7,248	7,122 13 6	125 6 6	—	—	—
B.—Purchase of Portraits (Grant in Aid) .. ..	758	758 — —	—	—	—	—
C.—Night Watchmen .. ..	721	752 8 10	—	—	31 8 10	—
D.—Incidental Expenses .. ..	1,155	1,041 16 11	113 3 1	—	—	—
<b>GROSS TOTAL</b> .. ..	<b>9,882</b>	<b>9,674 19 3</b>	<b>238 9 7</b>	<b>—</b>	<b>31 8 10</b>	<b>—</b>
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>				
E.—Appropriations in Aid .. ..	1,245	1,245 — —				
<b>NET TOTAL</b> .. ..	<b>8,637</b>	<b>8,429 19 3</b>	<b>Surplus to be surrendered.</b>			
			<b>£207 — 9</b>			

Receipts payable to Exchequer.

Estimated. Realized.

	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid .. ..	1,245	1,445 17 —
Appropriated in aid (Subhead E) .. ..	—	1,245 — —
<b>Paid separately to Exchequer</b> .. ..	<b>—</b>	<b>£200 17 —</b>

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

- A.—Due to an unfilled vacancy (123*l.*) staff changes and sickness, offset by increases in the pay of First and Second Class Attendants and by withdrawal of emergency abatements.  
 C.—The pay of the Night Watchmen was increased during the year.  
 D.—Less than usual was spent on the framing and restoration of new acquisitions.

## Details of Receipts.

Estimated. Realized.

	£	£ s. d.
Admission fees .. ..	200	214 16 6
Proceeds of sale of catalogues and guides .. ..	190	167 1 9
" " " " picture postcards and photographs .. ..	600	686 5 3
Commission on the sale of photographs, and copyright fees .. ..	255	329 11 7
Miscellaneous .. ..	—	48 1 11
<b>Total</b> .. ..	<b>£1,245</b>	<b>1,445 17 —</b>

Note.—This account includes charges amounting to 1,267*l.* 6*s.* 8*d.* (including the purchase grant in aid of 758*l.*) which were not actually paid until after the year of account. These charges have been retained in the account in accordance with directions given by the Treasury under Section 31 of the Exchequer and Audit Departments Act, 1866 (E.34332).



EXTRA REMUNERATION (exceeding 50*l.*),

From the Inland Revenue Vote, the Director (1,058*l.*) received 102*l.* 7*s.* and two Assistants (337*l.*—738*l.*) received respectively 111*l.* 3*s.* 1*d.* and 55*l.* 18*s.* 11*d.* in fees for inspections and reports.

From the Post Office Vote, one Second Class Attendant (45*s.* 11*d.*—55*s.* 1*d.* a week) received 91*l.* 13*s.* 1*d.* for services as a night telephonist.

## GRANT IN AID ACCOUNT.

	£	s.	d.		£	s.	d.
Balance on 1 April 1935 ..	2,714	14	9	Portraits purchased during			
Grant in Aid, 1935 .. ..	758	-	-	the year .. .. ..	741	3	6
				Balance on 31 March 1936 ...	2,731	11	3
	<u>£3,472</u>	<u>14</u>	<u>9</u>		<u>£3,472</u>	<u>14</u>	<u>9</u>

7 October 1936.

H. M. Hake,  
Accounting Officer,

I have examined the foregoing Accounts in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion these Accounts are correct, subject to the observations in my Report.

G. C. Upcott,  
Comptroller and Auditor General.

## WALLACE COLLECTION.

See also Report of Comptroller and Auditor General.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, including an amount allocated from the Vote for Civil Service Remuneration, &c., for the Salaries and Expenses of the WALLACE COLLECTION.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Salaries, &c. .. ..	10,538	10,872 13 4	—	—	334 13 4	—
B.—Publications .. ..	974	1,002 18 11	—	—	28 18 11	—
C.—Incidental Expenses .. ..	653	488 3 4	164 16 8	—	—	—
<b>GROSS TOTAL .. ..</b>	<b>12,165</b>	<b>12,363 15 7</b>	<b>164 16 8</b>	<b>—</b>	<b>363 12 3</b>	<b>—</b>
	Estimated.	Applied.				
<i>Deduct—</i> D.—Appropriations in Aid .. ..	1,285	1,285 — —	Excess of Expenditure over Gross Estimate.			
<b>NET TOTAL .. ..</b>	<b>10,880</b>	<b>11,078 15 7</b>	<b>£198 15 7</b>			
Allocated from Vote for Civil Service Remuneration, &c.	159	—	Met by Vote for Civil Service Remuneration, &c.			
			<b>£159 — —</b>			
	<b>£ 11,039</b>	<b>11,078 15 7</b>	<b>Net Deficit</b> <b>£39 15 7</b>			

Note.—Expenditure of 159£. has been identified as due to the withdrawal, as from 1 July 1935, of the remaining half of the abatements of the emoluments of Ministers and Civil Servants consequent upon the crisis in the autumn of 1931.

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid .. ..	1,285	1,525 4 8
Appropriated in aid (Subhead D) .. ..		1,285 — —
Paid separately to Exchequer .. ..		<b>£240 4 8</b>

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

A.—Due to the withdrawal of the remaining half of the emergency abatements of salaries as from 1 July 1935 (159£.); to revised scales of pay for women cleaners (4£.) (E.3283/2), and for Attendants and Warders, including night duty pay (172£.) (E.12771 : E.15120/01.)

B.—Due to unforeseen expenditure on frame backs, glass and passe-partout for framed coloured cards and prints and to increased cost of new issues of coloured prints (81£.); offset by savings on catalogues and photographs (52£.).

C.—Expenditure was curtailed in order to meet as far as possible the excess on Subhead A when it became evident that the latter was inevitable.

Details of Receipts.		Estimated.	Realized.
		£	£
Receipts from admission and lavatory fees	.. ..	300	350
Sale of catalogues	.. ..	325	336
" photographs	.. ..	105	107
" postcards	.. ..	400	547
" prints	.. ..	150	177
Miscellaneous	.. ..	5	8
Total		£1,285	1,525

28 October 1936

*J. G. Mann,*  
Keeper and Accounting Officer.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921, I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct, subject to the observations contained in my Report.

*G. C. Upcott,*  
Comptroller and Auditor General.

## SCIENTIFIC INVESTIGATION, &amp;c.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for sundry Grants in Aid of SCIENTIFIC INVESTIGATION, &c., and other Grants.

Service.	Grant.	Expenditure.		Expenditure compared with Grant.			
				Less than Granted.		More than Granted.	
GRANTS IN AID.	£	£	s.	d.	£	s.	d.
A.—Royal Society .. .. .	10,500	10,500	—	—	—	—	—
B.—Royal Geographical Society ..	1,175	1,175	—	—	—	—	—
C.—Royal Society of Edinburgh ..	600	600	—	—	—	—	—
D.—British School at Athens ..	500	500	—	—	—	—	—
E.—British School at Rome ..	500	500	—	—	—	—	—
F.—Royal Scottish Geographical Society .. .. .	200	200	—	—	—	—	—
G.—National Library of Wales ..	17,000	17,000	—	—	—	—	—
H.—National Museum of Wales ..	17,000	17,000	—	—	—	—	—
I.—Solar Physics Observatory ..	3,000	3,000	—	—	—	—	—
J.—North Sea Fisheries Investigation	1,150	893	17	1	256	2	11
K.—Royal Academy of Music ..	500	500	—	—	—	—	—
L.—Royal College of Music ..	500	500	—	—	—	—	—
M.—Royal Academy of Dramatic Art	500	500	—	—	—	—	—
N.—British Academy .. .. .	2,000	2,000	—	—	—	—	—
O.—National Central Library ..	3,000	3,000	—	—	—	—	—
P.—Medical Research Council ..	165,000	165,000	—	—	—	—	—
Q.—Agricultural Research Council	20,000	19,255	—	—	745	—	—

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

J.—This grant is paid in Danish Kroner and varies according to the rate of exchange.  
 Q.—The Council's expenditure on administration was 745*l.* less than had been anticipated, savings being effected on the provision for honoraria to members of the Council and for staff (839*l.*) and for travelling expenses (106*l.*). The grant was restricted accordingly.

Service	Grant	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
<b>OTHER GRANTS.</b>						
R.—Edinburgh Observatory ..	3,122	3,092 9 10	29 10 2	—	—	—
S.—British Museum General Catalogue of Printed Books ..	126	114 — —	12 — —	—	—	—
<b>GROSS TOTAL</b> .. ..	<b>£ 246,373</b>	<b>245,330 6 11</b>	<b>1,042 13 1</b>	<b>—</b>	<b>—</b>	<b>—</b>
			Surplus of Gross Estimate over Expenditure. £1,042 13 1			
<i>Deduct—</i>	<i>Estimated.</i>	<i>Realized.</i>	<i>Deficiency of Appropriations in Aid realized.</i>			
T.—Appropriations in Aid ..	20,000	19,255 — —	£745 — —	—	—	—
<b>NET TOTAL</b> .. ..	<b>£ 226,373</b>	<b>226,075 6 11</b>	<b>£297 13 1</b>	<b>—</b>	<b>—</b>	<b>—</b>
			Net Surplus to be surrendered.			

Receipts payable to Exchequer.

Estimated. Realized.

Receipts not authorized to be used as Appropriations in Aid ..

£ 41 s. d.  
— — 3

Details of Receipts.

Estimated. Realized.

	Estimated.	Realized.
	£	£ s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid :—		
Grant from the Development Fund in respect of the grant to the Agricultural Research Council (see Subhead Q) ..	20,000	19,255 — —
(ii) Receipts of other classes :—		
Edinburgh Observatory—private telephone calls .. ..	—	1 — 3
Sale of scientific publications .. ..	—	40 — —
<b>Total</b> .. ..		<b>£19,296 — 3</b>

Treasury,  
19 November 1936,R. V. Nind Hopkins,  
Accounting Officer.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

G. C. Upcott,  
Comptroller and Auditor General.

MEDICAL RESEARCH COUNCIL.

ACCOUNT OF RECEIPTS AND PAYMENTS for the Year ended 31 March 1936.

Receipts.		£	s.	d.		Payments.		£	s.	d.		£	s.	d.
Balance, 1 April 1935 .. ..	..	1,417	13	4		<i>Administration</i> :—								
Grant in Aid .. ..	..	165,000	—	—		Salaries, Wages,								
Donations .. ..	..	26	5	—		Superannuation								
<i>National Institute for Medical Research</i> :—						and Office Ex-						11,037	1	4
Rents .. ..	..	174	15	—		penses .. ..								
Fees for testing Salvarsan ..	..	44	—	—		<i>National Institute for Medical Research (including Farm Laboratory)</i> :—								
Ministry of Agriculture—						Salaries, Wages,								
Refund of expenses of work						and Superannua-								
on Foot and Mouth Disease ..	..	1,377	6	10		tion .. ..		40,891	5	4				
League of Nations—						Superannuation								
Contribution towards cost of						Fund for Minor								
work on Biological Standards ..	..	700	—	—		Appointments—								
Miscellaneous receipts .. ..	..	124	8	8		Contribution for								
<i>External Research Schemes</i> :—						1935 .. ..		3,050	—	—				
Fees for standard cultures ..	..	1,385	13	6		Research expenses		7,813	16	9				
Food Investigation Board—						Maintenance, rents,								
Contribution towards cost of						rates, &c. ..		9,785	16	1				
work on Nutrition Research ..	..	200	—	—		Library and miscel-								
Nitrate Corporation of Chile,						laneous .. ..		1,085	7	3				
Ltd.—						New Buildings and								
Contribution towards cost of						purchase of land		11,618	11	11				
work on Iodine and Goitre ..	..	350	—	—								74,244	17	4
Dental Board of the United						<i>External Research Schemes</i> :—								
Kingdom—						External scientific								
Contribution towards cost of						staff .. ..		29,119	5	4				
work on Dental Disease .. ..	..	3,000	—	—		Grants in aid of								
Fees for Radon .. ..	..	63	2	10		various schemes								
British Empire Cancer Cam-						of research work								
paign—						at Universities,								
Contribution towards cost of						Hospitals and								
work on Radiotherapy .. ..	..	350	—	—		other Institu-								
British Red Cross Society—						tions .. ..		38,986	3	4				
Contribution towards cost of						Statistical Com-								
work on Blood Transfusion ..	..	96	14	8		mittee .. ..		5,432	2	3				
Ministry of Health—						Industrial Health								
Contribution towards cost of						Research Board		9,103	12	8				
work on Medical Statistics ..	..	1,120	—	—		Publications ..		1,607	6	4				
												84,248	9	11
						Balance, 31 March								
						1936 .. ..						5,899	11	3
												£175,429	19	10

*Mildmay of Flete,*  
Treasurer.

I have examined the above Account. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion this Account is correct.

*G. C. Upcott,*  
Comptroller and Auditor General.

## UNIVERSITIES AND COLLEGES, GREAT BRITAIN.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for Grants in Aid of the Expenses of certain UNIVERSITIES, COLLEGES, MEDICAL SCHOOLS, &c., in GREAT BRITAIN, and for a Grant in Aid of the BRITISH POST GRADUATE MEDICAL SCHOOL.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£	£	£
A.—Universities and Colleges, Great Britain (Grant in Aid) ..	1,830,000	1,830,000	—	—
B.—British Post Graduate Medical School (Grant in Aid) ..	82,000	47,000	35,000	—
TOTAL, ..	£ 1,912,000	1,877,000	35,000	—

Surplus to be surrendered .. £35,000

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

B.—Saving due to slower progress of building and equipment than had been anticipated when the estimate was framed. 35,000l. has been revoted in 1936.

Treasury,  
24 October 1936.

*R. V. Nind Hopkins,*  
Accounting Officer.

I have examined the above Account, and the appended Account, in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion these Accounts are correct.

*G. C. Upcott,*  
Comptroller and Auditor General.

## UNIVERSITY COLLEGES GRANTS DEPOSIT ACCOUNT, 1935.

Receipts.			Payments.		
	£	s. d.		£	s. d.
Balance, 1 April 1935 ..	6,807	14 6	Payments as per Schedule below ..	1,828,350	- -
Grant in Aid—Subhead A ..	1,830,000	- -	Balance, 31 March 1936 ..	8,457	14 6
	<u>£1,836,807</u>	<u>14 6</u>		<u>£1,836,807</u>	<u>14 6</u>

## GRANTS TO UNIVERSITIES AND COLLEGES.

Birmingham University ..	76,000		Brought forward	1,154,600
Bristol University, including Faculty of Engineering at Bristol Merchant Venturers' Technical College ..	56,750		Oxford University ..	97,500
Cambridge University ..	107,500		Reading University ..	35,000
Durham University ..	2,000		Sheffield University ..	50,500
"   "   Armstrong College	44,500		Southampton University College ..	15,000
"   "   Durham Colleges	10,000		University of Wales, including Aberystwyth, Bangor, Cardiff, and Swansea University Colleges and the Welsh National School of Medicine ..	139,000
"   "   College of Medicine	9,350		Aberdeen University ..	61,000
Exeter University College ..	14,500		Edinburgh University ..	105,800
Leeds University ..	71,000		Glasgow University ..	96,700
Liverpool University ..	86,000		Glasgow Royal Technical College ..	16,250
London University, including constituent Colleges and Schools ..	556,000		St. Andrew's University, including Dundee University College ..	57,000
Manchester University ..	81,000			<u>£1,828,350</u>
Manchester College of Technology ..	14,500			
Nottingham University College	25,500			
Carried forward	<u>£1,154,600</u>			

Treasury,

24 October 1936.

R. V. Nind Hopkins,

Accounting Officer.



## PUBLIC EDUCATION, SCOTLAND.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for PUBLIC EDUCATION in SCOTLAND, and for the ROYAL SCOTTISH MUSEUM, EDINBURGH, including sundry Grants in Aid.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
<b>ADMINISTRATION.</b>						
<i>Offices in London and Edinburgh.</i>						
A.1.—Salaries, &c...	57,141	57,107 12 —	33 8 —	—	—	
A.2.—Travelling and Incidental Expenses	3,370	2,190 13 3	1,179 6 9	—	—	
A.3.—Telegrams and Telephones	815	937 — 5	—	122 — 5	—	
A.4.—Advisory Council	120	89 18 1	30 1 11	—	—	
<b>INSPECTION.</b>						
B.1.—Salaries, &c...	49,129	48,586 13 11	542 6 1	—	—	
B.2.—Travelling and Incidental Expenses	9,150	8,719 12 10	430 7 2	—	—	
<b>GRANTS IN AID OF THE EDUCATION (SCOTLAND) FUND.</b>						
<b>C.—General Aid Grant</b>						
<i>Original</i> ..	6,692,052 <i>l.</i>					
<i>Supplementary</i> ..	244,750 <i>l.</i>					
	6,936,802	6,936,802 — —	—	—	—	
<b>D.—Superannuation of Teachers</b>						
<i>Original</i> ..	931,941 <i>l.</i>					
<i>Supplementary</i> ..	4,125 <i>l.</i>					
	936,066	936,066 — —	—	—	—	

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

A.1.—Savings in respect of vacancies (233*l.*), changes in personnel (562*l.*), and minor items (28*l.*), were offset by excesses in respect of Architect's fees (129*l.*) and withdrawal of abatements in salaries (661*l.*)

A.2.—Due mainly to savings on provision for removals (911*l.*), travelling expenses (110*l.*) and advertisements (155*l.*).

A.3.—Due to increasing use of telephone facilities.

A.4.—Due mainly to saving on members' travelling (22*l.*).

B.1.—Savings in respect of vacancies and changes in personnel (832*l.*), and inspection of music (59*l.*), were offset by excesses in respect of assistance at examinations, &c. (54*l.*) and withdrawal of abatements in salaries (295*l.*).

B.2.—Savings on travelling and subsistence allowances, &c. (405*l.*) and removals (25*l.*).

C. and D.—These payments are made to the Education (Scotland) Fund (see Account appended).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
<b>THE ROYAL SCOTTISH MUSEUM, EDINBURGH.</b>						
E.1.—Salaries, &c... ..	18,511	18,274 15 9	236 4 3	—	—	—
E.2.—Patrols .. ..	2,713	2,793 12 5	—	—	80 12 5	—
E.3.—Purchase of Specimens, Books, &c. (Grant in Aid) ..	2,000	2,000 — —	—	—	—	—
E.4.—Furniture, Materials, &c. ... ..	1,300	1,286 6 6	13 13 6	—	—	—
E.5.—Travelling and Incidental Expenses ..	364	368 4 1	—	—	4 4 1	—
<b>GROSS TOTAL</b>						
Original .. 7,768,606 <i>l.</i>	8,017,481	8,015,222 9 3	2,465 7 8 206 16 11			
Supplementary 248,875 <i>l.</i>						
<b>Deduct—</b>						
<b>F.—Appropriations in Aid</b>						
Original .. 733,213 <i>l.</i>	Estimated.	Applied.	Surplus to be Surrendered.			
Supplementary 31,075 <i>l.</i>	764,288	764,288 — —				
<b>NET TOTAL</b>						
Original .. 7,035,393 <i>l.</i>	7,253,193	7,250,934 9 3	£2,258 10 9			
Supplementary 217,800 <i>l.</i>						

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid .. .. .	764,288	764,482 6 5
(ii) Receipts of other classes .. .. .	—	35 9 6
		764,517 15 11
Appropriated in aid (Subhead F) .. .. .		764,288 — —
Paid separately to Exchequer ..		£229 15 11

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

E.1.—Savings in respect of vacancies and changes in personnel (465*l.*) and miscellaneous items (178*l.*) were offset by excesses in respect of adjustments of wages and withdrawal of abatements in salaries (407*l.*).

E.2.—An excess (102*l.*), due mainly to withdrawal of abatements in salaries and subsequent adjustments of salary scales, was reduced by savings in respect of absences on sick leave and vacancies (21*l.*)

E.3.—See Grant in Aid Account appended.

Details of Receipts,	Estimated.	Realized.	
(i) Receipts of classes authorized to be used as Appropriations in Aid:—			
Pension Contributions (payment from the Education (Scotland) Fund: see Account appended):—	£	£	s. d.
Teachers .. .. .	381,165	381,165	- -
Employers .. .. .	380,970	380,970	- -
Educational Endowments (Scotland) Act, 1928:—			
(a) Repayment of cost of advertisements .. .. .	150	52	- 2
(b) Fees for audit of accounts .. .. .	280	334	17 -
(c) Fees for inspection and repayment of travelling and other expenses .. .. .	30	32	18 3
Repayments of salaries of seconded officers .. .. .	1,576	1,779	18 4
Royal Scottish Museum: cloakroom fees .. .. .	22	23	11 8
Miscellaneous receipts .. .. .	95	124	1 -
Total .. .. .	£764,288	764,482	6 5
(ii) Receipts of other classes:—			
Royal Scottish Museum: proceeds of sale of objects no longer required .. .. .		35	9 6
		£764,517	15 11

EXTRA REMUNERATION (exceeding 50*l.*).

From the Education (Scotland) Fund, one Inspector (1,011*l.*–1,161*l.*), eight Inspectors (634*l.*–1,058*l.*), and one Sub-Inspector (396*l.*–680*l.*) received sums varying from 28*l.* 12*s.* 1*d.* to 117*l.* 13*s.* 10*d.* for work in connexion with Leaving Certificate Examination papers and inspection of Secondary schools. In addition, the Sub-Inspector received 22*l.* 6*s.* 8*d.* for services to the Scottish Police Examinations Board. A Sub-Inspector (396*l.*–680*l.*) received 30*l.* 11*s.* 4*d.* from the Education (Scotland) Fund for work in connexion with Leaving Certificate Examination papers and 20*l.* 8*s.* 2*d.* for services to the Scottish Police Examinations Board.

For services as auditor under the Educational Endowments (Scotland) Act, 1882, one Principal Staff Officer (680*l.*–905*l.*) received 74*l.* 7*s.* 6*d.* from the funds of the endowments. An Executive Officer (146*l.*–492*l.*) received 28*l.* –*s.* 8*d.* for revising Leaving Certificate Examination papers and 30*l.* for secretarial duties in connexion with the Scottish Police Examinations Board.

30 November 1936.

J. W. Peck,  
Accounting Officer.

I have examined the above Account, and the Accounts appended, in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion these Accounts are correct.

G. C. Upcott,  
Comptroller and Auditor General.

## ROYAL SCOTTISH MUSEUM GRANT IN AID ACCOUNT.

	£	s.	d.
Balance in hand on 1 April 1935 .. .. .	34	1	5
Voted on Subhead E,3 for 1935 .. .. .	2,000	-	-
Refund of amount overpaid in previous year .. .. .	1	15	3
	2,035	16	8
Expenditure in 1935 .. .. .	*1,535	11	-
Balance in hand on 31 March 1936 .. .. .	£500	5	8

\* Additional expenditure amounting to 38*l.* for binding books and specifications of patents has been borne by the Stationery and Printing Vote (Class VII. Vote 13).

Note.—With the sanction of the Treasury, various specimens, which were no longer of use as exhibits in the Museum and which were of little or no commercial value, were presented to certain institutions of an educational character (E.32653).

J. W. Peck,  
Accounting Officer.

TRUST FUNDS administered by the SCOTTISH EDUCATION DEPARTMENT  
(ROYAL SCOTTISH MUSEUM).

Title of Fund and Security.	Amount of Stock.
Lindsay-Carnegie Bequest—London and North Eastern Railway 3 per cent. Debenture Stock .. .. .	£2,490

The fund also includes 15*l.* 9*s.* 10*d.* placed on deposit.

Note.—The original bequest amounted to 2,000*l.* This was invested in North British Railway 3 per cent. Debenture Stock which was later changed to London and North Eastern Railway 3 per cent. Debenture Stock. On 31 March 1936 the market value of the Stock was 2,032*l.*

ACCOUNT of the Income of the EDUCATION (SCOTLAND) FUND in the Year ended 31 March 1936, and of the Expenditure thereof.

RECEIPTS.			PAYMENTS.		
	£	s. d.		£	s. d.
Balance on 1 April 1935 ..	12,883	18 3	<i>Education (Scotland) Act, 1908, Section 16 (1) (a) to (f) :—</i>		
<i>Grants from Votes of Parliament :—</i>			Inspection of Secondary Schools and Expenses of Leaving Certificate Examination .. ..	*9,570	3 9
Education (Scotland) Act, 1918, Section 21 (1) :—			Grants to Universities .. ..	—	
Subhead C. (Class IV, Vote 12, 1935) ..	6,349,960	— —	Grants to Central Institutions ..	138,263	1 7
Local Government (Scotland) Act, 1929, Section 52 (3) :—			Grants for Training of Teachers ..	42,179	8 4
Subhead C. (Class IV, Vote 12, 1935) ..	586,842	— —	Pensions to Teachers, Education (Scotland) Act, 1908 (Section 13) and Education (Scotland) (Superannuation) Acts, 1919 to 1935 (including refund of contributions under the Acts of 1922 and 1925) .. ..	†1,015,660	12 2
Education (Scotland) (Superannuation) Acts, 1919 (Section 6), and 1925 (Section 6 (2)) :—			Other Educational Expenditure ..	2,688	12 5
Subhead D. (Class IV, Vote 12, 1935) ..	936,066	— —	<i>Education (Scotland) Act, 1918, Section 21 (2) (a) :—</i>		
<i>Superannuation Contributions :—</i>			Grants to Voluntary Schools, &c., under Education (Scotland) Miscellaneous Grants Regulations, 1925 .. ..	112,558	7 6
Education (Scotland) (Superannuation) Act, 1925, Section 2 :—			Grants under Education (Scotland) Supplementary Grant Regulations, 1926 .. ..	15	3 —
Teachers' Contributions ..	431,460	4 10	Grants under Education (Scotland) Teachers' Superannuation Grant Regulations, 1928 ..	10,849	6 4
Managers' Contributions ..	431,141	16 3	Grants to Education Authorities under the following annual Grant Regulations :—		
<i>Other Receipts :—</i>			Education Authorities (Scotland) Grant Regulations, 1934 and 1935.		
Interest on Scottish Teachers Superannuation Fund, applicable in reduction of charge on Education (Scotland) Fund under Section 16 (1) (e), Act of 1908. (Article 17 of Superannuation Scheme, 1919)	61,915	— 7			
				£	
				1934	771,785
				1935	5,912,893
					6,684,678 — —
			<i>Education (Scotland) (Superannuation) Act, 1925, Section 6 (1) :—</i>		
			Payment to Class IV, Vote 12, 1935, Subhead F. in respect of :—		
			Teachers' Superannuation Contributions .. ..	381,165	— —
			Managers' Superannuation Contributions .. ..	380,970	— —
			Balance on 31 March 1936 .. ..	31,671	4 10
	£8,810,268	19 11		£8,810,268	19 11

\* This amount is net, after deducting 290*l.*, provided under Subhead B.1. of the Vote, and the sums fixed by the Department in terms of Section 19 of the Education (Scotland) Act, 1878. With the sanction of the Treasury, a sum of 5*l.* 5*s.* due for the inspection of a school in terms of Section 19 was written off as irrecoverable (S.40492).

† This amount is net, after deducting 701*l.* 7*s.* 2*d.*, amount of annuities (Elementary School Teachers (Superannuation) Act, 1898), accrued in the year ended 31 December 1935, to grantees of Disablement Allowances who had attained the age of 65.

J. W. Peck,  
Accounting Officer.

ACCOUNT of RECEIPTS AND PAYMENTS between 1 April 1935 and 31 March 1936 in respect of the Capital and Income of the SCOTTISH TEACHERS SUPERANNUATION FUND, established under the provisions of the Superannuation Scheme for Teachers, 1911, framed under Section 14 of the Education (Scotland) Act, 1908, and the Scheme of 1919, framed under Sections 1, 2 and 3 of the Education (Scotland) (Superannuation) Act, 1919.

## INCOME ACCOUNT.

		£	s.	d.			£	s.	d.
Balance on 1 April 1935	..	29	4	9	Cash transferred to Capital	..			
Interest on Investments	..	61,915	-	7	Account	..	61,915	-	7
Cash transferred from Capital	..				Refund of contributions	..	63	12	5
Account	..	100	-	-	Balance on 31 March 1936	..	65	12	4
		<u>£62,044</u>	<u>5</u>	<u>4</u>			<u>£62,044</u>	<u>5</u>	<u>4</u>

## CAPITAL ACCOUNT.

		£	s.	d.			£	s.	d.
Cash transferred from Income	..				Cash transferred to Income	..			
Account	..	61,915	-	7	Account	..	100	-	-
*Securities sold	..	100	-	-	Interest transferred to Educa-	..	61,915	-	7
		<u>£62,015</u>	<u>-</u>	<u>7</u>	tion (Scotland) Fund	..	61,915	-	7
							<u>£62,015</u>	<u>-</u>	<u>7</u>

\*96l. 7s. 9d., 3½ per cent. War Stock sold at 103¼.

## SECURITIES HELD AT 31 MARCH 1936.

	Nominal Amount.			Cost.			Market Value		
	£	s.	d.	£	s.	d.	£	s.	d.
India 3½ per cent. Stock	430,257	10	9	384,478	6	2	421,445	10	7
War Stock, 3½ per cent.	256,444	9	3	243,615	-	7	273,594	3	8
Funding Stock, 1960-1990, 4 per cent.	95,000	-	-	76,000	-	-	112,370	2	6
Conversion Stock, 1940-1944 4½ per cent.	103,000	-	-	94,945	11	5	114,780	12	6
Consolidated Stock, 4 per cent.	314,815	3	9	254,923	17	-	361,643	18	11
Conversion Stock, 3½ per cent.	481,462	12	10	343,903	18	7	521,739	1	11
	<u>£1,680,979</u>	<u>16</u>	<u>7</u>	<u>1,397,866</u>	<u>13</u>	<u>9</u>	<u>1,805,573</u>	<u>10</u>	<u>1</u>

J. W. Peck,  
Accounting Officer.

Scottish Education Department,  
30 November 1936.

## NATIONAL GALLERIES, SCOTLAND.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for the Salaries and Expenses of the NATIONAL GALLERY, SCOTLAND, the SCOTTISH NATIONAL PORTRAIT GALLERY, and the MUSEUM OF ANTIQUITIES, including certain Grants in Aid.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, &c. .. ..	8,896	8,852 14 8	43 5 4	—
B.—Purchase of Pictures (National Gallery), Grant in Aid .. .. .	500	500 — —	—	—
C.—Purchase of Objects, &c. (Museum of Antiquities), Grant in Aid .. ..	200	200 — —	—	—
D.—Purchase of Portraits (Scottish National Portrait Gallery), Grant in Aid .. .. .	214	214 — —	—	—
E.—Incidental Expenses ..	1,165	1,158 12 7	6 7 5	—
GROSS TOTAL .. .. £	10,975	10,925 7 3	49 12 9	—
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>		
F.—Appropriations in Aid ..	291	291 — —		Surplus to be surrendered.
NET TOTAL .. .. £	10,684	10,634 7 3		£49 12 9

Receipts payable to Exchequer.

Estimated.

Realized.

Receipts authorized to be used as Appropriations in Aid ..	£ 291	£ s. d. 566 18 2
Appropriated in aid (Subhead F) .. .. .		291 — —
Paid separately to Exchequer ..		£275 18 2

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

A.—Savings on employers' insurance contributions (60*l.*), fewer extra attendances (32*l.*) and staff changes and absences (66*l.*); offset by restoration of balance of emergency reductions in remuneration of staff (115*l.*).

Details of Receipts.	Estimated.		Realized.	
	£	s.	£	s. d.
Fees for admission .. .. .	130		122	— 6
Proceeds of sale of catalogues, guides and book of illustrations (National Gallery) .. .. .	80		81	17 10
Do. illustrated hand-list and pamphlets (Portrait Gallery) .. .. .	12		10	15 6
Do. guides (Museum) .. .. .	5		4	19 3
Photographic Record commission .. .. .	13		15	6 6
Share of proceeds from sale of photographs and publications .. .. .	25		42	18 10
Royal Fine Art Commission for Scotland .. .. .	26		26	— —
Proceeds of prints, frames, lantern slides, &c. .. .. .	—		1	8 3
Refund of unemployment insurance contributions from Ministry of Labour .. .. .	—		261	11 6 (a)
<b>Total .. .. .</b>	<b>£291</b>		<b>566</b>	<b>18 2</b>

(a) Paid in error in prior years in respect of certain Unestablished Attendants.

EXTRA REMUNERATION (exceeding 50l.).

From the Post Office Vote, one Second-Class Attendant received the sum of 67l. 19s. 11d. for services as a part-time night telephonist.

GRANT IN AID ACCOUNTS.

	Purchase of Pictures (National Gallery).		Purchase of Objects, &c. (Museum of Antiquities).	Purchase of Portraits (Scottish National Portrait Gallery).
	£	s. d.	£	£ s. d.
Balance from 1934 .. .. .	188	8 10	—	5 11 4
Grants in Aid, 1935 .. .. .	500	— —	200	214 — —
Donation .. .. .	10	— —	—	—
Interest .. .. .	3	11 11	—	1 5 11
<b>Total .. .. .</b>	<b>£ 702</b>	<b>— 9</b>	<b>200</b>	<b>220 17 3</b>
Expenditure, 1935 .. .. .	563	10 6	*200	219 5 —
Balance to 1936 .. .. .	£ 138	10 3	—	1 12 3

\*This expenditure comprises a grant of 200l. to the Society of Antiquaries of Scotland. The Society had a balance of 75l. 12s. at the end of the previous year, and 210l. 13s. 10d. was spent on the purchase of objects, &c., during the year, leaving a balance of 64l. 18s. 2d. in hand at 31 March 1936.

R. K. Blair,

Accounting Officer.

15 September 1936.

I have examined the foregoing Accounts in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion these Accounts are correct.

G. C. Upcott,

Comptroller and Auditor General.

## NATIONAL LIBRARY, SCOTLAND.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for the Salaries and Expenses of the NATIONAL LIBRARY, SCOTLAND, including a Grant in Aid.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, &c.				
Original ..	6,164 <i>l.</i>			
Supplementary	215 <i>l.</i>			
	6,379	6,371 14 10	7 5 2	—
B.—Purchases and Acquisitions (Grant in Aid) .. ..	200	199 19 10	— 2	—
C.—Incidental Expenses ..	600	589 19 11	10 — 1	—
D.—Expenses of Copyright Agency .. .. .	475	435 5 5	39 14 7	—
<b>GROSS TOTAL</b>				
Original ..	7,439 <i>l.</i>			
Supplementary	215 <i>l.</i>			
	£ 7,654	7,597 — —	57 — —	—
<i>Deduct—</i>	<i>Estimated.</i>	<i>Realized.</i>	Surplus of Gross Estimate over Expenditure. £57 — —	
E.—Appropriations in Aid ..	5,017	5,016 17 2	Deficiency of Appropriations in Aid realized. £— 2 10	
<b>NET TOTAL</b>				
Original ..	2,422 <i>l.</i>			
Supplementary	215 <i>l.</i>			
	£ 2,637	2,580 2 10	Net Surplus to be surrendered. £56 17 2	

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

- A.—Saving mainly National Insurance.  
C.—Expenditure variable and uncertain.  
D.—Expenses of the Agency less than anticipated.

Receipts.—These consist of income from the investment of the Endowment Fund of the Library.

Exchequer, Edinburgh,  
5 November 1936.

John A. Inglis,  
Accounting Officer.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

G. C. Upcott,  
Comptroller and Auditor General.





CIVIL ACCOUNTS,  
1935.

---

CLASS V.

---

HEALTH, LABOUR AND INSURANCE.

CLASS V.  
HEALTH, LABOUR AND INSURANCE.

SUMMARY.

Page.	No. of Vote.	SERVICE.	Estimated Gross Expenditure.	Authorized Appropriations in Aid.	Supply Grant.	Actual Gross Expenditure.
			£	£	£	£ s. d.
198	1	Ministry of Health .. ..	21,842,290	1,425,450	20,416,840	21,707,122 15 7
205	1A	Grants to Public Assistance Authorities, (England and Wales)	4,350,000	—	4,350,000	4,325,039 - -
206	2	Board of Control .. ..	160,437	13,073	147,364	157,686 11 10
208	3	Registrar General's Office ..	120,650	23,900	96,750	117,571 3 7
210	4	National Insurance Audit Department .. ..	168,665	3,960	164,705	168,813 19 9
211	5	Friendly Societies Registry ..	52,057	4,750	47,307	50,714 1 5
212	6	Old Age Pensions .. ..	43,331,000	12,000	43,319,000	43,146,827 7 2
214	7	Widows', Orphans' and Old Age Contributory Pensions..	14,000,000	—	14,000,000	14,000,000 - -
215	8	Ministry of Labour .. ..	29,543,000	5,853,000	23,690,000	29,391,160 12 5
223	9	Unemployment Assistance Allowances .. ..	50,130,000	—	50,130,000	45,010,516 11 2
224	10	Grants in respect of Employment Schemes .. ..	4,200,000	—	4,200,000	4,179,045 19 11
225	11	Commissioner for Special Areas (England and Wales) ..	1,400,100	1,400,000	100	531,184 4 5
228	12	Unemployment Assistance Board .. ..	2,100,000	—	2,100,000	1,646,276 3 4
232	13	Department of Health for Scotland .. ..	3,392,169	194,535	3,197,634	3,299,866 15 11
237	14	Board of Control for Scotland	16,095	490	15,605	14,756 1 8
238	15	Registrar General's Office, Scotland .. ..	18,969	1,400	17,569	18,795 - 6
239	16	Commissioner for Special Areas (Scotland) .. ..	493,350	493,250	100	158,984 2 8
242	17	Grants to Public Assistance Authorities (Scotland) ..	1,785,000	—	1,785,000	1,757,992 18 7
		Total .. ..	177,103,782	9,425,808	167,677,974	169,682,353 9 11

CLASS V.  
HEALTH, LABOUR AND INSURANCE.

SUMMARY.

No. of Vote.	Appropriations in Aid Applied.		Net Expenditure.		Gross Expenditure compared with Estimate. Saving or Excess.		Deficiency of Appropriations in Aid.		Amount to be surrendered.		Extra Receipts payable to Exchequer.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
1	1,394,608	18 7	20,312,513	17	135,167	4 5	30,841	1 5	104,326	3	298,409	8 1
1A	—		4,325,039	—	24,961	—	—		24,961	—	—	
2	13,073	—	144,613	11 10	2,750	8 2	—		2,750	8 2	1,058	11 —
3	23,888	5	93,682	18 7	3,078	16 5	11 15		3,067	1 5	2,662	— 8
4	3,960	—	164,853	19 9	*148	19 9	—		—		108	11 11
5	4,750	—	45,964	1 5	1,342	18 7	—		1,342	18 7	749	9 8
6	12,000	—	43,134,827	7 2	184,172	12 10	—		184,172	12 10	4,567	3 9
7	—		14,000,000	—	—		—		—		—	
8	5,845,889	17 2	23,545,270	15 3	151,839	7 7	7,110	2 10	144,729	4 9	10,129	14 1
9	—		45,010,516	11 2	5,119,483	8 10	—		5,119,483	8 10	—	
10	—		4,179,045	19 11	20,954	— 1	—		20,954	— 1	4,736	6 3
11	531,184	4 5	—		868,915	15 7	868,815	15 7	100	—	—	
12	—		1,646,276	3 4	453,723	16 8	—		453,723	16 8	1,505	8 3
13	194,535	—	3,105,331	15 11	92,302	4 1	—		92,302	4 1	55,590	6 —
14	427	9 9	14,328	11 11	1,338	18 4	62 10 3		1,276	8 1	—	
15	1,400	—	17,395	— 6	173	19 6	—		173	19 6	490	14 4
16	158,984	2 8	—		334,365	17 4	334,265	17 4	100	—	—	
17	—		1,757,992	18 7	27,007	1 5	—		27,007	1 5	—	
	8,184,700	17 7	161,497,652	12 4	7,421,577	9 10	1,241,107	2 5			380,007	14 —
					*148	19 9						
Total amount to be surrendered .. £									6,180,470	7 5		

\* Excess met by sum allocated from the Vote for Civil Service Remuneration, &c., Class I, Vote 26. See Report paragraph 2. (34142)—V

G 3

## MINISTRY OF HEALTH.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for the Salaries and Expenses of the MINISTRY OF HEALTH; including Grants and other Expenses in connexion with HOUSING, certain Grants to Local Authorities, &c., Grants in Aid in respect of Benefits and Expenses of Administration under the NATIONAL HEALTH INSURANCE ACTS, certain Expenses in connexion with the WIDOWS', ORPHANS' AND OLD AGE CONTRIBUTORY PENSIONS ACTS, and other Services.

## SUMMARY.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
<b>MINISTRY OF HEALTH.</b>	£	£ s. d.	£ s. d.	£ s. d.
A.—E.—Administration				
Original .. 2,016,100l.				
Supplementary 20,150l.				
	2,036,250	2,005,578 14 2	30,671 5 10	—
F.—Housing Grants ..	13,947,000	13,997,552 1 1	—	50,552 1 1
G.—Miscellaneous Grants, &c. ..	329,450	188,827 9 —	140,622 11 —	—
H.—Sums payable to the National Health Insurance Fund (England) (Grant in Aid) .. ..	5,085,000	5,085,000 — —	—	—
<b>WELSH BOARD OF HEALTH.</b>				
L.—P.—Administration	133,690	129,878 4 5	3,811 15 7	—
Q.—Miscellaneous Grants .. ..	900	782 — —	118 — —	—
R.—Sums payable to the National Health Insurance Fund (Wales) (Grant in Aid) .. ..	310,000	299,492 11 7	10,507 8 5	—
R.R.—Losses .. ..	—	11 15 4	—	11 15 4
<b>GROSS TOTAL</b>				
Original .. 21,822,140l.				
Supplementary 20,150l.				
	£ 21,842,290	21,707,122 15 7	185,731 — 10	50,563 16 5
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure.	
			£135,167 4 5	
<b>Deduct—</b>			Deficiency of Appropriations in Aid realized.	
S.—Appropriations in Aid			£30,841 1 5	
Original .. 1,720,100l.				
Less-Supplementary 294,650l.				
	1,425,450	1,394,608 18 7		
<b>NET TOTAL</b>			Net Surplus to be surrendered.	
Original .. 20,102,040l.			£104,326 3 —	
Supplementary 314,800l.				
	£ 20,416,840	20,312,513 17 —		
Receipts payable to Exchequer.		Estimated.	Realized.	
		£	£ s. d.	
Receipts not authorized to be used as Appropriations in Aid .. ..		342,000	298,409 8 1	

## DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT.

Service.	Grant.	Expenditure.		Expenditure compared with Grant.			
				Less than Granted.		More than Granted.	
	£	£	s.	d.	£	s.	d.
<b>MINISTRY OF HEALTH.</b>							
<b>ADMINISTRATION.</b>							
A.1.—Salaries, &c							
<i>Original</i> .. 1,821,690 <i>l.</i>							
<i>Supplementary</i> 19,000 <i>l.</i>							
	1,840,690	1,823,094	14	—	17,595	6	—
A.2.—Part-time Regional Medical and Dental Staff							
<i>Original</i> .. 41,500 <i>l.</i>							
<i>Supplementary</i> 1,150 <i>l.</i>							
	42,650	36,202	19	—	6,447	1	—
B.—Travelling, &c. ..	85,130	84,566	2	7	563	17	5
C.1.—Special Inquiries and Services ..	21,100	17,948	13	9	3,151	6	3
C.2.—Medical and Dental Referee Services —Fees for Nurses, &c. .. ..	23,380	21,119	9	8	2,260	10	4
D.—Incidental Expenses	14,000	12,859	16	3	1,140	3	9
E.—Telegrams and Telephones ..	9,300	9,786	18	11	—		486 18 11
<b>HOUSING GRANTS.</b>							
F.1.—Grants towards Housing Expenses	13,943,000	13,991,924	11	7	—		48,924 11 7

## EXPLANATION OF THE Causes of Variation between Expenditure and Grant.

A.1.—Certain vacancies remained unfilled (21,000*l.*). These savings were offset by additional appointments not anticipated when the estimates were framed (4,000*l.*).

A.2.—The part-time medical staff were not required to the extent anticipated, as the number of persons referred for examination proved less than estimated and, in addition, the whole-time medical staff were able to deal with more references than had been anticipated.

B.—There were savings due to reduced expenditure on travelling on the part of insured persons referred for medical examination, and of the inspecting staff. These savings were offset by additional expenditure in respect of travelling and transfers of audit staff.

C.1.—Expenditure was less than anticipated owing mainly to fewer meetings of Departmental Committees. Less expenditure was also incurred on special inquiries into diseases, insurance and pensions appeals, and certificates of insurance in connexion with pension claims.

C.2.—See Subhead A.2.—The decline in the number of persons referred for examination resulted in reduced expenditure on nurses, examination centres, &c.

D.—Due mainly to the quantity of stamps required in the year in consequence of increased rates of contributions from 1 January 1936 proving less than was anticipated.

E.—The provision of an additional operator at headquarters and of installations in sub-offices involved increased expenditure on telephones; this was partly offset by reduced expenditure on telegrams.

F.1.—The payments made during the year included larger sums in respect of unpaid balances for previous years than was expected when the estimate was framed.

DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT—*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
<b>HOUSING GRANTS—<i>contd.</i></b>						
F.2.—Losses on repayment by Public Utility Societies before the due dates of Housing Loans made by the Public Works Loan Commissioners ..	4,000	5,627 9 6	—	—	1,627 9 6	
<b>MISCELLANEOUS GRANTS, &amp;c.</b>						
G.1.—Grants for the Training of Midwives and Health Visitors .. ..	24,000	22,914 3 7	1,085 16 5	—	—	
G.2.—Grants to Voluntary Hospitals in respect of Spirit Duty ..	2,150	2,030 9 —	119 11 —	—	—	
G.3.—Grants to Port and Riparian Sanitary Authorities, &c...	46,000	46,855 1 6	—	—	855 1 6	
G.4.—Compensation to Air Raid Victims	1,450	1,410 16 10	39 3 2	—	—	
G.5.—Annuities payable to certain Local Authorities under Section 114(1) (c) of the Local Government Act, 1929	5,850	5,849 8 1	— 11 11	—	—	
G.6.—Grants towards the expenses incurred by Local Authorities in providing or improving Rural Water Supplies (Re-vote 185,000£.)	250,000	109,767 10 —	140,232 10 —	—	—	

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

F.2.—The number of houses sold by Public Utility Societies during the year was greater than was expected. The estimate is necessarily conjectural.

G.1.—The number of trainees qualifying for grant was less than was anticipated.

G.3.—Capital expenditure by an authority which was not anticipated when the estimate was framed entailed increased grant.

G.4.—Mainly due to the cessation of payment of an award consequent upon death.

G.6.—For technical and other reasons, schemes did not progress so rapidly as was anticipated, e.g. numerous schemes already approved were subsequently extended or amalgamated to serve larger areas, additional test borings were required owing to the drought, and the completion of schemes was delayed owing to the long periods required by the road authority for consolidation of roads. As a result the number of schemes on which work was sufficiently advanced to justify payment of grant was considerably less than expected.

DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT—*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
H.—Sums payable to the National Health Insurance Fund (England) (Grant in Aid) .. ..	5,085,000	5,085,000 — —	—	—	—	—
WELSH BOARD OF HEALTH.						
ADMINISTRATION.						
L.1.—Salaries, &c. ..	122,270	118,922 15 8	3,347	4 4	—	—
L.2.—Part-time Regional Medical and Dental Staff ..	2,600	2,463 10 —	136	10 —	—	—
M.—Travelling, &c. ..	5,000	4,846 11 2	153	8 10	—	—
N.1.—Special Inquiries and Services ..	350	328 14 4	21	5 8	—	—
N.2.—Medical and Dental Referee Services—Fees for Nurses, &c. ..	1,800	1,760 8 9	39	11 3	—	—
O.—Incidental Expenses	970	837 1 11	132	18 1	—	—
P.—Telegrams and Telephones ..	700	719 2 7	—	—	19	2 7
Q.—Grants for the Training of Midwives and Health Visitors .. ..	900	782 — —	118	— —	—	—
R.—Sums payable to the National Health Insurance Fund (Wales) (Grant in Aid) .. ..	310,000	299,492 11 7	10,507	8 5	—	—

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

L.1.—Saving due to vacancies remaining unfilled and changes in personnel (6,000*l.*); offset by the cost of withdrawal, as from 1 July 1935, of the remaining half of the abatements of the emoluments of civil servants consequent upon the crisis in the autumn of 1931 (1,300*l.*) and by changes in the scale of pay of certain officers (1,400*l.*).

L.2.—The number of references was less than expected and more sessions were taken by full-time officers than was anticipated.

M.—Mainly due to the travelling expenses of the insurance inspectorate being less than was anticipated.

N.1.—The number of hearings under the National Health Insurance Act, 1924, was less than was anticipated.

N.2.—See explanation under Subhead L.2.

O.—See explanation under Subhead D.

P.—An extra fee was paid for the services of a telephonist.

Q.—See explanation under Subhead G.1.

R.—The funds required by approved societies for sickness benefit, and by insurance committees for medical benefit, proved to be less than was expected.



DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT—*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
R.R.—Losses .. ..	£ —	£ s. d. 11 15 4	£ s. d. —	£ s. d. 11 15 4
	Estimated.	Realized.		Deficit.
S.—Appropriations in Aid				
Original .. 1,720,100l.				
Less—				
Supplementary 294,650l.	1,425,450	1,394,608 18 7	—	30,841 1 5

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

LOSSES.		£	s.	d.
Defalcation by a late member of the Insurance Staff in respect of arrears of contributions paid to him. The officer was convicted and dismissed (E.32706) .. .. .		10	19	11
Inadvertent small losses in making cash payments. Negligence cannot be imputed to the paying officers (S.19173) .. .. .		—	15	—
		£11	15	4

  

Details of Receipts.		Estimated.	Realized.
(i) Receipts of classes authorized to be used as Appropriations in Aid :—		£	£ s. d.
Widows', Orphans' and Old Age Contributory Pensions Acts :—			
Repayment in respect of the expenses of administration ..	563,650	538,650	— (a)
National Health Insurance Acts :—			
Repayments in respect of expenses of administration :—			
Benefits of Deposit Contributors .. .. .	75,200	77,295	— (b)
Navy, Army and Air Force Insurance Fund .. .. .	23,550	21,480	— (c)
Medical benefit to exempt persons .. .. .	4,500	4,781	— (d)
Approved Societies (Officers) Guarantee Funds .. .. .	700	695	—
Central Index Register of Insured Persons .. .. .	26,250	25,345	— (e)
Medical Referee Service .. .. .	190,350	171,085	— (f)
Dental Referee Service .. .. .	34,650	36,041	— (g)
Collection and allocation of contributions of seamen ..	5,800	4,920	— (h)
Amount applied towards the expenses of administration in accordance with the National Economy (National Health Insurance) Order, 1931 .. .. .	116,000	117,395	—
Repayment of cost of services in connexion with :—			
Unemployment Insurance .. .. .	171,650	174,000	—
Unemployment Assistance .. .. .	5,000	2,305	— (i)

(a) The deficiency arises from economies in staff and consequent reduced expenses of administration.

(b) The number of staff required was underestimated; this was partly offset by an adjustment of an over-recovery in the previous year.

(c) It was found possible to effect economies in staff and contingent expenses.

(d) An increased amount was recovered in the year, based on an estimate of the cost of administration. Later information shows that this was not justified and adjustment will be effected during 1936.

(e) The deficiency is due to an adjustment of an over-recovery resulting from an overestimate in the previous year.

(f) There was a decline in the number of persons referred for medical examination—See Subheads A.2 and L.2.

(g) The surplus is mainly due to an adjustment of an under-recovery for the previous year in respect of the cost of staff.

(h) The cost of staff was overestimated.

(i) The extent to which the services of the outdoor staff of the Ministry would be required in the year could not be closely estimated.

Details of Receipts— <i>contd.</i>	Estimated.		Realized.	
	£	s.	£	s.
Fee Stamps under the Local Government Act, 1933, and other Acts	185,000		186,182	10 -
Repayment of salaries of officers on loan to other Government Departments .. .. .	1,950		3,378	11 11 (j)
Cost of official inquiries recovered under the Public Health and other Acts .. .. .	13,060		20,499	7 11 (k)
Cost of prosecutions recovered* .. .. .	2,550		1,938	11 1 (l)
Repayment by Admiralty, War Office, Air Ministry, &c., of cost of vaccine lymph supplied .. .. .	2,000		1,626	17 7
Fees under Section 3 (2) Milk and Dairies (Amendment) Act, 1922	2,270		3,405	1 2(m)
Repayment by Board of Education of part of salaries of Director of Intelligence and Public Relations and Press Officer .. .. .	—		741	8 2(n)
Miscellaneous receipts .. .. .	1,320		2,844	10 9
			<u>1,425,450</u>	<u>1,394,608</u> 18 7
(ii) Receipts of other classes :—				
Loans to Local Authorities in England and Wales :—				
Repayment of Principal .. .. .	342,000	{	296,785	6 11
Interest .. .. .			1,324	1 2
Part refund of Capital Grant for expenditure in connexion with a sanatorium .. .. .	—		300	—
<b>Total .. .. .</b>	<b>£1,767,450</b>		<b>1,693,018</b>	<b>6 8</b>

(j) The surplus is due to loan of officers in excess of the original estimate.

(k) The increase is due to acceleration of slum clearance work and to increased activity of local authorities in connexion with works involving capital expenditure.

(l) The operation of the Money Payments (Justices Procedure) Act, 1935, extended the period for payment and resulted in the receipt of less costs within the year than was anticipated.

(m) The number of producers was greater than was anticipated with the result that more licences were issued than were expected.

(n) This repayment, not anticipated when the estimates were framed, results from the combination of the Intelligence and Publicity Branch of the Ministry of Health, and the Special Inquiries and Reports Branch of the Board of Education.

(o) The difference is due to the receipt after the end of the year of an instalment from one local authority (49,285*l.* 18*s.* 4*d.*) ; offset by receipts during the year amounting to 4,939*l.* 1*s.* 11*d.* which it was anticipated would be received during the previous year. Receipts were as under :—

	Principal.			Interest.		
	£	s.	d.	£	s.	d.
I. Sanitary Authority.						
Rhondda Urban District Council .. .. .	982	14	—	1,324	1	2
II. County and County Borough Councils. Instalments payable under Section 114(1)(b) of the Local Government Act, 1929.						
Barnsley County Borough Council .. .. .	2,829	10	8	—	—	—
Barrow-in-Furness County Borough Council .. .. .	12,055	19	3	—	—	—
Brecon County Council .. .. .	5,089	18	8	—	—	—
Derby County Council .. .. .	866	18	8	—	—	—
Durham County Council .. .. .	32,850	9	1	—	—	—
East Ham County Borough Council .. .. .	20,238	—	4	—	—	—
Gateshead County Borough Council .. .. .	8,488	2	8	—	—	—
Glamorgan County Council .. .. .	35,313	7	9	—	—	—
London County Council .. .. .	16,700	—	—	—	—	—
Merthyr Tydfil County Borough Council .. .. .	7,324	—	—	—	—	—
Monmouth County Council .. .. .	40,525	10	7	—	—	—
Sheffield County Borough Council .. .. .	60,809	1	6	—	—	—
South Shields County Borough Council .. .. .	3,175	18	8	—	—	—
West Ham County Borough Council .. .. .	41,371	19	1	—	—	—
West Riding of Yorkshire County Council .. .. .	8,163	16	—	—	—	—
	<u>£296,785</u>	<u>6</u>	<u>11</u>	<u>1,324</u>	<u>1</u>	<u>2</u>

The amounts of the loans owing to the Exchequer at 31 March 1936 were as follows :—

	£	s.	d.
Category I .. .. .	18,398	13	8
.. II .. .. .	3,116,886	5	7

\* Irrecoverable costs amounting to 126*l.* 16*s.* 2*d.* have been written off (S.15495).

## CLAIM ABANDONED.

The owner of four cottages included in a Clearance Order made by a Town Council, and confirmed by the Minister under the provisions of the Housing Act, 1930, objected to the Order on the ground that his property was in good habitable condition, and appealed to the High Court. The appeal was dismissed and costs payable by the owner were subsequently taxed at 4*l.* 12*s.* 9*d.* The Town Council were joined with the Minister in the appeal and half the costs were directed to be paid to the local authority.

Application was made for the payment of the costs but the appellant pleaded that he was without means, partly as the result of the loss of income due to the closing and demolition of his property. The Minister was satisfied that any attempt to enforce payment by legal action would not justify the further expense involved and, with Treasury sanction, has abandoned the claim (S.40568).

EXTRA REMUNERATION (exceeding 50*l.*).

From this Vote, a Senior Assistant District Auditor (680*l.*–847*l.*)—in addition to the five referred to in the Estimates—received 52*l.* in respect of an allowance of 75*l.* per annum and two clerks (93*l.*–337*l.*) and one Messenger (145*l.*–190*l.*) received 57*l.*, 61*l.* and 73*l.* respectively for overtime.

From the Post Office Vote, twenty Junior Clerks (established and temporary) received amounts for acting as part-time night telephonists which, together with overtime paid from the Ministry of Health Vote, varied from 54*l.* 6*s.* 7*d.* to 81*l.* 6*s.* 10*d.* and aggregated 1,267*l.* 2*s.* 3*d.*

From the Vote for Royal Commissions, &c., an Assistant Administrative Officer (515*l.*–634*l.*) and a Staff Officer (515*l.*–634*l.*) received an allowance of 183*l.* 10*s.* 4*d.* and a gratuity of 100*l.* respectively as Secretaries to Royal Commissions on the systems of Local Government in the River Tyne districts and in the County Borough of Merthyr Tydfil.

From the Government of Kenya Colony, a temporary Housing and Town Planning Inspector (650*l.*) received 348*l.* 14*s.* 9*d.* as Leave Pay (Colonial Service).

From the Medical Research Council, a Medical Officer (738*l.*–1,261*l.*) received 100*l.* for assistance given to the Council's Malaria Research Unit.

27 July 1936.

*George Chrystal,*  
Accounting Officer.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

*G. C. Upcott,*  
Comptroller and Auditor General.

GRANTS TO PUBLIC ASSISTANCE AUTHORITIES  
(ENGLAND AND WALES).

See also Report of Comptroller and Auditor General.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for GRANTS TO PUBLIC ASSISTANCE AUTHORITIES IN ENGLAND AND WALES.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£	£	£
Grants to Public Assistance Authorities in England and Wales				
<i>Original</i> ... .. 2,450,000 <i>l.</i>				
<i>Supplementary</i> ... .. 1,900,000 <i>l.</i>				
	4,350,000	4,325,039	24,961	—
			Surplus to be surrendered .. .. <u>£24,961</u>	

EXPLANATION of the Cause of Variation between Expenditure and Grant.

The estimated expenditure of the Public Assistance Authorities on which the grants were based, in accordance with the provisions of Section 1(2) of the Unemployment Assistance (Temporary Provisions) (No. 2) Act, 1935, had not been ascertained when the estimate was prepared.

*George Chrystal,*  
Accounting Officer.

Ministry of Health,  
30 June 1936.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct, subject to the observations in my Report.

*G. C. Upcott,*  
Comptroller and Auditor General.

## BOARD OF CONTROL.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for the Salaries and Expenses of the BOARD OF CONTROL, including expenses under the LUNACY AND MENTAL TREATMENT ACTS and the MENTAL DEFICIENCY ACTS, and Grants in respect of the Maintenance of certain Ex-Service Mental Patients.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
<b>ADMINISTRATION.</b>						
A.—Salaries, &c. . . . .	50,536	50,436 14 3	99	5 9	—	—
B.—Travelling, &c. . . . .	3,800	3,541 9 5	258	10 7	—	—
C.—Telegrams and Telephones . . . . .	450	502 7 4	—	—	52	7 4
D.—Incidental Expenses . . . . .	75	43 4 8	31	15 4	—	—
<b>GRANTS.</b>						
E.—Grants in respect of the Maintenance of certain Ex-Service Mental Patients . . . . .	23,600	23,533 14 1	66	5 11	—	—
<b>STATE INSTITUTIONS.</b>						
F.1.—Pay and Allowances . . . . .	59,848	58,137 - 1	1,710	19 11	—	—
F.2.—Maintenance of Patients and Staff . . . . .	21,798	21,240 1 10	557	18 2	—	—
F.3.—Travelling and Conveyance of Patients and Staff . . . . .	320	252 - 2	67	19 10	—	—
F.4.—Farms and Gardens (Net) . . . . .	10	—	10	- -	—	—
<b>GROSS TOTAL . . . . .</b>	<b>£ 160,437</b>	<b>157,686 11 10</b>	<b>2,802</b>	<b>15 6</b>	<b>52</b>	<b>7 4</b>
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>				
G.—Appropriations in Aid . . . . .	13,073	13,073 - -				
<b>NET TOTAL . . . . .</b>	<b>£ 147,364</b>	<b>144,613 11 10</b>	<b>Surplus to be surrendered.</b>			
			<b>£2,750 8 2</b>			

Receipts payable to Exchequer.

Estimated.

Realized.

Receipts authorized to be used as Appropriations in Aid . . . . .

£ 13,073

£ 14,131 11 -

Appropriated in aid (Subhead G) . . . . .

13,073 - -

Paid separately to Exchequer . . . . .

£1,058 11 -

Details of Receipts.	Estimated.		Realized.	
	£	£	s.	d.
Lunacy Act, 1890: fees for licences .. .. .	729	728	2	6
Mental Deficiency Act, 1913: fees for Certificates and Approvals .. .. .	506	475	18	10
Miscellaneous receipts on account of State Institutions, &c.:—				
Rampton: staff rations (5,648 <i>l.</i> ); other receipts (2,090 <i>l.</i> )	7,121	7,738	7	8 (a)
Moss Side: staff rations (1,044 <i>l.</i> ); other receipts (213 <i>l.</i> ) ..	1,317	1,257	5	5
Maintenance of patients .. .. .	3,400	3,925	3	1 (b)
Miscellaneous receipts .. .. .	—	—	6	13 6
<b>TOTAL ..</b>	<b>£13,073</b>	<b>14,131</b>	<b>11</b>	<b>—</b>

(a) Mainly due to higher proceeds of industries (422*l.*) and greater Farm surplus (425*l.*), offset by less receipts from staff rations (402*l.*). On the Farms and Gardens Accounts the surplus for supplies to Institutions and sales (2,589*l.*) over debits for purchase of stock, &c. (1,961*l.*) was 628*l.*

(b) Receipts cannot be precisely estimated.

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

A.—Savings on changes in personnel (519*l.*), offset by restoration of remaining half of emergency reductions (420*l.*).

B.—Mainly due to delay in filling vacancies for Commissioners.

C.—Higher cost of telephones.

D.—Mainly due to less expenditure for copies of depositions.

F.1.—Savings on vacancies and on changes in personnel (2,621*l.*), offset by restoration of remaining half of emergency reductions (910*l.*). Expenditure was as follows:—Rampton, 49,118*l.*; Moss Side, 9,019*l.*

F.2.—Mainly due to lower cost of food. Expenditure was as follows:—Rampton, 18,387*l.*; Moss Side, 2,853*l.*. Average daily number of patients—estimated 1,280, actual 1,297.54.

F.3.—Fewer journeys were made than was anticipated. Expenditure was as follows:—Rampton, 210*l.*; Moss Side, 42*l.*

F.4.—There was a surplus of receipts over expenditure (*see* notes under Receipts).

#### NOTE.

This account includes supplement to two Commissioners in addition to salaries at statutory limits in order to assimilate their remuneration to Civil Service rates.

29 September 1936.

L. G. Brock,

Accounting Officer.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

G. C. Upcott,  
Comptroller and Auditor General.

## REGISTRAR-GENERAL'S OFFICE, ENGLAND.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for the Salaries and Expenses of the Department of the REGISTRAR-GENERAL OF BIRTHS, &c.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
A.—Salaries, &c. .. ..	98,240	98,706 1 2	—	466 1 2		
B.—Travelling, &c. .. ..	2,100	1,831 10 10	268 9 2	—		
C.—Fees and Expenses of Superintendent Registrars, &c. .. ..	17,460	14,504 10 2	2,955 9 10	—		
D.—Incidental Expenses .. ..	190	188 13 2	1 6 10	—		
E.—Telegrams and Telephones	450	377 5 2	72 14 10	—		
CENSUS OF ENGLAND AND WALES, 1931.						
F.—Salaries, &c. .. ..	2,100	1,891 13 —	208 7 —	—		
G.—Incidental Expenses .. ..	110	71 10 1	38 9 11	—		
GROSS TOTAL .. .. £	120,650	117,571 3 7	3,544 17 7	466 1 2		
			Surplus of Gross Estimate over Expenditure. £3,078 16 5			
			Deficiency of Appropriations in Aid* £11 15 —			
H.—Appropriations in Aid	23,900	23,888 5 —				
			Net Surplus to be surrendered. £3,067 1 5			
NET TOTAL .. .. £	96,750	93,682 18 7				

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid .. ..	23,900	26,548 12 —
(ii) Receipts of other classes .. ..	—	1 13 8
Total .. ..	..	26,550 5 8
Appropriated in aid (Subhead H) .. ..	..	23,888 5 —*
Paid separately to Exchequer .. ..	..	£2,662 — 8

\* A sum of 11l. 15s. 0d. (part of the total of 26,550l. 5s. 8d.) which should have been applied as Appropriations in Aid was through inadvertence paid into the Exchequer.

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

A.—Excess due to cost of withdrawal of the remaining half of the emergency abatements (1,055*l.*) and cost of additional staff (578*l.*), offset by savings due to vacancies (967*l.*) and reduction in the estimated expenditure for Decennial Supplement (200*l.*).

B.—The expenses of the two supernumerary Inspectors were less than anticipated.

C.—Due to the increase in the number of salaried Superintendent Registrars being larger than appeared probable. The estimate is necessarily conjectural.

D.—A sum of 7*l.*, representing accumulated losses on birth, death and marriage certificates sent by post, has been written off (S.8555).

E.—Due to discontinuance of certain telephones at Census Office consequent upon diminution of staff there.

F.—Due to deferred preparation of certain Census statistics.

G.—Due to reduction of travelling expenses owing to the return of certain officers to the General Register Office.

Details of Receipts.	Estimated.	Realized.	
	£	£	s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid :—			
Searches and certified copies .. .. .	23,500	25,951	5 3
Repayments by Local Authorities and others for Statistical and Census Returns .. .. .	400	523	14 10
Unclaimed deposits by applicants for certified copies .. .. .	—	66	14 10
Sundry receipts .. .. .	—	6	17 1
	£23,900	26,548	12 -
(ii) Receipts of other classes :—			
Voluntary contributions from certain fee-earning Registration Officers corresponding to economy "cuts" in the case of salaried officers .. .. .	—	1	13 8
Total .. .. .		£26,550	5 8

EXTRA REMUNERATION (exceeding 50*l.*).

From the Post Office Vote, one Clerk (93*l.*–337*l.*), one First Class Search Officer (70*s.* 3*d.*–79*s.* 4*d.*) and three Second Class Search Officers (47*s.* 6*d.*–73*s.*) received sums varying from 50*l.* 9*s.* 5*d.* to 65*l.* 11*s.* 7*d.* for acting as part-time night telephonists.

S. P. Vivian,  
Accounting Officer.

15 October 1936.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

G. C. Upcott,  
Comptroller and Auditor General.



## NATIONAL INSURANCE AUDIT DEPARTMENT.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, including an Amount allocated from the Vote for Civil Service Remuneration, &c., for the Salaries and Expenses of the AUDIT STAFF under the NATIONAL HEALTH INSURANCE ACTS, 1924 to 1932.

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, &c. .. ..	163,900 - -	164,299 18 2	—	—	399 18 2	—
B.—Travelling, &c., Expenses	3,450 - -	3,321 6 11	128 13 1	—	—	—
C.—Incidental Expenses ..	730 - -	663 11 5	66 8 7	—	—	—
D.—Telegrams and Telephones	585 - -	529 3 3	55 16 9	—	—	—
<b>GROSS TOTAL ..</b>	<b>£ 168,665 - -</b>	<b>168,813 19 9</b>	<b>250 18 5</b>	<b>—</b>	<b>399 18 2</b>	<b>—</b>
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>	Excess of Expenditure over Gross Estimate met by Vote for Civil Service Remuneration, &c.			
E.—Appropriations in Aid..	3,960 - -	3,960 - -	£148 19 9			
<b>NET TOTAL ..</b>	<b>£ 164,705 - -</b>	<b>164,853 19 9</b>				
Allocated from Vote for Civil Service Remuneration, &c. .. ..	148 19 9	—				
	<b>£ 164,853 19 9</b>	<b>164,853 19 9</b>				

Note.—Expenditure of at least 149*l.* has been identified as due to the withdrawal, as from 1 July 1935, of the remaining half of the abatements of the emoluments of Civil Servants consequent upon the crisis in the autumn of 1931.

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid ..	3,960	4,068 11 11
Appropriated in aid (Subhead E) .. .. .		3,960 - -
		<u>£108 11 11</u>
Paid separately to Exchequer ..		

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

A.—Excess due to withdrawal from 1 July 1935 of remaining half of the abatement of emoluments made in 1931 (1,300*l.*) and to cost of Provincial Differentiation Agreement (500*l.*); offset by savings resulting from changes in personnel (1,085*l.*), sick leave on reduced pay (168*l.*) and reduced cleaning charges (147*l.*).

Details of Receipts.	Estimated.	Realized.
	£	£ s. d.
Northern Ireland Agency Service .. .. .	3,950	4,045 14 4
Miscellaneous .. .. .	10	22 17 7
<b>Total .. .. .</b>	<b>£3,960</b>	<b>4,068 11 11</b>

26 September 1936.

W. A. Middleton,  
Accounting Officer.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

G. C. Upcott,  
Comptroller and Auditor General.

## FRIENDLY SOCIETIES REGISTRY.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for the Salaries and Expenses of the REGISTRY OF FRIENDLY SOCIETIES.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, &c. (England and General) .. .. .	48,306	47,190 6 10	1,115 13 2	—	—	—
B.—Salaries, &c. (Scotland) .. .. .	1,861	1,887 18 —	—	—	26 18 —	—
C.—Incidental Expenses .. .. .	1,400	1,142 12 3	257 7 9	—	—	—
D.—Telegrams and Telephones .. .. .	490	493 4 4	—	—	3 4 4	—
<b>GROSS TOTAL .. .. .</b>	<b>52,057</b>	<b>50,714 1 5</b>	<b>1,373 — 11</b>	<b>—</b>	<b>30 2 4</b>	<b>—</b>
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>				
E.—Appropriations in Aid .. .. .	4,750	4,750 — —				
<b>NET TOTAL .. .. .</b>	<b>47,307</b>	<b>45,964 1 5</b>				<b>Surplus to be surrendered. £1,342 18 7</b>

Receipts payable to Exchequer.

Estimated.

Realized.

Receipts authorized to be used as Appropriations in Aid  
Appropriated in aid (Subhead E) .. .. .

£ 4,750.

£ s. d.  
5,499 9 8  
4,750 — —

Paid separately to Exchequer .. .. .

£ 749 9 8

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

A. Savings in respect of changes in personnel and vacancies temporarily unfilled (1,196*l.*), temporary clerical assistance (200*l.*), sick leave deductions (193*l.*), and overtime (144*l.*); offset by withdrawal of abatement of emoluments (500*l.*) and increase in pay of messengers, &c. (117*l.*).

B.—Excess mainly due to withdrawal of abatement of emoluments.

C.—Savings in respect of prosecutions (154*l.*) and miscellaneous expenses (103*l.*).

## Details of Receipts.

Estimated.

Realized.

	£	£ s. d.
Fees under sundry Acts and expenses recovered .. .. .	4,500	5,321 17 11 <sup>(a)</sup>
Prosecutions, costs recovered .. .. .	250	160 3 6
Miscellaneous receipts .. .. .	—	17 8 3
<b>Total .. .. .</b>	<b>£4,750</b>	<b>5,499 9 8</b>

(a) These receipts cannot be closely estimated.

23 October 1936.

G. S. Robertson,  
Accounting Officer.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

G. C. Upcott,  
Comptroller and Auditor General.

### OLD AGE PENSIONS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for the payment of OLD AGE PENSIONS, for certain Administrative Expenses in connexion therewith, and for Pensions under the Blind Persons Act, 1920.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.				
			Less than Granted.		More than Granted.		
	£	£	s.	d.	£	s.	d.
A.—Pensions .. .. .	43,300,000	43,115,181	-	10	184,818	19	2
B.—Expenses of Pension Committees .. .. .	31,000	30,208	4	11	791	15	1
D.—Sums Irrecoverable ..	—	322	15	5	—	322	15
E.—Extra-statutory Grants ..	—	1,115	6	—	—	1,115	6
<b>GROSS TOTAL..</b> ..	<b>£43,331,000</b>	<b>43,146,827</b>	<b>7</b>	<b>2</b>	<b>185,610</b>	<b>14</b>	<b>3</b>
	Estimated.	Applied.			Surplus to be surrendered.		
<b>C.—Appropriations in Aid</b>	<b>12,000</b>	<b>12,000</b>	—	—	<b>£184,172 12 10</b>		
<b>NET TOTAL ..</b> ..	<b>£43,319,000</b>	<b>43,134,827</b>	<b>7</b>	<b>2</b>			

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid—Recoveries in cash .. .. .	12,000	16,567 3 9
Appropriated in aid (Subhead C) .. .. .		12,000 - -
Paid separately to Exchequer .. .. .		<u>£4,567 3 9</u>

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

A.—The number of new awards was lower than expected and the number of deaths of pensioners was somewhat higher than anticipated.

D.—Payments made in error, or owing to the fact that notice of revocation or reduction of the pension by a pension committee or central pension authority did not reach the pension officer in time for payment to be stopped. In some cases the extreme poverty of the recipients rendered recovery impracticable; in others there was satisfactory evidence that orders were cashed in good faith.

Payments in error also arose in four cases in connexion with Section 24 (4) of the 1925 Act owing to certain Blind Pensions being paid after the recipients had reached the age of 70 and were already in receipt of Contributory Pensions.

E.—Grants made on grounds of equity where, owing to causes beyond the pensioner's control, grant of pension was delayed or payment of pension was impracticable within the statutory period. In every case, the sanction of the Treasury has been obtained (S.32332/7, S.32373/8, S.32768, S.33300/01/3).

## NOTES.

Identifiable Old Age Pension orders aggregating 14*l.* 12*s.* were lost after payment. In addition, 215*l.* 8*s.* being half of the value of unidentifiable pension orders in respect of Old Age Pensions and pensions under the Widows', Orphans' and Old Age Contributory Pensions Acts lost after payment, is chargeable to this Vote (S.36714). To this extent the expenditure is unvouched.

In addition to the cash recoveries brought to account as Appropriations in Aid and Receipts payable to the Exchequer, the sum of 1,451*l.* 12*s.* 7*d.* was recovered under Section 7 (3) of the Act of 1911, and Section 35 (4) of the Act of 1925, by withholding payment of pension subsequently accruing. In some cases part pension only has been withheld.

A total of 5,449*l.* 13*s.* 8*d.* which had been charged to Subhead A of the Vote and is repayable under Section 9 (2) of the Act of 1908 and Section 35 (2) of the Act of 1925, was written off as irrecoverable. This amount was made up as follows:—

	£	s.	d.
Cases in which, there being no fraud or concealment, recovery was waived	1,381	8	2
Cases in which there was fraud or concealment, but where recovery was impracticable by reason of the pensioner's death, extreme poverty, &c. . .	1,073	18	7
Other cases of overpayment . . . . .	2,994	6	11

One debt of 77*l.* 14*s.* was written off under special Treasury authority (S.32917/4).

Where any overpayment, or any charge under Subhead D of the Vote, was due to the mistake of any public servant, suitable disciplinary notice has been taken of the occurrence, and in all cases the authority of the Treasury was obtained before the amounts were written off as irrecoverable (S.32505, S.32537/13, S.32537/14, S.32537/15, S.32917/3, S.32917/4).

One payment in error in a previous year amounting to 10*s.* came to notice during 1935. The amount was recovered in cash. The balance of 6*s.* shown in the Appropriation Account, 1934, (page 210), was written off in 1935 (S.32537/13).

Custom House,  
27 November 1936.

G. E. P. Murray,  
Accounting Officer.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

G. C. Upcott,  
Comptroller and Auditor General.

WIDOWS', ORPHANS' AND OLD AGE CONTRIBUTORY PENSIONS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for the Treasury Pensions Account in accordance with the provision of the WIDOWS', ORPHANS' AND OLD AGE CONTRIBUTORY PENSIONS ACT, 1929.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£	£	£
Widows', Orphans' and Old Age Contributory Pensions: Payment to Treasury Pensions Account .. .. .	14,000,000	14,000,000	—	—

*R. V. Nind Hopkins,*  
Accounting Officer.

Treasury,  
24 October 1936.

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

*G. C. Upcott,*  
Comptroller and Auditor General.

## MINISTRY OF LABOUR.

See also Report of Comptroller and Auditor General.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for the Salaries and Expenses of the MINISTRY OF LABOUR, including sums payable by the Exchequer to the Unemployment Fund, Grants to Local Authorities, Associations and other bodies under the Unemployment Insurance, Labour Exchanges and other Acts; Grant in Aid of the National Council of Social Service; Expenses of Training, Transfer and Resettlement; Contribution towards the Expenses of the International Labour Organization (League of Nations); Expenses of the Industrial Court; and sundry services.

## SUMMARY.

Service.	Grant.	Expenditure.		Expenditure compared with Grant.			
				Less than Granted.		More than Granted.	
	£	£	s.	d.	£	s.	d.
A.-F.—Administration							
Original ..	5,706,000l.						
Less—							
Supplementary	123,000l.						
	5,583,000	5,530,065	—	9	52,934	19	3
G.—I.—Unemployment Insurance, &c.							
Original ..	22,009,200l.						
Supplementary	468,000l.						
	22,477,200	22,425,269	19	—	51,930	1	—
J.—P.—Employment and Training							
Original ..	1,948,100l.						
Less—							
Supplementary	545,000l.						
	1,403,100	1,352,518	15	8	50,581	4	4
Q.—International Labour Organization .. ..	69,700	69,663	14	1	36	5	11
R.—Industrial Court ..	10,000	10,501	19	3	—	—	501 19 3
RR.—Losses and Compensation .. ..	—	3,141	3	8	—	—	3,141 3 8
<b>GROSS TOTAL</b>							
Original	29,743,000l.						
Less—							
Supplementary	200,000l.						
	29,543,000	29,391,160	12	5	155,482	10	6
Deduct—							
S.—Appropriations in Aid:		Estimated.		Realized.	Surplus of Gross Estimate over Expenditure.		
Original ..	6,353,000l.	—		—	£151,839 7 7		
Less—					Deficiency of Appropriations in Aid realized.		
Supplementary	500,000l.	5,853,000	5,845,889	17	2	£7,110 2 10	
						Net Surplus to be Surrendered.	
<b>NET TOTAL</b>						£144,729 4 9	
Original ..	23,390,000l.						
Supplementary	300,000l.	23,690,000	23,545,270	15	3		
						Receipts payable to Exchequer.	
						Estimated.	
						Realized.	
					£	£	s. d.
					—	10,129	14 1
						Receipts not authorized to be used as Appropriations in Aid	

## DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT.

Service.	Grant.	Expenditure.		Expenditure compared with Grant.			
				Less than Granted.		More than Granted.	
	£	£	s.	d.	£	s.	d.
<b>ADMINISTRATION.</b>							
A.—Salaries, &c.—							
(i) Headquarters							
Original ..	454,040l.						
Supplementary	33,000l.						
	487,040	483,530	17	—	3,509	3	—
(ii) Claims and Record Office, Kew ..	576,200	575,413	8	1	786	11	11
(iii) Outstations							
Original ..	4,485,260l.						
Less—							
Supplementary	170,000l.						
	4,315,260	4,264,584	8	9	50,675	11	3
Total for Subhead A..	£ 5,378,500	5,323,528	13	10	54,971	6	2
B.—Travelling, &c., Expenses .. ..	78,000	87,625	5	8	—	9,625	5 8
C.—Incidental Expenses ..	33,000	27,084	7	7	5,915	12	5
D.—Telegrams and Telephones							
Original ..	66,000l.						
Supplementary	14,000l.						
	80,000	81,769	8	7	—	1,769	8 7
E.—Law Charges .. ..	7,000	4,478	17	4	2,521	2	8
F.—Committees—Fees, Travelling, &c., Expenses .. ..	6,500	5,578	7	9	921	12	3

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

A(i).—The additional work provided for in the Supplementary Estimate proved to be a little less than estimated.

A(iii).—Saving due to reduction in the volume of work, owing to less unemployment.

B.—Excess due to the transfer of a larger number of officers than anticipated and to additional travelling necessitated by the expansion of placing and transference activities.

C.—Expenditure during the year on publicity was not incurred to the extent originally contemplated.

D.—Excess due to a further increase in the volume of placing work.

E.—The expenditure is governed by the number of cases in which it is necessary to employ local agents.

F.—Saving due mainly to the number of meetings of committees being less than anticipated.

DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT—*contd.*

Service.	Grant.	Expenditure.		Expenditure compared with Grant.			
				Less than Granted.		More than Granted.	
	£	£	s. d.	£	s. d.	£	s. d.
UNEMPLOYMENT INSURANCE & C.							
G.1.—Contribution to the Unemployment Fund for Insurance Benefit :							
Original .. 21,500,000l.							
Supplementary 450,000l.							
	21,950,000	21,897,293	16 10	52,706	3 2	—	
G.2.—Grants to the Unemployment Fund for Transitional Payments and the relative Cost of Administration ..	200,000	198,132	6 1	1,867	13 11	—	
H.1.—Grants to Associations in respect of Cost of Administration							
Original .. 46,000l.							
Less—							
Supplementary 10,000l.							
	36,000	32,974	18 9	3,025	1 3	—	
H.2.—Grants to Public Assistance Authorities for work in connexion with Transitional Payments .. ..	200,000	207,330	1 6	—		7,330	1 6
I.1.—Office of the Umpire	16,200	13,506	17 7	2,693	2 5	—	
I.2.—Courts of Referees, &c.							
Original .. 42,000l.							
Supplementary 28,000l.							
	70,000	72,802	3 6	—		2,802	3 6
I.3.—Unemployment Insurance Statutory Committee.. ..	5,000	3,229	14 9	1,770	5 3	—	

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

G.1.—The amount of contributions paid under the Unemployment Insurance Acts, upon which the Exchequer Contribution depends, was slightly less than anticipated.

H.1.—The volume of benefit paid through associations was less than anticipated.

H.2.—The excess expenditure is mainly due to lag of payments in the previous year.

I.1.—The number of cases referred to the Umpire was less than anticipated.

I.2.—The number of cases dealt with by the Courts was more than anticipated.

I.3.—The Committee held fewer meetings than anticipated.



DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT—*contd.*

Service.	Grant.	Expenditure.		Expenditure compared with Grant.			
				Less than Granted.		More than Granted.	
	£	£	s.	d.	£	s.	d.
<b>EMPLOYMENT AND TRAINING.</b>							
<b>J.—Loans and Grants to facilitate the Removal and Resettlement of Workers and their Dependants</b>							
<i>Original</i> ..	135,000 <i>l.</i>						
<i>Supplementary</i>	25,000 <i>l.</i>						
	160,000	163,048	-	10	—	3,048	- 10
<b>K.—Grants to Authorities and Associations under the Labour Exchanges Act, 1909</b>							
L.1.—Grants to Local Education Authorities in respect of Schemes of Choice of Employment and Transference and Administration of Unemployment Insurance and Unemployment Assistance for Juveniles ..	4,100	4,100	-	-	—	—	—
L.2.—Courses of Instruction and Occupation for Unemployed Juveniles							
<i>Original</i> ..	700,000 <i>l.</i>						
<i>Less—Supplementary</i>	450,000 <i>l.</i>						
	250,000	104,632	16	1	21,367	3	11
M.—Training of Unemployed Men							
<i>Original</i> ..	800,000 <i>l.</i>						
<i>Less—Supplementary</i>	120,000 <i>l.</i>						
	680,000	634,983	11	9	45,016	8	3

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

J.—The expenditure comprises :—(i) Loans advanced to facilitate transfer, 27,405*l.* 7*s.* 10*d.* (estimate 24,500*l.*), and (ii) grants to facilitate transfer, 135,642*l.* 13*s.* (estimate 135,500*l.*). The total amount of loans outstanding on 31 March 1936 was 3,674*l.* 19*s.* 8*d.*

L.1.—The expenditure of Local Education Authorities ranking for grant was less than anticipated.

L.2.—The expenditure under this subhead is mainly governed by the claims of Local Authorities which fall for payment during the year. The claims actually paid were somewhat larger than was allowed for in the Supplementary Estimate.

M.—Saving mainly due to the programme for the provision and equipment of centres in connexion with the expansion of training facilities not being achieved to the extent anticipated during the year.

Included under this subhead are charges in respect of the cost of (a) acquiring a new training centre at Leicester (8,500*l.*) and (b) land for a new training centre at Southampton (2,500*l.*). The cost of extensions and adaptations during the year at training centres was approximately 10,500*l.*, and that of erection and adaptations of quasi-permanent hatted instructional centres and camps was approximately 23,000*l.*

This subhead also includes expenditure incurred, under Treasury authority, in farming operations at two centres purchased for training for work oversea, the receipts being credited to Appropriations in Aid (included in item (4) of Receipts on page 220). One centre was disposed of on 4 July 1935, the buildings, equipment, stock and part of the land being sold to the Commissioner for Special Areas (Scotland) for the sum of 10,129*l.* 14*s.* 1*d.* (see (ii) of Receipts, page 220); the

DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT—*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
<b>EMPLOYMENT AND TRAINING—<i>contd.</i></b>						
N.—Training of Women ..	96,000	93,266 - 5	2,733 19 7	—	—	
O.—Grant in Aid of the National Council of Social Service ..	75,000	74,640 - -	360 - -	—	—	
P.—Training and Resettlement of Disabled Ex-Service Personnel	12,000	11,885 7 10	114 12 2	—	—	
<b>INTERNATIONAL LABOUR ORGANIZATION.*</b>						
Q.1.—Contribution towards the Expenses of the International Labour Organization (League of Nations) ..	64,700	65,534 16 2	—	834 16 2	—	
Q.2.—Travelling and Incidental Expenses ..	5,000	4,128 17 11	871 2 1	—	—	
R.—Industrial Court ..	10,000	10,501 19 3	—	501 19 3	—	
RR.—Losses and Compensation .. ..	—	3,141 3 8	—	3,141 3 8	—	
S.—Appropriations in Aid	Estimated.	Realized.	Deficit.			
Original .. 6,353,000 <i>l.</i>	—	—	—			
Less—						
Supplementary 500,000 <i>l.</i>	—	—	—			
	5,853,000	5,845,889 17 2	—	7,110 2 10	—	

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

remainder of the land, valued at 4,340*l.*, was transferred free of charge, under Treasury authority, to the Prisons Department for Scotland (S.30736 and S.39640/01). The cost of the farming operations during the year at the other centre was 6,300*l.* and the corresponding income was 6,630*l.* The credit balance for the year, after allowing for variations in valuation, was 354*l.*

N.—Saving due to the number in training being less than anticipated.

Q.1.—Insufficient provision was made for loss on exchange.

Q.2.—Saving due mainly to the duration of the Maritime Conference being shorter than anticipated and to a reduction in the number of delegates.

\* The contribution towards the expenses of the League of Nations and the travelling and other expenses of the Delegates and Advisers in connexion therewith (additional to the expenditure under these subheads in respect of the International Labour Organization) are borne on the Vote for the League of Nations, Class II, Vote 3.

Details of Receipts.	Estimated.	Realized.	
	£	£	s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid :—			
(1) Amount received from the Unemployment Fund in respect of the Cost of Administration of the Unemployment Insurance Acts and of the payment of Allowances, &c., under the Unemployment Assistance Acts borne on the Vote for the Ministry of Labour .. .. .	5,455,000	5,438,110	- -
(2) Repayments of loans to facilitate the removal and re-settlement of workers and their dependants (Subhead J)	26,000	25,028	13 1
(3) Amount received from employers in repayment of the cost of the Liverpool Dock Scheme and of services rendered under Section 13 of the Unemployment Insurance Act, 1935 .. .. .	13,500	12,603	19 8
(4) Contributions by trainees towards the cost of board and lodging, sales of products, &c., under schemes for training of unemployed men (Subhead M) .. .. .	105,000	106,632	16 7
(5) Contributions by trainees and staff for meals, &c., under schemes for training of women (Subhead N) .. .. .	10,000	9,291	7 5
(6) Grant out of the Unemployment Fund towards the expenses incurred in respect of attendances of insured persons at courses of instruction (Subheads L.2 and M)	220,000	223,001	- -
(7) Miscellaneous .. .. .	23,500	31,222	- 5
Total .. .. .	<u>£5,853,000</u>	<u>5,845,889</u>	<u>17 2</u>
(ii) Receipts of other classes :—			
Amount received from the Commissioner for Special Areas (Scotland) in respect of transfer of part of Carstairs Training Centre (S.39640/01) .. .. .	—	£10,129	14 1

(1) The sum brought to account represents the cost (as provisionally determined) of administering (a) Insurance Benefit, (b) Transitional Payments and (c) Unemployment Allowances, borne on the Vote for the Ministry of Labour.

Item (a) amounting to 3,324,301*l.* is charged to the Insurance Account of the Unemployment Fund. Items (b) and (c), amounting to 200,322*l.* and 1,913,487*l.* respectively, are charged to the Transitional Payments Account of the Fund and paid by the Exchequer, the former from this Vote and the latter from Class V, Vote 9.

(2) This item cannot be estimated precisely as repayments of advances are necessarily made in arrear.

(3) The reduced receipts are due to the cost of the work proving less than anticipated.

(5) The number of persons in training was less than anticipated.

(7) These receipts cannot be estimated closely.

No claim was made on the International Labour Organization in respect of the salary and pension liability (353*l.* 1*s.* 2*d.*) of a Principal Assistant Secretary while representing the Governing Body of the International Labour Organization at a Conference of American countries in Santiago, Chile (E.32687).

#### LOSSES AND COMPENSATION.

Each case included in the following summary was made the subject of careful investigation. In appropriate cases disciplinary action was taken with regard to officers of the Ministry whose default was responsible for, or contributed to, the loss. Similarly, in proper cases, criminal proceedings were taken.

1. Amounts charged to Subhead RR (3,141*l.* 3*s.* 8*d.*).

(a) Cases covered individually by Treasury sanction.

(i) Theft, Misappropriation, Fraud, &c. :—

£	s.	d.	
5	-	-	(S.37194/2).
5	6	-	(S.37194/2).
26	4	2	Salary amounting to 15 <i>l.</i> 13 <i>s.</i> 10 <i>d.</i> withheld (S.40855).
110	3	-	Gross loss 138 <i>l.</i> 19 <i>s.</i> 1 <i>d.</i> , of which 28 <i>l.</i> 16 <i>s.</i> 1 <i>d.</i> will be charged in 1936 (S.37194/2).

LOSSES AND COMPENSATION—*contd.*(i) Theft, Misappropriation, Fraud, &c.—*contd.*

£	s.	d.	
124	14	7	Salary and overtime amounting to 3 <i>l.</i> 6 <i>s.</i> 11 <i>d.</i> withheld (S.37194/2).
179	-	8	Remuneration and special allowances amounting to 30 <i>l.</i> 3 <i>s.</i> 10 <i>d.</i> withheld (S.37194/2).

## (ii) Other cases:—

1	2	10	Unemployment and Health and Pensions Insurance contributions paid in error and not refunded. Gross loss 23 <i>l.</i> 3 <i>s.</i> , of which 22 <i>l.</i> - <i>s.</i> 2 <i>d.</i> was charged in previous years (S.41343).
2	4	10	<i>Ex gratia</i> payment to an officer in respect of medical, &c., expenses incurred as the result of an accident sustained on duty (P.2/34937).
8	8	6	Reimbursement of fine and legal expenses incurred by an officer as the result of a motor accident in which he was involved when on duty (E.31788).
13	13	7	Remuneration paid to a Branch Manager in respect of a period of notice during which he rendered no services. Gross loss 33 <i>l.</i> 12 <i>s.</i> 8 <i>d.</i> , of which 19 <i>l.</i> 19 <i>s.</i> 1 <i>d.</i> will be charged in 1936 (E.27554).
23	5	-	Nugatory expenditure in connexion with the transfer of a family under the Industrial Transference Scheme (S.33229/01).

£499 3 2

## (b) Miscellaneous Losses written off departmentally under general Treasury Authority (41520/19).

£	s.	d.	
2,413	3	-	17,792 cash shortages at Local Offices in connexion with payments of benefit &c., amounting to approximately 77,000,000 <i>l.</i> (A sum of 589 <i>l.</i> 7 <i>s.</i> 9 <i>d.</i> in respect of cash surpluses at Local Offices is credited to Appropriations in Aid (included in item (7) of receipts on page 220).)
34	9	10	45 payments for compensation for loss of, or damage to, property, or personal injury.
194	7	8	189 miscellaneous overpayments, &c., found to be irrecoverable.

£2,642 - 6

## 2. Amount charged to Subhead M.

£	s.	d.	
100	-	-	<i>Ex gratia</i> payment to the mother of a trainee who died as the result of an accident whilst in training (P.2/38206/2).

## 3. Amounts charged in previous years since ascertained to have been losses (additional to items noted in 1 above):—

£	s.	d.	
207	-	-	Overpayment of special allowances to a Branch Manager (S.37194/2).
19	10	9	4 miscellaneous items (41520/19).

## 4. Claims waived.

£	s.	d.	
746	1	-	Loans to facilitate the removal of workers and their dependants, not wholly recovered (1,280 cases) (41520/19, S.32791, S.33229).
26	5	2	87 miscellaneous items (41520/19).

## STORES DISCREPANCIES.

Periodical stocktaking of equipment, tools and stores, at the centres for training unemployed men, revealed deficiencies amounting to 133*l.* 4*s.* 2*d.* and surpluses amounting to 73*l.* 6*s.* 5*d.* (41520/19). Apart from minor losses, amounting in total to 14*l.* 9*s.* 8*d.*, which may have been due to theft, the discrepancies are considered to have arisen mainly from errors in issuing and recording, and the records have been adjusted on the basis of the goods actually in stock.

## NOTE.

Equipment valued at 108*l.* 11*s.* 11*d.*, in use at six Physical Training Classes for unemployed men organized by the Ministry, was transferred free of charge to Voluntary Organizations taking over and continuing such classes (S.27334/02/3).

EXTRA REMUNERATION (exceeding 50*l.*).

From this Vote, 118 Employment Clerks (*Men 75*l.*-280*l.*; Women 75*l.*-240*l.**) received amounts varying from 52*l.* 12*s.* 9*d.* to 193*l.* 19*s.* 3*d.* for performing superior duties and as overtime pay. Ten Managers of Instructional Centres and Assistant Managers of Government Training Centres (282*l.*-552*l.*) received allowances varying from 47*l.* 11*s.* 2*d.* to 123*l.* 12*s.*; three of these officers also received free board and lodging.

From the Vote for the Commissioner for Special Areas (England and Wales), an Assistant Secretary (1,150*l.*-1,450*l.*) received an allowance of 176*l.* for acting as Secretary for the Office of the Commissioner.

From the Vote for the Commissioner for Special Areas (Scotland), a First Class Officer (738*l.*-847*l.*) received an allowance of 120*l.* for acting as Secretary for the Office of the Commissioner.

From the Vote for the Unemployment Assistance Board, a Principal (800*l.*-1,100*l.*) received an allowance of 104*l.* for acting as Assistant Secretary.

From the Post Office Vote, 74 Clerks received amounts varying from 50*l.* 2*s.* 3*d.* to 134*l.* 1*s.* 6*d.*, for acting as part-time night telephonists, and four Clerks received amounts varying from 50*l.* 15*s.* to 404*l.* 6*s.* as Sub-Postmasters.

From Territorial Association funds, a Clerk received 67*l.* 10*s.* for duties as Bandmaster.

From the Inland Revenue Vote, four Branch Managers received pensions varying from 62*l.* 5*s.* 6*d.* to 80*l.* 13*s.* 11*d.*

18 Clerks, seven Chairmen of Courts of Referees, a Manager of an Instructional Centre and a Branch Manager, received amounts varying from 54*l.* 15*s.* to 534*l.* in respect of Navy, Army or Air Force Retired Pay. One Clerk received an Army Widows' Pension of 90*l.* 15*s.* 8*d.*

T. W. Phillips,  
Accounting Officer.

26 November 1936.

---

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct,

G. C. Upcott,  
Comptroller and Auditor General.

## UNEMPLOYMENT ASSISTANCE ALLOWANCES.

See also Report of Comptroller and Auditor General.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for GRANTS to the UNEMPLOYMENT FUND and GRANTS to the UNEMPLOYMENT ASSISTANCE FUND in respect of Unemployment Assistance Allowances (including Supplementary Allowances), payments to Public Assistance Authorities under the Eighth Schedule to the Unemployment Act, 1934, the relative cost of administration under the said Act and the Unemployment Assistance (Temporary Provisions) Act, 1935, and for SPECIAL PAYMENTS to recipients of Unemployment Assistance Allowances on the occasion of the Twenty-Fifth Anniversary of His Majesty's Accession.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Grants to the Unemployment Fund and Grants to the Unemployment Assistance Fund in respect of Unemployment Assistance Allowances (including Supplementary Allowances), payments to Public Assistance Authorities under the Eighth Schedule to the Unemployment Act, 1934, and the relative cost of administration under the said Act and the Unemployment Assistance (Temporary Provisions) Act, 1935 .. .. .	50,000,000	44,883,333 17	85,116,666	2 4	—	—
B.—Special Jubilee Payments Supplementary .. .. .	130,000	127,182 13 6	2,817	6 6	—	—
TOTAL						
Original .. 50,000,000 <i>l.</i>						
Supplementary 130,000 <i>l.</i>						
	£ 50,130,000	45,010,516 11	25,119,483	8 10	—	—
			Surplus to be surrendered .. .. £5,119,483 8 10			

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

A.—The saving is mainly due to the margin allowed for additional expenditure after the Second Appointed Day not being required, as that date did not fall within the financial year, and to the applications for allowances being less than anticipated.

B.—A Supplementary Estimate in round figures was taken after the expenditure had been met out of moneys advanced from the Civil Contingencies Fund, but before final figures were available.

Excess payments amounting to 17*l.* 9*s.* 6*d.* have been written off (41520/19, S.4920/20).

T. W. Phillips,  
Accounting Officer.

26 November 1936.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify as the result of my audit, that in my opinion the above Account is correct, subject to the observations in my Report.

G. C. Upcott,  
Comptroller and Auditor General.

## GRANTS IN RESPECT OF EMPLOYMENT SCHEMES.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for GRANTS to LOCAL AUTHORITIES, &c., made prior to 31 August 1929, towards EMPLOYMENT SCHEMES; and for GRANTS in respect of SCHEMES approved under Part II of the Development (Loan Guarantees and Grants) Act, 1929, including adjustments of Grant in certain cases.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
A.—Grants in respect of Loan Charges .. ..	4,198,000	4,178,550 - 3	19,449 19 9	—	—	
B.—Grants in respect of Wages .. ..	2,000	495 19 8	1,504 - 4	—	—	
TOTAL .. ..	£ 4,200,000	4,179,045 19 11	20,954 - 1	—	—	

Surplus to be surrendered .. .. £20,954 - 1

Receipts payable to Exchequer.

Repayments of sundry grants (e.g., on sale of land) under schemes approved by the Unemployment Grants Committee .. ..	£ s. d.
	£4,736 6 3

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

A and B.—Claims received during the year were less than anticipated.

27 October 1936.

T. W. Phillips,  
Accounting Officer.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

G. C. Upcott,  
Comptroller and Auditor General.

## COMMISSIONER FOR SPECIAL AREAS (ENGLAND AND WALES).

## See also Report of Comptroller and Auditor General.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for the Salaries and Expenses of the OFFICE OF THE COMMISSIONER FOR SPECIAL AREAS (ENGLAND AND WALES), and the EXPENSES of the COMMISSIONER under the Special Areas (Development and Improvement) Act, 1934, including Grants in Aid.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Salaries, &c. .. .. .	32,000	25,554 2 —	6,445 18 —	—	—	—
B.—Travelling, &c., Expenses	3,000	1,587 6 2	1,412 13 10	—	—	—
C.—Incidental Expenses .. .	1,500	563 11 3	936 8 9	—	—	—
D.1.—General Expenses of the Commissioner under the Special Areas (Development and Improvement) Act, 1934 .. .. .	1,163,600	328,014 19 11	835,585 — 1	—	—	—
D.2.—Grants in Aid under the Special Areas (Development and Improvement) Act, 1934 .. .. .	200,000	175,464 5 1	24,535 14 11	—	—	—
GROSS TOTAL .. .. .	£ 1,400,100	531,184 4 5	868,915 15 7	—	—	—
			Surplus of Gross Estimate over Expenditure. £868,915 15 7			
<i>Deduct—</i>	Estimated.	Applied.	Difference between Estimated and Applied Appropriations in Aid. £868,815 15 7			
E.—Appropriations in Aid .. .	1,400,000	531,184 4 5	Net Surplus to be surrendered. £100 — —			
NET TOTAL .. .. .	£ 100	—	—			

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

A and B.—The need for additional staff did not materialize to the extent anticipated.

C.—The expenditure could not be closely estimated.

D.1.—The progress of expenditure on schemes approved for grant out of the Special Areas Fund was slower than anticipated. A sum of 17,412l. 9s. 9d. is included under this subhead in respect of the acquisition of Boverton Place Farm for Land Settlement in Wales.

D.2.—Applications for assistance from the Special Areas Fund were not as large as anticipated.

E.—The sum brought to account represents the amount appropriated from the Special Areas Fund to meet expenditure on Subheads A to D.2.

26 November 1936.

T. W. Phillips,  
Accounting Officer.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

G. C. Upcott,  
Comptroller and Auditor General.



A.—ACCOUNT showing RECEIPTS and PAYMENTS of the COMMISSIONER FOR THE AREAS (DEVELOPMENT AND IMPROVEMENT) ACT, 1934, for the Year ended

## Receipts.

Vote for the Commissioner for Special Areas (England and Wales)	.. ..	£	531,184	s. d.	4 5
Other Receipts :—					
Interest on money deposited in connexion with land purchase	.. ..		5	12	4

£531,189 16 9

29 October 1936.

## B.—SPECIAL

Account of Receipts and Payments  
(Special Areas (Development

## Receipts.

Balance, 1 April 1935	.. .. .	£	1,971,839	s. d.	10 5
Receipts paid over by the Commissioners under Section 3 (3) of the Act :—					
England and Wales	.. .. .		5	12	4
Scotland	.. .. .		4,837	19	3
			<u>£1,976,683</u>	<u>2</u>	<u>-</u>

Treasury,

30 November 1936.

I have examined the foregoing Accounts A and B. I have obtained all the information these Accounts are correct.

SPECIAL AREAS IN ENGLAND AND WALES appointed under the SPECIAL  
31 March 1936, as required under Section 3(5) of the Act.

## Payments.

	£	s.	d.	£	s.	d.
Salaries and Allowances of Officers and Servants of the Commissioner :—						
Permanent Staff (on loan from Government Departments) ..	16,909	19	4			
Temporary Staff .. .. .	8,644	2	8			
				25,554	2	—
Travelling, &c., Expenses .. .. .				1,587	6	2
Incidental Expenses .. .. .				563	11	3
General Expenses of the Commissioner :—						
Grants for Works of Public Utility :—						
(a) Local Authorities .. .. .	95,537	13	6			
(b) Other Bodies .. .. .	4,230	2	6			
				99,767	16	—
Grants in respect of Agricultural Schemes :—						
(a) Small Holdings .. .. .	148,327	17	2			
(b) Group Holdings .. .. .	14,170	12	3			
(c) Allotments .. .. .	1,063	9	5			
				163,561	18	10
Grants to Schemes of Voluntary Work :—						
Amenities Schemes .. .. .				11,674	15	2
Acquisition of Land or Property :—						
Boverton Place Farm for Land Settlement in Wales ..				17,412	9	9
Grants for Miscellaneous Services :—						
(a) Subsistence Production Scheme .. .. .	23,250	—	—			
(b) Industrial Development Councils .. .. .	5,432	18	—			
(c) Miscellaneous Grants .. .. .	6,131	2	5			
				34,814	—	5
Other Payments :—						
(a) Expenses of Exhibition of Special Areas products ..	718	3	11			
(b) Expenses of Tyne Sewerage Committee .. .. .	65	15	10			
				783	19	9
Grants in Aid :—						
(a) National Council of Social Service (Incorporated) ..	173,439	5	1			
(b) Order of St. John of Jerusalem, Priory of Wales ..	2,025	—	—			
				175,464	5	1
Payment to Minister of Labour of receipts for transfer to Special Areas Fund .. .. .					5	12
						4
				£531,189	16	9

*P. Malcolm Stewart,*

Commissioner for the Special Areas in England and Wales.

## AREAS FUND.

for the Year ended 31 March 1936.  
and Improvement) Act, 1934.)

## Payments.

	£	s.	d.
Sums required under Section 3 (4) of the Act to meet the expenses of the Commissioners :—			
England and Wales .. .. .	531,184	4	5
Scotland .. .. .	153,984	2	8
Balance, 31 March 1936 .. .. .	1,286,514	14	11
	£1,976,683	2	—

*R. V. Nind Hopkins,*  
Accounting Officer.

and explanations that I have required, and I certify, as a result of my audit, that in my opinion

*G. C. Upcott,*  
Comptroller and Auditor General.

## UNEMPLOYMENT ASSISTANCE BOARD.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for the Salaries and Expenses of the DEPARTMENT OF THE UNEMPLOYMENT ASSISTANCE BOARD and of the APPEAL TRIBUNALS constituted under the Unemployment Assistance Act, 1934; and Sums Payable by the Exchequer to the UNEMPLOYMENT ASSISTANCE FUND under the Unemployment Assistance Act, 1934, for Direct Administration.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
A.—Unemployment Assistance Board—Salaries, &c.						
(i) Headquarters .. .. .	83,000	93,679 5 9	—	10,679 5 9		
(ii) Outstations .. .. .	1,357,000	1,189,018 — 4	167,981 19 8	—		
Total for Subhead A .. .. .	£1,440,000	1,282,697 6 1	167,981 19 8	10,679 5 9		
B.—Appeal Tribunals—Salaries, &c. .. .. .	60,000	9,466 10 9	50,533 9 3	—		
C.—Contribution to the Unemployment Assistance Fund ..	600,000	354,059 13 1	245,940 6 11	—		
C.C.—Losses and Compensation	—	52 13 5	—	52 13 5		
Total .. .. .	£2,100,000	1,646,276 3 4	464,455 15 10	10,731 19 2		

Surplus to be surrendered .. .. . £453,723 16 8

Receipts payable to Exchequer.

Recovery of salary of officer lent to another Department, &c. .. .. . £ 1,505 8 3

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

A(i).—Excess mainly due to additional work arising in connexion with the Unemployment Assistance (Temporary Provisions) Act, 1935, and the revision of the Board's Regulations.

A(ii).—Saving mainly due to the non-filling of posts consequent upon the postponement of the Second Appointed Day.

B.—The number of sittings of Tribunals and the average cost per sitting were less than anticipated due mainly to the Unemployment Assistance (Temporary Provisions) Act, 1935, remaining in force throughout the year and to the postponement of the Second Appointed Day.

C.—The expenses falling on the Unemployment Assistance Fund were less than estimated. Detailed explanation is given on the account of the Unemployment Assistance Fund appended to this account.

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

C.C.—Losses and Compensation.	£	s.	d.
Theft of official cash at an Area Office (S.39916/01) .. .. .	20	8	—
Overpayment of wages, &c., in respect of temporary staff; there were five cases varying from 2 <i>l.</i> 15 <i>s.</i> 4 <i>d.</i> to 5 <i>d.</i> . In one case death prevented recovery of the amount overpaid; in the other cases the persons had left the service of the Board and recovery could not be effected (S.39916) .. .. .	4	16	6
Overpayment of removal expenses to a temporary clerk, amounting to 3 <i>l.</i> 9 <i>s.</i> 6 <i>d.</i> , of which 1 <i>l.</i> 16 <i>s.</i> 9 <i>d.</i> was charged in 1934. Recovery was waived on the grounds of hardship (S.39916) .. .. .	1	12	9
Ex gratia payments to 22 members of the staff in respect of damage to, or loss of, personal property incurred whilst on duty (E.28838) .. .. .	25	16	2
	<hr/>		
	£52	13	5

EXTRA REMUNERATION (exceeding 50*l.*).

From the Civil Service Commission Vote an Assistant District Officer received 55*l.* 3*s.* for acting as an occasional Assistant Examiner and one Staff Clerk received, for similar duties, a sum which with an Army Supplementary Reserve Gratuity amounted to 55*l.* 11*s.*

From the Post Office Vote 13 Clerks and one Messenger received amounts varying from 51*l.* to 89*l.* for acting as part-time night telephonists.

One Assistance Officer, 20 Clerks, three Messengers and a Cleaner received amounts varying from 52*l.* to 181*l.* in respect of Navy, Army or Air Force Pensions or Retired Pay.

30 November 1936.

*E. J. Strohmenger,*  
Accounting Officer.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

*G. C. Upcott,*  
Comptroller and Auditor General.

UNEMPLOYMENT  
(Section 44 of the Unemploy

Account of Receipts into and Payments out of the Unemployment

Receipts.	£	s.	d.	Estimate. £
9.—Receipts from Vote for Unemployment Assistance Allowances (Class V, Vote 9) in respect of payments to Public Assistance Authorities under the Eighth Schedule to the Unemployment Assistance Act, 1934 .. .. .	24,270	9	2	—
10.—Miscellaneous Receipts .. .. .	142	5	6	100
Contribution from the Exchequer under Section 47 (b) of the Unemployment Assistance Act, 1934 (Class V, 12) ..	354,059	13	1	600,000

£378,472	7	9	600,100
----------	---	---	---------

Item 1.—No training was undertaken by the Board and no contributions in respect of training were made.

Item 2.—Saving due partly to the estimate, framed in advance of experience, being excessive and partly to the postponement of the Second Appointed Day.

Item 3.—Excess due to lack of data on which to frame the estimate.

Item 4.—The number of sittings of Tribunals and the average cost per sitting were less than anticipated, due mainly to the Unemployment Assistance (Temporary Provisions) Act, 1935, remaining in force throughout the year and to the postponement of the Second Appointed Day.

Item 5.—The Committees were not established during 1935.

Unemployment Assistance Board,  
30 November 1936.

## ASSISTANCE FUND.

ment Assistance Act, 1934.)

Assistance Fund for the year ended 31 March 1936.

Payments.		£	s.	d.	Estimate.
					£
1.—	Provision and maintenance of Training, Instruction or Work Centres, including payments to Local Authorities towards cost of provision of same .. .. .	—			120,000
2.—	Travelling and Incidental Expenses—				
	(i) Travelling—		£	s.	d.
	(a) Headquarters .. .. .		2,750	13	6
	(b) Outstations .. .. .		41,237	14	2
			43,988	7	8
	(ii) Incidental expenses .. .. .		1,612	11	6
3.—	Telegrams and Telephones .. .. .	45,600	19	2	85,600
4.—	Expenses of Appeal Tribunals .. .. .	15,638	3	5	7,500
5.—	Expenses of Advisory Committees .. .. .	1,469	14	3	30,000
6.—	Other expenses of Administration—				5,000
	(i) Agency payments to Local Authorities (other than remuneration of Appointed Officers of the Board) ..	41,805	3	10	65,000
	(ii) Expenses of Government Departments—		£	s.	d.
	(a) Office of Works .. .. .		91,681	17	11
	(b) Rating of Government Property Department .. .. .		19,457	11	6
	(c) Stationery Office .. .. .		24,411	1	—
	(d) Post Office .. .. .		43,441	—	—
	(e) Other Departments.. .. .		4,196	7	6
		183,187	17	11	201,000
7.—	Payment to Treasury of accruing liability in respect of superannuation allowances .. .. .	66,500	—	—	86,000
8.—	Payments to Public Assistance Authorities under the Eighth Schedule to the Unemployment Assistance Act, 1934 ..	24,270	9	2	—
		£378,472	7	9	600,100

Item 6 (i).—The expenditure was over-estimated, and some saving was also effected through the postponement of the Second Appointed Day.

Item 6 (ii).—The estimate was framed in advance of experience; there was a saving of about 23,000*l.* on the estimated cost of services rendered by H.M. Office of Works which was partly offset by expenditure in excess of the estimate of other Government Departments.

Item 7.—The liability actually accruing was less than anticipated owing to a saving on salaries.

Item 8.—This item includes extra-statutory payments amounting to 9*l.* 7*s.* (S.40279).

E. J. Strohmenger,  
Accounting Officer.

I have examined the above Account. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct. I have no observations to make upon it.

G. C. Upcott,  
Comptroller and Auditor General.

## DEPARTMENT OF HEALTH FOR SCOTLAND.

See also Report of Comptroller and Auditor General.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for the Salaries and Expenses of the DEPARTMENT OF HEALTH FOR SCOTLAND, including Grants and other Expenses in connexion with HOUSING, certain Grants to Local Authorities, &c., Grant in Aid of the HIGHLANDS AND ISLANDS MEDICAL SERVICE, Grants in Aid of Benefits and Expenses of Administration under the NATIONAL HEALTH INSURANCE ACTS, certain Expenses in connexion with the WIDOWS', ORPHANS' AND OLD AGE CONTRIBUTORY PENSIONS ACTS, and other Services.

## SUMMARY.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
A.—E.—Administration						
Original .. .. .	268,300 <i>l.</i>					
Supplementary ..	2,600 <i>l.</i>					
	270,900	268,540 2 -	2,359 18 -			
F.—Housing Grants						
Original .. .. .	2,349,297 <i>l.</i>					
Less—Supplementary	19,990 <i>l.</i>					
	2,329,307	2,300,005 13 -	29,301 7 -			
G.—Miscellaneous Grants, &c.	164,962	104,321 - 11	60,640 19 1			
H.—Sums payable to the National Health Insurance Fund (Scotland) (Grant in Aid)						
Original .. .. .	607,000 <i>l.</i>					
Supplementary ..	20,000 <i>l.</i>					
	627,000	627,000 - -				
<b>GROSS TOTAL</b>						
Original .. .. .	3,389,559 <i>l.</i>					
Supplementaries	2,610 <i>l.</i>					
	3,392,169	3,299,866 15 11	92,302 4 1			
<i>Deduct—</i>						
I.—Appropriations in Aid	Estimated.	Applied.				
Original .. .. .	226,835 <i>l.</i>					
Less—Supplementary	32,300 <i>l.</i>	194,535	194,535 - -			
<b>NET TOTAL</b>						
Original .. .. .	3,162,724 <i>l.</i>					
Supplementaries	34,910 <i>l.</i>					
	3,197,634	3,105,331 15 11				
			Surplus to be surrendered.			
			£92,302 4 1			

Receipts payable to Exchequer.

	Estimated.	Realized.
	£	£ s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid .. .. .	194,535	199,636 11 4
(ii) Receipts of other classes .. .. .	50,488	50,488 14 8
	245,023	250,125 6 -
Appropriated in aid (Subhead I) .. .. .		194,535 - -
Paid separately to Exchequer .. .. .		£55,590 6 -

## DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT.

Service.	Grant.	Expenditure.		Expenditure compared with Grant.						
				Less than Granted.			More than Granted.			
	£	£	s.	d.	£	s.	d.	£	s.	d.
<b>ADMINISTRATION.</b>										
A.1.—Salaries, &c.										
Original .. ..	241,900/.									
Supplementary ..	2,600/.									
	244,500	241,086	14	—	3,413	6	—	—	—	—
A.2.—Part-time Medical and Dental Staff .. ..	3,300	4,223	4	—	—	—	—	923	4	—
B. —Travelling, &c. ..	12,500	12,927	5	3	—	—	—	427	5	3
C.1.—Special Inquiries and Services .. ..	2,600	1,778	4	10	821	15	2	—	—	—
C.2.—Medical and Dental Referee Services—Cost of Nurses, &c. ..	1,400	1,504	12	8	—	—	—	104	12	8
D.—Certain Expenses of Administration of Contributory Pensions ..	2,700	2,937	8	9	—	—	—	237	8	9
E.1.—Incidental Expenses ..	1,800	1,609	—	10	190	19	2	—	—	—
E.2.—Telegrams and Telephones .. ..	2,100	2,473	11	8	—	—	—	373	11	8
<b>HOUSING GRANTS.</b>										
F.1.—Grants towards Housing Expenses										
Original .. ..	2,258,670/.									
Less—Supplementary	19,990/.									
	2,238,680	2,209,378	14	—	29,301	6	—	—	—	—

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

A.1.—Due to changes in staffing and to delay in the filling of vacancies.

A.2.—The increase in part-time medical costs was due to an unexpected increase in references from the Ministry of Labour and to a greater use of consultants.

B.—Due mainly to an increase in the travelling of the Insurance Inspectorate.

C.1.—Due mainly to the fact that Departmental Committees, and investigations concerning the causes of diseases, required less expenditure than had been anticipated.

C.2.—Due to removal to costlier premises and to the installation of hot water systems in Edinburgh and Glasgow premises; partly offset by a reduction in costs of examination centres through a decrease in the use of outstations.

D.—Due to an increase in the fees payable to referees.

E.1.—The saving arises mainly from the fact that legal charges were less than was anticipated when the estimates were framed.

E.2.—The number of trunk calls necessary in connexion with new legislation caused an increase in telephone expenditure.

F.1.—The number of houses erected with assistance under the Housing (Scotland) Act, 1930, was less than was anticipated.

Note.—As an emergency measure in the early stages of the operation of the Act of 1919, five local authorities converted disused Army huts into temporary dwellings, and because it was feared that if the huts were retained too long heavy expenses for their maintenance would be incurred, the local authorities were informed that subsidy would be payable over ten years only, i.e., the loan repayment period, and were thereafter instructed to transfer the huts to a non-State-aided Account. In each case, after the end of the ten-year period, profits were produced which, if the huts had remained in the State-aided Account, would have gone to reduce the amount of the annual subsidy payable to that Account. The Department have been advised that the transfer of the huts to a non-State-aided Account was extra-statutory and they have consequently had to obtain the sanction of the Treasury for such charges to the Vote Accounts as may be due to the action taken (S.41510).



DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT—*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
HOUSING GRANTS.— <i>contd.</i>						
F.2.—Annuities under Housing Act, 1914 ..	71,327	71,326 19 -	-	1 -	-	-
F.3.—Rosyth Housing Scheme	19,300	19,300 - -	-	-	-	-
MISCELLANEOUS GRANTS, &c.						
G.1.—Grants for the Training of Midwives and Health Visitors ..	2,200	1,971 6 8	228	13 4	-	-
G.2.—Grants in respect of Sanatoria .. ..	10	-	10	- -	-	-
G.3.—Grants to Voluntary Hospitals in respect of Duty on Spirits ..	383	382 19 8	-	- 4	-	-
G.4.—Grants to Port Sanitary Authorities .. ..	4,500	4,160 5 2	339	14 10	-	-
G.5.—Highlands and Islands (Medical Service) Grant (Grant in Aid) ..	70,000	70,000 - -	-	-	-	-
G.6.—Annuities payable to certain Local Authorities under Section 24 (1) (c) of the Local Government (Scotland) Act, 1929 .. ..	17,869	17,868 10 5	-	9 7	-	-
G.7.—Grants towards the expenses incurred by Local Authorities in providing or improving Rural Water Supplies ( <i>Re-vote 8,800l.</i> ) ..	70,000	9,937 19 -	60,062	1 -	-	-
H.—Sums payable to the National Health Insurance Fund (Scotland) (Grant in Aid)						
Original .. ..	607,000l.					
Supplementary .. ..	20,000l.					
	627,000	627,000 - -	-	-	-	-
I.—Appropriations in Aid						
Original .. ..	226,835l.	Estimated.	Applied.			
Less—Supplementary 32,300l.						
	194,535	194,535 - -	-	-	-	-

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

G.1.—Claims for midwifery training grant were received from only one institution and fell short of expectation. This saving was partially offset by increased expenditure on health visitors grant due to a larger number of students attending the courses than had been anticipated.

G.4.—The recovery in the shipping industry has been somewhat slower than was anticipated and as a consequence authorities have been called upon to carry out less port sanitary work.

G.7.—The development of many schemes on which it was expected that grant would be earned in the year was much slower than was anticipated and on a number of larger schemes constructional work was not begun until after March 1936. Moreover, the progress of the schemes on which constructional work was done in the year was very severely impeded by the unfavourable weather conditions that prevailed in the period from October 1935 to March 1936.

Details of Receipts.	Estimated.	Realized.	
	£	£	s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid:—			
Amount applied towards the expenses of administration in accordance with the National Economy (National Health Insurance) Order, 1931 .. .. .	13,700	13,859	3 8
Payments by Approved Societies, &c., in respect of the Medical and Dental Referee Services and recovery from the Dental Benefit Council of expenditure incurred on its behalf .. .. .	24,410	27,206	14 7 (a)
Repayment of cost of services in connexion with Unemployment Insurance and Unemployment Assistance .. .. .	17,500	18,320	- - (b)
Refund in respect of cost of administering—			
Widows', Orphans' and Old Age Contributory Pensions Acts .. .. .	69,500	70,521	19 2 (b)
Deposit Contributors Fund .. .. .	6,860	6,600	- -
Deposit Contributors Insurance Section .. .. .	410	426	- -
Exempt Persons Fund .. .. .	675	750	- - (b)
Morbidity and Certification Statistics Scheme .. .. .	2,050	2,334	- 5 (b)
Approved Societies (Officers) Guarantee Fund (Scotland) .. .. .	40	41	- -
Receipts in connexion with Rosyth Housing Scheme:—			
Interest and repayment of principal in respect of advances under the Housing Act, 1914, feu duties in respect of land held by the Scottish National Housing Company, Limited, interest, less income tax, on shares held by the Department in that Company, grazing rents, &c. .. .. .	43,140	43,155	11 1
Receipts from Second Scottish National Housing Company (Housing Trust) Limited, to account of interest on advances from the Department .. .. .	16,000	1,244	9 10 (c)
Receipts from Second Scottish National Housing Company (Housing Trust) Limited, to account of reduction of advances from the Department .. .. .	—	15,000	- - (c)
Miscellaneous .. .. .	250	177	12 7
	194,535	199,636	11 4
(ii) Receipts of other classes:—			
Repayments of Loans to Local Authorities under Section 24 (1) (b) of the Local Government (Scotland) Act, 1929 .. .. .	50,488	50,488	14 8
Total .. .. .	£245,023	250,125	6 -

(a) Due to the cost of extensive improvements to accommodation provided for the Medical Referee services and borne on the Office of Works Vote.

(b) The expenditure on these services, and consequently the amounts of the recoveries, turned out to be slightly greater than was originally anticipated.

(c) For ten years as from 1 March 1935, interest is not payable and the net income of the Company during that period will be applied towards the reduction of advances from the Department (S.28226/3).

The following Loans were outstanding on 31 March 1936:—

Scottish National Housing Co., Ltd. (Housing Act, 1914) .. .. .	£ 857,053
Second Scottish National Housing Co. (Housing Trust), Ltd. .. .. .	1,056,866
Local Authorities under Section 24 (1) (b) Local Government (Scotland) Act, 1929 .. .. .	504,887

EXTRA REMUNERATION (exceeding 50l.).

From this Vote two Higher Executive Officers (515l.-634l.) received allowances amounting during the year to 87l. 10s. each while performing special duties in connexion with the Housing Acts, and one Medical Officer (738l.-1,161l.) received 104l. -s. 9d. for acting as deputy to the Chief Medical Officer.

19 October 1936.

John E. Highton,  
Accounting Officer.

I have examined the above Account, and the appended Account, in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion these Accounts are correct.

G. C. Upcott,  
Comptroller and Auditor General.

HIGHLANDS AND ISLANDS (MEDICAL SERVICE) FUND,  
ACCOUNT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31 MARCH 1936.

236 [Class V. Vote 13.] CIVIL APPROPRIATION ACCOUNTS, 1935.

Receipts.				Payments.									
				£	s.	d.							
				£	s.	d.	£	s.	d.				
Balance on 1 April 1935 .. .. .				100	1	3	Medical Service .. .. .	47,087	-	1			
Grant in Aid—Subhead G.5 .. .. .				70,000	-	-	Nursing Service .. .. .	18,517	2	2			
Scottish National Health Insurance Fund .. .. .				10,000	-	-	Hospital and Ambulance Services—						
							(1) Capital Expenditure.. .. .	5,058	19	5			
							(2) Maintenance .. .. .	483	19	4			
							Provision and Improvement of Houses—						
							(1) for Doctors .. .. .	781	15	1			
							(2) for Nurses .. .. .	58	13	7			
							Annual Charges on Doctors' and Nurses' Houses .. .. .	7	16	2			
							Specialist Services .. .. .	2,714	14	4			
							Extensions of Telegraphs and Telephones .. .. .	241	19	6			
							Special Emergency Scheme .. .. .	13	2	6			
							Special Tuberculosis Scheme .. .. .	3,157	5	-			
							Total Payments for Medical Service, &c. .. .. .	78,122	7	2			
							Balance of Fund at 31 March 1936 .. .. .	1,977	14	1			
				<u>£80,100</u>	<u>1</u>	<u>3</u>		<u>£80,100</u>	<u>1</u>	<u>3</u>			

19 October 1936.

*John E. Highton,*  
Accounting Officer.

## BOARD OF CONTROL FOR SCOTLAND.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for the Salaries and Expenses of the BOARD OF CONTROL FOR SCOTLAND, including expenses under the LUNACY (SCOTLAND) and MENTAL DEFICIENCY (SCOTLAND) ACTS, and Grants in respect of the Maintenance of certain Ex-Service Mental Patients.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
A.—Salaries, &c. .. ..	£ 10,610	£ 9,804 9 6	£ 805 10 6	£ —
B.—Travelling Expenses ..	2,300	1,758 12 1	541 7 11	—
C.—Incidental Expenses ..	130	130 12 9	—	— 12 9
D.—Grants in respect of the Maintenance of certain Ex - Service Mental Patients .. ..	3,055	3,062 7 4	—	7 7 4
<b>GROSS TOTAL .. £</b>	<b>16,095</b>	<b>14,756 1 8</b>	<b>1,346 18 5</b>	<b>8 — 1</b>
			Surplus of Gross Estimate over Expenditure. £1,338 18 4	
<i>Deduct—</i>	<i>Estimated.</i>	<i>Realized.</i>	<i>Deficiency of Appropriations in Aid realized.</i>	
E.—Appropriations in Aid ..	490	427 9 9	£62 10 3	
<b>NET TOTAL.. .. £</b>	<b>15,605</b>	<b>14,328 11 11</b>	<b>Net Surplus to be surrendered.</b> <b>£1,276 8 1</b>	

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

A.—Due to interim vacancies in the medical staff (90*l.*), appointment of a Writing Assistant at the minimum of the scale (11*l.*) and savings on fees to medical men, &c. (15*l.*); modified by withdrawal of the remaining half of abatements of remuneration (85*l.*), together with improved salary scales granted to Shorthand Typists and Writing Assistants, and to Messengers and Cleaners (40*l.*).

B.—Due mainly to interim vacancies among travelling officers and partly to reductions obtained in hiring rates and to further reductions in first class rail fares.

E.—Due to decreased number of Sheriff's Orders. The receipts consist of payments for licences of private asylums, orders of admission by Sheriffs, &c.

29 October 1936.

J. A. W. Stone,  
Accounting Officer.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

G. C. Upcott,  
Comptroller and Auditor General.

## REGISTRAR-GENERAL'S OFFICE, SCOTLAND.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for the Salaries and Expenses of the Department of the REGISTRAR-GENERAL OF BIRTHS, &c., in SCOTLAND.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, &c. .. ..	17,729	17,695 7 -	33 13 -	—
B.—Travelling Expenses .. ..	1,100	981 - 7	118 19 5	—
C.—Incidental Expenses .. ..	140	118 12 11	21 7 1	—
<b>GROSS TOTAL</b> .. ..	<b>18,969</b>	<b>18,795 - 6</b>	<b>173 19 6</b>	<b>—</b>
	<b>Estimated.</b>	<b>Applied.</b>		
<i>Deduct—</i>				
D.—Appropriations in Aid .. ..	1,400	1,400 - -		
<b>NET TOTAL</b> .. ..	<b>17,569</b>	<b>17,395 - 6</b>	<b>Surplus to be surrendered. £173 19 6</b>	

	Receipts payable to Exchequer.	Estimated.	Realized.
		£	£ s. d.
Receipts authorized to be used as Appropriations in Aid .. ..		1,400	1,890 14 4
Appropriated in aid (Subhead D) .. ..			1,400 - -
	Paid separately to Exchequer .. ..		£490 14 4

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

A.—Savings on temporary clerical assistance and minor items (197*l.*), offset by the withdrawal of the remaining half of the abatements of salaries and wages (163*l.*).

B.—Savings due mainly to travelling to London having been less than anticipated.

C.—Savings on telegrams (16*l.*), and on miscellaneous expenses.

D.—The anticipated fall in the fees from the introduction of a cheap Certificate of Birth, under Section 4 of the Registration (Scotland) Amendment Act, 1934, did not materialize. The demand for ordinary searches and extracts showed an increase.

Details of Receipts.	Estimated.	Realized.
	£	£ s. d.
Fees for Searches and Extracts .. ..	1,400	1,888 9 4
Receipts under Section 4 (2) of Census Act, 1920 .. ..	—	2 5 -
<b>Total</b> .. ..		<b>£1,890 14 4</b>

A. Froude,  
Accounting Officer.

12 November 1936.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

G. C. Upcott,  
Comptroller and Auditor General.

**COMMISSIONER FOR SPECIAL AREAS (SCOTLAND).**

**See also Report of Comptroller and Auditor General.**

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for the Salaries and Expenses of the OFFICE OF THE COMMISSIONER FOR SPECIAL AREAS (SCOTLAND) and the EXPENSES OF THE COMMISSIONER under the Special Areas (Development and Improvement) Act, 1934, including Grants in Aid.

Service.	Grant.	Expenditure.		Expenditure Compared with Grant.			
				Less than Granted.		More than Granted.	
	£	£	s.	d.	£	s.	d.
A.—Salaries, &c. . . . .	7,550	10,024	3	9	—	—	2,474 3 9
B.—Travelling, &c., Expenses . .	600	975	2	4	—	—	375 2 4
C.—Incidental Expenses . . . .	200	204	9	4	—	—	4 9 4
D.1.—General Expenses of the Commissioner under the Special Areas (Develop- ment and Improvement) Act, 1934 . . . . .	410,000	107,421	4	9	302,578	15	3
D.2.—Grants in Aid under the Special Areas (Develop- ment and Improvement) Act, 1934 . . . . .	75,000	40,359	2	6	34,640	17	6
<b>GROSS TOTAL . . . . .</b>	<b>£ 493,350</b>	<b>158,984</b>	<b>2</b>	<b>8</b>	<b>337,219</b>	<b>12</b>	<b>9</b>
<i>Deduct—</i>	Estimated	Applied.		Surplus of Gross Estimate over Expenditure. £334,365 17 4			
E.—Appropriations in Aid . . . .	493,250	158,984	2	8	Difference between Estimated and Applied Appropriations in Aid. £334,265 17 4		
<b>NET TOTAL . . . . .</b>	<b>£ 100</b>	—		Net Surplus to be surrendered. £100			

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

A and B.—Staff requirements and travelling expenses were dependent on the progress and character of the schemes initiated, which could not be accurately foreseen.

D.1.—A close forecast of expenditure in the preliminary stages of development was impracticable. The rate of expenditure by grant-aided bodies was slower than anticipated. The subhead includes *ex gratia* payments of 5*l.* 7*s.* 4*d.*, 2*l.*, and 12*s.* 8*d.* to three trainees for compensation, &c., for personal injury (S.40694).

D.2.—See explanation under Subhead D.1.

E.—The sum applied represents the amount appropriated from the Special Areas Fund.

**EXTRA REMUNERATION (exceeding 50*l.*).**

From the Vote for Superannuation and Retired Allowances, the Agricultural Adviser (500*l.*) received 169*l.*

**STORES DISCREPANCIES.**

Stock to the value of 3*l.* was stolen from Calderwood Estate. Periodical stocktaking revealed deficiencies of part-worn equipment to the value (new) of 6*l.* 15*s.* 9*d.* at Physical Training Centres. These amounts have been written off departmentally under general Treasury authority (S.40694).

23 November 1936.

John Jeffrey,  
Accounting Officer.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

G. C. Upcott,  
Comptroller and Auditor General.

ACCOUNT showing RECEIPTS and PAYMENTS of the COMMISSIONER FOR THE  
AND IMPROVEMENT) ACT, 1934, for the Year ended 31 March 1936, as required

## Receipts.

	£	s.	d.
Vote for the Commissioner for Special Areas (Scotland) .. .. .	158,984	2	8
Other Receipts :—			
Sales of farm stock and produce and Receipts for board, &c. of trainees ..	3,730	19	—
Membership Fees and Repayments for materials supplied .. .. .	180	7	4
Exhibition Rents .. .. .	1,156	10	7
Repayments of Loans .. .. .	2	17	6
Miscellaneous .. .. .	—	11	6

£164,055 8 7

The sum of 1097. 1s. 3d. was received in gifts for the general development of a Social Service incurred during the year.

19 November 1936.

I have examined the above Account. I have obtained all the information and explanations Account is correct.

## SPECIAL AREAS IN SCOTLAND appointed under the SPECIAL AREAS (DEVELOPMENT under Section 3 (5) of the Act.

## Payments.

	£	s.	d.
Salaries and Allowances of Officers and Servants of the Commissioner :—			
Permanent Staff (on loan from Government Departments) .. .. .	6,700	4	10
Temporary Staff .. .. .	3,323	18	11
Travelling, &c., Expenses .. .. .	975	2	4
Incidental Expenses .. .. .	204	9	4
General Expenses of the Commissioner :—			
Acquisition of Land and Property :—			
(a) Carfin Hall, Holytown .. .. .	4,044	—	—
(b) Lampits Farm, Carstairs .. .. .	3,410	—	—
(c) Calderwood Estate .. .. .	14,266	11	4
(d) Woodend Farm and Moss .. .. .	2,929	—	—
Grants to Local Authorities for Public Works .. .. .	36,040	—	—
Grants for Industrial Development :—			
(a) Publicity .. .. .	12,585	9	10
(b) Cannel Coal Research .. .. .	439	6	4
(c) Gas Grid Enquiry .. .. .	63	12	8
Grants and Expenses in respect of Agricultural Schemes :—			
(a) Farming Experiments .. .. .	7,356	13	—
(b) Soil Research .. .. .	144	5	4
(c) Small Holdings .. .. .	67	9	8
(d) Allotments .. .. .	1,153	9	6
(e) Assistance to Plottolders .. .. .	438	16	2
(f) Miscellaneous, including Instructional Assistance .. .. .	348	10	8
*Advances on loan to :—			
(a) Plottolders .. .. .	661	1	8
(b) Smallholders .. .. .	95	10	11
Expenses in respect of Social Service Schemes :—			
(a) Physical Training .. .. .	7,198	2	—
(b) Social Service Training Centre .. .. .	2,392	1	1
(c) Group Occupational Scheme .. .. .	13,787	4	7
Grants in Aid :—			
(a) Scottish Council for Community Service for—			
(i) Model Occupational Centres .. .. .	23,770	—	—
(ii) Holiday Camps .. .. .	3,885	2	6
(iii) Townswomen's Guilds .. .. .	120	—	—
(b) District Nursing Associations .. .. .	1,925	—	—
(c) Youth Organizations .. .. .	10,659	—	—
Payment to Minister of receipts for transfer to Special Areas Fund .. .. .	4,837	19	3
Balance (Receipts to be paid to Minister) .. .. .	233	6	8
	£164,055	8.	7

\* The amount of loans outstanding on 31 March 1936 was 753*l.* 15*s.* 1*d.*

Training Centre and carried to a special Account. No expenditure from this Account was

*David Allan Hay,*  
Commissioner for the Special Areas in Scotland.

that I have required, and I certify, as the result of my audit, that in my opinion the above

*G. C. Upcott,*  
Comptroller and Auditor General.



## GRANTS TO PUBLIC ASSISTANCE AUTHORITIES (SCOTLAND).

See also Report of Comptroller and Auditor General.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for GRANTS TO PUBLIC ASSISTANCE AUTHORITIES IN SCOTLAND.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
Grants to Public Assistance Authorities in Scotland						
<i>Original</i> .. ..	945,000/.					
<i>Supplementary</i> .. ..	840,000/.					
	1,785,000	1,757,992 18 7	27,007	1 5	—	
			Surplus to be surrendered .. £27,007 1 5			

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

Provision for this new service was estimated as closely as possible.

Scottish Office,  
11 June 1936.

*John Jeffrey,*  
Accounting Officer.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct, subject to the observations in my Report.

*G. C. Upcott,*  
Comptroller and Auditor General.

CIVIL ACCOUNTS,  
1935.

---

CLASS VI.

---

TRADE AND INDUSTRY.

CLASS VI.  
TRADE AND INDUSTRY.

SUMMARY.

Page.	No. of Vote.	SERVICE.	Estimated Gross Expenditure.	Authorized Appropriations in Aid.	Supply Grant.	Actual Gross Expenditure.	
			£	£	£	£	s.
246	1	Board of Trade .. ..	815,841	570,929	244,912	809,184	4 10
255	2	Mercantile Marine Services ..	582,325	192,689	389,636	586,060	9 11
261	3	Assistance to British Shipping	1,999,000	—	1,999,000	1,997,602	19 5
262	4	Department of Overseas Trade	574,255	156,428	417,827	563,420	18 9
265	5	Export Credits .. ..	250,986	250,886	100	55,499	16 10
268	6	Mines Department of the Board of Trade .. ..	228,654	23,530	205,124	204,615	13 8
278	7	Office of Commissioners of Crown Lands .. ..	34,100	—	34,100	34,070	5 -
279	8	Ministry of Agriculture and Fisheries .. ..	2,765,485	523,998	2,241,487	2,727,011	1 3
299	9	Beet Sugar Subsidy, Great Britain .. ..	2,878,000	—	2,878,000	2,285,570	6 -
300	10	Milk (England and Wales and Northern Ireland)	1,895,000	—	1,895,000	1,625,611	9 2
301	11	Cattle Fund.. ..	3,990,800	—	3,990,800	3,954,824	13 -
303	12	Surveys of Great Britain ..	323,735	139,575	184,160	322,927	9 3
305	13	Forestry Commission .. ..	450,000	—	450,000	450,000	- -
307	14	Ministry of Transport .. ..	789,679	680,581	109,098	687,313	3 2
315	15	Development Fund .. ..	540,000	—	540,000	540,000	- -
316	16	Development Grants .. ..	990,000	—	990,000	934,758	2 4
317	17	Department of Scientific and Industrial Research .. ..	792,272	193,095	599,177	787,185	12 1
322	18	State Management Districts ..	508,550	508,450	100	498,484	14 1
324	19	Department of Agriculture, Scotland	738,956	88,515	650,441	714,245	9 4
334	20	Milk (Scotland) .. ..	237,150	—	237,150	228,585	3 11
335	21	Fishery Board for Scotland ..	140,446	12,069	128,377	130,810	10 3
338	22	Herring Industry .. ..	285,000	250,000	35,000	46,140	- -
340	23	Clearing Offices.. ..	4,570	4,560	10	3,115	9 3
		Total .. ..	21,814,804	3,595,305	18,219,499	20,187,037	11 6

CLASS VI.  
TRADE AND INDUSTRY.

SUMMARY.

No. of Vote.	Appropriations in Aid Applied.		Net Expenditure.		Gross Expenditure compared with Estimate: Saving or Excess.		Deficiency of Appropriations in Aid.		Amount to be surrendered.		Extra Receipts payable to Exchequer.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
1	567,908	17 6	241,275	7 4	6,656	15 2	3,020	2 6	3,636	12 8	320,277	6 10
2	192,689	—	393,371	9 11	* 3,735	9 11	—	—	—	—	35,608	15 4
3	—	—	1,997,602	19 5	1,397	— 7	—	—	1,397	— 7	—	—
4	150,865	2 5	412,555	16 4	10,834	1 3	5,562	17 7	5,271	3 8	—	—
5	55,499	16 10	—	—	195,486	3 2	195,386	3 2	100	—	200,801	6 5
6	15,381	2 8	189,234	11	24,038	6 4	8,148	17 4	15,889	9	—	—
7	—	—	34,070	5	29	15	—	—	29	15	—	—
8	511,976	4 1	2,215,034	17 2	38,473	18 9	12,021	15 11	26,452	2 10	13,544	5 6
9	—	—	2,285,570	6	592,429	14	—	—	592,429	14	—	—
10	—	—	1,625,611	9 2	269,388	10 10	—	—	269,388	10 10	—	—
11	—	—	3,954,824	13	35,975	7	—	—	35,975	7	—	—
12	139,575	—	183,352	9 3	807	10 9	—	—	807	10 9	20,686	9 11
13	—	—	450,000	—	—	—	—	—	—	—	—	—
14	616,065	17 5	71,247	5 9	102,365	16 10	64,515	2 7	37,850	14 3	110,510	17 5
15	—	—	540,000	—	—	—	—	—	—	—	—	—
16	—	—	934,758	2 4	55,241	17 8	—	—	55,241	17 8	—	—
17	193,095	—	594,090	12 1	5,086	7 11	—	—	5,086	7 11	22,420	5 5
18	498,484	14 1	—	—	10,065	5 11	9,965	5 11	100	—	67,789	6 9
19	88,515	—	625,730	9 4	24,710	10 8	—	—	24,710	10 8	4,177	1 10
20	—	—	228,585	3 11	8,564	16 1	—	—	8,564	16 1	—	—
21	11,647	14	119,162	16 3	9,635	9 9	421	6	9,214	3 9	7,250	2 9
22	34,000	—	12,140	—	238,860	—	216,000	—	22,860	—	14,589	18 2
23	3,115	9 3	—	—	1,454	10 9	1,444	10 9	10	—	5,757	12 10
	3,078,818	18 3	17,108,218	13 3	1,631,501	18 5	516,486	1 9			823,413	9 2
					* 3,735	9 11						
					Total amount to be surrendered ..				£ 1,115,015	16 8		

\* Excess met by sum allocated from the Vote for Civil Service Remuneration, &c., Class I, Vote 26. See Report, paragraph 2.

## BOARD OF TRADE.

See also Report of Comptroller and Auditor General.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for the Salaries and Expenses of the Office of the COMMITTEE OF PRIVY COUNCIL FOR TRADE and Subordinate Departments, including certain Services arising out of the War.

## SUMMARY.

Service.	Grant.	Expenditure.		Expenditure compared with Grant.			
				Less than Granted.		More than Granted.	
	£	£	s.	d.	£	s.	d.
A.—General Administration							
Original ..	241,322l.						
Supplementary	8,500l.	249,822	247,991	1	2	1,830	18 10
B.—Solicitor's Department							
Original ..	26,406l.						
Supplementary	1,500l.	27,906	27,424	2	6	481	17 6
C.—Standards Department		12,029	10,940	2	1	1,088	17 11
D.—Industrial Property Department, including Patent Office ..		308,738	308,455	11	2	282	8 10
E.—Bankruptcy Department							
Original ..	158,438l.						
Less Supplementary	3,200l.	155,238	152,066	16	8	3,171	3 4
F.—Companies Department		50,245	50,320	6	4	—	75 6 4
G.—Clearing Office for Enemy Debts, including Enemy Property Department							
Original ..	13,663l.						
Less Supplementary	1,800l.	11,863	11,986	4	11	—	123 4 11
GROSS TOTAL							
Original ..	810,841l.						
Supplementary	5,000l.	815,841	809,184	4	10	6,855	6 5
							198 11 3
Deduct—		Estimated.	Applied.			Surplus of Gross Estimate over Expenditure.	
H.—Appropriations in Aid		570,929	567,908	17	6	£6,656 15 2	
						Deficiency of Appropriations in Aid realized.	
						£3,020 2 6	
NET TOTAL							
Original ..	239,912l.						
Supplementary	5,000l.	244,912	241,275	7	4	Net Surplus to be surrendered.	
						£3,636 12 8	

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£
(i) Receipts of classes authorized to be used as Appropriations in Aid .. .. .	857,374	886,805 4 6
(ii) Receipts of other classes .. .. .	303	1,380 19 10
Total .. .. .		888,186 4 4
Amount authorized to be appropriated in aid (Subhead H)		567,908 17 6
Paid separately to Exchequer ..		£320,277 6 10

## DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT.

Service.	Grant.	Expenditure.		Expenditure compared with Grant.			
				Less than Granted.		More than Granted.	
	£	£	s.	d.	£	s.	d.
GENERAL ADMINISTRATION. BOARD OF TRADE.							
A.1.—Salaries, &c.							
Original .. 226,122l.							
Supplementary 3,000l.							
	229,122	227,700	14	6	1,421	5	6
A.2.—Special Services							
Original .. 9,480l.							
Supplementary 3,500l.							
	12,980	12,645	2	8	334	17	4
A.3.—Travelling and Incidental Expenses							
Original .. 1,100l.							
Supplementary 1,000l.							
	2,100	2,150	2	7	—	50	2 7
A.4.—Telegrams and Telephones							
Original .. 2,420l.							
Supplementary 1,000l.							
	3,420	3,429	13	—	—	9	13 —
A.5.—Expenses under Dye-stuffs (Import Regulation) Acts, 1920 to 1934 ..	2,200	2,065	8	5	134	11	7
SOLICITOR'S DEPARTMENT.							
B.1.—Salaries, &c. ..	17,306	17,314	10	3	—	8	10 3
B.2.—Travelling and Incidental Expenses	100	110	4	9	—	10	4 9
B.3.—Law Charges							
Original .. 9,000l.							
Supplementary 1,500l.							
	10,500	9,999	7	6	500	12	6

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

A.1.—Saving attributable to the revision of the basis of charge by the Government of Northern Ireland for services performed under the Cattle (Import Regulation) Order, 1933.

A.5.—The total expenses were 3,834l., including 575l. under Subhead A.1 and 1,193l. in respect of superannuation and allied services. These expenses are covered by fees credited to Appropriations in Aid.

B.3.—Saving attributable to less expenditure under the Crown Lands Act, 1866 (410l.), and on inquiries into Boiler Explosions (142l.). Includes an *ex gratia* payment of 75l. to the Master of a vessel for compensation in respect of loss suffered owing to his detention in this country as a witness (S.40129).

DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT—*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
STANDARDS DEPARTMENT.						
C.1.—Salaries, &c. ..	9,064	8,933 14 2	130 5 10	—	—	
C.2.—Travelling and Incidental Expenses	2,965	2,006 7 11	958 12 1	—	—	
INDUSTRIAL PROPERTY DEPARTMENT, INCLUDING PATENT OFFICE.						
D.1.—Salaries, &c. ..	302,958	303,230 3 1	—	272 3 1	—	
D.2.—Law Reporting ..	2,500	2,140 3 —	359 17 —	—	—	
D.3.—International Bureaux ..	660	648 11 —	11 9 —	—	—	
D.4.—Travelling and Incidental Expenses	1,515	1,317 16 4	197 3 8	—	—	
D.5.—Telegrams and Telephones ..	1,105	1,118 17 9	—	13 17 9	—	
BANKRUPTCY DEPARTMENT.						
E.1.—Inspector General's Office .. ..	28,356	27,245 7 3	1,110 12 9	—	—	
E.2.—Salaried Official Receivers (High Court) .. ..	24,015	23,632 7 10	382 12 2	—	—	
E.3.—Salaried Official Receivers (County Courts) .. ..	59,502	58,445 4 9	1,056 15 3	—	—	
E.4.—Country Receivers paid by Fees and Commission						
Original .. 30,000l.						
Less Supplementary 2,000l.						
	28,000	28,973 19 6	—	973 19 6	—	

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

C.2.—Savings mainly on instruments (593l.), repairs to and maintenance of equipment (192l.), and travelling (139l.).

D.2.—Saving due to fewer cases being reported.

E.1.—Saving mainly due to vacancies arising from transfers and promotions not being filled or involving new appointments at lower rates of pay, partly offset by the cost of restoration of the remaining half of the emergency reductions in salary and by the Inspector-General's salary becoming wholly chargeable to this subhead upon the relinquishment of his part-time duty as Controller of the Clearing Office (Enemy Debts).

E.2.—Includes an *ex gratia* payment of 50l. to an Official Receiver for services during suspension from duty (E.32512).

E.3.—Saving mainly due to changes in personnel, partly offset by the cost of restoration of the remaining half of the emergency reductions in salary.

E.4.—The number of Receiving Orders dealt with under this subhead was 1,179 as compared with the original estimate of 1,250, the average rate of remuneration for each Receiving Order being 21l. 17s. 10d., as compared with the estimate of 21l. 12s. 6d.

DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT—*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
BANKRUPTCY DEPARTMENT — <i>contd.</i>	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
E.5.—Postages .. ..	3,150	2,764 12 9	385 7 3	—	—	
E.6.—Telegrams and Telephones .. ..	1,060	1,126 4 1	—	66 4 1	—	
E.7.—Travelling and In- cidental Expenses	2,725	2,401 4 3	323 15 9	—	—	
E.8.—Stationery and Printing <i>Original</i> .. 8,605 <i>l.</i> <i>Less Supplementary</i> 1,200 <i>l.</i>	7,405	6,755 15 7	649 4 5	—	—	
E.9.—Law Charges .. ..	500	292 5 8	207 14 4	—	—	
E.10.—Rent of Rooms for Meetings .. ..	525	429 15 —	95 5 —	—	—	
COMPANIES DEPARTMENT.						
F.1.—Salaries of Comp- troller's Department	11,047	11,086 13 5	—	39 13 5	—	
F.2.—Salaried Official Receivers (High Court) .. ..	34,798	34,716 4 8	81 15 4	—	—	
F.3.—Country Receivers paid by Fees and Commission .. ..	700	648 3 4	51 16 8	—	—	
F.4.—Contingencies, Travelling and Other Miscellane- ous Expenses .. ..	1,200	2,205 7 1	—	1,005 7 1	—	
F.5.—Stationery and Printing .. ..	2,150	1,463 15 7	686 4 5	—	—	
F.6.—Law Charges .. ..	350	200 2 3	149 17 9	—	—	

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

E.5.—Due to continued decline in volume of bankruptcy business.

E.7.—Includes the sum of 1,263*l.* 1*s.* 11*d.* written off, being charges on certain bankrupts' estates in which the assets were insufficient to meet the expenses (S.9658 and S.39776); this was 163*l.* more than estimated. There were savings on removals (329*l.*) and travelling (137*l.*).

E.8, 9 and 10.—Due to further decline in volume of bankruptcy business. The total number of Receiving Orders was 3,438 in 1935 as compared with 3,640 in 1934.

F.4.—Includes an *ex gratia* payment of 1,250*l.* in respect of a claim by an allied national to the proceeds of the sale of certain shares formerly held by the London agency of an enemy bank liquidated under the Trading with the Enemy Acts (F.14207); and 384*l.* 12*s.* 8*d.* expenses properly chargeable against companies in liquidation whose assets were insufficient to meet them (S.7914).

F.5 and 6.—Expenditure necessarily variable.



DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT—*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
CLEARING OFFICE FOR ENEMY DEBTS (INCLUDING ENEMY PROPERTY DEPARTMENT).	£	£ s. d.	£ s. d.		£ s. d.	
G.1.—Salaries, &c. ..	7,713	8,470 15 6	—		757 15 6	
G.2.—Rents, Legal and Incidental Expenses						
Original .. 5,100l.						
Less Supplementary 1,800l.						
	3,300	3,107 19 5	192	7	—	
G.3.—Guarantee of Debts	500	57 10 —	442	10 —	—	
G.4.—Russian Claims Department .. ..	350	350 — —	—		—	
	Estimated.	Applied.			Deficit	
H.—Appropriations in Aid	570,929	567,908 17 6			3,020 2 6	

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

G.1.—The full saving (2,000l.) estimated from reduction of staff was not realized owing to the salaries of two officers lent to another Government Department remaining a charge on this subhead. The amount (866l.) was recovered as Appropriations in Aid from the Department in question, see note \*, page 252.

G.3.—The outstanding debts found to be irrecoverable were less than anticipated. (See also statement on page 252).

## Details of Receipts.

(i) Receipts of classes authorized to be used as Appropriations in Aid :—

	Estimated.	Realized.
	£	£ s. d.
Board of Trade :		
Contribution from Seamen's Savings Bank for cost of management	500	500 — —
Law costs recovered .. .. .	1,600	5,327 6 6 <sup>(a)</sup>
Boiler explosions, costs recovered .. .. .	80	122 5 10
Gas Fund : contribution to Board of Trade for staff expenses, &c.	3,910	3,968 4 4
Fees for licences under Dyestuffs (Import Regulation) Acts, 1920 to 1934 (see Subhead A.5) .. .. .	4,600	5,472 2 6
Contribution from Seamen's National Insurance Society for payment of the Society's benefits, medical and other accounts	600	583 — —
Fees for registration of films and for licences issued under Cinematograph Films Act, 1927 .. .. .	5,600	6,011 4 11
Recovery from the Ministry of Health in respect of the cost of collecting seamen's insurance contributions (Subhead A.1) ..	25	25 — —
Reimbursement of salaries of seconded Board of Trade officers (Subhead A.1) .. .. .	1,154	1,844 13 —
Reimbursement of salaries of seconded officers and other expenses chargeable to the Vote for Assistance to British Shipping ..	1,000	1,335 11 11
Repayment by the Government of India for work performed by the Board of Trade in connexion with the Indian Troop Service	966	929 16 4
Repayments by other Government Departments for work performed by the Board of Trade in connexion with Sea Transport Services .. .. .	4,507	4,615 17 1
Imperial Shipping Committee contribution to Board of Trade for staff expenses .. .. .	31	36 3 —
Sundries .. .. .	200	191 10 5

(a) Includes recoveries amounting to 3,554l. in respect of inquiries into Shipping Casualties under the Merchant Shipping Acts. Costs amounting to 3l. 3s. and 1l. 1s. 3d. respectively, awarded in two prosecutions under the Registration of Business Names Act, 1916, 1l. 1s. in a prosecution under the Companies Act, 1929, and 3l. 2s. 1d. in a prosecution under the Mining Industries Acts, were abandoned with Treasury authority (S.17094).

Details of Receipts— <i>contd.</i>	Estimated.		Realized.	
	£	£	s.	d.
<b>Standards Office :</b>				
Fees under Weights and Measures Acts, 1878–1926, Petroleum Acts, 1871–1926, and Fees (Increase) Act, 1923 .. .. .	4,600	4,660	13	9
Gas Fund : recovery in respect of expenses incurred under the Gas Regulation Act, 1920 .. .. .	70	71	15	—
<b>Patent Office :</b>				
Revenue from Stamps .. .. .	596,000	627,311	1	—(b)
Copies of documents, &c. .. .. .	1,800	1,840	2	7
Law costs recovered .. .. .	400	55	4	—
Reimbursement of salaries of seconded Board of Trade officers (Subhead D.1) .. .. .	343	488	4	5
<b>Sums issued from the Bankruptcy and Companies Winding-up Fees Account under Part V of the Economy (Miscellaneous Provisions) Act, 1926, totalling 208,879<i>l.</i> 3<i>s.</i>, in respect of—</b>				
Salaries and expenses of the Bankruptcy Department .. .. .	158,438	152,066	16	8
Salaries and expenses of the Companies Department .. .. .	46,140	46,215	6	4(c)
<b>Expenses incurred by the Board of Trade in connexion with—</b>				
(1) Bankruptcy Department, Subhead A.1 (3,604 <i>l.</i> ) and Subhead B.1 (1,900 <i>l.</i> ) .. .. .	5,504	5,504	—	—
(2) Companies Winding-up Department, Subhead A.1 (4,193 <i>l.</i> ) and Subhead B.1 (900 <i>l.</i> ) .. .. .	5,093	5,093	—	—
Fees, &c., received by the Clearing Office for Enemy Debts .. .. .	14,213	12,536	4	11(d)
	<u>857,374</u>	<u>886,805</u>	<u>4</u>	<u>6</u>
<b>(ii) Receipts of other classes :—</b>				
Recovery from the Gas Fund in respect of Allied Services .. .. .	220	213	15	—
Recovery from the Imperial Shipping Committee in respect of Allied Services .. .. .	83	23	8	4
Shipping Liquidation .. .. .	—	908	16	6
Interest on loan to a glass-ware company .. .. .	—	235	—	—
<b>Total .. .. .</b>	<b>£857,677</b>	<b>888,186</b>	<b>4</b>	<b>4</b>

(b) The expenditure borne on this Vote in respect of the Patent Office is as follows :—

	£	s.	d.
Subheads A.1 and B.1—Salaries, Board of Trade and Solicitor's Department .. .. .	2,110	—	—
Subhead B.3—Law Charges .. .. .	232	13	10
Subheads D.1 to D.5 .. .. .	308,455	11	2
	<u>£310,798</u>	<u>5</u>	<u>—</u>

*Deduct*—Cash receipts credited to Appropriations in Aid as above :—

	£	s.	d.
Copies of documents .. .. .	1,840	2	7
Law costs recovered .. .. .	55	4	—
Reimbursement of salaries of seconded Board of Trade officers .. .. .	488	4	5
	<u>2,383</u>	<u>11</u>	<u>—</u>

Amount appropriated in aid from Revenue from Stamps .. .. . £308,414 14 —

(c) The amount appropriated in aid of the Vote in respect of the Companies Department is made up as follows :—

	£	s.	d.
Subheads F.1 to F.6 .. .. .	50,320	6	4
<i>Less</i> —Estimated cost of work of a non-winding-up character .. .. .	4,105	—	—
	<u>£46,215</u>	<u>6</u>	<u>4</u>

(d) See statement on next page.

## CLEARING OFFICE (ENEMY DEBTS).

Expenditure in respect of the Clearing Office (Enemy Debts) has been recouped as under :—

	£	s.	d.
Subheads A.1 and B.1—Cost of services rendered by Headquarters staff	900	—	—
Subheads G.1 to G.3—Clearing Office (Enemy Debts) .. .. .	11,636	4	11
	<u>12,536</u>	<u>4</u>	<u>11</u>
<i>Deduct</i> —Miscellaneous recoveries credited direct to Subhead H. ..	942	6	1*
	<u>11,593</u>	<u>18</u>	<u>10</u>
Net expenditure .. .. .	11,593	18	10
<i>Less</i> —Bad Debts repaid from the General Interest Fund of the Clearing Office (Enemy Debts) .. .. .	57	10	-†
	<u>11,536</u>	<u>8</u>	<u>10</u>
Balance appropriated from the Clearing Office Fees and General Interest Fund as shown in the following statement: .. .. .	£11,536	8	10

\* Includes 866*l.* salaries of officers on loan, see explanation under Subhead G.1.

† During the year 1,251*l.* 1*s.* 11*d.* was collected, and credited to the General Interest Fund, in respect of Bad Debts which were previously considered to be irrecoverable and had been written off against the Guarantee of Debts under the Treaties of Peace with Germany, Austria, and Hungary.

(I) Statement of Fees transmitted by the Clearing Office (Enemy Debts) relative to the year ended 31 March 1936, and their disposal.

<i>Fees, &amp;c., earned.</i>	£	s.	d.	<i>Disposal.</i>	£	s.	d.
Fees paid over by the Clearing Office:				Appropriated in aid of the Vote, as above, to meet the net-cost of the Clearing Office during 1935 .. .. .	11,536	8	10
On account of the German Administration	3,818	14	5	Paid to Paymaster General for surrender to Exchequer, on account of the estimated cost of Superannuation of the established staff of the Clearing Office during 1935 ..	383	19	2
On account of the Austrian and Hungarian Administrations .. ..	600	—	—				
Interest earned by Clearing Office .. ..	8	2	—				
Total fees, &c., earned .. .. .	<u>4,419</u>	<u>2</u>	<u>7</u>				
Payment from General Interest Fund to meet deficiency of fees earned .. .. .	7,501	5	5				
	<u>£11,920</u>	<u>8</u>	<u>—</u>		<u>£11,920</u>	<u>8</u>	<u>—</u>

(II) Statement of Fees and Payments from the General Interest Fund, relating to prior years, as reported in previous Appropriation Accounts.

	£	s.	d.		£	s.	d.
Fees as reported in Appropriation Accounts:				Paid to Exchequer:			
To 31 March 1934 ..	2,976	184	—	To 31 March 1935 ..	569	319	18
During 1934 ..	51,908	7	11	During 1935 ..	35,871	4	11
	<u>3,028,092</u>	<u>8</u>	<u>4</u>		605,191	3	7
Payments from General Interest Fund as reported in Appropriation Accounts:				Paid to Paymaster General:			
To 31 March 1934 .. .. .	308,459	19	2	To 31 March 1935 ..	15,694	3	4
	<u>£3,336,552</u>	<u>7</u>	<u>6</u>	During 1935 ..	954	15	—
					16,648	18	4
				Appropriated in aid of			
				Votes:			
				To 31 March 1934 ..	2,699	629	17
				During 1934 ..	15,082	8	—
					<u>2,714,712</u>	<u>5</u>	<u>7</u>
					<u>£3,336,552</u>	<u>7</u>	<u>6</u>

Loss charged to the General Interest Fund of the Clearing Office (Enemy Debts), with Treasury Authority, in the year ended 31 March 1936.

Loss due to overpayment in the release to a beneficiary of non-ex-enemy nationality of her share of the estate under the joint will of two German nationals, to recover which the Administrator was advised that legal proceedings were impracticable, 782*l.* 14*s.* 5*d.* (F.14490).

## STATEMENT OF THE AMOUNT OF LOANS FROM VOTED MONEYS MADE, OR TAKEN OVER, BY THE BOARD OF TRADE, OUTSTANDING AT 31 MARCH 1936.

Loan to a glass-ware company .. £4,700.

## NOTES.

Patent Office Publications.—During the year the sum of 35,526*l.* 3*s.* 5*d.* was received at the Patent Office from the sale of Patent Office publications, &c., and this amount has been paid to the Stationery Office.

Bankruptcy Fees.—Fees amounting to 71,954*l.* 14*s.* 10*d.* have been received by the Board of Trade, as detailed below, viz. :—

	£	s.	d.	£	s.	d.
(a) Charges by Official Receivers against bankrupts' estates	62,637	13	1			
Less—Sums written off where the assets of the estates have proved insufficient to meet the charges (S.9658)	945	13	3			
				61,691	19	10
(b) Charges against bankrupts' estates for <i>ad valorem</i> duty under Table "B" of the scale of fees on the audit of accounts of Trustees in Bankruptcy, and on application for release made by Trustees in Bankruptcy .. .. .				9,270	1	8
(c) Receipts in cash by Official Receivers .. .. .				635	7	6
(d) Recoveries of law costs .. .. .				344	3	5
(e) Sundries .. .. .				13	2	5
				£71,954	14	10

Companies Fees.—Fees amounting to 49,362*l.* —, 3*d.* have been received by the Board of Trade, as detailed below, viz. :—

	£	s.	d.	£	s.	d.
(a) Charges by Official Receivers against Companies in Liquidation .. .. .	37,459	10	6			
Less—Sums written off where the assets of the Companies have proved insufficient to meet the charges (S.7914) .. .. .	2,317	17	4			
				35,141	13	2
(b) Charges against Companies in Liquidation for <i>ad valorem</i> duty under the scale of fees on the audit of accounts of Liquidators .. .. .				7,214	16	10
(c) <i>Ad valorem</i> charges on all moneys paid out of the Companies Liquidation Account in voluntary windings-up .. .. .				6,664	7	9
(d) Receipts in cash by Official Receivers .. .. .				144	19	5
(e) Recoveries of law costs .. .. .				133	5	3
(f) Sundries .. .. .				62	17	10
				£49,362	—	3

The accounts in which the above-mentioned fees have been charged have been duly audited and certified by the Inspector-General in Bankruptcy and the Comptroller of the Companies Department respectively.

The total receipts, including the above fees, and the total administrative cost of proceedings under the Bankruptcy Act, 1914 and in connexion with Companies Winding-up are shown in the account of Bankruptcy and Companies (Winding-up) Proceedings presented to Parliament by the Board of Trade, as directed by the Treasury, pursuant to Section 15 (1) of the Economy (Miscellaneous Provisions) Act, 1926.

EXTRA REMUNERATION (exceeding 50*l.*).

From the Royal Commissions, &c., Vote, an Assistant Principal (277*l.*—634*l.*) received 110*l.* for acting as Secretary to the Royal Commission on the Private Manufacture of, and Trading in Arms.

From the Post Office Vote, 13 junior clerks received amounts varying from 50*l.* 1*s.* 7*d.* to 83*l.* 17*s.* 2*d.* and aggregating 780*l.* 2*s.* 11*d.* for acting as part-time night telephonists.

Board of Trade,

27 November 1936.

H. P. Hamilton,

Accounting Officer.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

G. C. Upcott,  
Comptroller and Auditor General.

STATEMENT OF CASH TRANSACTIONS IN RESPECT OF VARIOUS TRADING SERVICES  
ADMINISTERED BY THE BOARD OF TRADE DURING THE YEAR ENDED  
31 MARCH 1936.

TIMBER, PETROLEUM AND SUGAR SUPPLIES, WHEAT AND OTHER CEREALS, FOODSTUFFS, &c.,  
AND WAR RISKS INSURANCE.

The expenditure on these Services was met mainly from the proceeds of sale of stocks, &c., originally purchased out of the Vote of Credit and advances from Vote of Credit receipts of prior years;

								£	s.	d.
Balance, 1 April 1935	..	..	..	..	..	..	..	17,059	11	9
Receipts	..	..	..	..	..	..	..	3,559	6	7(a)
								20,618	18	4
Payments	..	..	..	..	..	..	..	-	-	-
Balance, surrendered to Exchequer	..	..	..	..	..	..	..	£20,618	18	4

(a) Includes the sum of 3,559*l.* 3*s.* 2*d.* received under a General Average Adjustment in respect of a parcel of wheat on account of the Royal Commission on Wheat Supplies.

Board of Trade,  
27 November 1936.

*H. P. Hamilton,*  
Accounting Officer.

I have examined the above Statement in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Statement is correct.

*G. C. Upcott,*  
Comptroller and Auditor General.

## MERCANTILE MARINE SERVICES.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, including an Amount allocated from the Vote for Civil Service Remuneration, &c., for the Salaries and Expenses of certain Services transferred from the MERCANTILE MARINE FUND and other Services connected with the Mercantile Marine, including Services under the British Shipping (Assistance) Act, 1935, the Coastguard, General Register and Record Office of Shipping and Seamen, and Merchant Seamen's Fund Pensions.

## SUMMARY.

Service.	Grant.		Expenditure.		Expenditure compared with Grant.							
					Less than Granted.		More than Granted.					
	£	s.	d.	£	s.	d.	£	s.	d.			
A.—Mercantile Marine Department .. ..	79,588	—	—	81,624	19	1	—	2,036	19	1		
B.—Mercantile Marine Offices, &c. .. ..	72,636	—	—	73,091	15	9	—	455	15	9		
C.—Surveyors, &c. .. ..	179,162	—	—	180,162	14	9	—	1,000	14	9		
D.—Coastguard .. ..	173,508	—	—	171,531	9	4	1,976	10	8	—		
E.—British Seamen Abroad	25,650	—	—	32,145	19	11	—	6,495	19	11		
F.—General Register and Record Office of Shipping and Seamen .. ..	28,803	—	—	27,541	2	4	1,261	17	8	—		
G.—Miscellaneous Services	22,978	—	—	19,962	8	9	3,015	11	3	—		
<b>GROSS TOTAL</b> .. ..	<b>582,325</b>	<b>—</b>	<b>—</b>	<b>586,060</b>	<b>9</b>	<b>11</b>	<b>6,253</b>	<b>19</b>	<b>7</b>	<b>9,989</b>	<b>9</b>	<b>6</b>
<i>Deduct—</i>	<i>Estimated.</i>			<i>Applied.</i>			<i>Excess of Expenditure over Gross Estimate met by Vote for Civil Service Remuneration, &amp;c.</i>					
H.—Appropriations in Aid ..	192,689	—	—	192,689	—	—	<u>£3,735 9 11</u>					
<b>NET TOTAL</b> .. ..	<b>389,636</b>	<b>—</b>	<b>—</b>	<b>393,371</b>	<b>9</b>	<b>11</b>						
Allocated from Vote for Civil Service Remuneration, &c. .. ..	3,735	9	11	—	—	—						
	<b>£393,371</b>	<b>9</b>	<b>11</b>	<b>393,371</b>	<b>9</b>	<b>11</b>						

Note.—Expenditure of at least 3,736*l.* has been identified as due to the withdrawal, as from 1 July 1935, of the remaining half of the abatements of the emoluments of Civil Servants which were made in the autumn of 1931.

Receipts payable to Exchequer.	Estimated.	Realized.
(i) Receipts of classes authorized to be used as Appropriations in Aid .. ..	£ 192,689	£ s. d. 211,905 16 1
(ii) Receipts of other classes .. ..	13,800	16,391 19 3
<b>Total</b> .. ..		<u>228,297 15 4</u>
Appropriated in aid (Subhead H) ..		192,689 — —
Paid separately to Exchequer .. ..		<u>£35,608 15 4</u>

## DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
<b>MERCANTILE MARINE DEPARTMENT.</b>						
A.1.—Salaries, &c. .. ..	75,948	77,371 1 7	—	—	1,423 1 7	
A.2.—Travelling and Incidental Expenses.. ..	1,540	1,533 19 8	6	—	4	
A.3.—Telegrams and Telephones .. ..	2,100	2,719 17 10	—	—	619 17 10	
<b>MERCANTILE MARINE OFFICES, &amp;c.</b>						
B.1.—Salaries, &c. .. ..	70,236	70,349 10 8	—	—	113 10 8	
B.2.—Travelling and Incidental Expenses .. ..	1,700	2,092 18 2	—	—	392 18 2	
B.3.—Telegrams and Telephones .. ..	660	620 11 5	39	8	7	
B.4.—Investigations into Conduct of Masters, Mates, and Engineers ..	40	28 15 6	11	4	6	
<b>SURVEYORS, &amp;c.</b>						
C.1.—Salaries, &c. .. ..	171,612	171,333 2 10	278	17	2	
C.2.—Travelling Expenses of Surveyors, &c. .. ..	3,800	4,750 13 —	—	—	950 13 —	
C.3.—Incidental Expenses of Surveyors, &c. .. ..	1,100	1,414 1 11	—	—	314 1 11	

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

A.1.—Excess mainly due to employment of additional staff in Sea Transport service in connexion with the Mediterranean emergency (4,042*l.*), and the restoration of the remaining half of the emergency reductions in remuneration (630*l.*); partly offset by savings due to changes in personnel at headquarters (3,107*l.*).

A.3.—Excess mainly on radio-telegrams (412*l.*), and on telephones (168*l.*).

B.2.—Excess mainly on the provision for removal of officers from one port to another (162*l.*), and travelling expenses (146*l.*).

C.2.—Excess due to a greater number of removals than was expected (405*l.*), and to increased travelling (536*l.*), owing to greater sea transport and general shipping activity.

C.3.—Excess mainly on instruments (174*l.*), special enquiry into the cause of dry rot in life-boats (72*l.*), and the cost of counting passengers on pleasure steamers (51*l.*). Includes *ex gratia* payments of 13*l.* 7*s.* 3*d.* and 3*l.* 5*s.* 2*d.* to a Senior Ship Surveyor and to a Ship Surveyor respectively, in respect of medical expenses incurred as the result of injuries sustained in the course of their duties (P.2/31370 and P.2/34621).

DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT—*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
C.4.—Travelling and Incidental Expenses of Inspectors of Ships' Provisions .. ..	900	806 16 9	93 3 3	—	—	
C.5.—Maintenance, &c., of Launches and Boats..	350	246 11 8	103 8 4	—	—	
C.6.—Telegrams and Telephones .. ..	1,400	1,611 8 7	—	211 8 7	—	
COASTGUARD.						
D.1.—Salaries, &c. .. ..	112,273	112,012 12 5	260 7 7	—	—	
D.2.—Travelling Expenses..	8,800	8,868 7 4	—	68 7 4	—	
D.3.—Incidental Expenses..	8,705	8,713 19 2	—	8 19 2	—	
D.4.—Expenses of Apparatus, &c., and Gratuities for Saving Life .. ..	29,930	28,392 12 4	1,537 7 8	—	—	
D.5.—Telegrams and Telephones .. ..	13,800	13,543 18 1	256 1 11	—	—	
BRITISH SEAMEN ABROAD.						
E.1.—Relief and Repatriation of British Seamen Abroad .. ..	25,000	31,315 16 11	—	6,315 16 11	—	
E.2.—Wages and Expenses of Seamen left Abroad..	650	830 3 —	—	180 3 —	—	

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

C.6.—Excess on telephones (245*l.*), partly offset by savings on telegrams (34*l.*).

D.3.—Includes *ex gratia* payments of 13*s.* 6*d.* to a District Officer in respect of cash lost in the sea during rescue operations (E.28347), and 2*l.* 2*s.* 6*d.* to a Coastguardsman as compensation for damage caused by a storm to his effects in his official quarters (E.28855).

D.4.—Saving due mainly to the cost of converting existing wagons into trailers being less than was anticipated (2,500*l.*), and to delay in supply of rockets resulting in reduced expenditure during the year (1,280*l.*); partly offset by excess on remuneration to volunteers in consequence of weather conditions necessitating longer and more frequent periods of watching than anticipated (2,456*l.*).

E.1.—Due to the revival of shipping activities. The expenditure is mainly recoverable (see Subhead H—Appropriations in Aid). Includes losses of 10*l.* 10*s.* paid as compensation to a seaman whose property, through a mistake on the part of the Board's officers, was sold as "deserter's effects" (S.40009), and 6*l.* 16*s.* 10*d.* incurred in two cases owing to a misapprehension of instructions by Consular Officers (S.2476/2).

E.2.—The amount of wages of seamen left abroad (see under Appropriations in Aid) that may become payable to the seamen cannot be estimated with precision.



DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT—*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
<b>GENERAL REGISTER AND RECORD OFFICE OF SHIPPING AND SEAMEN.</b>						
F.1.—Salaries, &c. .. ..	28,618	27,378 6 3	1,239 13 9	—	—	
F.2.—Travelling and Incidental Expenses ..	70	51 15 10	18 4 2	—	—	
F.3.—Telegrams and Telephones .. ..	115	111 - 3	3 19 9	—	—	
<b>MISCELLANEOUS SERVICES.</b>						
G.1.—Wrecks and Casualties	185	150 18 8	34 1 4	—	—	
G.2.—North Atlantic Ice Patrol.. ..	15,000	14,259 13 6	740 6 6	—	—	
G.3.—Spurn Point Works ..	550	359 2 5	190 17 7	—	—	
G.4.—Lighthouses in the Red Sea .. ..	5,300	4,475 6 -	824 14 -	—	—	
G.5.—Miscellaneous Expenses	443	662 8 11	—	219 8 11	—	
G.6.—Expenses under the British Shipping (Assistance) Act, 1935, Part II .. ..	1,500	54 19 3	1,445 - 9	—	—	
	Estimated.	Applied.				
H.—Appropriations in Aid	192,689	192,689 - -	—	—	—	

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

F.1.—Savings due to changes in personnel (1,634*l.*); partly offset by the cost of restoration of the remaining half of the emergency reductions (334*l.*), and overtime (60*l.*).

G.2.—The expenditure is the sterling equivalent of \$71,084.47 paid to the United States Government for services during the calendar year 1935.

G.3.—Due to savings on the Wyke Revetment extension (93*l.*), and on repairs to the present works (98*l.*).

G.4.—No repairs were necessary, and the maintenance expenditure was less than anticipated. The expenditure was approximately recovered (see Subhead H).

G.5.—Excess due to an unusually large number of rewards for saving life at sea.

G.6.—Provision for outside office accommodation was not required, and travelling expenses were much less than anticipated.

Details of Receipts.	Estimated.	Realized.		
		£	s.	d.
(i) Receipts of classes authorized to be used as Appropriations in Aid :—		£	s.	d.
Mercantile Marine Offices' fees, &c. .. ..	43,000	47,181	17	4
Surveyors' fees, &c. .. ..	78,000	81,270	19	11
General Register and Record Office of Shipping and Seamen—				
Registration and Apprenticeship fees, &c. ..	800	1,214	8	4
Contributions from Lloyd's .. ..	340	162	12	—
Contribution from Lloyd's Register .. ..	200	200	—	—
Copies of documents and certificates .. ..	850	994	15	3
Inspection of ships' provisions (fees) .. ..	6,500	6,553	1	9
Wrecks and Casualties—fees and commission ..	200	293	13	9(a)
Proceeds of sale of Coastguard stores, &c. ..	500	469	8	—
Recovery of sums expended under Subhead E.1 in the relief and repatriation of British Seamen .. ..	22,000	25,881	9	—
Wages of seamen left abroad, received under section 28 of the Merchant Shipping Act, 1906 .. ..	1,200	3,058	—	7
Unclaimed wages of living seamen .. ..	50	250	15	4(b)
Unclaimed wreck and salvage .. ..	800	914	8	3(c)
Fees for orders under the Pilotage Act, 1913 ..	10	54	15	1
Other copies of documents and certificates ..	150	180	—	8
Contribution from Seamen's Savings Bank for cost of management .. ..	135	135	—	—
Repayment by the Government of India for work performed by the Board of Trade in connexion with the Indian Troop service ..	5,223	5,120	3	2
Repayments by other Government Departments for work performed by the Board of Trade in connexion with Sea Transport services ..	25,832	30,278	13	8
Recovery of cost of maintenance of Red Sea Lighthouses .. ..	5,100	4,421	1	11
Recovery from the Ministry of Health in respect of the cost of collecting seamen's insurance contributions (Subhead F.1) .. ..	391	371	—	—
Recovery from the Bankruptcy and Companies (Winding-up) Fees Account in respect of Bankruptcy (237l.) and Companies (Winding-up) (109l.) work performed at the Board of Trade Stores, Poplar (Subhead A.1) .. ..	346	346	—	—
Reimbursement of salaries of seconded officers and other expenses chargeable to the Assistance to British Shipping Vote, Class VI., 3 ..	1,000	1,849	19	8
Imperial Shipping Committee: contribution for staff expenses .. ..	62	61	1	8
Recovery from other Departments of salaries of officers on loan (Subhead A.1) .. ..	—	153	12	4
Sundries .. ..	—	488	18	5(d)
				211,905 16 1
(ii) Receipts of other classes :—				
In respect of the rights and interests of the Crown in the foreshores of the United Kingdom ..	13,000	15,029	4	—
Fines received under section 44(3) of the Merchant Shipping Act, 1906 .. ..	800	1,362	15	3
				16,391 19 3
<b>Total .. ..</b>				<b>£228,297 15 4</b>

(a) Recovery of a fee of 1*l.* was abandoned as ownership of wreckage could not be determined, and wreckage was unsaleable owing to its deterioration (S.17094).

(b) and (c) Unclaimed balances relating to the year 1933.

(d) Includes 40*l.* 5*s.* 5*d.* repayment for private telephone calls.

EXTRA REMUNERATION (exceeding 50*l.*).

The Engineer Surveyor-in-Chief (1,161*l.*) received 320*l.* from Lloyd's Register of Shipping for acting as General Superintendent of their chain cable proving establishments.

From the Post Office Vote, two junior clerks received 61*l.* 3*s.* and 64*l.* 3*s.* respectively for acting as part-time night telephonists.

## NOTE.

Losses.—1. Value of binoculars (3*l.*) stolen from the look-out hut on Britannia Pier, Great Yarmouth (S.17094.)

2. Value of six one-foot rules (7*s.* 6*d.*) reported missing from the Board of Trade Stores at Poplar at the annual stocktaking (S.17094).

Board of Trade,  
23 November 1936.

*H. P. Hamilton,*  
Accounting Officer.

---

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

*G. C. Upcott,*  
Comptroller and Auditor General.

## ASSISTANCE TO BRITISH SHIPPING.

See also Report of Comptroller and Auditor General.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for SUBSIDIES IN RESPECT OF TRAMP VOYAGES and Expenses of Administration.

Service.	Grant	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
A.—Tramp Shipping Subsidy . .	1,990,000	1,989,049 18 —	950 2 —	—	—	
B.—Expenses of Administration	9,000	8,553 1 5	446 18 7	—	—	
TOTAL . . . . .	£ 1,999,000	1,997,602 19 5	1,397 — 7	—	—	
Surplus to be surrendered . .			£ 1,397 — 7			

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

A.—Saving due to recoveries from two shipowners consequent upon the withdrawal of the Tramp Shipping Subsidy Committee's previous recommendations.

B.—Savings due to travelling, incidental and miscellaneous expenses being less than anticipated, partly offset by increase in cost of salaries.

Board of Trade,  
19 October 1936.

H. P. Hamilton,  
Accounting Officer.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

G. C. Upcott,  
Comptroller and Auditor General.

## DEPARTMENT OF OVERSEAS TRADE.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for the Salaries and Expenses of the DEPARTMENT OF OVERSEAS TRADE, including Grants in Aid of the IMPERIAL INSTITUTE and the TRAVEL AND INDUSTRIAL DEVELOPMENT ASSOCIATION OF GREAT BRITAIN AND IRELAND.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
A.1.—Salaries, &c. .. ..	£ 161,609	£ 163,714 18 8	£ —	s. d.	£ 2,105 18 8	£ s. d.
A.2.—Travelling and Incidental Expenses: Head Office ..	1,200	1,117 2 3	82 17 9		—	
A.3.—Telephones and Home and Foreign Telegrams ..	3,220	3,161 13 9	58 6 3		—	
	£ 166,029	167,993 14 8	141 4 —		2,105 18 8	
<b>COMMERCIAL DIPLOMATIC SERVICE.</b>						
B.1.—Salaries, &c. .. ..	89,433	90,565 18 2	—		1,132 18 2	
B.2.—Office, &c., Allowances ..	44,699	46,068 11 11	—		1,369 11 11	
B.3.—Travelling .. .. .	7,905	8,246 12 3	—		341 12 3	
	£ 142,037	144,881 2 4	—		2,844 2 4	
<b>H.M. TRADE COMMISSIONER SERVICE.</b>						
C.1.—Salaries, &c. .. ..	46,902	45,420 3 10	1,481 16 2		—	
C.2.—Office, &c., Allowances ..	17,787	17,193 16 9	593 3 3		—	
C.3.—Travelling .. .. .	7,050	6,296 15 3	753 4 9		—	
	£ 71,739	68,910 15 10	2,828 4 2		—	

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

- A.1.—Due mainly to the withdrawal of the remaining emergency abatements.  
A.2.—Travelling expenses were less than anticipated.  
E.1.—Due mainly to creation of post of Commercial Secretary, Grade II at Rome (800*l.*) and the withdrawal of the remaining emergency abatements in emoluments (300*l.*).  
B.2.—Due mainly to increases in Office Allowances at certain posts.  
B.3.—Due to unforeseen transfers of certain officers.  
C.1.—Due mainly to savings on allowances of officers absent from their posts (1,090*l.*) and one post vacant for part of the year (500*l.*), offset by withdrawal of emergency abatements in emoluments (140*l.*).  
C.2.—Expenditure at certain posts was less than anticipated.  
C.3.—Due to savings on local travelling expenses generally.

Service.	Grant.	Expenditure.		Expenditure compared with Grant.						
				Less than Granted.			More than Granted.			
	£	£	s.	d.	£	s.	d.	£	s.	d.
D.—British Industries Fair ..	131,050	118,557	2	6	12,492	17	6	—	—	—
E.—Exhibitions, &c. .. ..	41,400	42,494	2	10	—	—	—	1,094	2	10
F.—Marketing, &c. .. ..	1,500	87	14	7	1,412	5	5	—	—	—
G.—Grant in Aid of the Travel and Industrial Development Association of Great Britain and Ireland ..	4,000	4,000	—	—	—	—	—	—	—	—
H.—Imperial Institute (Grant in Aid) .. .. .	16,500	16,496	6	—	3	14	—	—	—	—
<b>GROSS TOTAL .. .. .</b>	<b>£574,255</b>	<b>563,420</b>	<b>18</b>	<b>9</b>	<b>16,878</b>	<b>5</b>	<b>1</b>	<b>6,044</b>	<b>3</b>	<b>10</b>
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £10,834 1 3							
<i>Deduct—</i>			Deficiency of Appropriations in Aid realized. £5,562 17 7							
I.—Appropriations in Aid ..	156,428	150,865	2	5	Net Surplus to be surrendered £5,271 3 8					
<b>NET TOTAL .. .. .</b>	<b>£417,827</b>	<b>412,555</b>	<b>16</b>	<b>4</b>						

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

D.—Expenditure in connexion with the British Industries Fair, 1936, was generally less than anticipated as the area of space utilized fell below that on which estimate was based.

E.—Gross expenditure on H.M. Government's participation in the Universal and International Exhibition at Brussels was higher than anticipated (897*l.*) ; no provision was included in respect of payments made earlier than anticipated in connexion with H.M. Government's participation in Empire Exhibition, South Africa 1936-7 (414*l.*) Excess was partly offset by saving on cost of participation in various minor exhibitions (106*l.*) and of purchase abroad of samples of foreign made goods (111*l.*).

F.—Conditions were not favourable for an extended programme of trade investigation to be undertaken.

Details of Receipts.	Estimated.		Realized.	
	£	s. d.	£	s. d.
Special Register fees .. .. .	2,200		2,241	9 5
British Industries Fair .. .. .	146,550		138,978	16 10(a)
Reimbursement of salaries of officers loaned to Committee of Imperial Defence, Imperial Institute, and the British Council for Relations with other Countries ..	1,828		1,313	1 5(b)
Post Office. Refund of estimated cost of services rendered by officers of the Department in connexion with Exhibitions, &c. .. .. .	1,500		1,775	7 4(c)
Universal and International Exhibition, Brussels. Receipts from rentals .. .. .	4,000		5,787	9 1(d)
Miscellaneous .. .. .	350		768	18 4(e)
<b>Total .. .. .</b>	<b>£156,428</b>		<b>150,865</b>	<b>2 5</b>

(a) The area of space utilized fell below that on which the estimate was based and receipts from space rent were therefore less than anticipated.

(b) The arrangements regarding the loan of officers to Committee of Imperial Defence and to the British Council for Relations with other Countries terminated during the course of the year.

(c) Increase due to difficulty in forecasting accurately the extent of programme of participation of Post Office in Exhibitions, &c.

(d) Receipts from space rent, &c., in H.M. Government Pavilion were greater than anticipated. The amount shewn also includes receipts in respect of advertisements in, and sales of, guides, and other miscellaneous items.

(e) Receipts in respect of sale of surplus stores, (51*l.*), miscellaneous refunds and rebates, (482*l.*), refund by Imperial Economic Committee of estimated cost of messenger and cleaning services, (157*l.*), establishment charges on recoverable expenditure, (76*l.*)

#### EXTRA REMUNERATION (exceeding 50*l.*).

From this Vote four clerks (93*l.*-337*l.*) received respectively 79*l.* 13*s.* 6*d.*, 67*l.* 10*s.* 3*d.*, 57*l.* 14*s.* 9*d.* and 54*l.* 16*s.* 11*d.*, and three draughtsmen (208*l.* inclusive) received respectively 147*l.* 8*s.* 6*d.*, 127*l.* 7*s.* 2*d.* and 107*l.* 12*s.* for overtime. An assistant in the Commercial Diplomatic Service (250*l.*-500*l.*) received a gratuity of 100*l.* in respect of special services. A temporary assistant (250*l.* inclusive) received 50*l.* as allowance for incidental expenditure, and 268*l.* 11*s.* 2*d.* as commission in respect of advertisements in the catalogue of the British Industries Fair, and 33*l.* 16*s.* 8*d.*, as commission in respect of advertisements in the Guide to H.M. Government Pavilion at the Universal and International Exhibition, Brussels. From the Vote for Treasury and Subordinate Departments an intelligence officer (337*l.*-634*l.*) received an allowance of 112*l.* 10*s.* From the Post Office Vote a clerk (93*l.*-337*l.*) received 46*l.* 2*s.* 3*d.* (in addition to 34*l.* 2*s.* 8*d.* from this Vote for overtime) and a record keeper (55*s.* 6*d.*-61*s.* a week) received 57*l.* 1*s.* 9*d.*, for acting as part-time night telephonists. From the Vote for Superannuation and Retired Allowances, a temporary assistant (150*l.* inclusive) received 723*l.* 19*s.* 5*d.*

#### NOTES.

Sums amounting to 184*l.* 15*s.* 11*d.*, 160*l.* 2*s.* 11*d.* and 16*l.* 7*s.* 1*d.*, due from exhibitors at the British Industries Fairs of 1934, 1935 and 1936 respectively have been written off as irrecoverable (S.28837/3).

Included in Subhead E. are charges arising out of H.M. Government's participation in the Brussels Universal and International Exhibition relating to the following matters (S.38870) :—

(a) Payment for hire of a theatre in Brussels in respect of a project for a performance by a British company which was subsequently abandoned (51*l.* 14*s.* 6*d.*).

(b) Payment as compensation for non-completion of contract for sale of material (50*l.* with legal expenses amounting to 5*l.* 5*s.*).

(c) Cost of replacement of borrowed exhibit damaged (21*l.* 1*s.* 10*d.*).

(d) Additional cost of maintenance of garden for preservation as memorial (36*l.* 12*s.* 6*d.*).  
Loss of receipts from sale of plants, &c., is estimated at a sum not exceeding 50*l.*

E. F. Crowe,  
Accounting Officer.

28 November 1936.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

G. C. Upcott,  
Comptroller and Auditor General.

## EXPORT CREDITS.

See also Report of Comptroller and Auditor General.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for GUARANTEES in connexion with the EXPORT of GOODS WHOLLY OR PARTLY PRODUCED OR MANUFACTURED IN THE UNITED KINGDOM, and for the Salaries and Expenses of the EXPORT CREDITS GUARANTEE DEPARTMENT.

Service.	Grant.	Expenditure.		Expenditure compared with Grant.			
				Less than Granted.		More than Granted.	
	£	£	s.	d.	£	s.	d.
A.—Salaries, &c. .. ..	31,986	30,359	2	7	1,626	17	5
B.—Travelling, Commission, and Incidental Expenses ..	15,000	11,048	9	5	3,951	10	7
C.—Payments under Guarantees in connexion with the Export of Goods wholly or partly produced or manufactured in the United Kingdom .. ..	200,000	13,562	3	10	186,437	16	2
D.—Recovery and Inquiry Charges .. ..	4,000	530	1	—	3,469	19	—
<b>GROSS TOTAL .. ..</b>	<b>£ 250,986</b>	<b>55,499</b>	<b>16</b>	<b>10</b>	<b>195,486</b>	<b>3</b>	<b>2</b>
					Surplus of Gross Estimate over Expenditure. £195,486 3 2		
<i>Deduct—</i>	Estimated.	Applied.			Difference between Estimated and Applied Appropriations in Aid.		
E.—Appropriations in Aid ..	250,886	55,499	16	10	£195,386	3	2
<b>NET TOTAL .. ..</b>	<b>£ 100</b>	<b>—</b>	<b>—</b>	<b>—</b>	Net Surplus to be surrendered. £100		

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid .. ..	255,000	255,338 5 4
(ii) Receipts of other classes .. ..	—	462 17 11
	255,000	256,301 3 3
Amount authorized to be appropriated in aid (Subhead E)	250,886	55,499 16 10
Paid separately to Exchequer ..	£4,114	200,801 6 5



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

A.—Due to provision for additional staff not being fully required (1,967*l.*) ; offset by cost of restoring the balance of emergency reductions in salaries (340*l.*).

B.—Savings accrued on telegrams (167*l.*), telephones (29*l.*), commission, legal and other charges (3,762*l.*) ; offset by excess expenditure on travelling (6*l.*).

C.—Due to amount of claims falling to be met during the year proving short of estimate.

D.—Savings accrued on cable, legal and other charges in connexion with guarantees implemented, or due to be implemented (2,615*l.*), and on cable and other charges in making inquiries regarding the status of importers and financial institutions overseas (855*l.*).

Details of Receipts.	Estimated.	Realized.			
	—	—			
(i) Receipts of classes authorized to be used as Appropriations in Aid :—					
	<i>£</i>	<i>£</i>	<i>s.</i>	<i>d.</i>	<i>£</i> <i>s.</i> <i>d.</i>
Recoveries in respect of payments under guarantees .. .. .	5,000	9,217	—	8	
Recoveries in respect of expenditure for cable, legal, bank and other charges in connexion with guarantees implemented (or due to be implemented) .. .. .	3,000	2,328	5	11	
Recoveries in respect of cable and other charges incurred in making inquiries regarding the standing of importers, &c., overseas .. .. .	400	253	8	1	
Premiums, &c. .. .. .	246,600	244,039	10	8	
		<u>          </u>			255,838   5   4
(ii) Receipts of other classes :—					
Interest .. .. .	—	409	19	5	
Recoveries of guarantees previously written off	—	52	18	6	
		<u>          </u>			462   17   11
Total .. .. .					<u>£256,301   3   3</u>

EXTRA REMUNERATION (exceeding 50*l.*).

From the Post Office Vote, two clerks (93*l.*-337*l.*) received 62*l.* 12*s.* 8*d.* and 60*l.* 5*s.* 1*d.*, respectively, for acting as part-time night telephonists.

## NOTES.

The following amounts have been written off as irrecoverable :—

By the Treasury :—

Guarantees, 33,949*l.* 18*s.* 5*d.* ; Recovery Charges, 5,065*l.* 13*s.* 2*d.* (F.6873/04, F.6873/015 and F.6873/029).

By the Executive Committee :—

Guarantees, 15,499*l.* 9*s.* 6*d.* ; Recovery Charges, 140*l.* 6*s.* 6*d.*

A claim to premium amounting to 1*l.* 6*s.* 5*d.* has been abandoned (Executive Committee).

The position, as at 31 March 1936, of the FIRST GUARANTEE SCHEME (1921-1926) was as follows:—

	£	s.	d.		£	s.	d.	£	s.	d.
Guarantees: Payments ..	552,882	-	2	Guarantees:						
				Repayments	373,161	3	9			
				Written off	179,581	1	11			
				Outstanding	139	14	6			
								552,882	-	2
Charges: Payments ..	13,579	14	3	Charges:						
				Repayments	1,244	17	4			
				Written off	11,466	18	5			
				Outstanding	867	18	6			
								13,579	14	3
								£566,461	14	5
								£566,461	14	5

## STATEMENT OF INCOME UNDER THE ADVANCES AND FIRST GUARANTEE SCHEMES.

	£	s.	d.		£	s.	d.
Administrative Expenses ..	89,004	16	7	Commission and Premium	303,195	15	4
Balance—available to meet losses (a) .. .. .	296,881	9	8	Interest .. .. .	82,690	10	11
	£385,886	6	3		£385,886	6	3

(a) Sums amounting to 1,075,489*l.* 1*s.* 4*d.* have been written off under the Advances Scheme (1919-1921), the accounts of which were finally closed in 1934.

Export Credits Guarantee Department,  
23 November 1936.

F. H. Nixon,  
Accounting Officer.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

G. C. Upcott,  
Comptroller and Auditor General.

## MINES DEPARTMENT OF THE BOARD OF TRADE.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for the Salaries and Expenses of the MINES DEPARTMENT OF THE BOARD OF TRADE.

Service.	Grant.	Expenditure.		Expenditure compared with Grant.			
				Less than Granted.		More than Granted.	
	£	£	s.	d.	£	s.	d.
<b>ADMINISTRATION.</b>							
A.—Salaries, &c. .. .. .	150,504	148,230	13	2	2,273	6	10
B.—Travelling and Incidental Expenses .. .. .	24,250	22,811	4	7	1,438	15	5
C.—Telegrams and Telephones ..	2,400	2,488	3	8	—	88	3
D.—Inquiries, Arbitrations, &c... ..	2,700	1,592	6	1	1,107	13	11
Total .. .. .	£ 179,854	175,122	7	6	4,819	16	2
<b>TESTING AND RESEARCH.</b>							
E.—Testing and Research .. .. .	£ 8,660	8,694	6	1	—	34	6
<b>BOARD FOR MINING EXAMINATIONS.</b>							
F.—Salaries, &c. .. .. .	1,750	1,398	—	6	351	19	6
G.—Travelling and Incidental Expenses .. .. .	1,000	748	12	3	251	7	9
Total .. .. .	£ 2,750	2,146	12	9	603	7	3

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

A.—Due to certain vacancies remaining unfilled for part of the year and new appointments being made at lower rates of pay (5,000*l.*), partly offset by the cost of additional posts (1,400*l.*) and the cost of the withdrawal of the remaining half of the abatement (1,350*l.*).

B.—Due to vacancies remaining unfilled for part of the year.

D.—Provision under this subhead covers expenditure on Departmental Committees and investigation into mining accidents, and it is difficult to prepare a close estimate.

F and G.—Due to a falling off in the number of candidates presenting themselves for examination.

Service.	Grant.	Expenditure.		Expenditure compared with Grant.			
				Less than Granted.		More than Granted.	
	£	£	s.	d.	£	s.	d.
<b>COAL MINES ACT, 1930.</b>							
H.—Coal Mines Committees of Investigation .. ..	2,340	1,879	17	10	460	2	2
<b>COAL MINES REORGANIZATION COMMISSION.</b>							
I. 1.—Salaries, &c... ..	9,470	9,962	15	10	—	492	15
I. 2.—Fees to Agents, &c. ..	24,250	6,597	19	6	17,652	—	—
I. 3.—Travelling and Incidental Expenses .. ..	1,230	188	12	11	1,041	7	1
J.—Coal Mines National Industrial Board .. ..	100	23	1	3	76	18	9
Total .. ..	£ 37,390	18,652	7	4	19,230	8	6
GROSS TOTAL .. ..	£ 228,654	204,615	13	8	24,653	11	11
					Surplus of Gross Estimate over Expenditure. £24,038 6 4		
<i>Deduct—</i>							
K.—Appropriations in Aid ..	Estimated. 23,530	Realized.		15,381	2	8	Deficiency of Appropriations in Aid realized. £8,148 17 4
NET TOTAL .. ..	£ 205,124	189,234	11	—	Net Surplus to be surrendered. £15,889 9 —		

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

H.—The expenditure depends on the number of complaints submitted to the Committees by consumers.

I.1.—Due to the cost of the withdrawal of the remaining half of the abatement.

I.2.—The services of professional and technical agents were not required to the extent anticipated.

I.3.—Provision was taken to cover cost of local inquiries, which were not found to be necessary to the extent anticipated.

J.—The expenditure on this subhead depends upon the extent to which the Board is required to function.

Details of Receipts.	Estimated.	Realized.	
	£	£	s. d.
Fees paid by candidates for certificates under the Coal Mines Act, 1911, Sec. 9 (5)	1,700	1,455	5 - (a)
Fines imposed under the Coal and Metal-liferous Mines Regulation Acts in respect of England and Wales .. .. .	300	342	19 8 (b)
Repayment from Miners' Welfare Fund of expenses of the Committee of Management and salaries, &c., of secretarial staff	5,380	5,164	14 10
Repayment from Mining Research Fund of expenses of the Safety in Mines Research Board, and of salaries, &c., of seconded administrative and secretarial staffs ..	3,300	2,750	18 5 (c)
Fees for testing explosives for use in mines	500	312	- - (d)
Fees for testing miners' safety lamps and lamp bulbs .. .. .	200	363	- - (e)
Fees for testing rescue apparatus .. ..	100	—	(f)
Fees for testing exploders and other apparatus .. .. .	50	96	- - (g)
Fees for testing flameproof electrical apparatus .. .. .	1,900	2,426	6 8 (h)
Repayment by the owners of amalgamated undertakings of the expenses incurred by the Coal Mines Reorganization Commission by the employment of professional and technical agents in connexion with such amalgamations .. .. .	10,000	—	(i)
Miscellaneous receipts .. .. .	100	2,469	18 1 (j)
Total .. .. .	£23,530	15,381	2 8

(a) Due to a falling off in the number of candidates presenting themselves for examination.

(b) These receipts vary considerably and it is not possible to make a close estimate.

(c) Due to a reduction in the amount recoverable in respect of seconded staff.

(d), (e), (f), (g) and (h) These receipts depend upon the number of applications for tests of mining apparatus, &c.

(i) Some expenditure was incurred by the Commission on fees of professional and technical agents in connexion with proposed amalgamations, but recovery is contingent upon their completion. The proposed amalgamations were not completed during the year.

(j) Includes 1,620*l.* 12*s.* 8*d.* application fees for licences and minimum annual payments by licensees under the Petroleum (Production) Act, 1934; 486*l.* 13*s.* 2*d.* repayment of salaries of officers seconded to the Royal Commission on Safety in Coal Mines (Class I, Vote 21); 184*l.* 12*s.* 11*d.* recovery of salary paid to an officer lent to the Minister of Trade and Industry, Alberta; 46*l.* 12*s.* 10*d.* recovery of salary paid to an officer lent to the South Wales Coalfield Drainage Inquiry Committee.

#### EXTRA REMUNERATION (exceeding 50*l.*).

From the Vote for Royal Commissions, a Principal (800*l.*-1,100*l.*) received 58*l.* 13*s.* 11*d.* for acting as Secretary to the Royal Commission on Safety in Coal Mines.

## NOTES.

The balances in hand at 31 March 1935 on the Coal Mines Control Agreement Act and the Coal Mines (Emergency) Act Accounts, amounting to 106,740*l.* 18*s.* 4*d.* and 21,782*l.* 11*s.* 7*d.* respectively, together with the sum of 1,191*l.* 4*s.* 8*d.* Coal Levy subsequently collected by the Inland Revenue and transferred to the Mines Department (see paragraph 42 of the Report of the Comptroller and Auditor General on the Civil Appropriation Accounts, 1934) have been surrendered to the Exchequer.

Sums aggregating 16,407*l.* -*s.* 2*d.* due to the Department under the provisions of the Coal Mines Control Agreement (Confirmation) Act, 1918, the Coal Mines (Emergency) Acts, 1920 and 1921, and the Coal Mines (War Wage Payment) Directions and Supplementary Directions, which have proved to be irrecoverable, have been written off (S.1775/3).

The sum of 30*l.* 6*s.* 10*d.*, the balance of two cases of excess payments to colliery owners in respect of the Wages Subvention which have proved to be in one case wholly and in the other partially irrecoverable, has also been written off (S.32397).

An *ex gratia* payment of 4*l.* was made to a firm of safety lamp manufacturers in respect of part of a fee paid by them for a test which was not completed (S.37534).

A. E. Faulkner,  
Accounting Officer.

23 November 1936.

---

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

G. C. Upcott,  
Comptroller and Auditor General.

## MINERS' WELFARE

Mining Industry Act, 1920, Section 20; Mining Industry (Welfare Fund) Act,  
Industry (Welfare Fund) Act, 1931, Section 1; Mining

## PART I.

## ACCOUNT OF RECEIPTS

Receipts.	(a) Under Mining Industry Acts,					
	£	s.	d.	£	s.	d.
Balance, 1 April 1935—						
Cash .. .. .	6,860	3	2			
Investments at cost .. .. .	1,250,819	4	—			
				1,257,679	7	2
Contributions .. .. .				481,598	13	4
Interest (including 9,823 <i>l.</i> 16 <i>s.</i> 8 <i>d.</i> being net profit on investments realized) .. .. .				55,800	8	2
				<u>£1,795,078</u>	<u>8</u>	<u>8</u>

Receipts.	(b) Under Mining Industry Act, 1926					
	£	s.	d.	£	s.	d.
Balance, 1 April 1935—						
Cash .. .. .	3,667	11	1			
Investments at cost .. .. .	668,709	—	11			
				672,376	12	—
Royalties Welfare Levy—Receipts from Inland Revenue..				181,000	—	—
Appropriation from Output Levy Account (see above) ..				171,964	8	2½
Interest (including 5,289 <i>l.</i> 15 <i>s.</i> 5 <i>d.</i> being net profit on investments realized) .. .. .				30,324	7	6
				<u>£1,055,665</u>	<u>7</u>	<u>8</u>

† Made in pursuance of Section 3 (2) of the Mining Industry (Welfare Fund) Act, 1934.

Contributions amounting to 3,978*l.* 11*s.* 7*d.* have been written off as irrecoverable under Treasury sanction (S.16202).

## FUND ACCOUNT.

1925, Section 1; Mining Industry Act, 1926, Sections 14 to 17; Mining Industry (Welfare Fund) Act, 1934, Sections 1 to 3.

## PART I.

and PAYMENTS for Year ended 31 March 1936.

1920 to 1934 (*Output Levy*).

	Payments.	£	s.	d.	£	s.	d.
Expenditure on authorized schemes:—							
Recreation .. .. .	.. .. .	147,059	17	4			
Health .. .. .	.. .. .	127,514	5	10			
Education .. .. .	.. .. .	48,070	10	4			
Research .. .. .	.. .. .	45,368	4	1*			
Pit Welfare .. .. .	.. .. .	28,900	13	8			
District expenses .. .. .	.. .. .	10,747	7	5			
					407,660	18	8
Administrative expenses .. .. .	.. .. .				15,959	5	1
Appropriation for pithead baths (see below) .. .. .	.. .. .				171,964	8	2†
Balance, 31 March 1936—							
Cash .. .. .	.. .. .	14,077	—	8			
Investments at cost .. .. .	.. .. .	1,185,416	16	1			
					1,199,493	16	9
					<u>£1,795,078</u>	<u>8</u>	<u>8</u>

(*Royalties Welfare Levy*).

		£	s.	d.	£	s.	d.
Expenditure on pithead baths .. .. .	.. .. .	252,448	2	1			
Administrative expenses .. .. .	.. .. .	24,225	4	7			
Balance, 31 March 1936—							
Cash .. .. .	.. .. .	9,142	2	—			
Investments at cost .. .. .	.. .. .	769,849	19	—			
					778,992	1	—
					<u>£1,055,665</u>	<u>7</u>	<u>8</u>

\* This amount includes 1*l.* —s. 4*d.* paid out of the special grant made in 1932 for investigations into the use of automatic firedamp detectors under pit conditions.



## MINERS' WELFARE

## PART II.

## STATEMENT OF

## (a) UNDER MINING INDUSTRY ACTS, 1920 TO 1934.

Security.	Nominal Amount.			Cost.			Market Value.		
	£	s.	d.	£	s.	d.	£	s.	d.
5 per cent. Conversion Stock 1944/64	929	10	8	943	11	—	1,107	12	7
4½ per cent. Conversion Stock 1940/44	300,757	8	10	295,478	5	4	331,979	10	4
4½ per cent. Tanganyika Stock 1948/68	62,142	10	7	59,966	18	4	70,531	15	5
4 per cent. Consolidated Stock ..	332,229	16	10	283,763	2	9	379,885	15	3
3½ per cent. Conversion Stock ..	2,464	14	5	1,915	1	4	2,631	1	9
2½ per cent. Funding Stock 1956/61 (£60 per cent. paid) .. ..	181,880	11	6	109,128	6	11	107,508	16	9
2½ per cent. Funding Stock 1956/61 (Fully paid) .. .. .	84,877	12	1	81,801	7	11	81,023	9	9
1 per cent. Treasury Bonds 1939/41	266,758	3	6	261,551	4	8	260,422	13	5
Treasury Bills.. .. .	90,940	5	9	90,868	17	10	90,868	17	10
	<u>£1,322,980</u>	<u>14</u>	<u>2</u>	<u>1,185,416</u>	<u>16</u>	<u>1</u>	<u>1,325,959</u>	<u>13</u>	<u>1</u>

Mines Department,  
23 November 1936.

## PART III.

ACCOUNT of RECEIPTS and PAYMENTS by the INLAND  
in respect of ROYALTIES WELFARE

Receipts.	£	s.	d.
Balance in hands of Inland Revenue, 1 April 1935 .. .. .	4,462	16	2
Sums collected by the Commissioners of Inland Revenue .. .. .	179,773	6	8
	<u>£184,236</u>	<u>2</u>	<u>10</u>

Inland Revenue,  
18 November 1936.

FUND ACCOUNT—*continued.*

## PART II.

## INVESTMENTS HELD.

(b) UNDER MINING INDUSTRY ACT, 1926.						TOTAL.					
Nominal Amount.		Cost.		Market Value.		Nominal Amount.		Cost.		Market Value.	
£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
603	13 5	612	15 6	719	6 8	1,533	4 1	1,556	6 6	1,826	19 3
195,322	2 1	191,893	12 7	215,598	15 7	496,079	10 11	487,371	17 11	547,578	5 11
40,357	9 5	38,944	11 1	45,805	14 7	102,500	— —	98,911	9 5	116,337	10 —
215,761	6 11	184,285	8 6	246,710	14 5	547,991	3 9	468,048	11 3	626,596	9 8
1,600	13 6	1,243	14 2	1,708	14 5	4,065	7 11	3,158	15 6	4,339	16 2
118,119	8 6	70,871	13 1	69,819	17 10	300,000	— —	180,000	— —	177,328	14 7
55,122	7 11	53,124	12 1	52,619	8 2	140,000	— —	134,926	— —	133,642	17 11
173,241	16 6	169,860	5 2	169,127	6 7	440,000	— —	431,411	9 10	429,550	— —
59,059	14 3	59,013	6 10	59,013	6 10	150,000	— —	149,882	4 8	149,882	4 8
859,188	12 6	769,849	19 —	861,123	5 1	2,182,169	6 8	1,955,266	15 1	2,187,082	18 2

A. E. Faulkner,  
Accounting Officer.

## PART III.

REVENUE, under the MINING INDUSTRY ACT, 1926,  
LEVY for Year ended 31 March 1936.

Payments.		£	s. d.
Amount transferred to the Miners' Welfare Fund by Inland Revenue ..	..	181,000	— —
Balance in hands of Inland Revenue, 31 March 1936 .. ..	.. ..	3,236	2 10
		<u>£184,236.</u>	<u>2 10</u>

E. R. Forber,  
Accounting Officer.

I have examined the above Accounts. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion these Accounts are correct.

G. C. Upcott,  
Comptroller and Auditor General.

## MINING RESEARCH (SAFETY AND HEALTH) ENDOWMENT FUND.

(Established under authority of Treasury Letter dated 16 March 1926, S.29066.)

## PART I.

## ACCOUNT OF RECEIPTS and PAYMENTS for Year ended 31 March 1936.

Receipts.			Payments.				
	£	s.	d.		£	s.	d.
Balance, 1 April 1935 ..	3,719	18	3	Expenditure on researches ..	60,622	17	10
Grants from Miners' Welfare Fund.. .. .	45,367	3	9	Capital expenditure .. ..	215	18	4
Rent of premises sub-let, &c., and miscellaneous receipts	2,344	16	6	Investments purchased ..	23	9	10
Contribution from Mines Department Vote (Subhead E)	1,750	-	-	Balance, 31 March 1936 ..	4,759	12	6
Interest on investments ..	12,440	-	-				
	<u>£65,621</u>	<u>18</u>	<u>6</u>		<u>£65,621</u>	<u>18</u>	<u>6</u>

## PART II.

## ENDOWMENT INVESTMENT ACCOUNT.

Security.	Nominal Amount.			Cost.			Market Value.		
	£	s.	d.	£	s.	d.	£	s.	d.
4 per cent. Consolidated Stock ..	183,737	2	2	157,363	12	1	211,297	13	4
5 per cent. Conversion Stock 1944-64	99,467	-	8	100,163	17	4	118,117	2	1
4½ per cent. Conversion Stock 1940-44	2,624	6	4	2,481	6	8*	2,926	2	3
	<u>£285,828</u>	<u>9</u>	<u>2</u>	<u>£260,008</u>	<u>16</u>	<u>1</u>	<u>£332,340</u>	<u>17</u>	<u>8</u>

\* Included in this amount is a sum of 481*l.* 6*s.* 8*d.* which represents the balance of a grant made by the Miners' Welfare Committee for capital expenditure.

Mines Department,  
27 November 1936.

A. E. Faulkner,  
Accounting Officer.

I have examined the above Account. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

G. C. Upcott,  
Comptroller and Auditor General.

## MINERS' WELFARE NATIONAL SCHOLARSHIP ENDOWMENT FUND.

(Established under authority of Treasury Letter dated 21 October 1926, S.30350.)

## PART I.

## ACCOUNT OF RECEIPTS and PAYMENTS for Year ended 31 March 1936.

Receipts.				Payments.			
	£	s.	d.		£	s.	d.
Balance, 1 April 1935 ..	2,624	7	8	Expenditure in respect of scholarships awarded ..	7,006	10	10
Interest .. .. .	8,055	15	9	Travelling expenses and medical examination of candidates ..	118	16	1
				Administrative expenses ..	91	4	8
				Investment purchased for Endowment Account ..	500	-	-
				Balance, 31 March 1936 ..	2,963	11	10
	<u>£10,680</u>	<u>3</u>	<u>5</u>		<u>£10,680</u>	<u>3</u>	<u>5</u>

## PART II.

## ENDOWMENT INVESTMENT ACCOUNT.

Security.	Nominal Amount.		Cost.		Market Value.	
	£	s. d.	£	s. d.	£	s. d.
4 per cent. Consolidated Stock ..	201,355	10 3	172,443	7 -	231,558	16 9

Mines Department,  
23 November 1936.

*A. E. Faulkner,*  
Accounting Officer.

I have examined the above Account. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

*G. C. Upcott,*  
Comptroller and Auditor General.

## OFFICE OF COMMISSIONERS OF CROWN LANDS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for the Salaries and Expenses of the OFFICE OF COMMISSIONERS OF CROWN LANDS, including a supplement to Commissioner and Secretary.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.				
			Less than Granted.		More than Granted.		
	£	£ s. d.	£ s. d.		£ s. d.		
A.—Salaries, &c. . . . .	31,628	31,330 19 11	297	—	1	—	
B.—Incidental Expenses . . . . .	80	153 17 7	—			78 17 7	
C.—Telegrams and Telephones . . . . .	267	324 4 7	—			57 4 7	
LEGAL BRANCH.							
D.—Fees to Counsel . . . . .	250	173 8 4	76	11	8	—	
E.—Law Stationers' Bills, &c. . . . .	1,875	2,082 14 7	—			207 14 7	
TOTAL . . . . .	£ 34,100	34,070 5 —	373	11	9	343	16 9

Surplus to be surrendered.. . . . £29 15 —

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

A.—Due to variations in establishment (939*l.*) and sick leave &c. (18*l.*) offset by the cost of withdrawing the remaining emergency abatements in Civil Service remuneration (280*l.*), additions to staff (271*l.*), increments to temporary staff (26*l.*), overtime (45*l.*), and the application of the Agreement respecting wages of unestablished messengers and women cleaners (32*l.*).

B.—Due to the expenses incident to the transfer of an Executive Officer and his family from Belfast to London.

C.—Due to the employment of an additional telephone operator at the Ministry of Agriculture exchange and to the addition of seven new extensions in the Office of Commissioners of Crown Lands.

D. and E.—Expenditure under these subheads cannot be closely estimated. The excess on Subhead E is due to an increase in Law Stationers' Bills in connexion with the development of the Crown's building estates.

25 May 1936.

C. L. Stocks,  
Accounting Officer.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

G. C. Upcott,  
Comptroller and Auditor General.

MINISTRY OF AGRICULTURE AND FISHERIES.

See also Report of Comptroller and Auditor General.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for the Salaries and Expenses of the MINISTRY OF AGRICULTURE AND FISHERIES, and of the ROYAL BOTANIC GARDENS, KEW, including Grants and Grants in Aid in respect of Agricultural Education and Research, Eradication of Diseases of Animals, and Fishery Research; and Grants, Grants in Aid, Loans, and Expenses in respect of Improvement of Breeding, &c., of Live Stock, Land Settlement, Improvement of Cultivation, Drainage, &c., Regulation of Agricultural Wages, Agricultural Credits, and Marketing, Fishery Development; and sundry other services.

SUMMARY.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
A-F.—General Services						
Original .. .. 648,817 <i>l.</i>						
Supplementary .. 1,000 <i>l.</i>						
	649,817	647,150 1 2	2,666 18 10		—	
G.—Agricultural Education and Research						
Original .. .. 704,080 <i>l.</i>						
Less Supplementary 20,500 <i>l.</i>						
	683,580	664,094 12 10	19,485 7 2		—	
H.—Live Stock						
Original .. .. 189,135 <i>l.</i>						
Supplementary .. 53,000 <i>l.</i>						
	242,135	231,292 2 9	10,842 17 3		—	
J.—Land Settlement, &c.						
Original .. .. 892,870 <i>l.</i>						
Supplementary .. 18,500 <i>l.</i>						
	911,370	909,885 17 7	1,484 2 5		—	
K.—Agricultural Wages (Regulation) Act, 1924 ..	12,650	12,837 11 —	—		187 11 —	
L.—Agricultural Credits						
Original .. .. 60,000 <i>l.</i>						
Supplementary .. 23,000 <i>l.</i>						
	83,000	80,747 10 2	2,252 9 10		—	
M.—Agricultural Marketing ..	39,960	39,182 7 9	777 12 3		—	
N.—Royal Botanic Gardens, Kew .. .. .	53,495	54,593 11 2	—		1,098 11 2	
O.—Miscellaneous Services ..	10,880	10,232 15 7	647 4 5		—	

SUMMARY—*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
P.—Fisheries Department ..	78,598	76,994 11 3	1,603 8 9	—	—	
<b>GROSS TOTAL</b>						
Original .. .. .	2,690,485 <i>l.</i>					
Supplementary ..	75,000 <i>l.</i>					
	<u>£2,765,485</u>	2,727,011 1 3	39,760 — 11	1,286 2 2		
<i>Deduct—</i>			Surplus of Gross Estimate over Expenditure. £38,473 18 9			
Z.—Appropriations in Aid						
Original .. .. .	550,498 <i>l.</i>					
Less Supplementary	26,500 <i>l.</i>					
	<u>523,998</u>	511,976 4 1			Deficiency of Appropriations in Aid realized. £12,021 15 11	
<b>NET TOTAL</b>						
Original .. .. .	2,139,987 <i>l.</i>					
Supplementary ..	101,500 <i>l.</i>					
	<u>£2,241,487</u>	2,215,034 17 2			Net Surplus to be surrendered. £26,452 2 10	

Receipts payable to Exchequer.	Estimated.	Realized.
Receipts not authorized to be used as Appropriations in Aid	£2,920	13,544 5 6

## DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
<b>GENERAL SERVICES.</b>						
A.—Salaries, &c.						
Original .. .. .	531,382 <i>l.</i>					
Less Supplementary	2,000 <i>l.</i>					
	<u>529,382</u>	528,690 8 2	691 11 10	—		
B.—Travelling and Removal Expenses:						
Original .. .. .	66,700 <i>l.</i>					
Supplementary ..	3,000 <i>l.</i>					
	<u>69,700</u>	68,428 14 9	1,271 5 3	—		

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

B.—Saving due to the fact that there were no outbreaks of foot and mouth disease towards the end of the year.

DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT—*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
C.1.—Legal and Incidental Expenses .. ..	1,350	1,048 17 9	301 2 3	—	—	
C.2.—Telegrams and Telephones .. ..	5,800	6,493 7 8	—	693 7 8	—	
D.—Special Services .. ..	5,785	5,932 11 6	—	147 11 6	—	
E.—Collection of Agricultural Statistics .. ..	35,300	34,009 11 4	1,290 8 8	—	—	
F.—County Agricultural Committees: Administration	2,500	2,521 10 —	—	21 10 —	—	
F.1.—Losses Irrecoverable ..	—	25 — —	—	25 — —	—	
AGRICULTURAL EDUCATION AND RESEARCH.						
G.1.—Agricultural Education: Expenses .. ..	17,710	16,855 11 9	854 8 3	—	—	
G.2.—Agricultural Education: Grants						
Original .. ..	303,000 <i>l.</i>					
Supplementary .. ..	3,500 <i>l.</i>					
	306,500	290,214 18 5	16,285 1 7	—	—	
G.3.—Agricultural Education: Grants in Aid .. ..	60,350	60,100 — —	250 — —	—	—	
G.4.—Agricultural Research: Expenses						
Original .. ..	27,400 <i>l.</i>					
Less Supplementary	1,700 <i>l.</i>					
	25,700	25,736 16 8	—	36 16 8	—	

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

C.1.—Saving arose on the provision for legal expenses. The expenditure charged to this subhead includes *ex gratia* payments of 5*l.* 8*s.*, 1*l.* 15*s.*, and 1*l.* 13*s.* to a Divisional Inspector in the Diseases of Animals Division (P2/35272/2) and to two Live Stock Officers respectively (P2/36588/2 and P2/40321) in respect of medical expenses incurred by them as a direct result of injuries sustained on duty.

C.2.—Excess arose on both items of this subhead and is chiefly due to the general increase in the Ministry's activities.

E.—Saving due to the fact that extra remuneration to crop reporters for additional work in connexion with the Census of Production did not fall due for payment within the year.

F.1.—25*l.* remuneration overpaid in 1935 (and 17*l.* in 1934) to a part-time Technical Adviser appointed for the purpose of the Cattle (Import Regulation) Order, 1933, owing to a misunderstanding on the part of two of the Ministry's Veterinary (Port) Inspectors as to the basis of the fees payable. The Treasury sanctioned a revised scale of remuneration as from 1 January 1936, and had that scale been in operation during the period covered by the misunderstanding there would have been no overpayment (E.30185).

G.1.—Savings (1,000*l.*) arising on the award of Junior scholarships for the sons and daughters of agricultural workmen, &c., and on the relinquishment or postponement of similar scholarships were partly offset by an excess (150*l.*) on the provision for miscellaneous schemes.

G.2.—Saving arose in respect of grants to colleges and institutions in respect of capital expenditure chiefly in connexion with the rebuilding grant to the Royal Veterinary College.



DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT—*contd.*

Service.	Grant.	Expenditure.		Expenditure compared with Grant.			
				Less than Granted.		More than Granted.	
	£	£	s.	d.	£	s.	d.
G.5.—Agricultural Research : Grants							
Original.. ..	119,870 <i>l.</i>						
Less Supplementary	22,300 <i>l.</i>						
	97,570	96,332	14	8	1,237	5	4
G.6.—Agricultural Research : Grants in Aid .. ..	175,750	174,854	11	4	895	8	8
<b>LIVE STOCK (ERADICATION OF DISEASE, IMPROVEMENT OF BREEDING, &amp;c.).</b>							
H.1.—Diseases of Animals : Grants							
Original.. ..	138,500 <i>l.</i>						
Supplementary ..	53,000 <i>l.</i>						
	191,500	180,689	12	8	10,810	7	4
H.2.—Licensing of Stallions and Bulls .. ..	3,560	3,570	2	7	—	10	2 7
H.3.—National Stud (Net) ..	10	—			10	—	—
H.4.—Improvement of Live Stock .. ..	45,250	45,006	14	6	243	5	6
H.5.—Importation of Animals	790	891	8	11	—	101	8 11
H.6.—Exportation of Pedigree Stock .. ..	1,025	1,134	4	1	—	109	4 1

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

G.5.—Certain grants towards capital expenditure did not mature for payment during the year (460*l.*). Further savings (980*l.*) arising on the provision for special investigations and researches were partly offset by an excess (200*l.*) on advisory and local investigation work.

H.1.—Saving arose chiefly on the provision for grant to the Cattle Pleuro-Pneumonia Account in respect of foot and mouth disease. During the period ended mid-February there had been 38 outbreaks, necessitating a Supplementary Estimate, but, as there were no further outbreaks during the succeeding period, the full amount provided was not required.

H.4.—The expenditure charged to this subhead includes a payment to a bull owner of 23*l.* 18*s.* 9*d.*, representing the difference between the cost of purchase of a new bull and the amount realized on the sale for slaughter of a monorchid bull which had previously been accepted for grant purposes under the Ministry's scheme. The slaughter of this bull was considered desirable in view of a decision taken by the Ministry that monorchids should not be licensed under the Improvement of Live Stock (Licensing of Bulls) Act, 1931 (S.38390).

H.5.—As the number of animals landed during the year was larger than anticipated, an increase in the commission payable resulted from the increase of fees collected (see Appropriations in Aid).

H.6.—Small excesses on both items of this subhead. It is not possible to make accurate forecasts of the demands for these services.

DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT—*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.					
			Less than Granted.			More than Granted.		
	£	£ s. d.	£	s.	d.	£	s.	d.
<b>LAND SETTLEMENT, CULTIVATION, DRAINAGE, &amp;c.</b>								
J.1.—Small Holdings and Allotments Account—Grant in Aid .. ..	848,000	848,000 - -	—	—	—	—	—	—
J.2.—Bosbury Trust Estate..	10	—	10	—	—	—	—	—
J.3.—Improvement of Cultivation of Land ..	1,860	1,661 11 11	198	8	1	—	—	—
J.4.—Land Drainage—Expenses:								
Original.. ..	1,000 <i>l.</i>							
Supplementary ..	1,100 <i>l.</i>							
	2,100	1,955 11 4	144	8	8	—	—	—
J.5.—Land Drainage—Grants:								
Original.. ..	42,000 <i>l.</i>							
Supplementary ..	17,400 <i>l.</i>							
	59,400	58,268 14 4	1,131	5	8	—	—	—
<b>AGRICULTURAL WAGES (REGULATION) ACT, 1924.</b>								
K.1.—Salaries, &c. .. ..	6,800	6,894 8 10	—	—	—	94	8	10
K.2.—Travelling Expenses ..	2,500	2,426 7 1	73	12	11	—	—	—
K.3.—Special Services, Legal and Incidental Expenses	3,350	3,516 15 1	—	—	—	166	15	1

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

J.3.—A war service. The compensation claims settled during the year amounted to less than was expected. It is difficult to estimate closely the expenditure under this subhead.

The expenditure charged to this subhead includes a payment of 5*l.* 14*s.* to a County Council in reimbursement of expenditure incurred in the exercise, on behalf of the Minister, of the powers in regard to the destruction of injurious weeds contained in the Schedule to the Corn Production Acts (Repeal) Act, 1921. Such expenditure is normally recoverable from the occupier of the land but in the present case this course proved to be impracticable (S.34683).

J.5.—The expenditure under this subhead depends, in the main, upon the progress made by Catchment Boards in carrying out the various schemes approved for grant-aid, and is therefore difficult to estimate in advance.

K.3.—Several Wages Committees made orders for short periods only, which necessitated additional advertising.

Note.—The total cost of the proceedings under the Agricultural Wages (Regulation) Act for the year was 39,009*l.* 10*s.*, viz. :—

Expenditure as above .. .. .	£	s.	d.
Less Legal expenses recovered and miscellaneous receipts (included in Miscellaneous Appropriations in Aid) .. .. .	12,837	11	—
	101	13	3
	12,735	17	9
Salaries, wages, and travelling expenses, &c., of the Headquarters staff of the Ministry engaged upon duties under the Act ..	22,661	16	6
Cost of office accommodation (buildings, furniture, fuel and light, &c.), rates, stationery and printing, postages, maps, &c., borne on Votes of the respective Departments .. .. .	3,611	15	9
Total .. .. .	£39,009	10	—

DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT—*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
<b>AGRICULTURAL CREDITS.</b>						
L.1.—Contribution to the Cost of Administration of the Agricultural Mortgage Corporation, Ltd. . . . .	10,000	10,000 - -	—	—	—	—
L.2.—Agricultural Credits Act, 1923—Losses on Repayment before the due dates of Loans made by the Public Works Loan Commissioners under Section 1 of the Act: <i>Original</i> . . . . . 50,000 <i>l.</i> <i>Supplementary</i> . . . . . 23,000 <i>l.</i>	73,000	70,747 10 2	2,252 9 10	—	—	—
<b>AGRICULTURAL MARKETING.</b>						
M.1.—Agricultural Marketing	29,900	29,938 8 7	—	—	38 8 7	—
M.2.—Market Supply Committee . . . . .	10,050	9,243 19 2	806 - 10	—	—	—
M.3.—Agricultural Marketing Fund—Grant in Aid . .	10	—	10 - -	—	—	—
<b>ROYAL BOTANIC GARDENS, KEW.</b>						
N.1.—Salaries, &c. . . . .	21,417	21,822 11 4	—	—	405 11 4	—
N.2.—Police and Patrols . .	6,504	6,641 1 7	—	—	137 1 7	—

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

L.2.—Expenditure depends upon the number of premature repayments made by borrowers and the price of Local Loans stock at the time of premature repayment; both of these factors were influenced by cheap money conditions during the year. The Supplementary Estimate provided a sum of 15,000*l.*, inserted after consultation with the Public Works Loan Commissioners; in respect of the claim payable in March, but the claim when received amounted to only 12,666*l.*

M.2.—Saving arises on both salaries and travelling expenses, &c. The Chairman of the Committee resigned in September, 1935 and the vacancy remained unfilled during the latter half of the year, with the result that there were fewer meetings than expected. Further, there were fewer investigators employed than anticipated.

N.1.—Excess due to the employment of an additional Clerk (Special Class) during the year and to the withdrawal from 1 July 1935 of the remaining half of the abatements of salaries made in 1931.

N.2.—Excess due to the withdrawal from 1 July 1935 of the remaining half of the abatements of salaries made in 1931.

DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT—*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
ROYAL BOTANIC GARDENS, KEW— <i>contd.</i>						
N.3.—Maintenance .. ..	24,884	25,295 16 7	—		411 16 7	
N.4.—Travelling Expenses, Special Services, and Incidental Expenses ..	690	834 1 8	—		144 1 8	
<b>MISCELLANEOUS SERVICES.</b>						
0.1.—Contributions to Inter- national Institutions, &c. . . . .	4,455	4,439 5 4	15 14 8		—	
0.2.—Flax Development ..	15	4 8 2	10 11 10		—	
0.3.—Destructive Insects and Pests .. .. .	3,150	2,752 19 11	397 - 1		—	
0.4.—Expenses Repayable ..	3,260	3,036 2 2	223 17 10		—	
<b>TOTAL FOR AGRICULTURAL AND GENERAL SERVICES</b> £	<b>2,686,887</b>	<b>2,650,016 10 -</b>	<b>39,413 15 1</b>		<b>2,543 5 1</b>	
<b>FISHERIES DEPARTMENT.</b>						
P.1.—Salaries, &c. .. ..	61,463	61,267 18 9	195 1 3		—	
P.2.—Travelling and Removal Expenses .. .. .	4,040	3,557 15 9	482 4 3		—	
P.3.—Special Services, Legal and Incidental Expenses	2,280	1,586 17 11	693 2 1		—	

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

N.3.—Excess due to the withdrawal from 1 July 1935 of the remaining half of the abatements of salaries made in 1931.

N.4.—Excess due to expenses incurred in connexion with attendance at the International Botanical Congress, Amsterdam.

0.3.—Saving (700*l.*) due to the fact that the success of the campaign against the musk rat enabled reductions in staff and equipment to be made earlier than expected. This saving was partly offset by an excess (300*l.*) due to the fact that the final amount due under the Colorado Beetle spraying contract for 1934, for which provision was made in that year's Estimate, did not fall due for payment until 1935.

P.2.—Savings on the provision in respect of (a) Whale Fishery Inspectors, for which no reliable forecast was available when the Estimate was framed (220*l.*) and (b) Shell-fish Scientific Staff (370*l.*), were partly offset by an excess on the provision for other staff (110*l.*).

P.3.—Saving arises chiefly on the provision for (a) the necessarily conjectural expenses of the Sea-fish Commission (370*l.*), (b) Departmental Committees and miscellaneous inquiries and experiments (200*l.*), and (c) fees and expenses in connexion with inspections of equipment of vessels under the Whaling Industry (Regulation) Act, 1934 (100*l.*).

DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT—*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
FISHERIES DEPARTMENT — <i>contd.</i>				
	£	£ s. d.	£ s. d.	£ s. d.
P.4.—Telegrams and Tele- phones .. .. .	440	483 11 2	—	43 11 2
P.5.—Fishery Research— Grants .. .. .	420	420 - -	—	—
P.6.—Fishery Research— General .. .. .	9,025	8,873 15 4	151 4 8	—
P.7.—Shell-fish Research and Development .. .. .	930	804 12 4	125 7 8	—
TOTAL FOR FISHERIES SERVICES.. .. .	78,598	76,994 11 3	1,646 19 11	43 11 2
Z.—Appropriations in Aid : <i>Original</i> .. .. . 550,498 <i>l.</i> <i>Less Supplementary</i> 26,500 <i>l.</i>	Estimated. — 523,998	Realized. — 511,976 4 1	—	Deficit. — 12,021 15 11

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

P.7.—The increased use of the mussel cleansing tanks at Lympstone, for which provision had been made, did not materialize.

Details of Receipts.	Estimated.	Realized.
(i) Receipts of classes authorized to be used as Appropriations in Aid :—	—	—
Agricultural and General Services.	£	£ s. d.
Contributions from the Cattle Pleuro-Pneumonia Account for Great Britain in respect of salaries, &c., and travelling expenses :—		
(i) Staff for swine fever business .. .. .	15,200	15,200 - -
(ii) Staff for foot and mouth disease business : <i>Original</i> .. .. . 12,150 <i>l.</i> <i>Supplementary</i> 1,950 <i>l.</i>	14,100	13,488 8 3(a)
Contribution from the Small Holdings and Allotments Account in respect of the salaries and travelling expenses of the tem- porary staff for farm settlements business .. .. .	765	770 2 6

(a) The receipts under this head depend upon the prevalence of foot and mouth disease which cannot be forecast.

Details of Receipts— <i>contd.</i>		Estimated.	Realized.	
Agricultural and General Services— <i>contd.</i>		£	£	s. d.
Contributions from Cattle Fund in respect of staff seconded from the Ministry and of administrative expenses, &c.				
<i>Original</i> .. .. .	10,000 <i>l.</i>			
<i>Supplementary</i> .. .. .	3,300 <i>l.</i>			
		13,300	13,369	7 5
Repayment from Vote for Royal Commissions, &c., in respect of salaries of staff seconded to Royal Commission on Tithe Rentcharge .. .. .				
		490	501	16 -
Repayment from Commissioner for Special Areas (England and Wales) in respect of staff seconded from the Ministry .. .. .				
		1,051	1,071	10 3
Contributions from Wheat Commission in respect of:—				
(i) Staff seconded from Ministry .. .. .				
		5,300	5,569	17 8
(ii) Expenditure certified by the Minister under Section 10 (3) of the Wheat Act, 1932 .. .. .				
		1,250	1,071	- -
Repayment from Bacon Development Board in respect of staff loaned from the Ministry .. .. .				
		—	91	8 8
Fees charged under the Importation of Animals Act, 1922 .. .. .				
		15,750	17,830	6 9(b)
Fees charged under the Diseases of Animals Acts, 1894 to 1914 for veterinary examination to prevent the export of horses unfit to travel or to work .. .. .				
		875	736	15 -(c)
Statistical information furnished to the Press. . . . .				
		800	803	- -
Contribution from the Canadian Government in respect of part expenses of delegate to the International Institute of Agriculture, Rome .. .. .				
		50	100	- -(d)
Sales of Vaccine (Abortion in Cattle) .. .. .				
		2,700	2,641	2 7
Sales of Vaccine (Fowl Pox) .. .. .				
		1,650	1,181	9 2(e)
Sales of Vaccine (Fowl Typhoid) .. .. .				
		40	43	19 -
Fees for diagnosis of poultry disease .. .. .				
		1,800	1,919	14 8
Fees for testing agricultural machinery .. .. .				
		125	91	6 -(f)
Miscellaneous receipts (Research in Animal Pathology) .. .. .				
		250	50	10 -(g)
Fees for issue of licences for stallions, and appeal fees .. .. .				
		1,840	2,114	12 -(h)
Fees for applications for licences and permits for bulls, and appeal fees				
<i>Original</i> .. .. .	7,500 <i>l.</i>			
<i>Supplementary</i> .. .. .	1,900 <i>l.</i>			
		9,400	9,846	12 6(j)
Excess of receipts over payments in connexion with the National Stud				
<i>Original</i> .. .. .	4,000 <i>l.</i>			
<i>Supplementary</i> .. .. .	7,400 <i>l.</i>			
		11,400	10,014	2 7(h)
Fees for issue of milk recording certificates and for entries in the Register of Dairy Cattle in respect of bulls .. .. .				
		160	186	5 -
Fees in respect of animals detained at Quarantine Station (Exportation of Pedigree Stock) .. .. .				
		1,750	2,403	9 9(i)
Fees for immunization of cattle against redwater, &c. . . . .				
		30	88	5 -(l)

(b) See Subhead H.5.

(c) The number of horses exported was less than expected.

(d) The contribution in respect of the calendar year 1934 was not received until the financial year 1935.

(e) It is difficult to forecast the demand, which fluctuates with the incidence of the disease.

(f) The demand for machinery tests was lower than anticipated.

(g) These receipts, which arise from the sale of experimental material, depend upon the nature and scope of the Research work carried out at the Laboratory.

(h) The number of applications for licences increased to a greater extent than expected.

(j) See under (h) above. Fees amounting to 186*l.* 5*s.* falling due in cases where the period of one month laid down by Section 3 of the Improvement of Live Stock (Licensing of Bulls) Act, 1931, for sending a licence or permit to the Ministry for transfer on a change of ownership was exceeded, were remitted in respect of periods up to a further month, as it was found undesirable to withhold issue of new licences or permits in default of payment of fees within this period (S.38390).

(h) Fewer cattle than expected were sold.

(l) See Subhead H.6.

Details of Receipts— <i>contd.</i>	Estimated.	Realized.		
Agricultural and General Services— <i>contd.</i>	£	£	s.	d.
Expenses recovered under the Land Drainage Act, 1930				
<i>Original</i> .. .. .	1,050 <i>l.</i>			
<i>Supplementary</i> .. .. .	1,100 <i>l.</i>			
	2,150	1,761	5	6 <sup>(m)</sup>
Sales of material, &c., land drainage schemes (Ministry's quota) ..	1,000	1,985	19	- <sup>(n)</sup>
Tithe, Improvement of Land, and other fees charged under the Inclosure, &c., Expenses Act, 1868; fees under the Land Drainage Act, 1930; horticulture and other miscellaneous fees				
<i>Original</i> .. .. .	28,500 <i>l.</i>			
<i>Supplementary</i> .. .. .	1,300 <i>l.</i>			
	29,800	30,619	2	1 <sup>(o)</sup>
Repayments of, and interest on, loans to Co-operative Marketing Societies				
<i>Original</i> .. .. .	2,000 <i>l.</i>			
<i>Supplementary</i> .. .. .	1,510 <i>l.</i>			
	3,510	5,951	1	10 <sup>(p)</sup>
Sales of produce exhibited at shows, &c., (Agricultural Marketing)				
<i>Original</i> .. .. .	3,350 <i>l.</i>			
<i>Supplementary</i> .. .. .	2,400 <i>l.</i>			
	5,750	6,261	10	9 <sup>(q)</sup>
Repayment by Department of Agriculture, Scotland, of share of expenses of the Market Supply Committee .. .. .	1,500	1,220	-	- <sup>(r)</sup>
Admission fees and other miscellaneous receipts, Royal Botanic Gardens, Kew .. .. .	6,300	5,646	10	8 <sup>(s)</sup>
Receipts from rents—Flax Development .. .. .	10	1	12	11
Receipts from disposal of skins of musk rats and miscellaneous receipts .. .. .	20	16	11	11
Miscellaneous receipts on Development Fund schemes .. .. .	—	103	4	5 <sup>(t)</sup>
Grant from Agricultural Research Council for special research at the Veterinary Laboratory, Weybridge .. .. .	500	325	-	- <sup>(u)</sup>
Grants from the Development Fund				
<i>Original</i> .. .. .	397,955 <i>l.</i>			
<i>Less—Supplementary</i> .. .. .	47,360 <i>l.</i>			
	350,595	334,334	15	9 <sup>(v)</sup>
Miscellaneous receipts .. .. .	1,100	1,487	2	8 <sup>(w)</sup>

(m) The expenses in connexion with certain Orders were not recovered until the following financial year.

(n) The receipts under this head are dependent upon the progress made in completing the various schemes, which cannot be estimated closely in advance.

(o) Increased receipts from Tithe fees due to the fact that completion of redemption, &c., cases was expedited on the introduction of recent legislation, and from fees under the Improvement of Land Acts owing to an increase in the number of loans sanctioned.

(p) Increased receipts due to special payments of principal and interest by one Society towards the end of the year in order to clear its loan.

(q) The sales at shows, &c., held in the latter part of the year and other receipts were larger than expected.

(r) Reduced receipt due partly to reduction in cost of Market Supply Committee (See Subhead M.2.) and partly to revised figures being available as to the estimated value of agricultural output in England and Wales, Scotland and Northern Ireland, on which the allocation of the cost of the Committee is based.

(s) Reduced receipts due principally to a large reduction in the number of visitors during May 1935, when the weather was unfavourable.

(t) For details see appended account A.

(u) The progress of the work covered by the grant was delayed; the balance of the grant will be received in 1936.

(v) Expenditure on Development Fund (Agricultural) Services was 16,260*l.* less than anticipated—see explanations under relative subheads.

(w) These receipts are of a varied character and cannot be closely forecast.

Details of Receipts— <i>contd.</i>	Estimated.	Realized.
Fisheries Services.		
	£	£ s. d.
Repayment by Ministry of Health of part salary of Director of Shell-fish Services .. .. .	256	255 17 6
Repayments by various bodies of salaries and expenses of staff loaned or engaged on special services .. .. .	—	289 14 2(x)
Repayment of, and interest on, loans for installing motor engines in fishing vessels, &c. .. .. .	15	5 1 8
Miscellaneous receipts in connexion with oyster breeding experiments .. .. .	20	20 — —
Fees for cleansing of mussels .. .. .	1,000	726 11 5(y)
Fees for the issue of whaling licences .. .. .	2,300	2,050 — —
Miscellaneous receipts on Development Fund schemes .. .. .	—	35 5 10
Grants from the Development Fund .. .. .	17,996	17,570 18 7(z)
Miscellaneous receipts .. .. .	100	123 16 8
Total .. .. .	£523,998	511,976 4 1
 (ii) Receipts of other classes :—		
Bosbury Trust Estate—Fire insurance premium .. .. .	20	19 — —
Chequers Estate—Agreed annual payment by Trustees in respect of capital improvements effected by the Ministry during its occupation of the estate .. .. .	20	20 — —
Land Drainage Schemes (1921–26) for the relief of unemployment—Owners' contributions, &c... .. .	10	563 19 6(aa)
Agricultural Credits Act, 1923, Section 2—Repayments of advances, and interest thereon .. .. .	800	877 — —
Agricultural Marketing Act, 1931—Interest on loans issued from the Agricultural Marketing Fund under Section 11 of the Act .. .. .	50	— (bb)
Agricultural Marketing Act, 1933—Repayments by Marketing Boards of expenses of Agricultural Marketing Reorganization Commissions, &c. under Section 22 of the Act .. .. .	10	8,852 4 6(cc)
Home-Grown Sugar, Ltd.—Dividend on Ministry's holding of shares .. .. .	—	2,421 17 6(dd)
Repayments of, and interest on, loans for the purchase of herring drift nets .. .. .	2,000	790 4 —(ee)
Fees under the Herring Fishery (Branding) Act, 1913 .. .. .	10	—
Total .. .. .	£2,920	13,544 5 6

(x) These receipts could not be foreseen when the estimate was framed.

(y) An arrangement under which the Ministry cleansed mussels for a company formed to develop the fisheries in the River Exe terminated within the year—see Subhead P.7.

(z) Expenditure on Development Fund (Fisheries) Services was 425*l.* less than anticipated—see explanations under relative subheads.

(aa) Receipt in respect of a 1922–23 scheme which was not expected when the estimate was framed.

(bb) There were no loans from the Agricultural Marketing Fund outstanding at the beginning of the year or made during the year.

(cc) Provision had been made in the previous year for these repayments, but unavoidable delays occurred in the preparation of the claims.

(dd) At the time the Estimate was prepared it was not expected that a dividend would be declared in respect of the year ended 31 March 1935.

(ee) Repayments are being made more slowly than was expected.

#### AMOUNTS WRITTEN OFF AS IRRECOVERABLE.

	£.	s.	d.
Amounts ranging from 2 <i>s.</i> 6 <i>d.</i> to 9 <i>s.</i> 10 <i>d.</i> due in five cases in respect of supplies of vaccines or post-mortem examinations of poultry (S.34683) .. .. .	1	15	8
Balance due in connexion with the unexpired period covered by a grant paid in respect of a premium bull which was sold by order of the Official Receiver in Bankruptcy. The Ministry received the sum of 18 <i>s.</i> 10 <i>d.</i> being first and final dividend of 2 <i>s.</i> 4½ <i>d.</i> in the £, on its claim for 7 <i>l.</i> 17 <i>s.</i> 3 <i>d.</i> (S.34683) .. .. .	6	18	5

(34142)—VI

K



AMOUNTS WRITTEN OFF AS IRRECOVERABLE—*contd.*

Amount due in connexion with the unexpired period covered by a grant paid in respect of a premium boar. The owner had disappeared and could not be traced (S.34683) .. .. .	£ s. d. 1 10 -
Balances due in respect of costs of proceedings in two cases under the Agricultural Wages (Regulation) Act, 1924 (S.34683) .. .. .	6 4 5
Irrecoverable balances ranging from 1s. 2d. to 4l. 19s. 9d. in respect of the Ministry's fees for the compulsory redemption or altered apportionment of tithe rentcharge (S.34683) .. .. .	30 4 10
Amounts outstanding in connexion with two loans to fishermen for the purchase of herring drift nets. In one case (83l. 1s. 3d.) the borrower was declared a bankrupt and the Ministry received the sum of 1l. 11s. 9d. being first and final dividend of 4½d. in the £, on its claim for 84l. 13s. In the other case the vessel was sunk as a result of a collision and the vessel and nets were a total loss. The liability to mortgagees exceeded the amount of the insurance on the vessel and the balance of the mortgage and other debts, including the Ministry's claim for the amount of the loan (84l.) and accrued interest (3l. 9s. 1d.), were written off by the creditors (S.39032/2) .. .. .	170 10 4
In connexion with Fishery Research certain articles costing 58l. 4s. 2d. were lost at sea (S.34683).	

## STATEMENT OF THE AMOUNT OF LOANS OUTSTANDING AT 31 MARCH 1936.

(See also separate statement on page 296.)

## (1) Loans made by the Ministry from Voted Moneys :—

(i) Agriculture :—	£ s. d.
Bosbury Trust Estate, under the Sailors and Soldiers (Gifts for Land Settlement) Act, 1916 .. .. .	40,555 10 -
Agricultural Credit Societies, under Section 2 of the Agricultural Credits Act, 1923 .. .. .	7,366 12 5(a)
Co-operative Marketing Societies .. .. .	14,856 3 -
(ii) Fisheries :—	
Loans under scheme for installing motor engines in fishing vessels	52 1 9
Loans for the purchase of herring drift-nets .. .. .	1,352 13 2
	£64,183 - 4

## (2) Loans from the Consolidated Fund :—

Agricultural Mortgage Corporation, Ltd. (Section 1(1), Agricultural Credits Act, 1928) .. .. .	£650,000 - -
--	--------------

(a) These loans were made out of the Agricultural Credits Account which was closed in 1927.

## EXTRA REMUNERATION (exceeding 50l.).

From this Vote, two Clerical Officers (93l.-337l., one with an allowance of 75l.) and one established Messenger (145l.-191l.) received 94l. 17s. 8d., 70l. 3s. 1d. and 63l. 13s. 5d., respectively for overtime with the Secretariat.

Four Clerical Officers (93l.-337l.) received 57l. 16s. 6d., 54l. 16s. 11d., 52l. 17s. 2d. and 51l. -s. 3d. respectively for supervisory duties and overtime in connexion with Agricultural Statistics.

Eight Clerical Officers (93l.-337l.) and two Storekeepers (55s. 6d.-61s. a week) received 179l. 5s. 4d., 173l. 16s. 11d., 137l. 17s. 4d., 132l. -s. 11d., 117l. 14s., 101l. 13s. 2d., 67l. 17s. 3d., 51l. 4s., 111l. 9s. 4d. and 60l. 14s. 4d. respectively for special work in connexion with Agricultural Marketing.

One Assistant Marketing Officer (277l.-515l.) received a gratuity of 75l. for services rendered as a Secretary of the United Kingdom Sugar Industry Inquiry Committee, and, at another period of the year, 93l. 4s. 6d. in respect of an allowance raising his salary to 500l. per annum, whilst acting as Secretary to the Temporary Sugar Tribunal.

Another Assistant Marketing Officer (277l.-515l.) received 72l. 10s. for additional responsibilities while in charge of meat grading in the London Area.

One Assistant Land Commissioner (277l.-515l.) received 99l. -s. 1d. in respect of an allowance of 100l. while holding appointment as "Acting" Deputy Land Commissioner.

EXTRA REMUNERATION (exceeding 50*l.*)—*contd.*

One Keeper (738*l.*–953*l.*), one Deputy Keeper (634*l.*–847*l.*), and two Botanists (337*l.*–738*l.*), received 56*l.*, 56*l.* 2*s.*, 61*l.* 15*s.* and 61*l.* 13*s.* respectively for evening lectures to student gardeners, and one Clerical Officer (93*l.*–337*l.*) received 83*l.* 11*s.* 4*d.* for special work, out of office hours, at the Royal Botanic Gardens, Kew.

From the Cattle Fund, two Senior Staff Officers (634*l.*–738*l.*), one Senior Marketing Officer (634*l.*–847*l.*), one Staff officer (515*l.*–634*l.*), two Higher Grade Clerks (396*l.*–515*l.*) and ten Clerical Officers (93*l.*–337*l.*) received 183*l.* 2*s.* 6*d.*, 149*l.* 16*s.* 9*d.*, 99*l.* 16*s.* 6*d.*, 99*l.* 19*s.* 3*d.*, 84*l.* 19*s.*, 83*l.* 19*s.*, 102*l.* 1*s.* 5*d.*, 101*l.* 12*s.* 9*d.*, 90*l.* 13*s.* 4*d.*, 83*l.* 12*s.* 2*d.*, 73*l.* 3*s.* 4*d.*, 77*l.* 15*s.* 10*d.*, 71*l.* 4*s.* 11*d.*, 70*l.* 11*s.* 11*d.*, 69*l.* –*s.* 1*d.* and 61*l.* 19*s.* 10*d.* respectively whilst seconded for special duties with the Cattle Committee.

From the Vote for Royal Commissions, &c., one Staff Officer (515*l.*–634*l.*) received a gratuity of 100*l.* for services rendered as Assistant Secretary to the Royal Commission on Tithe Rentcharge.

From the Post Office Vote, one Clerical Officer (93*l.*–337*l.*), one Clerk (Special Class), (50*s.* 2*d.*–75*s.* a week) and two Messengers (47*s.* 6*d.*–55*s.* 6*d.* a week) received 51*l.* 5*s.* 3*d.*, 61*l.* 6*s.* 5*d.*, 61*l.* 5*s.* 1*d.* and 57*l.* 15*s.* 6*d.* respectively for acting as part-time night telephonists.

9 November 1936,

Donald Fergusson,  
Accounting Officer.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

G. C. Upcott,  
Comptroller and Auditor General.

## TRUST FUND ADMINISTERED BY THE MINISTER OF AGRICULTURE AND FISHERIES.

Title of Fund and Security.	Amount of Stock at 31 March 1936.						
Perkins Legacy, Agricultural Mortgage Corporation Limited, 5 per cent. Debenture Stock, 1959–89 ..	<table> <tr> <td style="text-align: center;">£</td> <td style="text-align: center;">s.</td> <td style="text-align: center;">d.</td> </tr> <tr> <td style="text-align: right;">487</td> <td style="text-align: right;">15</td> <td style="text-align: right;">5</td> </tr> </table>	£	s.	d.	487	15	5
£	s.	d.					
487	15	5					

(A)

ACCOUNT of the PAYMENTS and RECEIPTS on DEVELOPMENT FUND SCHEMES  
in the Year ended 31 March 1936.

(The expenditure was defrayed in the first instance out of the Vote for the Ministry of Agriculture and Fisheries, and refunded to the Appropriations in Aid Subhead of the Vote out of the Development Fund Grants issued for the purpose.)

Receipts.			Payments.		
	£	s. d.		£	s. d.
Balance, 1 April 1935 ..	1,542	19 6	Total Expenditure (Net) (for details see statement following) ..	351,905	14 4
Issues from Development Fund .. .. .	367,500	- -	Balance, 31 March 1936 .. .. .	17,137	5 2
	<u>£369,042</u>	<u>19 6</u>		<u>£369,042</u>	<u>19 6</u>

Details of Expenditure on Development Fund Schemes.  
(1) Agricultural Services.

	£	s. d.	£	s. d.
<i>Agricultural Education :—</i>				
Grants to Colleges and Institutions :—				
Capital expenditure (Subhead G.2) .. .. .	50,182	7 -		
Less Receipts—Sale of old cheese-making and dairy apparatus, &c. (Subhead Z) .. .. .	1	7 7		
			50,180	19 5
<i>Agricultural Research :—</i>				
Expenses of Special Research Committee appointed to conduct and supervise investigations into the causation, prevention and cure of foot and mouth disease (Subhead G.4) .. .. .				
	16,245	9 7		
Less Miscellaneous receipts (Subhead Z) .. .. .	3	5 7		
			16,242	4 -
Research scholarships, studentships and fellowships, and representation of agricultural science at international conferences, &c. (Subhead G.4) .. .. .				
	3,738	2 3		
Less Miscellaneous Receipts (Subhead Z) .. .. .	1	19 6		
			3,736	2 9
Grants to Colleges, Institutions, &c. (Subhead G.5) :—				
Capital expenditure .. .. .	3,539	15 -		
Advisory and local investigation work .. .. .	78,444	18 4		
Special investigations and researches .. .. .	11,554	1 5		
	93,538	14 9		
Less Miscellaneous receipts (Subhead Z) .. .. .	96	11 9		
			93,442	3 -
Grants in aid of annual expenditure of Colleges, Institutions, &c. (Subhead G.6) .. .. .				
			170,730	11 4
<i>Flax Development :—</i>				
Miscellaneous expenses (Subhead O.2) .. .. .	4	8 2		
Less Receipts (Subhead Z) .. .. .	1	12 11		
			2	15 3
Total :—Agricultural Services .. .. .			<u>£334,334</u>	<u>15 9</u>

(A)—*contd.*

## (2) Fisheries Services.

	£	s.	d.	£	s.	d.	£	s.	d.
<i>Fishery Research (Grants) :—</i>									
Grants to Colleges and Institutions for "directed" research work and special local investigations (Subhead P.5)				420	—	—			
Less Amount not repayable from Development Fund				300	—	—			
							120	—	—
<i>Fishery Research (General) :—</i>									
Maintenance of research vessels (Subhead P.6)				7,447	17	9			
Instruction in hydrodynamical theory (Subhead P.6)				18	7	—			
Maintenance of laboratory buildings, Lowestoft (Subhead P.6)				40	4	7			
Proportion of salaries and wages and travelling expenses of scientific staff (Subheads P.1 and P.2)				7,510	13	6			
							15,017	2	10
<i>Shell-fish Research and Development :—</i>									
Oyster breeding experiments (Subhead P.7)				290	6	2			
Shell-fish surveys—Incidental expenditure (Subhead P.7)				19	—	—			
Cleansing of mussels, Conway—Maintenance of tanks (Subhead P.7)				326	8	—			
Maintenance of Laboratory, Conway, and minor experiments (Subhead P.7)				168	18	2			
Salaries and expenses of technical staff (Subheads P.1 and P.2)				913	19	8			
Proportion of salaries and wages and travelling expenses of scientific and technical staff (Subheads P.1 and P.2)				1,502	2	8			
							3,220	14	8
Less Receipts from oyster breeding experiments (20% fees for cleansing of mussels (726% 11s. 5d.), and miscellaneous receipts (35% 5s. 10d.) (Subhead Z)							781	17	3
							2,438	17	5
							17,576	—	3
<i>Development of Inshore Fisheries :—</i>									
Repayment of, and interest on, Motor Loans, &c. (Subhead Z)									(Receipts) 5 1 8
Total :—Fisheries Services							£17,570	18	7
GRAND TOTAL							£351,905	14	4

Estimated Appropriations in Aid (Anticipated Expenditure to be recovered from Development Fund Grants).

Realized Appropriations in Aid (Actual Expenditure recovered from Development Fund Grants).

	£	s.	d.	£	s.	d.
Agricultural Services	350,595			334,334	15	9
Fisheries Services	17,996			17,570	18	7
	£368,591			£351,905	14	4

Donald Fergusson,  
Accounting Officer.

(B)

## CATTLE PLEURO-PNEUMONIA ACCOUNT FOR GREAT BRITAIN.

ACCOUNT of RECEIPTS and PAYMENTS in the Year ended 31 March 1936, 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.

Receipts.			Payments.			
	£	s.	d.	£	s.	d.
Parliamentary Grant (Class VI, Vote 8, Subhead H.1)	117,194	6	1			
Miscellaneous Receipts :—						
Swine Fever .. ..		3	11			
Foot and Mouth Disease	47	5	1			
				Salaries :—		
				Ministry's staff—		
				Swine Fever .. ..	9,200	-
				Foot and Mouth		
				Disease .. ..	9,400	-
				Paid by Fees—		
				Swine Fever .. ..	15,650	15
				Foot and Mouth		
				Disease .. ..	290	11
					34,541	7
				Travelling Expenses :—		
				Ministry's staff—		
				Swine Fever .. ..	6,000	-
				Foot and Mouth		
				Disease .. ..	4,088	8
				Staff paid by Fees—		
				Swine Fever .. ..	4,938	14
				Foot and Mouth		
				Disease .. ..	18	5
					15,045	8
				Compensation to owners of		
				slaughtered animals :—		
				Swine Fever .. ..	2,922	13
				Foot and Mouth		
				Disease .. ..	47,797	6
					50,719	19
				Miscellaneous expenses		
				(including the cost of		
				telegrams and tele-		
				phones ; requisites for		
				cleansing and disinfection ;		
				slaughter, burial		
				and removal of animals ;		
				and petty expenses) :—		
				Swine Fever .. ..	8,158	12
				Foot and Mouth		
				Disease .. ..	8,779	14
					16,938	7
				Total :—		
				Swine Fever .. ..	46,870	16
				Foot and Mouth Disease	70,374	6
					46,870	16
					70,374	6
					£117,245	2
					£117,245	2

Donald Fergusson,  
Accounting Officer.

(C)

## SMALL HOLDINGS AND ALLOTMENTS ACCOUNT.

ACCOUNT of RECEIPTS and PAYMENTS in the Year ended 31 March 1936, rendered in pursuance of Section 51(4) of the Small Holdings and Allotments Act, 1908.

Receipts.			Payments.		
	£	s. d.		£	s. d.
Balance, 1 April 1935 .. ..	6,355	4 3	Payments in respect of land provided by the Ministry in default of County Councils (Section 3, Land Settlement (Facilities) Act, 1919) ..	431	17 6
Parliamentary Grant (Class VI, Vote 8, Subhead J.1) .. ..	848,000	- -	Payments to County Councils and the Councils of County Boroughs under Section 27 of Land Settlement (Facilities) Act, 1919, as amended by Land Settlement (Facilities) Amendment Act, 1925, representing the excess of the aggregate amount of the Councils' small holdings charges payable during the current year, as ascertained under the latter Act, over the net annual income of the Councils' small holdings estates for the same year as similarly ascertained ..	815,846	5 3
Receipts in connexion with land provided by the Ministry in default of County Councils (Section 3, Land Settlement (Facilities) Act, 1919) ..	445	2 1	Payments to County Councils and Councils of County Boroughs in connexion with the provision of Small Holdings, &c., under Section 2 of the Small Holdings and Allotments Act, 1926 .. ..	30,653	7 -(a)
Receipts in connexion with Farm Settlements established under the Small Holding Colonies Acts, 1916-18 (see statement on page 297) ..	33,867	17 6	Payments to Local Authorities in respect of losses on the provision of allotment gardens for unemployed or partly employed persons (Section 14, Agricultural Land (Utilisation) Act, 1931) ..	268	11 7
Receipts in connexion with the scheme for facilitating the cultivation of allotments by unemployed or partly employed persons (Section 16, Agricultural Land (Utilisation) Act, 1931) .. ..	-	2 11	Payments in connexion with Farm Settlements established under the Small Holding Colonies Acts, 1916-18 (see statement on page 297) ..	34,624	10 11
			Balance, 31 March 1936 .. ..	6,843	14 6
	<u>£888,668</u>	<u>6 9</u>		<u>£888,668</u>	<u>6 9</u>

(a) This sum represents the loss incurred in the provision or equipment of 1,408 small holdings. Of this number 52 exceeded the statutory limit of 50 acres laid down in Section 61 of the Small Holdings and Allotments Act, 1908, as amended by Section 16 of the Small Holdings and Allotments Act, 1926, by an average of 4.7 acres, owing to the impossibility of otherwise sub-dividing the land consistently with economy and good estate management. Authority was given to this course by Treasury letter of 28 September 1931 (S.36609).

(34142)—VI

K 4

(C)—*contd.*SMALL HOLDINGS AND ALLOTMENTS ACCOUNT—*contd.*

## Amounts Written Off as Irrecoverable.

	£	s.	d.
Amount due for rent and ingoing tenant right valuation from a former tenant at the Rolleston Farm Settlement. Although the tenant suffered losses it became evident that he had entirely misrepresented his financial position. As a result of pressure sums totalling 37 <i>l.</i> 15 <i>s.</i> 7 <i>d.</i> , received by the debtor for sales of produce, were handed over to the Ministry, but efforts to obtain further payments were unsuccessful and distress was levied. These proceedings and a subsequent sale of certain implements realised 18 <i>l.</i> 16 <i>s.</i> 3 <i>d.</i> . The amount of the outgoing tenant right valuation, 51 <i>l.</i> 15 <i>s.</i> was credited to the tenant's account, but the Ministry was called upon to pay the valuation fees. After further enquiries had been made regarding the debtor's financial position the Ministry was satisfied that the institution of proceedings for recovery of the balance would have proved ineffective (S.19854/4) .. .. .	128	9	11
Amount due for rent and costs from a former tenant of a bungalow at the Amesbury Farm Settlement. An order for ejection and payment of rent was obtained but the tenant did not vacate the premises until later. Further proceedings were taken in connexion with the balance of rent then due and, after adjournments owing to the fact that the debtor was unemployed, orders for payment of 8 <i>s.</i> per month were made. No payments under the orders were made and the Ministry was satisfied that the probable results of further proceedings would not have justified the expense (S.19854/4) .. .. .	15	9	5
Balance due from a former tenant, 73 years of age, at the Sutton Bridge Farm Settlement. Owing to ill health and adverse weather conditions the tenant's financial position became precarious, and, by arrangement with the Ministry the tenancy of the holding was surrendered in 1935. The tenant right valuation, amounting to 8 <i>l.</i> , was paid to the Ministry and, as the debtor's only income was the old age pension, it was impossible to recover any part of the balance (S.19854/4) .. .. .	15	8	-

## STATEMENT OF THE AMOUNT OF A LOAN, MADE BY THE MINISTRY FROM THE SMALL HOLDINGS AND ALLOTMENTS ACCOUNT, OUTSTANDING AT 31 MARCH 1936.

	£	s.	d.
Loan under Section 18, Land Settlement (Facilities) Act, 1919, in connexion with land acquired under the Small Holding Colonies Acts, 1916-18 ..	3	15	2

*Donald Fergusson,*  
Accounting Officer.

(C)—*contd.*SMALL HOLDINGS AND ALLOTMENTS ACCOUNT—*contd.*STATEMENT of RECEIPTS and PAYMENTS, in the Year ended 31 March 1936,  
in connexion with the Farm Settlements established under the Small Holding  
Colonies Acts, 1916-18.

## RECEIPTS.

Settlement.	Capital.	Revenue.	Total.
	£ s. d.	£ s. d.	£ s. d.
Acton Park .. ..	—	573 14 8	573 14 8
Amesbury .. ..	815 17 —	2,875 8 3	3,691 5 3
Holbeach.. ..	3 18 —	4,451 19 4	4,455 17 4
Rolleston.. ..	1 —	1,882 7 5	1,882 8 5
Sutton Bridge .. ..	574 4 —	22,574 19 2	23,149 3 2
Titchfield.. ..	110 — —	5 8 8	115 8 8
£	1,504 — —	32,363 17 6	33,867 17 6

## PAYMENTS.

Settlement.	Capital.	Revenue.	Total.
	£ s. d.	£ s. d.	£ s. d.
Acton Park .. ..	—	200 13 7	200 13 7
Amesbury .. ..	289 14 6	3,053 7 1	3,343 1 7
Holbeach.. ..	500 11 4	3,168 19 3	3,689 10 7
Rolleston.. ..	317 15 1	743 18 —	1,061 13 1
Sutton Bridge .. ..	2,372 19 4	23,944 2 3	26,317 1 7
Titchfield.. ..	11 7 5	1 3 1	12 10 6
£	3,492 7 8	31,132 3 3	34,624 10 11

Donald Ferguson,  
Accounting Officer.



(D)

---

 AGRICULTURAL MARKETING FUND ACCOUNT.
 

---

ACCOUNT of RECEIPTS and PAYMENTS in the Year ended 31 March 1936,  
 rendered in pursuance of Section 11 (6) of the Agricultural Marketing Act, 1931.

Receipts.		Payments.	
	£ s. d.		£ s. d.
Balance, 1 April 1935 ..	155,500 - -	Balance, 31 March 1936..	155,500 - -
	<hr/>		<hr/>
	£155,500 - -		£155,500 - -
	<hr/>		<hr/>

*Donald Fergusson,*  
 Accounting Officer.

---

I have examined the foregoing Accounts (A), (B), (C) and (D). I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion these Accounts are correct.

*G. C. Upcott,*  
 Comptroller and Auditor General.

---

## BEET SUGAR SUBSIDY, GREAT BRITAIN.

See also Report of Comptroller and Auditor General.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for a SUBSIDY ON SUGAR AND MOLASSES MANUFACTURED FROM BEET GROWN IN GREAT BRITAIN.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.					
			Less than Granted.			More than Granted.		
Beet Sugar Subsidy, Great Britain:	£	£ s. d.	£	s.	d.	£	s.	d.
Original .. 90,000 <i>l.</i>								
Supplementary .. 2,788,000 <i>l.</i>								
	2,878,000	2,285,570 6 -	592,429	14	-			
Surplus to be surrendered .. ..			£592,429 14 -					

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

Owing to adverse weather conditions the crop and the percentage of sugar extraction were smaller than anticipated. Further, the average raw sugar price, on which the rate of subsidy was dependent, was higher than expected, involving a corresponding reduction in the average rate of subsidy.

Ministry of Agriculture and Fisheries,  
5 October 1936.

Donald Fergusson,  
Accounting Officer.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

G. C. Upcott,  
Comptroller and Auditor General.

## MILK (ENGLAND AND WALES AND NORTHERN IRELAND).

See also Report of Comptroller and Auditor General.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for Payments in respect of MILK USED FOR MANUFACTURE in England and Wales and Northern Ireland, Payments for IMPROVING THE QUALITY OF THE MILK SUPPLY in England and Wales, and Contributions towards CERTAIN EXPENSES OF THE MILK MARKETING BOARD in England and Wales.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Milk used for Manufacture .. .. .	1,450,000	1,192,172 12 2	257,827 7 10	—	—	—
B.—Improvement of Quality of Milk Supply .. .. .	15,000	2,896 3 11	12,103 16 1	—	—	—
C.—Contributions towards Expenses of the Milk Marketing Board in Increasing the Demand for Milk .. .. .	430,000	430,542 13 1	—	—	542 13 1	—
TOTAL .. .. .	£ 1,895,000	1,625,611 9 2	269,931 3 11	—	542 13 1	—
Surplus to be surrendered .. .. .			£269,388 10 10			

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

A.—*England and Wales.*—The average cheese-milk price and the average net cost per gallon of milk to the purchaser (as defined by the Milk Act) were higher during the year than was anticipated and consequently the amount required to meet the difference between the greater of these two and the standard price (as also defined by the Act) was less than estimated. The resultant saving was partly offset by the quantity of milk used for manufacture during the year being greater than was anticipated (194,603*l.*).

*Northern Ireland.*—The average price paid to producers for milk used in manufacturing cream or butter was higher than was anticipated and consequently the amount required to meet the difference between that price and the standard price was less than estimated (63,224*l.*).

B.—The number of applications from herd-owners for certificates of attestation and the number of herds actually attested under the Tuberculosis (Attested Herds) Scheme were less than was anticipated.

Ministry of Agriculture and Fisheries,  
26 November 1936.

Donald Fergusson,  
Accounting Officer.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct, subject to the observations in my Report.

G. C. Upton,  
Comptroller and Auditor General.

## CATTLE FUND.

See also Report of Comptroller and Auditor General.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for a Grant to the CATTLE FUND.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£.	£ s. d.	£ s. d.	£
Cattle Fund (Grant)				
Original ..	101,150/.			
Supplementary	3,889,650/.			
	<u>3,990,800</u>	<u>3,954,824 13 -</u>	<u>35,975 7 -</u>	<u>-</u>
		Surplus to be surrendered ..	£35,975 7 -	

Ministry of Agriculture and Fisheries,  
30 September 1936.

Donald Fergusson,  
Accounting Officer.

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

G. C. Upcott,  
Comptroller and Auditor General.

## CATTLE FUND ACCOUNT.

ACCOUNT of RECEIPTS and PAYMENTS for the Year ended 31 March 1936, rendered in pursuance of Section 5 (3) of the Cattle Industry (Emergency Provisions) Act, 1934.

Receipts.	£	s.	d.	Payments.	£	s.	d.
Advances from the Consolidated Fund (Section 2 of the Cattle Industry (Emergency Provisions) Act, 1935)	1,050,000	-	-	A.—Salaries, &c. (Estimate 46,960/.)	50,279	12	8
Advances from the Civil Contingencies Fund ..	150,000	-	-	A.1.—Travelling Expenses, &c. (Estimate 2,300/.)	2,089	12	6
Transfer from Parliamentary Grant .. .. .	3,954,824	13	-	B.—Office Administration (Estimate 13,280/.)	12,616	3	7
Z.—Certification Fees, &c. (Estimate 3,400/.)	5,111	16	9	C.—Miscellaneous Expenses (Estimate 11,660/.)	10,901	11	9
				D.—Payments to Producers (a) In respect of live animals (Estimate 3,818,000/.)	3,771,982	1	3
				(b) In respect of carcasses (Estimate 102,000/.)	112,067	8	-
				Repayment to Consolidated Fund .. .. .	1,050,000	-	-
				Repayment to Civil Contingencies Fund .. .. .	150,000	-	-
	<u>£5,159,936</u>	<u>9</u>	<u>9</u>		<u>£5,159,936</u>	<u>9</u>	<u>9</u>

## NOTES.

A.—The excess is due to a revision of the basis of payment to the Ministry of Agriculture for Northern Ireland in respect of services rendered by the staff of that Department (1,770*l.*) and to overtime payments in connexion with the registration of privately ear-marked animals (1,420*l.*)

B.—The saving arose on stationery, &c., and fuel and light requirements.

C.—The number of animals imported into Great Britain was less than provided for with a consequent saving in expenses of marking.

The expenditure charged to this subhead includes *ex gratia* payments of 15*l.* 15*s.* and 11*l.* 2*s.* 6*d.* in respect of injuries sustained by two members of Certifying Authorities whilst examining cattle (E. 32035 and E. 32813.)

D.—It was not possible to estimate more closely the numbers of animals and carcasses which would be certified.

The expenditure charged to this subhead includes the following payments in connexion with which the requirements of the Act were not strictly complied with:—

14*l.* 1*s.* 3*d.* in respect of six animals and 1,504*l.* 12*s.* 6*d.* in respect of 615 animals, which were certified on a live weight basis and should, therefore, have been sold as live animals by the producers concerned. They were, in fact, slaughtered and sold as carcasses. Had the animals been presented for certification on a dead weight basis it is estimated that the payment from the Cattle Fund would have been in excess of the sums actually paid (S. 39200/02).

8*l.* 2*s.* 6*d.* in respect of four animals which were certified as sold but were not in fact sold owing to an outbreak of Foot and Mouth Disease being confirmed during the course of the market at Sturminster Newton, Dorset. All stock in the market was slaughtered by order of the Ministry of Agriculture and Fisheries (S. 40095).

Z.—The number of animals certified at the live weight certification centres in Northern Ireland and at the dead weight centres in Great Britain was greater than anticipated.

The receipts include 2,053*l.* 4*s.* certification fees collected at dead weight certification centres in Great Britain and 3,042*l.* 18*s.* 6*d.* live weight certification fees collected in Scotland and Northern Ireland by Certifying Officers who are (a) officers of the Ministry of Agriculture and Fisheries, the Department of Agriculture for Scotland, or the Ministry of Agriculture for Northern Ireland, or (b) County Agricultural Organizers attached to Agricultural Colleges in Scotland.

In addition, 97,118*l.* 19*s.* 6*d.* was collected from producers by other Certifying Officers at live weight certification centres in Great Britain. Of this sum 73,184*l.* —*s.* 4*d.* was retained by the Certifying Officers to cover their expenses, and 23,934*l.* 19*s.* 2*d.* paid by them to the members of the Certifying Authorities. At certain dead weight certification centres in Great Britain where the Certifying Officers are officers of the local authorities, 1,416*l.* 13*s.* was collected from producers and retained by the local authorities to cover their expenses. The charges to producers were collected and disposed of in accordance with the Arrangements for the purposes of Section 2 of the Cattle Industry (Emergency Provisions) Act, 1934 (Cmd. 4678).

The following deficiency of equipment has been written off with Treasury sanction (S. 40750):—  
A deficiency of 22 ear-punches, the original cost of which was 19*l.* 6*s.*, was revealed at the annual stocktaking. It is considered that the discrepancy arose mainly from errors in despatching and recording the original issue of the punches in circumstances of considerable pressure. The stock records were adjusted accordingly.

EXTRA REMUNERATION (exceeding 50*l.*):

From this Fund three Clerks (93*l.*–337*l.* with allowances of 50*l.* each as Heads of Sections) received 54*l.* 2*s.* 4*d.*, 52*l.* 3*s.* 2*d.* and 51*l.* 14*s.* 6*d.* respectively for overtime.

From the Post Office Vote two Temporary Clerks received 87*l.* 17*s.* and 53*l.* 13*s.* 2*d.* respectively for acting as part-time night sorters.

Ministry of Agriculture and Fisheries,  
30 September 1936.

Donald Fergusson,  
Accounting Officer.

I have examined the above Account. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

G. C. Upcott,  
Comptroller and Auditor General.

## SURVEYS OF GREAT BRITAIN.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for the Expenses of the SURVEY OF GREAT BRITAIN, and of minor Services connected therewith.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Pay and Allowances to Staff .. .. .	14,930	14,693 6 2	236 13 10	—	—	—
B.—Pay and Allowances to Warrant Officers, Non-commissioned Officers and Sappers .. .. .	68,000	70,748 17 5	—	—	2,748 17 5	—
C.—Pay, &c., of Civil Assistants, &c. .. .. .	204,430	189,944 12 —	14,485 8 —	—	—	—
D.—Travelling Expenses .. .. .	6,065	8,130 10 —	—	—	2,065 10 —	—
E.—Stores, &c. .. .. .	27,250	35,082 8 7	—	—	7,882 8 7	—
E.I.—Air Photographs .. .. .	—	1,036 16 —	—	—	1,036 16 —	—
F.—Incidental Expenses .. .. .	2,750	2,890 19 —	—	—	140 19 —	—
G.—Telegrams and Telephones .. .. .	360	400 — 1	—	—	40 — 1	—
<b>GROSS TOTAL .. £</b>	<b>323,735</b>	<b>322,927 9 3</b>	<b>14,722 1 10</b>	<b>13,914 11 1</b>		
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>				
H.—Appropriations in Aid ..	139,575	139,575 — —	Surplus to be surrendered.			
<b>NET TOTAL .. £</b>	<b>184,160</b>	<b>183,352 9 3</b>	<b>£807 10 9</b>			

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid .. .. .	139,575	160,261 9 11
Appropriated in aid (Subhead H) .. .. .	—	139,575 — —
<b>Paid separately to Exchequer .. .. .</b>	<b>—</b>	<b>£20,686 9 11</b>

The proceeds of sale of geological memoirs, &c., realized a sum of 182*l.* 8*s.* 5*d.*, which was paid over to the Stationery Office.

The proceeds of the sale of Geological Survey maps and sections realized a sum of 936*l.* 4*s.* 4*d.*, which was paid over to the Department of Scientific and Industrial Research.

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

A.—Due to the Department being under establishment by one officer for a portion of the year.  
B.—Due to the withdrawal, from 1 July 1935, of the remaining half of the abatement in Army pay authorized in 1931 (61*o*.); to the employment of a larger number of Royal Engineers than was allowed for on field duties when Field Allowance is drawn (1,080*o*.); and to the total number of Royal Engineers available for employment throughout the year being slightly higher than anticipated.

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

C.—Due to delay in recruitment of the extra civilian staff allowed for, as the necessary additional accommodation could not be provided as early as was anticipated.

D.—Travelling expenses on Land Registry surveys were greater than expected (350*l.*) and travelling allowances and expenses generally on account of the increased number of parties working in the field on the normal revision, and on the primary triangulation of Great Britain, were greater than anticipated.

E.—Due to the purchase of additional instruments, stores and plant (6,000*l.*) (S.34986/35), and of stores for printing plans for the Land Registry Department.

E.1.—Due to the purchase of air photographs for an experimental survey with the aid of air photography (S.25984).

F.—Expenditure on medical treatment was higher than expected. No payments in compensation for damage, &c., were made.

G.—Expenditure on both telegrams and telephones was more than the sums provided.

Details of Receipts.	Estimated.	Realized.		
	£	£	s.	d.
Sale of maps, &c. . . . .	63,000	75,562	—	6
Work for which repayment is made . . . . .	3,500	5,261	14	10
Royalties and other miscellaneous receipts . . . . .	3,250	4,762	16	11
Services for Admiralty . . . . .	175	242	19	7
Services for Air Ministry . . . . .	4,500	5,775	6	11
Services for Geological Survey . . . . .	7,000	6,348	7	3
Services for Land Registry . . . . .	32,000	32,544	9	3
Services for Ministry of Agriculture and Fisheries . . . . .	2,750	2,603	4	11
Services for Ministry of Finance, Northern Ireland . . . . .	1,700	2,788	1	9
Services for Stationery Office . . . . .	2,500	1,832	16	6
Services for War Office . . . . .	19,200	22,539	11	6
TOTAL . . . . .	£139,575	160,261	9	11

EXTRA REMUNERATION (exceeding 50*l.*).

One Technical Civil Assistant (12*l.*—3*l.*9*s.*) received from War Office Vote 78*l.* 16*s.* for computations carried out in his own time.

## NOTES.

Losses of 11*l.*—*s.* 11*d.*, 16*l.* 1*s.*, and 27*l.* 12*s.* 2*d.* occurred through the insolvency of debtors, and the amounts have been written off as irrecoverable (S.2202/2).

Under the authority of the Director General losses amounting to 7*l.* 13*s.* 8*d.* have also been written off (S.2200).

Surplus stocks of special waterproof printing paper to the value of 1,372*l.* 12*s.* 1*d.* were transferred to the Stationery Office (E.23973).

Ordnance Survey Office, Southampton,  
21 November 1936.

M. N. MacLeod,  
Brigadier,  
Accounting Officer.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

G. C. Upcott,  
Comptroller and Auditor General.

## FORESTRY COMMISSION.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for a Grant in Aid of the FORESTRY FUND.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£	£	£
Forestry Fund (Grant in Aid) .. ..	450,000	450,000	—	—

## FORESTRY FUND (GRANT IN AID) DEPOSIT ACCOUNT.

Receipts.				Payments.			
	£	s.	d.		£	s.	d.
Balance on 1 April 1935 ..	21,373	1	7	A.—Salaries, &c. (Estimate 111,993 <i>l.</i> ) .. ..	112,114	9	9
Grant in Aid transferred from Vote for Forestry Commission .. ..	450,000	—	—	B.—Travelling and Subsistence (Estimate 12,060 <i>l.</i> ) .. ..	11,462	7	9
Z.—Receipts—Rents, Forest Produce, &c. (Estimate 162,490 <i>l.</i> ) .. ..	182,505	1	2	C.—Office Charges and Incidentals (Estimate 9,700 <i>l.</i> ) .. ..	9,444	4	10
Sundry Suspense Accounts ..	10,804	7	—	D.—Acquisition of Land, Buildings and Timber (Estimate 60,000 <i>l.</i> ) .. ..	49,006	10	—
				E.—Forestry Operations (Estimate 388,657 <i>l.</i> ) .. ..	410,948	18	8
				F.—Holdings for Forest Workers (Estimate 13,600 <i>l.</i> ) .. ..	10,186	18	6
				G.—Advances for Afforestation purposes (Estimate 14,000 <i>l.</i> ) .. ..	13,328	1	9
				H.—Forestry Education and Research (Estimate 12,480 <i>l.</i> ) .. ..	12,649	4	8
				Sundry Suspense Accounts ..	11,282	16	5
				Balance on 31 March 1936 ..	24,258	17	5
	£664,682	9	9		£664,682	9	9



## NOTES.

A.—Due to the withdrawal, as from 1 July 1935, of the remaining half of the emergency reductions made in the autumn of 1931 (1,242*l.*).

E.—Due to increased expenditure on nurseries and plantations owing to drought and severe frosts, and on preparation of produce. The latter is offset by increased receipts (S.34929/35).

H.—Due to an additional grant for Special Services, authorized subsequent to submission of estimates (S.34929/35).

Allowances or remissions of mining rents and royalties amounting to 855*l.* 9*s.* 4*d.* have been made (S.35941—5*l.*; S.29289—3*l.* 4*s.* 5*d.*; S.36414—53*l.*; S.17907—475*l.*; S.21105—87*l.* 10*s.*; S.28514—25*l.*; S.38772—9*l.* 5*s.* 7*d.*; S.21750—187*l.* 9*s.* 4*d.*; S.36744—10*l.*).

The following amounts have been written off:—346*l.* 18*s.* 5*d.* for rent (S.36549—100*l.* and S.18776/2—246*l.* 18*s.* 5*d.*), 75*l.* 1*s.* 2*d.* for forest produce (S.20007/01/2), 17*l.* 9*s.* 6*d.* for stores, &c. (S.14188), 9*l.* 13*s.* 6*d.* for cash (S.14188) and thirty-six small debts amounting to 95*l.* 16*s.* 4*d.*, the recovery of which was regarded by the Treasury Solicitor as impracticable (S.20007).

An *ex gratia* payment of 28*l.* has been made in respect of injuries sustained as the result of the collapse of part of a building (S.40662).

Payments amounting to 21*l.* 18*s.* have been made for personal property damaged by fire or accident (E.22272—14*l.* 13*s.* 5*d.* and E.30705—7*l.* 4*s.* 7*d.*).

Gifts of approximately 14,350 plants and 280 lb. of forest tree seed have been made. The plants were of little market value and were surplus to the Commission's requirements. From the recipients an equivalent return in seed or information of a scientific character is, generally speaking, to be anticipated (S.34757).

The following loan was outstanding on 31 March 1936 (S.19114):—

	£	
Princess Royal and Park Colliery Companies Limited .. ..		31,500.

EXTRA REMUNERATION (exceeding 50*l.*).

From the Post Office Vote, a messenger received 53*l.* -*s.* 7*d.* for acting as part-time night telephonist.

26 November 1936.

R. L. Robinson,  
Accounting Officer.

I have examined the foregoing Accounts in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion these Accounts are correct.

G. C. Upcott,  
Comptroller and Auditor General.

## MINISTRY OF TRANSPORT.

See also Report of Comptroller and Auditor General.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted for the Salaries and Expenses of the MINISTRY OF TRANSPORT, under the Ministry of Transport Act, 1919; Expenses of the Railway Rates Tribunal under the Railways Act, 1921; Expenses under the London Traffic Act, 1924, the London Passenger Transport Act, 1933, and the Road and Rail Traffic Act, 1933; Expenses in respect of Advances under the Light Railways Act, 1896; Expenses of maintaining Holyhead Harbour, the Caledonian Canal, Crinan Canal and Menai Bridge.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Salaries, &c. . . . .	621,824	553,153 2 6	68,670	17 6	—	—
B.—Travelling Expenses . .	55,500	45,598 18 2	9,901	1 10	—	—
C.—Special Services, Inquiries and Incidental Expenses	6,265	12,902 9 4	—	—	6,637	9 4
D.—Telegrams and Telephones	5,000	6,195 — 8	—	—	1,195	— 8
E.—Railway Rates Tribunal . .	11,770	11,989 9 1	—	—	219	9 1

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

A.—Savings due to fewer Driving Examiners being required than was anticipated (73,140*l.*); the provision for additional staff in Traffic Area Offices not being fully required (6,000*l.*); unfilled posts and changes in personnel (7,843*l.*); absences on reduced or stopped pay (951*l.*); offset by restoration of second half of emergency reductions (6,528*l.*); increases in staff of Roads Department chiefly for supervision of programme of road works in the Crofter Counties of Scotland (12,052*l.*); application of new provincial scales of salary (683*l.*).

Payments include 491,103*l.* recoverable from the Road Fund and 3,252*l.* from the Railway Companies and the London Passenger Transport Board for remuneration of pensionable officers attached to the Railway Rates Tribunal.

B.—Savings on travelling expenses (9,490*l.*) and removal expenses and lodging allowances (411*l.*) mainly due to less travelling by the staff of the Traffic Area Offices than was expected and to the fact that the travelling and staff arrangements for driving tests could not be closely estimated, partly off-set by increased travelling by the staff of Roads Department in connexion with the scheme for the Crofter Counties of Scotland. Payments include 44,463*l.* recoverable from the Road Fund.

C.—Excess due to increased legal expenses incurred by Traffic Commissioners (6,805*l.*). Payments include 11,952*l.* recoverable from the Road Fund.

D.—Excess mainly due to increased activities in Roads Department and Traffic Area Offices. Payments include 5,023*l.* recoverable from the Road Fund.

E.—Excess due to cost of restoration of second half of emergency reductions (331*l.*) and printing minutes of evidence (235*l.*), offset by savings on accommodation (169*l.*), shorthand reporting (155*l.*) and incidental expenditure (23*l.*).

The net expenses of the Tribunal are recoverable from the Railway Companies and the London Passenger Transport Board and credited to Appropriations in Aid.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
F.—London Passenger Transport Arbitration Tribunal .. ..	4,500	3,835 10 6	664 9 6	—	—	—
G.—Road and Rail Traffic Act: Appeal Tribunal ..	6,700	5,174 14 —	1,525 6 —	—	—	—
H.—Holyhead Harbour ..	30,689	14,764 10 6	15,924 9 6	—	—	—
J.—Caledonian Canal ..	18,525	16,853 12 2	1,671 7 10	—	—	—
K.—Crinan Canal .. ..	10,240	9,732 — 6	507 19 6	—	—	—
L.—Menai Bridge .. ..	14,403	2,850 16 9	11,552 3 3	—	—	—
M.—Annuities under the Light Railways Act, 1896 ..	4,263	4,262 19 —	— 1 —	—	—	—
<b>GROSS TOTAL</b> .. ..	<b>£ 789,679</b>	<b>687,313 3 2</b>	<b>110,417 15 11</b>	<b>8,051 19 1</b>		
<i>Deduct—</i>			Surplus of Gross Estimate over Expenditure. £102,365 16 10			
	Estimated.	Realized.	Deficiency of Appropriations in Aid realized. £64,515 2 7			
N.—Appropriations in Aid ..	680,581	616,065 17 5	Net Surplus to be surrendered. £37,850 14 3			
<b>NET TOTAL</b> .. ..	<b>£ 109,098</b>	<b>71,247 5 9</b>				

Receipts payable to Exchequer.

Estimated.

Realized.

Receipts not authorized to be used as Appropriations in Aid. £3,328 110,510 17 5

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

F.—Saving due to fewer sittings being held than was anticipated. The expenditure is recoverable with interest from the London Passenger Transport Board.

G.—Saving due to fewer sittings being held than was anticipated. The expenditure is recoverable from the Road Fund.

H.—Expenditure on special repairs to Breakwater was less by 14,441*l.* than the sum provided owing to delay in delivery of stone caused through unexpected difficulties at the quarry and by 2,000*l.* provided for rebuilding the Official Residence of the Captain of the Port which was not spent; offset by an increase in working expenses of 517*l.*

J.—Savings on general maintenance.

K.—Saving on general maintenance.

L.—Saving mainly due to no allocation being made to Reserve Fund.

Details of Receipts.	Estimated.	Realized.			
	£	£	s.	d.	£ s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid :—					
1. Light Railways, Tramways, Harbours, &c., fees	300	345	-	-	
2. Repayment from the Road Fund in respect of—					
(a) Administrative expenses in connexion with the Roads Act, 1920, the Roads Improvement Act, 1925, the Road Traffic Act, 1930, the London Passenger Transport Act, 1933, and the Road and Rail Traffic Act, 1933 .. .. .	460,259	448,455	15	-	
(b) Expenditure arising out of the London Traffic Act, 1924 .. .. .	15,092	14,276	7	4	
3. Fees for driving tests, Road Traffic Act, 1934..	150,000	94,046	2	9	
4. Contribution from Mersey Conservancy funds in respect of services rendered by the Ministry of Transport .. .. .	250	250	-	-	
5. Recovery of costs of Electricity inquiries and of inquiries under the Road Traffic Act, 1930 &c .. .. .	1,800	1,954	2	7	
6. Recovery from applicants for Orders of expenses incurred in connexion with the Harbours, Docks and Piers (Temporary Increase of Charges) Acts, 1920-1922, and the Tramways (Temporary Increase of Charges) Act, 1920 .. .. .	20	8	1	3	
7. Recovery of costs of inquiries into applications for loans by Highway Authorities .. .. .	150	137	4	-	
8. Recovery from Service Departments in respect of supervision of agency work .. .. .	3,000	6,769	12	5	
9. London Traffic Committee—Sale of Reports, &c.	30	88	12	7	
10. Repayment by Railway Companies and the London Passenger Transport Board in respect of expenses of the Rates Tribunal .. .. .	13,000	12,777	10	2	
11. Rates Tribunal fees .. .. .	500	993	10	-	
12. Rates Tribunal—sale of minutes of evidence, &c.	1,000	1,294	12	8	
13. Repayment by London Passenger Transport Board in respect of the expenses of the Arbitration Tribunal set up under the London Passenger Transport Act, 1933 .. .. .	4,500	5,037	5	-	
14. Holyhead Harbour—dues, rents, &c. .. .. .	4,630	4,867	14	5	
15. Caledonian Canal—dues, rents, &c. .. .. .	6,440	5,809	-	5	
16. Crinan Canal—dues, rents, &c. .. .. .	5,860	6,389	3	1	
17. Menai Bridge—tolls and interest on investments	13,450	11,814	2	11	
18. Miscellaneous receipts .. .. .	300	752	-	10	
					616,065 17 5
(ii) Receipts of other classes :—					
19. Repayments by Lee Conservancy of advances made under the Ministry of Transport Act, 1919 .. .. .	203	203	11	-	
20. Interest on investments in Light Railway Undertakings .. .. .	3,125	3,125	-	-	
21. Menai Bridge—reserve fund and profit on investments .. .. .	—	106,677	6	5	
22. Crinan Canal—sale of post office at Bellanoch	—	110	-	-	
23. Holyhead Harbour—sale of land .. .. .	—	395	-	-	
					110,510 17 5
Total .. .. .					£726,576 14 10

(2) (a) and (b) The savings under subheads A, B and G offset by increased expenditure under subheads C and D are here reflected.

(3) A close estimate of the number of applications for test could not be made.

(8) A greater volume of work was carried out for other Government Departments than was anticipated.

(15) Decrease due to the continued depression in the fishing industry.

(16) Increase due to unexpected receipts from yachting traffic.

(17) The investments held in the Reserve Fund were sold (see item 21).

## NOTES.

21l. was written off as irrecoverable, being unfruitful expenditure incurred in an endeavour to recover the anchor and chain of the S.S. "Kylemount", lost in Holyhead Harbour. The cost of the removal would have been accepted by the owners on proof of their ownership by the recovery of the anchor and chain, but after several unsuccessful attempts further search was considered to be uneconomical (S.40185).

Claims for balance of costs, amounting to 22l. 4s. 1d. and 69l. 17s., of Inquiries into appeals under Section 81 of the Road Traffic Act, 1930, were waived on account of the financial position of the appellants (S.37158).

Claim for costs, amounting to 50l. 8s. 5d. of an Inquiry into an appeal under Section 81 of the Road Traffic Act, 1930, was written off as irrecoverable, the appellant being insolvent (S.37158).

## EXTRA REMUNERATION (exceeding 50l.).

From this Vote, a Staff Officer (680l.-847l.) received an allowance of 57l. for special duties in connexion with public transport facilities and road safety; an Assistant Engineer (337l.-575l.) received 60l. for extra responsibilities in connexion with Agency work, two clerks (93l.-337l.) received 54l. 12s. 6d. and 70l. -s. 10d. respectively for overtime.

From the Post Office Vote, one Temporary Clerk (54s. 5d.-66s. 11d. a week) and one Unestablished Messenger (47s. 6d.-55s. 6d. a week) received 50l. 11s. 5d. and 57l. 19s. 5d. respectively for services as part-time night telephonists. One clerk (93l.-337l.), one "S" Class Clerk (49s. 5d.-74s. 5d. a week) and one Temporary Clerk (54s. 5d.-66s. 11d. a week) received 56l. 6s., 60l. 15s. 5d. and 60l. 12s. 4d. respectively from the Post Office Vote for services as part-time night telephonists in addition to 1l. 18s. 8d., 16s. 3d. and 18s. 4d. respectively for overtime from this Vote.

One Chief Examiner (500l.-600l.), one Supervising Examiner (400l.-450l.), two Supervising Examiners (320l.-360l.) and sixteen Driving Examiners (235l.-275l. and 220l.-260l.) received Navy, Army, Air Force or Police Pensions varying from 78l. to 390l. per annum.

## LOAN OUTSTANDING AT 31 MARCH 1936.

Lee Conservancy .. .. .	£	s.	d.
	3,905	16	7

Balance of a loan of 4,500l. plus capitalized interest 205l. -s. 7d. is being repaid by an annuity of 203l. 11s. for 40 years (1925-64 inclusive). This loan is part of a loan of 7,000l. of which 2,500l. was advanced from the Development Fund.

STATEMENT showing the amount invested in Light Railway Undertakings at 31 March 1936 and the Dividends received in respect thereof in the year ended 31 March 1936.

	Amount Invested.	Dividends Received.
	£	£
North Devon and Cornwall Junction Light Railway Company:—		
6,250 Ordinary shares of 10l. each .. .. .	62,500	—
5 per cent. Debenture Stock .. .. .	62,500	3,125
Welsh Highland (Light Railway) Company:—		
5 per cent. Debenture Stock .. .. .	35,774	—

10 November 1936.

Cyril Hurcomb,  
Accounting Officer.

I have examined the above Account, and the appended Accounts A to E, in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion these Accounts are correct.

G. C. Upcott,  
Comptroller and Auditor General.

(A)

## HOLYHEAD HARBOUR.

ACCOUNT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31 MARCH 1936.

Receipts.			Payments.							
	£	s.	d.		£	s.	d.	£	s.	d.
Dues from Harbour of Refuge .. .. .	9	8	11	Management Expenses—						
Rent and dues for use of Tramway .. .. .	122	6	—	Salaries, wages, and insurance .. .. .	1,062	17	9			
Rents .. .. .	4,471	14	—	Fuel, light, and water .. .. .	41	6	6			
Miscellaneous .. .. .	264	5	6	Miscellaneous.. .. .	142	8	3			
								1,246	12	6
				Harbour of Refuge and Staff Quarters—						
				Wages, &c. .. .. .	1,196	19	4			
				Materials .. .. .	142	3	—			
								1,339	2	4
				Maintenance of Break-water—						
				Wages, &c. .. .. .	665	—	2			
				Materials .. .. .	618	11	5			
								1,283	11	7
				Maintenance of Rented Property—						
				Wages, &c. ... .. .	62	14	10			
				Materials .. .. .	56	3	4			
								118	18	2
				Maintenance of Harbour Launch—						
				Wages, uniforms, &c. .. .. .	149	12	9			
				Running costs .. .. .	68	1	9			
								217	14	6
				Special Repairs to Break-water—						
				Wages, &c. .. .. .	2,592	4	11			
				Materials, &c... .. .	7,966	6	6			
								10,558	11	5
Total Receipts .. .. .	£4,867	14	5*							
Excess of Payments over Receipts .. .. .	9,896	16	1							
	£14,764	10	6					£14,764	10	6†

\* See Subhead N 14.

† See Subhead H.



(C)

## CRINAN CANAL:

## ACCOUNT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31 MARCH 1936.

Receipts.				Payments.			
	£	s.	d.		£	s.	d.
Dues—				Management—			
Tonnage .. .. .	4,101	13	3	Salary, &c. .. ..	506	7	6
Harbour, Wharf, &c. ..	1,841	8	4	Travelling and subsis-			
Rents .. .. .	293	18	1	tence .. .. .	63	18	7
Miscellaneous .. .. .	152	3	5	Rates and feu duties..	193	17	7
				Fuel and light.. ..	22	13	11
				Incidentals .. .. .	78	9	10
							865 7 5
				Operating—			
				Wages, &c. .. .. .	2,295	16	1
				Materials and services	187	17	6
							2,483 13 7
				Maintenance—			
				Wages, &c. .. .. .	3,606	10	6
				Materials and services	1,924	16	11
							5,531 7 5
Total Receipts .. ..	£6,389	3	1*	Pensions and gratuities			851 12 1
Excess of Payments over							
Receipts .. .. .	3,342	17	5				
	£9,732		6				£9,732 — 6†

The value (33%) of the "free" passages allowed to vessels on Government Service is not included in this Account.

\* See Subhead N.16.

† See Subhead K.

(D)

## MENAI SUSPENSION BRIDGE.

## ACCOUNT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31 MARCH 1936.

Receipts.				Payments.			
	£	s.	d.		£	s.	d.
Tolls .. .. .	8,766	17	3	Collection of Tolls—			
Interest on Investments	3,026	5	—*	Wages .. .. .	1,140	12	2
Miscellaneous .. .. .	21	—	8	Incidentals .. .. .	56	14	—
							1,197 6 2
				Maintenance of Bridgework—			
				Wages .. .. .	875	11	5
				Materials .. .. .	190	16	7
							1,066 8 —
				Maintenance of Roadway—			
				Wages .. .. .	340	1	5
				Materials .. .. .	123	14	11
				Lighting .. .. .	66	18	10
							530 15 2
				Maintenance of Property ..			46 8 6
				Travelling and Incidentals..			9 18 11
				Total Payments .. .. .			2,850 16 9§
				Surplus of Receipts over			
				Payments .. .. .			8,963 6 2
							£11,814 2 11
	£11,814	2	11†				£11,814 2 11

\* This receipt relates to interest on the securities of the Reserve Fund which as explained in the note on page 304 of the Volume of Appropriation Accounts for 1934 were realized in September 1935.

† See Subhead N.17.

§ See Subhead L.



(E)

## MERSEY CONSERVANCY.

## ACCOUNT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31 MARCH 1936.

Receipts.				Payments.									
	£	s.	d.	£	s.	d.	£	s.	d.				
Interest on Stock .. .. .				91	16	4	Salaries—						
Contributions—							Acting Conservator .. .. .	450	—	—			
Mersey Docks and Harbour Board ..	450	—	—				Liverpool Officer .. .. .	324	11	11			
Manchester Ship Canal Company ..	525	—	—				River Inspector .. .. .	24	13	9			
				975	—	—							
Total Receipts .. .. .				1,066	16	4	Contribution to Ministry of Transport for services rendered .. .. .			799	5	8	
Excess of Payments over Receipts (carried down) .. .. .				118	14	8	Liverpool Office Expenses—			250	—	—	
							Rent .. .. .	67	10	—			
							Rates.. .. .	30	—	4			
							Cleaning .. .. .	8	6	6			
							Miscellaneous .. .. .	1	5	6	107	2	4
							Travelling and subsistence allowances .. .. .				16	9	1
							Printing, postage and stationery .. .. .				12	13	11
				£1,185	11	—				£1,185	11	—	
Balance, 1 April 1935 .. .. .	498	10	4				Balance, 31 March 1936—						
Deduct excess of Payments over Receipts	118	14	8				Paymaster General .. .. .	376	9	6			
				379	15	8	Less outstanding orders .. .. .	77	18	10	298	10	8
							Suspense Account .. .. .				81	5	—
				£379	15	8				£379	15	8	

## STOCK ACCOUNT.

	£	s.	d.		£	s.	d.		
Balance, 1 April 1935 (at cost) .. .. .	2,783	4	8	Balance, 31 March 1936 (at cost)—					
				£1,473 6s. 3d. 2½ per cent. Guaranteed Stock .. .. .	1,133	12	2		
				£1,726 6s. 3d. 3½ per cent. War Stock .. .. .	1,649	12	6		
				£2,783	4	8	£2,783	4	8*

\* Market Value, 31 March 1936 £3,111.

10 November 1936.

Cyril Hurcomb,  
Accounting Officer.

314 [CLASS VI. Vote 1A.]

CIVIL APPROPRIATION ACCOUNTS, 1935.

## DEVELOPMENT FUND.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for a GRANT IN AID of the DEVELOPMENT FUND.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£	£	£
Development Fund (Grant in Aid) ..	540,000	540,000	—	—

Treasury,  
24 October 1936.

*R. V. Nind Hopkins,*  
Accounting Officer.

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

*G. C. Upcott,*  
Comptroller and Auditor General.

## DEVELOPMENT GRANTS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for GRANTS to PUBLIC UTILITY UNDERTAKINGS in GREAT BRITAIN.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Grants towards Interest on Loans raised for Development Works in connexion with Public Utility Undertakings in Great Britain	990,000	934,758 2 4	55,241 17 8			—
			Surplus to be surrendered .. .. . <u>£55,241 17 8</u>			

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

The estimates furnished by certain undertakings of their probable claims for grant proved excessive.

R. V. Nind Hopkins,  
Accounting Officer.

Treasury,  
19 November 1936.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

G. C. Upcott,  
Comptroller and Auditor General.

## DEPARTMENT OF SCIENTIFIC AND INDUSTRIAL RESEARCH.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for the Salaries and Expenses of the DEPARTMENT OF SCIENTIFIC AND INDUSTRIAL RESEARCH, including the GEOLOGICAL SURVEY OF GREAT BRITAIN AND MUSEUM OF PRACTICAL GEOLOGY, and a Grant in Aid.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
<b>HEADQUARTERS ADMINISTRATION.</b>						
A.1.—Salaries, &c. .. ..	27,573	27,255 9 5	317 10 7	—	—	—
A.2.—Travelling and Incidental Expenses .. ..	435	399 16 3	35 3 9	—	—	—
A.3.—Telegrams and Telephones	400	388 9 —	11 11 —	—	—	—
A.4.—Losses .. ..	—	105 9 8	—	—	105 9 8	—
Total .. ..	28,408	28,149 4 4	364 5 4	—	105 9 8	—
B.—Grants for Investigation and Research .. ..	131,965	135,488 15 8	—	—	3,523 15 8	—
<b>RESEARCH WORK AND RESEARCH ESTABLISHMENTS, EXCEPT THE GEOLOGICAL SURVEY AND MUSEUM.</b>						
C.1.—Salaries, &c. .. ..	451,355	445,828 7 7	5,526 12 5	—	—	—
C.2.—General Expenses of Departmental Establishments ..	79,512	84,445 15 9	—	—	4,933 15 9	—
C.3.—Travelling Expenses ..	6,225	7,015 7 4	—	—	790 7 4	—
C.4.—Telegrams and Telephones	2,350	2,472 2 9	—	—	122 2 9	—

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

A.4.—Public funds amounting to 132*l.* 7*s.* 8*d.* were misappropriated by a clerical officer who was prosecuted and sentenced to three months' imprisonment. Remuneration amounting to 19*l.* 13*s.* 1*d.* has been withheld and the loss is nominal to that extent. Recovery of the balance is being effected by deduction from War pension, 26*l.* 18*s.* having been recovered in 1935 (S.26826).

B.—Certain Research Associations received increased support from industry with consequent increase in Government grant amounting to 5,851*l.*, while savings on other grants amounted to 2,327*l.*

C.1.—Unused balance of unallocated provision of 13,000*l.* for additional work including repayment services.

C.2 and C.3.—Increase due to additional work including repayment services.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
RESEARCH WORK, &c.— <i>contd.</i>						
C.5.—Expenses of Research Work carried out Extra-Departmentally .. .. .	23,471	15,895 11 5	7,575 8 7	—		
Total .. .. .	£ 562,913	555,657 4 10	13,102 1 —	5,846 5 10		
GEOLOGICAL SURVEY OF GREAT BRITAIN AND MUSEUM OF PRACTICAL GEOLOGY.						
D.1.—Salaries, &c. .. ..	55,956	55,902 1 —	53 19 —	—		
D.2.—General Expenses .. ..	1,800	1,608 5 11	191 14 1	—		
D.3.—Travelling Expenses .. ..	3,750	3,562 2 8	187 17 4	—		
D.4.—Telegrams and Telephones	305	294 10 5	10 9 7	—		
D.5.—Printing Geological Survey Maps .. .. .	7,000	6,348 7 3	651 12 9	—		
D.6.—Purchase of Specimens, (Grant in Aid) .. .. .	175	175 — —	—	—		
Total .. .. .	£ 68,986	67,890 7 3	1,095 12 9	—		
GROSS TOTAL .. .. .	£ 792,272	787,185 12 1	14,561 19 1	9,475 11 2		
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>				
E.—Appropriations in Aid .. ..	193,095	193,095 — —				
NET TOTAL .. .. .	£ 599,177	594,090 12 1	Surplus to be surrendered. £5,086 7 11			

Receipts payable to Exchequer.		Estimated.	Realized.
		£	£ s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid .. .. .		193,095	215,355 4 5
(ii) Receipts of other classes .. .. .		—	160 1 —
	Total .. .. .		215,515 5 5
Appropriated in aid (Subhead E) .. .. .			193,095 — —
	Paid separately to Exchequer .. .. .		£22,420 5 5

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

C.5.—General saving on extra-departmental payments (1,575*l.*) and unused provision for additional repayment services (6,000*l.*).

D.2 and D.3.—Field programme was slightly curtailed owing to preparations for opening of new Museum.

D.5.—Saving due to non-completion of current map work by Ordnance Survey.

Details of Receipts.	Estimated.	Realized.	
(i) Receipts of classes authorised to be used as Appropriations in Aid :—	£	£	s. d.
Subhead A.			
Payment from the Road Fund towards the cost of Headquarters Administration .. .. .	1,210	1,142	14 8
Miscellaneous .. .. .	—	82	13 —
Subhead B.			
Repayment of grants (prior years) and miscellaneous receipts .. .. .	100	57	6 8
Subhead C.			
Fees and charges :—			
Outside bodies .. .. .	78,784	97,127	12 7
Civil Departments .. .. .	400	2,150	7 4
Defence Services .. .. .	39,700	58,254	2 4
Sales and miscellaneous receipts .. .. .	13,461	14,011	18 3
Payment from the Road Fund for Road Research work	35,740	31,479	17 11(b)
Contributions from Dominions and Colonies towards the cost of Food Investigation .. .. .	9,800	9,800	— —
Receipts from additional repayment services &c. ..	13,000	—	(c)
Subhead D.			
Geological Survey and Museum.			
Fees and charges—Civil Departments .. .. .	—	100	— —
Sales of maps and charges for hand colouring, &c. ..	900	1,148	11 8
	£193,095	215,355	4 5
(ii) Receipts of other classes :—			
Recoveries in respect of Superannuation liability ..	—	160	1 —
TOTAL .. .. .	£193,095	215,515	5 5

(a) Increase in the volume of paid work due to general trade recovery and to increased orders from the Civil and Defence Services.

(b) Reduction mainly due to non-delivery of equipment in time for payment in current financial year and to cost of services by other departments being less than the estimate.

(c) Receipts from additional repayment services are accounted for under the categories concerned.

#### NOTES.

The following losses have been written off with Treasury sanction (S.26826) :—(a) Low Temperature Research Station, Cambridge: missing equipment to the value of 5*l.* 16*s.*; (b) Imperial College of Science and Technology: missing equipment forming part of larger equipment of which the total value is 2*l.* 8*s.* 7*d.*

Claims Abandoned :—Claims amounting to 14*l.* 2*s.* 5*d.* in respect of fees for tests &c. were abandoned during the year (S.26826).

*Ex gratia* payments amounting to 5*l.* 15*s.* 6*d.* were made to three officers of the Department in respect of medical expenses incurred as the result of accident (P.2/32820/4, P.2/41119/2 and P.2/33717).

## GRANT IN AID ACCOUNT.

Subhead D.6.—Geological Museum : Purchase of Specimens.

Receipts.			Payments.				
	<i>£</i>	<i>s.</i>	<i>d.</i>		<i>£</i>	<i>s.</i>	<i>d.</i>
Balance on 1 April 1935 ..	185	17	8	Purchases .. .. .	336	5	—
Grant in Aid .. .. .	175	—	—	Balance on 31 March 1936 ..	24	12	8
	<u>£360</u>	<u>17</u>	<u>8</u>		<u>£360</u>	<u>17</u>	<u>8</u>

11 November 1936.

*F. E. Smith,*  
Accounting Officer.

I have examined the foregoing Accounts, and the appended Accounts, in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion these Accounts are correct.

*G. C. Upcott,*  
Comptroller and Auditor General.

THE IMPERIAL TRUST FOR THE ENCOURAGEMENT OF SCIENTIFIC AND INDUSTRIAL RESEARCH.

1A-67118

ACCOUNTS for year ended 31 March 1936.

Balance Sheet, 31 March 1936.

	£	s.	d.		£	s.	d.	£	s.	d.
Million Fund—Reserve Account .. .. .	2,500	-	-	Loan to Research Association .. .. .				1,250	-	-
Superannuation Trust Fund .. .. .	5,830	2	1	Investments (at cost):—						
				£3,371 13s. 5d. 4½ per cent. Conversion						
				Stock, 1940-44.. .. .	3,217	2	8			
				£2,561 15s. -d. 3½ per cent. Conversion						
				Stock. .. .. .	2,612	19	5			
								5,830	2	1
				Cash with Paymaster General .. .. .				1,250	-	-
								<u>£8,330</u>	<u>2</u>	<u>1</u>

Million Fund—Reserve Account.

	£	s.	d.		£	s.	d.
To Balance at 31 March 1936 .. .. .	2,500	-	-	By Balance at 1 April 1935 .. .. .	2,500	-	-
	<u>£2,500</u>	-	-		<u>£2,500</u>	-	-

Superannuation Trust Fund.

	£	s.	d.		£	s.	d.
To Payments in discharge of Trust .. .. .	2,671	15	11	By Balance at 1 April 1935 .. .. .	7,556	18	8
„ Balance at 31 March 1936 .. .. .	5,830	2	1	„ Sums received for investment .. .. .	491	6	8
				„ Income from investments .. .. .	205	-	11
				„ Gain on sale of securities .. .. .	248	11	9
	<u>£8,501</u>	<u>18</u>	<u>-</u>		<u>£8,501</u>	<u>18</u>	<u>-</u>

Bridge Stresses Research Fund.

	£	s.	d.		£	s.	d.
To Cost of research chargeable to the Fund .. .. .	278	2	7	By Balance at 1 April 1935 .. .. .	278	2	7
	<u>£278</u>	<u>2</u>	<u>7</u>		<u>£278</u>	<u>2</u>	<u>7</u>

11 November 1936.

F. E. Smith,  
Accounting Officer.

CIVIL APPROPRIATION ACCOUNTS, 1935.

[Class VI. Vote 17] 321

509



## STATE MANAGEMENT DISTRICTS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for the Salaries and Expenses of the STATE MANAGEMENT DISTRICTS, including the Salaries of the Central Office, and the Cost of Provision and Management of Licensed Premises.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
CENTRAL OFFICE.				
A.—Salaries, &c. . . . .	4,685	4,755 14 3	—	70 14 3
B.—Travelling and Incidental Expenses . . . . .	265	200 13 —	64 7 —	—
STATE MANAGEMENT DISTRICTS.				
C.—Salaries, Wages, and Retiring Gratuities (Local Establishments) . . . . .	100,100	99,999 2 8	100 17 4	—
D.—Purchase of Stores and Supplies and Maintenance of Premises . . . . .	316,900	310,973 17 9	5,926 2 3	—
E.—Provision and Adaptation of Licensed Premises, &c., including Furniture and Utensils . . . . .	32,400	28,354 13 8	4,045 6 4	—
F.—Telegrams and Telephones . .	1,150	1,264 14 9	—	114 14 9

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

A.—Withdrawal of the second half of the emergency abatements in pay.

C.—Economies in staff offset by withdrawal of the second half of the emergency abatements in pay.

D.—Expenditure under this Subhead and Subhead G. is directly related to trade done. Trade improved in accordance with anticipation but it was found possible to effect a small saving.

E.—Certain reconstruction schemes, for which provision had been made in the Estimate were not completed during the financial year.

F.—Increased use of the telephone by hotel visitors.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.						
			Less than Granted.		More than Granted.				
STATE MANAGEMENT DISTRICTS — <i>contd.</i>	£	£ s. d.	£	s.	d.	£	s.	d.	
G.—Miscellaneous Expenses ..	53,050	52,935 18 —	114	2	—	—	—	—	
GROSS TOTAL ..	£ 508,550	498,484 14 1	10,250	14	11	185	9	—	
			Surplus of Gross Estimate over Expenditure. £10,065 5 11						
	Estimated.	Applied.	Difference between Estimated and Applied Appropriations in Aid. £9,965 5 11						
Deduct— H.—Appropriations in Aid ..	508,450	498,484 14 1	Net Surplus to be surrendered. £100						
NET TOTAL ..	£ 100	—							

## Receipts payable to Exchequer.

(i) Receipts of classes authorized to be used as Appropriations in Aid ..	£	s.	d.
(ii) Receipts of other classes ..	564,418	14	—
	1,855	6	10
Total ..	566,274	—	10
Amount authorized to be appropriated in aid (Subhead H) ..	498,484	14	1
Paid separately to Exchequer ..	£67,789	6	9

## Details of Receipts.

(i) Receipts of classes authorized to be used as Appropriations in Aid:—	£	s.	d.	£	s.	d.
Receipts from trading, including rents from unlicensed properties, &c. ..				564,418	14	—
(ii) Receipts of other classes:—						
Sale of Waverley Hotel, Silloth ..	1,000	—	—			
Sale of Highburgh House, Annan ..	750	—	—			
Deposit on sale of part of Maryport Brewery ..	55	—	—			
Miscellaneous small sales ..	50	6	10			
				1,855	6	10
Total ..	£566,274	—	10			

## NOTE.

Gratuities amounting to 518*l.* were paid to six unestablished employees on retirement (P2/7249/2 and P2/32, 593/2).

26 June 1936.

W. B. Vince,  
Accounting Officer.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

G. C. Upcott,  
Comptroller and Auditor General.

## DEPARTMENT OF AGRICULTURE, SCOTLAND.

See also Report of Comptroller and Auditor General.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for the Salaries and Expenses of the DEPARTMENT OF AGRICULTURE FOR SCOTLAND, including Grants for Land Improvement, Agricultural Education, Research and Marketing, a Grant under the Agricultural Credits (Scotland) Act, 1929, and certain Grants in Aid.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Salaries, &c. .. ..	161,137	161,136 7 5		12 7	—	
B.—Travelling Expenses ..	20,000	20,382 7 2	—		382 7 2	
C.—Special Services, &c. ..	910	817 15 11	92 4 1		—	
D.—Telegrams and Telephones..	1,590	1,779 10 2	—		189 10 2	
E.—Collection of Agricultural Statistics .. ..	1,194	1,193 3 11		16 1	—	
F.—Destructive Insects and Pests	8,211	7,296 — 5	914 19 7		—	
G.—Agriculture (Scotland) Fund (including Grants in Aid)	344,000	342,677 — 7	1,322 19 5		—	
H.—Improvement of Live Stock	28,184	28,030 9 6	153 10 6		—	

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

B.—The volume of travelling was greater than provided for, mainly in connexion with land settlement and marketing services.

C.—A saving was effected on the provision for special inquiries (mainly Departmental Committees) (79*l.*) and payments to contributors to the Department's Journal (43*l.*), offset by an increase in incidental expenses (30*l.*).

D.—An excess arose on the provision for telephones, due mainly to trunk calls in connexion with land settlement services.

F.—The saving was due almost wholly to a reduction during the year in the staff employed on the eradication of musk rats (793*l.*) and to fees and expenses of temporary inspectors of growing crops of potatoes being less than estimated (117*l.*).

G.—The loss on Land Settlement (Section 26 (3) of the Land Settlement (Scotland) Act, 1919) during the year ended 31 March 1935 was less than estimated.

H.—Savings were effected on certain of the schemes provided for in the subhead, mainly on purchases of bulls and rams and bonus payments under the poultry scheme (1,142*l.*), offset by excesses on other services, principally grants for bulls, rams and boars, expenditure under the Horse Breeding Act, 1918, and maintenance of stud farms (989*l.*).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.					
			Less than Granted.			More than Granted.		
	£	£ s. d.	£	s.	d.	£	s.	d.
I.—Public Works and Miscellaneous Services in the Congested Districts ..	20,000	11,142 14 —	8,857	6	—	—	—	—
LAND IMPROVEMENT.								
J.—Land Drainage, &c. ..	14,700	9,520 8 9	5,179	11	3	—	—	—
AGRICULTURAL EDUCATION AND RESEARCH.								
K.1.—Agricultural Education: Grants .. .. .	59,791	59,027 5 5	763	14	7	—	—	—
K.2.—Agricultural Education: General .. .. .	6,084	5,845 — 4	238	19	8	—	—	—
K.3.—Agricultural Research ..	47,464	47,031 10 4	432	9	8	—	—	—
K.4.—Scientific Tests and Experiments .. ..	4,086	4,116 6 9	—	—	—	30	6	9
AGRICULTURAL MARKETING.								
L.1.—Agricultural Marketing ..	5,000	2,644 3 1	2,355	16	11	—	—	—

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

I.—Grants in respect of public works in the Congested Districts matured for payment more slowly than was anticipated, as a result of delay in commencement of works and of weather conditions slowing down progress.

J.—A saving was effected on the provision for arterial drainage owing to the River Nith Scheme not proceeding (4,215*l.*), and expenditure on agricultural land drainage schemes was less than estimated on account of withdrawals of applications for grants and grants not being fully earned in the year (965*l.*).

K.1.—The grant approved for the Royal (Dick) Veterinary College was less than the amount provided (1,000*l.*), offset by additional grants to agricultural colleges to meet the cost incurred in the previous year of restoring half the emergency reductions made in salaries in 1931 (236*l.*).

K.2.—The saving arose mainly on the agricultural economics scheme (Departmental service) as a result of staff vacancies being filled at less cost and reduced expenditure on travelling.

K.3.—Savings were realized on grants provided for capital expenditure (500*l.*), research scholarships, &c. (191*l.*), lectureship in helminthology (106*l.*) and special investigations and researches (292*l.*); offset by increases, as compared with the provision, in grants approved for research institutes (333*l.*) and by remanet payments for advisory officer services in respect of the previous year (323*l.*).

K.4.—A small excess arose on the provision for maintenance of the official seed testing and plant registration station.

L.1.—No new Commissions were appointed and only one Public Inquiry was held under the Agricultural Marketing Acts (1,309*l.*), expenses of the Market Supply Committee were less than estimated (280*l.*), expenditure on printing and stationery in connexion with marketing services was transferred to the Vote for Stationery and Printing (243*l.*) and the full programme of National Mark Publicity was not put in hand until late in the year (523*l.*).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
L.2.—Agricultural Marketing (Scotland) Fund : Grant in Aid .. .. .	5	5 - -	—	—	—	—
AGRICULTURAL ORGANIZATION AND CO-OPERATION.						
M.1.—Agricultural Organization Societies .. .. .	4,850	4,716 5 4	133 14 8	—	—	—
M.2.—Agricultural Credits: Losses on Repayment before the due dates of Loans made by the Public Works Loan Commissioners.. .. .	9,500	4,673 18 3	4,826 1 9	—	—	—
M.3.—Contribution to the Cost of Administration of the Agricultural Securities Corporation .. .. .	1,750	1,750 - -	—	—	—	—
N.—Loch Torridon Transport Service .. .. .	500	460 2 -	39 18 -	—	—	—
GROSS TOTAL .. .. .	738,956	714,245 9 4	25,312 14 9	602 4 1		
<i>Deduct—</i>	Estimated.	Applied.				
O.—Appropriations in Aid .. .. .	88,515	88,515 - -				
NET TOTAL .. .. .	650,441	625,730 9 4	Surplus to be surrendered. £24,710 10 8			

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid	88,515	91,207 6 8
(ii) Receipts of other classes .. .. .	—	1,484 15 2
Total .. .. .		92,692 1 10
Appropriated in aid (Subhead O) .. .. .		88,515 - -
Paid separately to Exchequer .. .. .		£4,177 1 10

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

M.1.—The grant earned by the Scottish Agricultural Organization Society is partly dependent on income from other sources, which was less than estimated.

M.2.—Payments to the Public Works Loan Commissioners in any year cannot be closely estimated.

Details of Receipts.	Estimated.	Realized.		
	£	£	s.	d.
(i) Receipts of classes authorized to be used as Appropriations in Aid :—				
Grants from Development Fund (see appended account A) ..	57,520	56,691	4	9(a)
Contributions towards Development Fund schemes and receipts therefrom .. .. .	68	48	6	1
Fees chargeable under the Inclosure, &c., Acts and other miscellaneous fees .. .. .	740	927	8	11(b)
Fees for the inspection and certification of crops of potatoes	7,200	7,321	8	8(c)
Contribution from Agriculture (Scotland) Fund towards salaries and expenses of staff engaged on land settlement, housing, &c. .. .. .	11,400	11,910	18	1(d)
Repayments by the Cattle Committee and the Commissioner for Special Areas (Scotland) in respect of salaries of staff seconded by the Department, and other administrative expenses .. .. .	—	1,407	17	5(e)
Improvement of Live Stock :—				
Cattle breeding—				
Sale of bulls, &c. .. .. .	1,000	1,379	19	11(b)
Receipts from licences under Licensing of Bulls Act, 1931 .. .. .	1,980	1,991	6	9(b)
Sheep breeding—				
Sale of rams, ram fees, &c. .. .. .	1,240	1,306	17	4(b)
Horse breeding—				
Service fees under highland pony schemes .. .. .	175	250	12	6(b)
Receipts from licences under Horse Breeding Act, 1918 .. .. .	546	596	8	6(b)
Receipts at stud farms .. .. .	800	681	3	10(b)
Repayment of loans advanced to Local Authorities for public works .. .. .	225	224	19	7
Expenditure on arterial drainage schemes recovered .. .. .	1,474	2,457	2	6(f)
Fees, &c., at Seed Testing and Plant Registration Station ..	2,340	2,594	2	3(g)
Receipts from egg laying trials .. .. .	1,160	966	7	-(h)
Receipts from marketing services .. .. .	300	149	14	9(i)
Repayment of, and interest on, loans to Agricultural Co-operative Societies .. .. .	87	86	16	1
Loch Torridon Transport service .. .. .	260	214	11	9
	£ 88,515	91,207	6	8
(ii) Receipts of other classes :—				
Interest on loans issued from the Agricultural Marketing (Scotland) Fund under Section 13 of the Agricultural Marketing Act, 1931 .. .. .	—	35	12	3
Repayment of balance of loan made to the Royal (Dick) Veterinary College under the Small Landholders (Scotland) Act, 1911 .. .. .	—	1,434	—	—
Forfeit of deposits accompanying applications for schedules in connexion with tenders for building works .. .. .	—	3	3	—
Sales of carcasses of cows purchased from the Milk (Scotland) Vote and slaughtered for investigational purposes in connexion with the Tuberculosis (Attested Herds) Scheme (Scotland) (Milk Act, 1934) .. .. .	—	11	19	11
Total .. .. .		£92,692	1	10

(a) Expenditure on Development Fund services (Subheads A, B, K.1, K.2, K.3 and M.1) was less than estimated, recoupment from the Development Fund being correspondingly reduced.

(b) These receipts cannot be closely estimated.

(c) The number of inspections made was greater than estimated.

(d) An increase in expenses incurred involved a corresponding increase in the contribution from the Agriculture (Scotland) Fund.

(e) A new service not estimated for.

(f) Recoveries by lump sum payment, instead of by annual payment under Section 3 (6) of the Land Drainage (Scotland) Act, 1930, in respect of the River Annan drainage scheme, were more than anticipated.

(g) Increase due to greater receipts from the sale of produce from the Plant Registration Farm.

(h) Decrease due to receipts from the sale of eggs being less than estimated.

(i) Decrease due to an arrangement whereby receipts from the sale of National Mark labels were appropriated in aid of the Vote for Stationery and Printing.

## AMOUNTS WRITTEN OFF AS IRRECOVERABLE.

	£	s.	d.
Department's Solicitor's fees for the preparation of two Missives of Let. For various reasons these missives were not completed and the charges made against the tenants concerned for preparation fees were waived (S.38454) ..	1	10	9
Legal expenses awarded against a debtor in Court action raised by the Department for recovery of arrears of rent and building loan annuity. Debtor had no assets (S.38454) .. .. .	4	8	7
Fees for the service of cows at the Department's stud farm. The individual amounts involved did not justify the expense of legal action for recovery (S.38454) .. .. .	3	5	-

## STATEMENT OF THE AMOUNT OF LOANS OUTSTANDING AT 31 MARCH 1936.

(i) Loans made by the Department from Voted Moneys:—	£	s.	d.
Local Authorities and Pier Trustees, for Public Works (Congested Districts (Scotland) Act, 1897) .. .. .	6,808	3	11
Agricultural Co-operative Societies (Small Landholders (Scotland) Act, 1911) .. .. .	583	6	8
	<u>£7,391</u>	<u>10</u>	<u>7</u>
(ii) Loan from the Consolidated Fund:—			
Scottish Agricultural Securities Corporation, Ltd. (Agricultural Credits (Scotland) Act, 1929) .. .. .	£100,000	-	-

## EXTRA REMUNERATION (exceeding 50l.).

From this Vote, one Clerk (88l.-322l.) received 67l. 19s. for overtime pay.  
From the Cattle Fund, one Higher Executive Officer (515l.-634l.) received 54l. 9s. 3d. whilst seconded for special duties with the Cattle Committee.

31. October 1936.

*P. R. Laird,*  
Accounting Officer.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

*G. C. Upcott,*  
Comptroller and Auditor General.

(A)

ACCOUNT of the PAYMENTS and RECEIPTS on DEVELOPMENT FUND SCHEMES  
in the Year ended 31 March 1936.

(The expenditure was defrayed in the first instance out of the Vote for the Department of Agriculture for Scotland, and refunded to the Appropriations in Aid subhead of the Vote out of the Development Fund Grants issued for the purpose.)

Receipts.	£	s.	d.	Payments.	£	s.	d.
Balance, 1 April 1935 .. .. .	1,236	4	5	Total Expenditure (Net) (for details see statement below)	56,691	4	9
Issues from Development Fund	55,700	-	-	Balance, 31 March 1936 .. .. .	244	19	8
	<u>£56,936</u>	<u>4</u>	<u>5</u>		<u>£56,936</u>	<u>4</u>	<u>5</u>

## Details of Expenditure on Development Fund Schemes.

<i>Salaries, &amp;c. (Subhead A) :—</i>		£	s.	d.	£	s.	d.
Advisory Officer on Farm Economics, and Clerk	.. ..				924	3	11
<i>Travelling Expenses (Subhead B) :—</i>							
Expenses of Advisory Officer on Farm Economics	.. ..				80	15	6
<i>Agricultural Education (Grants) (Subhead K.1) :—</i>							
Auchincruive Dairy School—Capital expenditure	.. ..				202	—	—
<i>Agricultural Education (General) (Subhead K.2) :—</i>							
Investigation of agricultural economics and farm costs—							
Agricultural colleges	.. ..	3,153	17	—			
Departmental service	.. ..	630	18	9			
					<u>3,784</u>	15	9
<i>Agricultural Research (Subhead K.3) :—</i>							
Research Institutes—							
Maintenance expenditure :		£	s.	d.			
Animal breeding	.. ..	3,618	—	—			
Animal diseases	.. ..	6,300	—	—			
Animal nutrition (Rowett Institute)	.. ..	12,912	12	6			
Dairy (Hannah Institute)	.. ..	6,295	—	—			
Plant breeding	.. ..	1,877	4	1			
Soil (Macaulay Institute)	.. ..	5,818	5	10			
		36,821	2	5			
Capital expenditure :							
Soil (Macaulay Institute)	.. ..	150	—	—			
					<u>36,971</u>	2	5
Agricultural colleges (advisory and local investigation work)					6,708	9	2
Research scholarships, travelling fellowships and representation of Scottish agricultural science at international conferences	.. ..				258	13	3
Lectureship in helminthology at Edinburgh University	.. ..				520	—	—
Special investigations and researches—		£	s.	d.			
Institutes and colleges—Maintenance expenditure	.. ..	1,949	19	10			
Others (Strawberry disease)	.. ..	623	5	8			
					<u>2,573</u>	5	6
					<u>47,031</u>	10	4
Less Contributions to Development Fund schemes and receipts therefrom (Subhead O) :—							
Strawberry disease	.. ..	47	19	6			
Bibliography on sterility	.. ..	6	7				
					<u>48</u>	6	1
					<u>46,983</u>	4	3
<i>Agricultural Organization Societies (Subhead M.1) :—</i>							
Scottish Agricultural Organization Society	.. ..				4,716	5	4
					<u>£56,691</u>	4	9

	Estimated Appropriations in Aid. (Anticipated Expenditure to be recovered from Development Fund Grants).	Realized Appropriations in Aid. (Actual Expenditure recovered from Development Fund Grants).
Total, Development Fund Schemes ..	<u>£57,520</u>	<u>£56,691 4 9</u>

31 October 1936.

P. R. Laird,  
Accounting Officer.



(B) AGRICULTURE  
ACCOUNT of Receipts and Payments

	Receipts.	£	s.	d.	£	s.	d.
Balance, 1 April 1935 .. .. .					251,860	13	2
<b>PARLIAMENTARY GRANTS:—</b>							
Class VI, Vote 19, Subhead G.—Grants in Aid ..		265,000	-	-			
Do.—Grant to cover approved annual loss on Land Settlement under Section 26 (3) of the Land Settlement (Scotland) Act, 1919.. ..		77,677	-	7			
					342,677	-	7
<b>INTEREST ON BANK BALANCES</b> .. .. .					109	19	8
<b>AGRICULTURE:—</b>							
Education and Research .. .. .					4	2	-(b)
<b>LAND SETTLEMENT:—</b>							
<i>Department's Estates—</i>							
<i>Sale of Land:—</i>							
Capital receipts .. .. .		5,829	10	11			
Annual receipts .. .. .		567	12	-(c)			
Farm receipts, &c. .. .. .		5,328	10	2			
Building Loan Annuities .. .. .		16,932	15	6 (c)			
Rents .. .. .		65,870	5	6 (c)			
Miscellaneous .. .. .		6,301	5	2			
					100,829	19	3
<i>Private Estates—</i>							
Farm receipts, &c. .. .. .		1	7	6			
Building Loan Annuities .. .. .		10,848	-	11 (c)			
Miscellaneous .. .. .		430	8	10			
					11,279	17	3
<i>Stocking and Equipment—</i>							
Loan repayments .. .. .					1,809	-	8
<b>RURAL HOUSING:—</b>							
Loan Annuities .. .. .		18,820	12	11 (c)			
Building Material Suspense Account .. .. .		50,534	15	8			
Miscellaneous .. .. .		131	14	10			
					69,487	3	5
<b>SUSPENSE ACCOUNT:—</b>							
Recoverable Charges .. .. .					10,611	-	-
					788,668	16	-

(a) Of the total sums advanced to the Department by the Public Works Loan Commissioners under the Land Settlement (Scotland) Act, 1919, Section 26, amounting to 2,158,185*l.*, there had been repaid at 31 March 1936 the sum of 1,058,322*l.* 17*s.* 10*d.*, leaving a balance of 1,099,862*l.* 2*s.* 2*d.* still due.

(b) The total expenditure to 31 March 1936 from the special fund provided under the Corn Production Acts (Repeal) Act, 1921, for agricultural development amounted to 170,912*l.* 14*s.* 7*d.*, of which the sum of 1,293*l.* 19*s.* was expended in the financial year 1935. At 31 March 1936 interest amounting to 21,535*l.* 10*s.* 5*d.* had accrued to the fund of 150,000*l.* originally provided.

(c) The arrears of Rents and Annuities due to the Department at 31 March 1936 were as follows:—Rents, 20,467*l.* 18*s.* 5*d.*; Annuities in repayment of loans, 10,339*l.* 17*s.* 10*d.*; of which the following approximate amounts had been outstanding for a year or over:—Rents, 7,015*l.*; Annuities, 6,254*l.*

(d) Expenditure by way of loan during year, 10,294*l.* 17*s.* 6*d.*; loans extinguished during year on occasion of changes in tenancy involving the fixing of inclusive rents, &c., 15,938*l.* 4*s.* 8*d.*

Note.—The Account includes transactions in connexion with two estates presented to the Department for development as small holdings and unequipped plots, together with donations in cash to establish equipment and loan funds. Certain conditions attached by the donors with regard to the disposal of these gifts if the respective schemes are terminated have been accepted by the Department with the approval of the Treasury.

## (SCOTLAND) FUND.

for the Year ended 31 March 1936.

		Payments.					
		£	s.	d.	£	s.	d.
REPAYMENT OF LOANS TO PUBLIC WORKS LOAN COMMISSIONERS:—							
Capital	.. .. .	27,130	13	4 (a)			
Interest	.. .. .	66,319	9	3			
		<hr/>			93,450	2	7
AGRICULTURE:—							
Education and Research	.. .. .	1,298	1	— (b)			
Allotments	.. .. .	526	16	3			
		<hr/>			1,824	17	3
LAND SETTLEMENT:—							
<i>Department's Estates</i> —							
Acquisition of Land:—							
Capital payments	.. .. .	48,891	15	2			
Annual payments	.. .. .	29,331	2	4			
Farm Ingoing Expenses and Management	.. .. .	8,176	7	—			
Adaptation and Improvement:—							
Buildings (partly expended by way of loan)	.. .. .	201,537	13	11 (d)			
Roads, fences, drains and other works	.. .. .	46,603	1	—			
Estate Management and Maintenance	.. .. .	28,852	5	6			
		<hr/>			363,392	4	11
<i>Private Estates</i> —							
Compensation and Legal Expenses	.. .. .	573	11	6			
Adaptation:—							
Buildings (expenditure by way of loan)	.. .. .	2,142	14	—			
Roads, fences, drains and other works	.. .. .	581	8	2			
Miscellaneous	.. .. .	246	9	9			
		<hr/>			3,544	3	5
RURAL HOUSING:—							
Loans	.. .. .	25,758	18	3			
Freight	.. .. .	13,293	12	10			
Building Material Suspense Account	.. .. .	46,931	6	9			
Miscellaneous	.. .. .	263	16	10			
		<hr/>			86,247	14	8
SUPERVISION OF WORKS:—							
Salaries and expenses	.. .. .				11,899	15	4
SUSPENSE ACCOUNT:—							
Recoverable Charges	.. .. .				11,117	13	9
Balance, 31 March 1936	.. .. .				217,192	4	1
		<hr/>			£788,668	16	—

## STATEMENT OF LOANS REPAYABLE TO THE AGRICULTURE (SCOTLAND) FUND.

	Capital outstanding at 31 March 1936.
	£ s. d.
(1) Gariochsford (Sailors and Soldiers (Gifts for Land Settlement) Act, 1916, Section 1 (1))	1,332 7 5
(2) Stocking Loans (Land Settlement (Scotland) Act, 1919, Sections 16 and 29)	41,935 4 1
(3) Plots for unemployed miners and others—loans to plottolders for seeds, manures and tools (Land Settlement (Scotland) Act, 1919, Section 1 (3))	2,891 7 3
(4) Loan for meal mill (Congested Districts (Scotland) Act, 1897, Section 4 (1) (f))	162 — —
(5) Loans from fund created under Corn Production Acts (Repeal) Act, 1921, Section 3	208 — —
	<hr/>
	£46,528 18 9

In addition, building loans to the number of 6,453 were in process of repayment at 31 March 1936 (Congested Districts (Scotland) Act, 1897, Sections 4 (1) (e) and 5 (4), and Small Landholders (Scotland) Act, 1911, Sections 7 (7), 8 (1) and 9). The capital not yet due for repayment in respect of such loans granted on Small Holding Colonies and on two other estates gifted to the Department (1,813 in number) amounted to 535,631*l.* 4*s.* The remaining 4,640 loans issued at various dates to holders on other properties, mostly in private ownership, at various rates of interest and for various periods, have not been actuarially valued at 31 March 1936.

31 October 1936.

P. R. Laird,  
Accounting Officer.

(C)

## LAND SETTLEMENT (SCOTLAND) ACT, 1919.

ACCOUNT of Annual Receipts and Payments, determining the cash loss incurred in 1935 in terms of Section 26 (3) of the Act.

Receipts.			Payments.		
	£	s. d.		£	s. d.
Parliamentary Grant for 1935 to meet Deficit Balance at 1 April 1935 .. .. .	77,677	- 7	Balance, 1 April 1935 .. .. .	77,677	- 7
<b>DEPARTMENT'S ESTATES (Part I):</b>			<b>REPAYMENT OF LOANS TO PUBLIC WORKS LOAN COMMISSIONERS:</b>		
Adaptation and Improvement—Loans .. .. .	7,996	6 5	Capital .. .. .	27,130	13 4
Rents .. .. .	24,339	4 3	Interest .. .. .	66,319	9 3
Miscellaneous .. .. .	1,104	8 5	<b>DEPARTMENT'S ESTATES (Part I):</b>		
<b>PRIVATE ESTATES (Part II):</b>			Estate Management and Maintenance .. .. .		
Adaptation—Loans .. .. .	2,629	16 1	11,856	12 5	
<b>STOCKING AND EQUIPMENT LOANS</b> .. .. .					
	1,274	13 7			
Balance, 31 March 1936, being loss in terms of Section 26 (3) of the Act .. .. .	67,962	6 3			
	<u>£182,983</u>	<u>15 7</u>		<u>£182,983</u>	<u>15 7</u>

Note.—The above Account is in respect of Part I and Part II schemes financed in part by loans issued by the Public Works Loan Commissioners, the remaining expenditure thereon forming a final charge on the Agriculture (Scotland) Fund. As at 31 March 1934, the net total of loans from the Public Works Loan Commissioners amounted to 1,663,985*l.*, and the remaining capital expenditure met from the Agriculture (Scotland) Fund, together with the capitalized value of the annual sums (also met from that Fund) by which certain estates are being acquired or leased (Small Holding Colonies Acts, 1916 and 1918), amounted to 674,055*l.*

The receipts and payments shown under the headings "Department's Estates", "Private Estates" and "Stocking and Equipment Loans" represent the proportion of the total receipts and payments on these schemes which, on the basis of the above figures, is applicable to the loan expenditure.

P. R. Laird,  
Accounting Officer.

31 October 1936.

(D)

## AGRICULTURAL MARKETING (SCOTLAND) FUND.

ACCOUNT of Receipts and Payments for the Year ended 31 March 1936, rendered in pursuance of Section 11 (6) of the Agricultural Marketing Act, 1931.

Receipts.			Payments.		
	£	s. d.		£	s. d.
Balance, 1 April 1935.. ..	25,595	2 11			
Parliamentary Grant in Aid (Class VI, Vote 19, Sub- head L.2) .. .. .	5	- -			
Repayment of principal of Loans .. .. .	500	- -	Balance, 31 March 1936 ..	26,100	2 11
	<u>£26,100</u>	<u>2 11</u>		<u>£26,100</u>	<u>2 11</u>

## STATEMENT OF THE AMOUNT OF LOANS MADE BY THE DEPARTMENT FROM THE AGRICULTURAL MARKETING (SCOTLAND) FUND, OUTSTANDING AT 31 MARCH 1936.

Loan to the Aberdeen Milk Marketing Board under Section 13  
of the Agricultural Marketing Act, 1931 .. .. . £500 - -

31 October 1936.

*P. R. Laird,*  
Accounting Officer.

I have examined the foregoing Accounts (A), (B), (C) and (D). I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion these Accounts are correct.

*G. C. Upcott,*  
Comptroller and Auditor General.

## MILK (SCOTLAND).

See also Report of Comptroller and Auditor General.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for Payments in respect of MILK USED FOR MANUFACTURE in Scotland, Payments for IMPROVING THE QUALITY OF THE MILK SUPPLY in Scotland, and Contributions towards CERTAIN EXPENSES OF MILK MARKETING BOARDS in Scotland.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Milk used for Manufacture						
Original .. .. .	145,000l.					
Supplementary .. ..	28,000l.					
	173,000	170,867 - 6	2,132	19 6	—	—
B.—Improvement of Quality of Milk Supply						
Original .. .. .	5,000l.					
Less—Supplementary ..	3,850l.					
	1,150	1,070 5 6	79	14 6	—	—
C.—Contributions towards Expenses of Milk Marketing Boards in Increasing the Demand for Milk						
Original .. .. .	70,000l.					
Less—Supplementary ..	7,000l.					
	63,000	56,647 17 11	6,352	2 1	—	—
TOTAL						
Original .. .. .	220,000l.					
Supplementary .. ..	17,150l.					
	£ 237,150	228,585 3 11	8,564	16 1	—	—

Surplus to be surrendered .. .. . £8,564 16 1

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

A.—The cheese-milk price was higher than estimated, resulting in a lower rate of subsidy payment, while the quantity of milk manufactured, particularly into cheese, which normally earns a relatively high rate of subsidy, was less than anticipated.

C.—The claim for payment of Exchequer contribution in respect of the supply of milk to schools in January 1936 was not presented in time for payment in the financial year 1935. Generally the quantity of milk supplied to schools during the year was smaller than anticipated.

Note.—Receipts amounting to 11l. 19s. 11d. from the sales of carcasses of cows purchased from Subhead B and slaughtered for investigational purposes in connexion with the Tuberculosis (Attested Herds) Scheme (Scotland) have been paid separately to the Exchequer (see Class VI, Vote 19, page 327).

Department of Agriculture for Scotland,  
31 October 1936.

P. R. Laird,  
Accounting Officer.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

G. C. Upcott,  
Comptroller and Auditor General.

## FISHERY BOARD FOR SCOTLAND.

See also Report of Comptroller and Auditor General.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for the Salaries and Expenses of the FISHERY BOARD FOR SCOTLAND, including Expenses of Marine Superintendence, and a Grant in Aid of Piers or Quays.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, &c. .. ..	64,505	63,751 10 6	753 9 6	—	—	—
B.—Travelling .. ..	2,995	2,861 9 4	133 10 8	—	—	—
C.—Harbours (including Grant in Aid) ..	6,850	6,478 6 5	371 13 7	—	—	—
D.—Fishery Research ..	5,070	4,298 2 9	771 17 3	—	—	—
E.—Incidental Expenses ..	900	924 14 11	—	—	24 14 11	—
F.—Telegrams and Telephones .. ..	840	887 15 6	—	—	47 15 6	—
G.—Marine Superintendence, Maintenance ..	59,286	51,608 10 10	7,677 9 2	—	—	—
GROSS TOTAL .. .. £	140,446	130,810 10 3	9,708 — 2	—	72 10 5	—
			Surplus of Gross Estimate over Expenditure. £9,635 9 9			
<i>Deduct—</i>	Estimated	Realized.	Deficiency of Appropriations in Aid realized.			
H.—Appropriations in Aid	12,069	11,647 14 —	£421 6 —			
NET TOTAL .. .. £	128,377	119,162 16 3	Net Surplus to be surrendered. £9,214 3 9			

Receipts payable to Exchequer.

Estimated.

Realized.

Receipts not authorized to be used as Appropriations in Aid .. .. .

£4,500

7,250 2 9

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

A.—Savings due to an officer being on reduced pay during sick leave and to a vacancy temporarily unfilled and to the staff for the new cruisers not being required so soon as was expected.

C.—Due to the cost of overhauls of dredgers being less than was anticipated.

D.—Due to restriction of salmon research work.

E.—Excess due to the increase in rents of fishery offices.

F.—Excess due to the increased use of the telephone for trunk calls.

G.—Due to the delay in placing the order for one of the new cruisers owing to difficulties experienced in designing (8,691*l.*), partly offset by excess expenditure on maintenance, due to higher prices for coal and to the cost of repairs to the older cruisers being greater than was anticipated (1,013*l.*).

*Ex gratia* payments totalling 41*l.* 7*s.* 11*d.* were made from this subhead to four permanent employees of the Board in respect of personal effects lost in wreck of the steam drifter *Nellie Gardiner* while chartered by Board (E. 32006).

Details of Receipts.	Estimated.		Realized.		
	£	£	s.	d.	£ s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid :—					
Receipts from whaling licence fees .. .. .	100	100	—	—	
Grants from Development Fund .. .. .	9,669	7,493	—	4	(a)
Receipts from hire of dredgers .. .. .	1,500	2,364	8	6	(b)
Fines and forfeitures under the Sea Fisheries (Scotland) Application of Penalties Act, 1907 ..	800	944	15	11	
Miscellaneous .. .. .	—	745	9	3	(c)
					11,647 14 -
(ii) Receipts of other classes :—					
Herring brand fees .. .. .	2,500	3,341	19	—	(b)
Loans to herring fishermen.: repayments.. ..	2,000	3,908	3	9	(d)
					7,250 2 9
Total ..					£18,897 16 9

(a) The grants were less than estimated, mainly owing to the curtailment of salmon research work (739*l.*) and to the net cost of dredging services being lower than anticipated (1,237*l.*)

(b) These receipts cannot be closely estimated.

(c) Receipts from sale of obsolete vessel (415*l.*) and contributions for services of officers lent by the Board (325*l.*).

A balance of 8*l.* due in respect of a sale of old rope at a Board's store has been written off as irrecoverable (S. 40930).

(d) Scheme sanctioned in 1924, 13*l.* 13*s.* 7*d.*; scheme sanctioned in 1930, 1,079*l.* 14*s.*; scheme sanctioned in 1934, 2,844*l.* 16*s.* 2*d.*

STATEMENT OF THE AMOUNT OF LOANS, MADE BY THE BOARD FROM VOTED MONEYS, OUTSTANDING AT 31 MARCH 1936.

	£	s.	d.
Loans to Herring Fishermen (1924 scheme) .. .. .	206	19	1
Do. do. (1930 scheme) .. .. .	4,817	12	6
Do. do. (1934 scheme) .. .. .	4,625	17	10
	£9,650	9	5

Outstanding balances amounting to 51*l.* 4*s.* 8*d.* together with accrued interest (1*l.* 6*s.* 5*d.*) in respect of three loans made to herring fishermen under the 1930 scheme have been written off. The three debtors are dead (S. 23349/2).

EXTRA REMUNERATION (exceeding 50*l.*).

The Inspector of Salmon Fisheries (634*l.*-738*l.*) received a sum of 199*l.* 10*s.* for services rendered to the Ministry of Finance, Northern Ireland.

5 November 1936.

Geo. Hogarth,  
Accounting Officer.

I have examined the above Account, and the appended Accounts (A) and (B), in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion these Accounts are correct.

G. C. Upcott,  
Comptroller and Auditor General.

## (A)

## STATEMENT OF EXPENDITURE FROM GRANT IN AID.

PIERS OR QUAYS DEPOSIT ACCOUNT.								£	s.	d.
Balance, 1 April 1935	..	..	..	..	..	..	..	3,377	5	2
Grant in Aid, 1935	..	..	..	..	..	..	..	100	-	-
Surplus of herring brand fees	..	..	..	..	..	..	..			
Refund from Sandend Harbour, Ltd.	..	..	..	..	..	..	..	2	7	2
								<hr/>		
Expended, 1935	..	..	..	..	..	..	..	3,479	12	4
								<hr/>		
Balance, 31 March 1936	..	..	..	..	..	..	..	£2,762	16	10

5 November 1936.

Geo. Hogarth,  
Accounting Officer.

## (B)

ACCOUNT OF PAYMENTS AND RECEIPTS ON DEVELOPMENT FUND SCHEMES  
in the Year ended 31 March 1936.

(The expenditure was defrayed in the first instance out of the Vote for the Fishery Board for Scotland, and refunded to the Appropriations in Aid subhead of the Vote out of the Development Fund Grants issued for the purpose.)

Receipts.	£	s.	d.	Payments.	£	s.	d.
Balance, 1 April 1935	..	..	708 14 5	Total Expenditure (Net) (for details see statement below)	..	7,493	- 4
Issues from Development Fund	..	7,255	- -	Balance, 31 March 1936	..	470	14 1
<hr/>				<hr/>			
£7,963 14 5				£7,963 14 5			

## Details of Expenditure on Development Fund Schemes.

	£	s.	d.	£	s.	d.
<i>Inspection of Harbour Works.</i>						
Salaries, travelling, office accommodation, incidental expenses, telegrams and telephones (Subheads A, B, E and F)	..	..	..	1,514	1	6
<i>Maintenance of Dredgers.</i>						
Expenditure on maintenance (Subhead C)	..	..	..	6,378	6	5
Less—						
Receipts for hire of dredgers (Subhead H)	..	2,364	8 6			
Miscellaneous receipts (Subhead H)	..	..	- 12 9			
<hr/>				2,365	1	3
				<hr/>		
				4,013	5	2
<i>Fishery Research.</i>						
Salmon fishery research (Subheads A and D)	..	..	..	1,031	9	-
Inshore fisheries research (Subheads A, B and D)	..	..	..	747	11	4
Miscellaneous research (Subhead D)	..	..	..	186	13	4
<hr/>				<hr/>		
				1,965	13	8
				<hr/>		
				£7,493	-	4

Total, Development Fund Schemes.. .. £9,669

£7,493 - 4

5 November 1936.

Geo. Hogarth,  
Accounting Officer.



## HERRING INDUSTRY.

See also Report of Comptroller and Auditor General.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for GRANTS IN AID of the General Administrative and Other Expenses of the HERRING INDUSTRY BOARD and of the HERRING MARKETING FUND.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.					
			Less than Granted.		More than Granted.			
	£	£ s. d.	£	s.	d.	£	s.	d.
A.—Herring Board— General Administration (Grant in Aid)								
Original .. .. .	10,000l.							
Supplementary .. .. .	5,000l.							
	15,000	10,940 - -	4,060 - -					
B.—Herring Board— Services preliminary to the operation of a Scheme (Grant in Aid) .. .. .								
Original .. .. .	3,000l.							
Less—Supplementary .. .. .	3,000l.							
	—	—	—					
C.—Herring Board— Services during the operation of a Scheme (Grant in Aid)								
Supplementary .. .. .	20,000	1,200 - -	18,800 - -					
D.—Herring Board— Advances for (a) loans for reconditioning boats, construction of new boats and purchase of nets and (b) purchase of redundant boats (Grant in Aid)								
Supplementary .. .. .	100,000	34,000 - -	66,000 - -					
E.—Payment to Herring Marketing Fund (Grant in Aid)								
Supplementary .. .. .	150,000	—	150,000 - -					
<b>GROSS TOTAL:</b>								
Original .. .. .	13,000l.							
Supplementary .. .. .	272,000l.							
	£ 285,000	46,140 - -	238,860 - -					
		Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £238,860 - -				
<i>Deduct—</i>				Deficiency of Appropriations in Aid realized. £216,000 - -				
F.—Appropriations in Aid:								
Supplementary .. .. .	250,000	34,000 - -						
<b>NET TOTAL:</b>				Net Surplus to be surrendered. £22,860 - -				
Original .. .. .	13,000l.							
Supplementary .. .. .	22,000l.							
	£ 35,000	12,140 - -						
				Estimated. Realized.				
Receipts payable to Exchequer.								
Receipts not authorized to be used as Appropriations in Aid .. .. .			Nil.	£14,589 18 2				

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

A, C, D and E.—The Herring Industry Scheme, 1935, from which the Herring Industry Board derive their powers, did not come into force until 1 June 1935, and the savings on these subheads are therefore due to lack of data on which to frame the estimate and supplementary estimate.

Details of Receipts.	Estimated.	Realized.	
	£	£	s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid :—			
Issues from Herring Fund Advances Account			
Supplementary .. .. .	250,000	34,000	— (a).
(ii) Receipts of other classes :—			
Repayment by Herring Industry Board on account of Capital Loan, 1935 (purchase of nets) .. .. .	—	14,307	16 8
Interest on Capital Loan .. .. .	—	282	1 6
Total .. .. .		<u>£48,589</u>	<u>18 2</u>

(a) The sum required to be drawn from the Herring Fund Advances Account was limited to the amount of the expenditure under Subhead D.

## Loan Outstanding at 31 March 1936.

Balance of Capital Loan, 1935 (purchase of nets), to the Herring Industry Board (34,000 <i>l.</i> , plus capitalized interest, 84 <i>l.</i> 3 <i>s.</i> 3 <i>d.</i> ) .. .. .	<u>£19,776 6 7</u>
---	--------------------

Scottish Office,  
10 July 1936.

*John Jeffrey,*  
Accounting Officer.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

*G. C. Upcott,*  
Comptroller and Auditor General.

## CLEARING OFFICES.

See also Report of Comptroller and Auditor General.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for the Salaries and Expenses of the ANGLO-SPANISH and ANGLO-ROUMANIAN CLEARING OFFICES under the Debts Clearing Offices and Import Restrictions Act, 1934.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, &c. . . . .	3,120	2,320 18 3	799 1 9	—	—	—
B.—Incidental Expenses . . . . .	100	52 6 7	47 13 5	—	—	—
C.—Payments to Agents . . . . .	1,350	742 4 5	607 15 7	—	—	—
<b>GROSS TOTAL</b> . . . . .	<b>4,570</b>	<b>3,115 9 3</b>	<b>1,454 10 9</b>	<b>—</b>	<b>—</b>	<b>—</b>
			Surplus of Gross Estimate over Expenditure. £1,454 10 9			
<i>Deduct—</i>	<i>Estimated</i>	<i>Applied.</i>	Difference between Estimated and Applied Appropriations in Aid.			
D.—Appropriations in Aid . . . . .	4,560	3,115 9 3	£1,444 10 9			
<b>NET TOTAL</b> . . . . .	<b>£ 10</b>	<b>—</b>	Net Surplus to be surrendered. £10			
	Receipts payable to Exchequer.		Estimated.	Realized.		
			£	£	s.	d.
	Receipts authorized to be used as Appropriations in Aid		4,560	8,873	2	1
	Appropriated in aid (Subhead D) . . . . .			3,115	9	3
	Paid separately to Exchequer . . . . .			£5,757 12 10		

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

A.—The estimate was largely conjectural. No expenditure was incurred for the Anglo-Roumanian Clearing Office as the negotiations were not concluded before the end of the year, and the provision for additional staff and overtime was not fully required.

B.—The amount of travelling and incidental expenses could not be foreseen.

C.—The saving is mainly due to the non-payment for part of the work done by agents until after closing of account (500l.).

Details of Receipts.	Estimated.	Realized.		
	£	£	s.	d.
Commission chargeable under Section 5 (2) of the Debts Clearing Offices and Import Restrictions Act, 1934 . . . . .	4,560	8,870	7	7
Other receipts (cost of cables) . . . . .	—	—	2	14 6
<b>Total</b> . . . . .		<b>£8,873 2 1</b>		

Clearing Offices,  
28 November 1936.

E. Twentyman,  
Accounting Officer.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

G. C. Upcott,  
Comptroller and Auditor General.

CIVIL ACCOUNTS,  
1935.

---

CLASS VII.

---

COMMON SERVICES (WORKS, STATIONERY, &c.).

## CLASS VII.

## COMMON SERVICES (WORKS, STATIONERY, &amp;c.).

## SUMMARY.

Page.	No. of Vote.	SERVICE.	Estimated Gross Expenditure.	Authorized Appropriations in Aid.	Supply Grant.	Actual Gross Expenditure.
			£	£	£	£ s. d.
344	1	Art and Science Buildings, Great Britain .. ..	427,775	42,645	385,130	390,857 7 6
352	2	Houses of Parliament Buildings	120,965	900	120,065	120,681 18 4
354	3	Labour and Health Buildings, Great Britain .. . . .	948,630	723,670	224,960	842,443 9 6
373	4	Miscellaneous Legal Buildings, Great Britain .. ..	162,855	1,250	161,605	142,571 12 -
377	5	Osborne .. .. .	16,750	5,330	11,420	16,364 17 5
378	6	Office of Works and Public Buildings .. .. .	800,003	243,600	556,403	798,615 14 9
382	7	Public Buildings, Great Britain	1,307,400	147,200	1,160,200	1,304,178 4 2
393	7A	Silver Jubilee .. .. .	65,000	15,000	50,000	44,891 6 8
394	8	Public Buildings Overseas ..	131,090	18,590	112,500	122,317 19 11
398	9	Royal Palaces .. .. .	93,935	10,850	83,085	93,089 18 4
401	10	Revenue Buildings .. ..	1,500,900	24,630	1,476,270	1,498,342 - 3
410	11	Royal Parks and Pleasure Gardens .. .. .	251,345	62,100	189,245	249,738 11 4
413	12	Rates on Government Property	2,220,932	112,720	2,108,212	2,220,245 3 11
416	13	Stationery and Printing ..	2,607,770	967,000	1,640,770	2,598,917 7 1
420	14	Peterhead Harbour .. ..	26,000	—	26,000	25,749 - 9
421	15	Works and Buildings in Ireland	35,930	2,400	33,530	28,509 3 3
		Total .. .. .	10,717,280	2,377,885	8,339,395	10,497,513 15 2

## CLASS VII.

## COMMON SERVICES (WORKS, STATIONERY, &amp;c.).

## SUMMARY.

No. of Vote.	Appropriations in Aid Applied.		Net Expenditure.		Gross Expenditure compared with Estimate: Saving.		Deficiency of Appropriations in Aid.		Amount to be surrendered.		Extra Receipts payable to Exchequer.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
1.	42,645	- -	348,212	7 6	36,917	12 6	—	—	36,917	12 6	9	11 5
2.	900	- -	119,781	18 4	283	1 8	—	—	283	1 8	597	11 2
3.	650,664	7 4	191,779	2 2	106,186	10 6	73,005	12 8	33,180	17 10	26,307	4 3
4.	1,250	- -	141,321	12 -	20,283	8 -	—	—	20,283	8 -	2,817	- 5
5.	5,330	- -	11,034	17 5	385	2 7	—	—	385	2 7	468	18 -
6.	243,600	- -	555,015	14 9	1,387	5 3	—	—	1,387	5 3	6,762	12 9
7.	147,200	- -	1,156,978	4 2	3,221	15 10	—	—	3,221	15 10	9,026	12 7
7A.	15,000	- -	29,891	6 8	20,108	13 4	—	—	20,108	13 4	2,936	19 10
8.	18,590	- -	103,727	19 11	8,772	- 1	—	—	8,772	- 1	4,331	17 1
9.	10,850	- -	82,239	18 4	845	1 8	—	—	845	1 8	1,043	17 8
10.	24,630	- -	1,473,712	- 3	2,557	19 9	—	—	2,557	19 9	5,507	16 2
11.	61,531	8 3	188,207	3 1	1,606	8 8	568	11 9	1,037	16 11	—	—
12.	112,720	- -	2,107,525	3 11	686	16 1	—	—	686	16 1	5,780	13 2
13.	967,000	- -	1,631,917	7 1	8,852	12 11	—	—	8,852	12 11	68,202	- 1
14.	—	- -	25,749	- 9	250	19 3	—	—	250	19 3	43	8 7
15.	2,400	- -	26,109	3 3	7,420	16 9	—	—	7,420	16 9	379	9 2
	2,304,310	15 7	8,193,202	19 7	219,766	4 10	73,574	4 5			134,215	12 4
Total amount to be surrendered .. £									146,192	- 5		

## ART AND SCIENCE BUILDINGS, GREAT BRITAIN.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for Expenditure in respect of ART AND SCIENCE BUILDINGS, GREAT BRITAIN.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—New Works, Alterations, Additions, and Purchases ..	206,080	171,768 13 2	34,311 6 10	—	—	—
B.—Maintenance and Repairs ..	106,000	110,726 — —	—	4,726 — —	—	—
C.—Furniture and Removals ..	42,000	35,141 16 7	6,858 3 5	—	—	—
D.—Fuel, Gas, Electric Current, and Water .. ..	58,500	58,053 8 5	446 11 7	—	—	—
E.—Rents, &c. .. ..	10,500	10,484 8 —	15 12 —	—	—	—
F.—Cleaning, Custody, &c. ..	4,695	4,607 12 10	87 7 2	—	—	—
FF.—Compensation and Losses	—	75 8 6	—	75 8 6	—	—
<b>GROSS TOTAL: ..</b>	<b>£ 427,775</b>	<b>390,857 7 6</b>	<b>41,719 1 —</b>	<b>4,801 8 6</b>		
	Estimated.	Applied.				
<i>Deduct—</i>						
G.—Appropriations in Aid	42,645	42,645 — —				
<b>NET TOTAL ..</b>	<b>£ 385,130</b>	<b>348,212 7 6</b>			<b>£ 36,917 12 6</b>	

Net surplus to be surrendered.  
£36,917 12 6

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid .. ..	42,645	42,654 11 5
Appropriated in aid (Subhead G) .. ..		42,645 — —
		<u>£ 9 11 5</u>

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

A.—See Statement of New Works.

B.—Due to unforeseen expenditure upon urgent repairs and minor alterations.

C.—The furnishing of certain new buildings could not be completed during the year (4,935l.), and requirements at the Natural History Museum (New Spirit Building) were modified (1,750l.).

FF.—Includes 75l. compensation for injuries (E.32702).

Details of Receipts.	Estimated.		Realized.			
	£		£	s. d.		
Contribution from the Royal Commissioners for the Exhibition of 1851 towards the cost of the Science Museum, South Kensington .. .. .	—		1,275	— —		
Amount received from a private donor for the adaptation of the late Royal Hospital School Buildings (other than the Queen's House) Greenwich for the purposes of the National Maritime Museum.. .. .	35,485		25,307	— 3		
Various Departments, &c., for services carried out on repayment terms.. .. .					6,914	18 7
Rents, &c. .. .. .	7,160		2,673	11 10		
Imperial College of Science, for heating and lighting .. .. .					3,001	5 10
Old materials and miscellaneous .. .. .					3,482	14 11
Total .. .. .	£42,645		42,654	11 5		

## NOTES.

D.—Includes 175*l.* in respect of voluntary additions to coal contract prices. (See note on Vote 7).

G.—30*l.* 13*s.* 4*d.*, due from a caterer, was written off as the debtor had no means (E.32985).

EXTRA REMUNERATION (exceeding 50*l.*):

From the Post Office Vote, an engineering attendant (2*l.* 19*s.* 6*d.* a week) received 59*l.* 6*s.* 8*d.* for acting as a part-time night telephonist.

H.M. Office of Works,  
16 November 1936.

*Patrick Duff,*  
Accounting Officer.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

*G. C. Upcott,*  
Comptroller and Auditor General.



## STATEMENT OF EXPENDITURE ON NEW WORKS, &amp;C., 1935.

Service.	Vote.	Expenditure.	Balance.			
			Unexpended.		Excess.	
A.I.	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
WORKS IN PROGRESS.						
1. Bethlem Royal Hospital: Adaptation for Imperial War Museum .. .. .	22,400	22,256 14 10	143 5 2	—	—	—
2. British Museum: Reconstruction of North Section .. .. .	47,000	37,776 4 8	9,223 15 4	—	—	—
3. British Museum: Reconstruction of North-West Quadrant of Library ..	39,000	24,970 15 7	14,029 4 5	—	—	—
4. Building Research Station, Watford: Erection of carpenter's workshop, battery room, etc., and provision of two new bays .. .. .	4,670	5,526 12 7	—	—	856 12 7	—
5. Geological Museum: Erection of new building at South Kensington ..	500	277 14 6	222 5 6	—	—	—
6. Government Chemist's Department: Erection of additional storey and renewal of heating system .. .. .	1,450	1,707 17 7	—	—	257 17 7	—
7. National Gallery: Installation of electric lighting	500	1,106 2 2	—	—	606 2 2	—

## OBSERVATIONS.

1.—Completed, further charges to come. Estimate (revised), 49,400*l.*; expenditure to 31 March 1936, 45,848*l.*

2.—Progress was less rapid than anticipated. Estimate (revised), 83,440*l.*; expenditure to 31 March 1936, 47,498*l.*

3.—Progress was less rapid than anticipated. Estimate (revised), 59,800*l.*; expenditure to 31 March 1936, 32,241*l.*

4.—It was decided to place a single contract for this work and the services included under Proposed Works A.II 2, A.II 3, and A.II 4. The expenditure shewn is in respect of the combined works. Estimate (revised), 17,210*l.*; expenditure to 31 March 1936, 5,620*l.*

5.—Completed. Estimate, 218,800*l.*; expenditure 220,795*l.*; excess 1,995*l.*

6.—Completed. 300*l.* was paid to an adjoining owner as compensation for loss of light (E.18274). Estimate, 7,450*l.*; expenditure, 7,324*l.*

7.—Completed, further charges to come. A system of emergency lighting was added to the scheme. Estimate, 5,200*l.*; expenditure to 31 March 1936, 5,785*l.*; excess, 585*l.*

STATEMENT OF EXPENDITURE ON NEW WORKS, &c., 1935—*contd.*

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
A.I.	£	£ s. d.	£ s. d.	£ s. d.
WORKS IN PROGRESS — <i>contd.</i>				
8. National Physical Laboratory: Erection of new Photometry Building ..	12,750	9,218 6 1	3,531 13 11	—
9. National Portrait Gallery and Museum of Antiquities, Edinburgh: Fire-proofing (Second Section)	500	790 6 7	—	290 6 7
10. Natural History Museum: Erection of new Entomological Block (First Section) .. .. .	17,585	14,424 2 6	3,160 17 6	—
11. Natural History Museum: Completion of new Spirit Building .. .. .	7,600	4,022 4 9	3,577 15 3	—
12. Royal Scottish Museum, Edinburgh: Extension of accommodation for Department of Technology .. .. .	12,200	9,061 15 9	3,138 4 3	—
13. Tate Gallery: Installation of electric lighting ..	500	786 17 4	—	286 17 4

## OBSERVATIONS:

8.—Owing to the complicated nature of the work, and the extreme care necessary in dealing with the special plant installed, progress was slower than anticipated. Estimate (revised), 17,750*l.*; expenditure to 31 March 1936, 13,514*l.*

9.—Completed, further charges to come. Estimate, 16,765*l.*; expenditure to 31 March 1936, 17,170*l.*; excess, 405*l.*

10.—A reduction in the total estimate is reflected in the expenditure for the year. Completed, further charges to come. Estimate (revised), 41,500*l.*; expenditure to 31 March 1936, 40,200*l.*

11.—It was found necessary to defer the commencement of one section of the work until 1936. Estimate, 20,400*l.*; expenditure to 31 March 1936, 12,674*l.*

12.—Bad weather retarded progress. Estimate, 16,300*l.*; expenditure to 31 March 1936, 10,189*l.*

13.—Estimate (revised), 3,500*l.*; expenditure to 31 March 1936, 3,122*l.*

STATEMENT OF EXPENDITURE ON NEW WORKS, &C., 1935—*contd.*

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
A.I.	£	£ s. d.	£ s. d.	£ s. d.
WORKS IN PROGRESS.				
— <i>contd.</i>				
<i>Remanets from previous years.</i>				
2. British Museum: Provision of Mezzanine Floor in Catalogue Room and reconstruction of floor over .. ..	—	200 — —	—	200 — —
II.3. Fish Research Station, (1934) Torry: Extension ..	—	235 4 —	—	235 4 —
A.II.				
PROPOSED WORKS.				
1. British Museum: Re-organisation of electricity supply arrangements—change over from direct to alternating current .. ..	3,800	2,972 8 11	827 11 1	—
2. Building Research Station, Watford: Erection of Lecture Hall and Common Room .. ..	1,800	—	1,800 — —	—
3. Building Research Station, Watford: Erection of building for scale experiments .. ..	2,000	—	2,000 — —	—
4. Building Research Station, Watford: Erection of new Physics Building. .	1,000	—	1,000 — —	—

## OBSERVATIONS.

2. (1934).—Completed. 200*l.*, in addition to the contract sum, was paid to the contractors for extra cost due to delays beyond their control (E.31869). Estimate, 8,400*l.*; expenditure, 8,479*l.*; excess, 79*l.*

II.3 (1934).—Completed, further charges to come. Estimate, 4,000*l.*; expenditure to 31 March 1936, 3,375*l.*

A.II.1.—Estimate, 8,850*l.*

2, 3 and 4.—See A.I.4, above.

STATEMENT OF EXPENDITURE ON NEW WORKS, &c., 1935—*contd.*

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
A.II.				
PROPOSED WORKS.				
— <i>contd.</i>				
5. National Library of Scotland, Edinburgh: Extension (The Government has accepted a gift of 100,000 <i>l.</i> towards the cost of the extension)	1,500	—	1,500 — —	—
A.III.				
1. WORKS COSTING BETWEEN 500 <i>l.</i> AND 2,000 <i>l.</i>	6,075	6,598 2 1	—	523 2 1
2. URGENT UNFORESEEN WORKS.	1,400	1,032 13 1	367 6 11	—
<i>Remanets from previous years not exceeding 50<i>l.</i></i>	—	45 13 11	—	45 13 11
A.IV.				
REPAYMENT SERVICES.				
1. Works in progress:				
A.—Late Royal Hospital School Buildings (other than the Queen's House) Greenwich: Adaptation for National Maritime Museum .. .. .	20,000	23,059 19 3	—	3,059 19 3
B.—Road Research Laboratory, Harmondsworth: Erection of building, etc., for road wear machine..	5,300	3,815 17 7	1,484 2 5	—

## OBSERVATIONS.

5.—The Architect did not become entitled, under the terms of his agreement to any remuneration during the year. Estimate, 200,000*l.*

A.III.1.—See details following.

2.—National Physical Laboratory: Provision of foundations for experimental towers. Estimate, 700*l.*; expenditure, 152*l.* 14*s.* 1*d.*

National Portrait Gallery: Sliding Screens (Second section). Completed. Estimate, 1,000*l.*; expenditure, 879*l.* 19*s.* 0*d.*

A.IV.A.—Estimate (revised), 52,160*l.*; expenditure to 31 March 1936, 27,963*l.*

B.—Progress in 1934 was more rapid than anticipated when the estimate for 1935 was prepared. It was not possible to pay the contractor's final account within the year. Completed, further charges to come. Estimate, 7,300*l.*; expenditure to 31 March 1936, 6,596*l.*

STATEMENT OF EXPENDITURE ON NEW WORKS, &c., 1935—*contd.*

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
A.IV.				
REPAYMENT SERVICES. — <i>contd.</i>				
<i>Remanets from previous years.</i>				
C. National Portrait (1934) Gallery: New Duveen Extension .. ..	—	478 1 1	—	478 1 1
2. Proposed Works: Road Research Laboratory, Harmondsworth: Erec- tion of new building for physics work (tempera- ture control) .. ..	4,550	746 18 3	3,803 1 9	—
4. URGENT UNFORESEEN WORKS.	—	656 18 8	—	656 18 8
<i>Remanets from previous years not exceeding 50l.</i>	—	1 1 5	—	1 1 5
	£ 214,080	171,768 13 2	49,809 3 6	7,497 16 8
<i>Deduct for services which may not be carried out during the year ..</i>	8,000	—	8,000 — —	—
Total A	£ 206,080	171,768 13 2	41,809 3 6	7,497 16 8

NET SAVING £34,311 6 10

## OBSERVATIONS.

C. (1934).—Completed. Estimate, 43,600*l.*; expenditure, 42,324*l.*2.—Building work did not commence as early as anticipated. Estimate, 4,550*l.*4.—Road Research Laboratory, Harmondsworth. Industrial staff mess room. Completed, further charges to come. Estimate, 557*l.*; expenditure, 316*l.* 18*s.* 8*d.*Road Research Laboratory, Harmondsworth: Store room for specimens. Completed, further charges to come. Estimate, 673*l.*; expenditure, 340*l.*

## STATEMENT OF EXPENDITURE ON NEW WORKS, &amp;C., 1935.

A.III.—WORKS COSTING BETWEEN 500*l.* AND 2,000*l.*

	£	s.	d.
British Museum : Installation of passenger lift in Hall of Inscriptions ..	606	5	9
Completed. Estimate, 1,640 <i>l.</i> ; expenditure, 1,663 <i>l.</i> ; excess, 23 <i>l.</i>			
Forest Products Research Laboratory, Princes Risborough : Erection of box-testing laboratory .. .. .	350	8	7
Completed. Estimate, 550 <i>l.</i> ; expenditure, 557 <i>l.</i> ; excess, 7 <i>l.</i>			
Fuel Research Station, Greenwich : Extension of boiler house .. ..	63	12	3
Completed. Estimate, 525 <i>l.</i> ; expenditure, 554 <i>l.</i> ; excess, 29 <i>l.</i>			
Government Chemist's Department : Refitting, etc., rooms 28-31 .. ..	915	5	7
Completed. Estimate, 865 <i>l.</i> ; excess, 50 <i>l.</i>			
National Gallery : Adaptation of Reference Room in basement for exhibition of pictures .. .. .	673	4	3
Estimate, 915 <i>l.</i>			
National Physical Laboratory : Completion of ring mains .. .. .	996	1	2
Completed, further charges to come. Estimate, 1,250 <i>l.</i>			
National Physical Laboratory : Provision of cable ducting .. .. .	887	12	1
Completed. Estimate, 1,180 <i>l.</i> ; expenditure, 941 <i>l.</i>			
National Physical Laboratory : Adaptation of road-testing machine building .. .. .	58	1	—
Completed. Estimate, 1,390 <i>l.</i> ; expenditure, 1,493 <i>l.</i> ; excess, 103 <i>l.</i>			
National Portrait Gallery : Sliding screens (First Section) .. .. .	569	—	—
Completed. Estimate, 600 <i>l.</i> ; expenditure, 572 <i>l.</i>			
Science Museum : Conversion of annexe into library .. .. .	1,309	—	6
Completed, further charges to come. Estimate, 2,000 <i>l.</i>			
Science Museum : Advanced cable work for Centre Section .. .. .	117	9	5
Completed. Estimate, 2,000 <i>l.</i> ; expenditure, 1,871 <i>l.</i>			
Victoria & Albert Museum : Installation of electric lift .. .. .	52	1	6
Completed. Estimate, 750 <i>l.</i> ; expenditure, 804 <i>l.</i> ; excess, 54 <i>l.</i>			
	6,598	2	1

H.M. Office of Works,  
16 November, 1936.

*Patrick Duff,*  
Accounting Officer.

## HOUSES OF PARLIAMENT BUILDINGS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for Expenditure in respect of HOUSES OF PARLIAMENT BUILDINGS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—New Works, Alterations, and Additions .. ..	1,795	1,501 15 8	293 4 4	—	—	—
B.—Maintenance and Repairs <i>Original</i> .. 92,290 <i>l.</i> <i>Supplementary</i> .. 8,000 <i>l.</i>	100,290	99,238 8 -	1,051 12 -	—	—	—
C.—Fuel, Gas, Electric Current, and Water ..	11,350	12,117 8 9	—	767 8 9	—	—
D.—Cleaning, &c. .. ..	3,400	3,392 13 11	7 6 1	—	—	—
E.—Furniture, &c. .. ..	4,130	4,245 10 -	—	115 10 -	—	—
EE.—Compensation and Losses	—	186 2 -	—	186 2 -	—	—
<b>GROSS TOTAL</b>						
<i>Original</i> .. 112,965 <i>l.</i> <i>Supplementary</i> .. 8,000 <i>l.</i>	120,965	120,681 18 4	1,352 2 5	1,069 - 9	—	—
<b>Deduct—</b>	<b>Estimated.</b>	<b>Applied.</b>				
F.—Appropriations in Aid ..	900	900 - -				
<b>NET TOTAL</b>						
<i>Original</i> .. 112,065 <i>l.</i> <i>Supplementary</i> .. 8,000 <i>l.</i>	120,065	119,781 18 4	Surplus to be surrendered. £283 1 8			

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid .. ..	900	1,497 11 2
Appropriated in aid (Subhead F) .. ..		900 - -
Paid separately to Exchequer ..		£597 11 2

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

- A.—See Statement of New Works.  
 B.—The provision for the restoration of stonework was 65,000*l.* and the expenditure 64,576*l.*  
 C.—A better type of fuel was supplied but owing to weather conditions a corresponding reduction in consumption was not achieved.  
 EE.—186*l.* 2*s.*, nugatory expenditure in connexion with the Wedding of H.R.H. the Duke of Gloucester 9*l.* 12*s.* 5*d.* is included in addition under Class VII, Vote 3, and 149*l.* 16*s.* 11*d.* under Class VII, Vote 7 (F.4251).

Details of Receipts.	Estimated.	Realized.
Sale of stone removed in connexion with the work of restoration.	£ 900	£ s. d. 656 14 2
Acknowledgment rents, old materials, &c. .. ..		840 17 -
Total ..	£900	1,497 11 2

NOTES.

C.—Includes 45*l.* in respect of voluntary additions to coal contract prices (see note on Vote 7).

Part of Victoria Tower Garden was reconveyed to the London County Council free of charge, for incorporation in the approach to Lambeth Bridge (E.21605).

Two gifts of old stone were valued at 10*l.* 5*s.* (E.31165).

H.M. Office of Works,  
16 November 1936.

*Patrick Duff,*  
Accounting Officer.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

*G. C. Upcott,*  
Comptroller and Auditor General.

STATEMENT OF EXPENDITURE ON NEW WORKS, &c., 1935.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
A.III.	£	£ s. d.	£ s. d.	£ s. d.
1. WORKS COSTING BETWEEN 500 <i>l.</i> and 2,000 <i>l.</i> .. ..	1,295	1,501 15 8	—	206 15 8
2. URGENT UNFORESEEN WORKS	500	—	500 - -	—
Total A ..	£ 1,795	1,501 15 8	500 - -	206 15 8
			Net Saving <u>£293 4 4</u>	

OBSERVATIONS.

1.—See details following.

A.III.—1. WORKS COSTING BETWEEN 500 <i>l.</i> AND 2,000 <i>l.</i>	£ s. d.
Provision of new electric light fittings in South Committee Corridor, Peers Committee Rooms 1-4, and the Speaker's State Dining Room .. .. Completed. Estimate, 745 <i>l.</i>	628 4 7
Temporary accommodation for Lord Chancellor's staff .. .. Completed. Estimate, 1,095 <i>l.</i> ; expenditure, 1,072 <i>l.</i>	265 10 2
House of Lords: Conversion of hydraulic coal lift into passenger lift, etc. Completed. Estimate, 1,000 <i>l.</i> ; expenditure, 1,082 <i>l.</i> ; excess 82 <i>l.</i>	98 9 8
Provision of destructor for kitchen refuse .. .. Completed. Estimate, 550 <i>l.</i>	509 11 3
<u>£1,501 15 8</u>	

H.M. Office of Works,  
16 November 1936.

*Patrick Duff,*  
Accounting Officer.



LABOUR AND HEALTH BUILDINGS, GREAT BRITAIN.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for Expenditure in respect of LABOUR and HEALTH BUILDINGS, GREAT BRITAIN.

Service,	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
EMPLOYMENT EXCHANGE AND INSURANCE (UNEMPLOYMENT) BUILDINGS AND OTHER LABOUR BUILDINGS.						
A.—New Works, Alterations, Additions, and Purchases ..	320,000	275,607 12 4	44,392 7 8		—	
B.—Maintenance and Repairs .. ..	79,595	77,468 15 11	2,126 4 1		—	
C.—Furniture, &c. ..	45,000	47,065 6 3	—		2,065 6 3	
D.—Removals .. ..	3,000	2,926 7 5	73 12 7		—	
E.—Rents, &c. .. ..	161,585	158,460 8 9	3,124 11 3		—	
F.—Fuel, Gas, Electric Current, and Water	45,550	45,181 9 —	368 11 —		—	
G.—Cleaning, Custody, &c.	7,990	9,332 17 —	—		1,342 17 —	
	£ 662,720	616,042 16 8	50,085 6 7		3,408 3 3	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—See Statement of New Works.
- B.—The provision for dilapidations was not wholly required.
- C.—An exceeding of 3,000*l.* caused by demands in respect of existing Exchanges was partly offset by savings due to certain new buildings not being ready for furnishing during the year.
- E.—Demands for accommodation were less than anticipated.
- G.—Withdrawal of the remaining half of the abatements of remuneration and increased demands for household articles.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
UNEMPLOYMENT ASSIST- ANCE BOARD BUILD- INGS						
H.—New Works, Altera- tions, Additions, and Purchases ..	2,000	885 11 2	1,114	8 10	—	
I.—Maintenance and Repairs .. ..	13,200	11,803 16 3	1,396	3 9	—	
J.—Furniture, &c. ..	15,000	8,684 13 7	6,315	6 5	—	
K.—Removals .. ..	2,000	380 6 8	1,619	13 4	—	
L.—Rents, &c. .. ..	50,000	46,031 11 2	3,968	8 10	—	
M.—Fuel, Gas, Electric Current, and Water	15,700	10,839 4 7	4,860	15 5	—	
N.—Cleaning, Custody, &c.	1,800	1,837 16 9	—		37	16 9
	£ 99,700	80,463 - 2	19,274	16 7	37	16 9
INSURANCE (NATIONAL HEALTH) BUILDINGS AND OTHER HEALTH BUILDINGS						
O.—New Works, Altera- tions, Additions, and Purchases ..	68,310	27,093 10 -	41,216	10 -	—	

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

H.—See Statement of New Works.

I., J., K., L. and M.—Owing to the postponement of the "second appointed day" in the procedure under the Unemployment Assistance Act, 1934, expenditure was less than anticipated.

O.—See Statement of New Works.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
INSURANCE (NATIONAL HEALTH) BUILDINGS AND OTHER HEALTH BUILDINGS.— <i>contd.</i>						
P.—Maintenance and Repairs .. ..	43,655	45,522 4 1	—		1,867 4 1	
Q.—Furniture, &c. ..	8,500	10,080 15 1	—		1,580 15 1	
R.—Removals .. ..	1,000	939 2 2	60 17 10		—	
S.—Rents, &c. .. ..	34,445	33,540 11 5	904 8 7		—	
T.—Fuel, Gas, Electric Current, and Water	19,000	17,507 18 6	1,492 1 6		—	
V.—Cleaning, Custody, &c.	6,930	7,747 1 7	—		817 1 7	
W.—Clothing .. ..	4,370	3,506 9 10	863 10 2		—	
	£ 186,210	145,937 12 8	44,537 8 1		4,265 - 9	
<b>GROSS TOTAL</b>	£ 948,630	842,443 9 6	113,897 11 3		7,711 - 9	
			Surplus of Gross Estimate over Expenditure. £106,186 10 6			
<i>Deduct—</i>	<i>Estimated.</i>	<i>Realized.</i>	<i>Deficiency of Appropriations in Aid realized.</i>			
X.—Appropriations in Aid .. ..	723,670	650,664 7 4	£73,005 12 8			
<b>NET TOTAL:</b>	£ 224,960	191,779 2 2	Net Surplus to be surrendered, £33,180 17 10			

Receipts payable to Exchequer.

Estimated.

Realized.

Receipts not authorized to be used as Appropriations in Aid .. .. .

£

£ s. d.

—

£26,307 4 3

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

P.—The provision for minor alterations was insufficient and demands for materials at Board of Control Institutions were heavier than anticipated.

Q.—Supplies for additional staff of Ministry of Health and additional equipment for Board of Control Institutions.

T.—Consumption over-estimated.

V.—Withdrawal of the remaining half of the abatements of remuneration and additional cleaning services.

W.—Requirements of the Board of Control were less than anticipated.

Details of Receipts.	Estimated.	Realized.	
(i) Receipts of classes authorized to be used as Appropriations in Aid:—	£	£	s. d.
Employment Exchange and Insurance (Unemployment) Buildings and other Labour Buildings:—			
Rents, &c. . . . .	1,510	1,879	12 3
Sale of old materials, &c. . . . .	1,200	2,177	— 2
Repayment of cost of services in connexion with Unemployment Insurance and Unemployment Assistance . . . . .	619,000	561,814	— —
Unemployment Assistance Board Buildings:—			
Repayments from the Unemployment Assistance Fund . . . . .	99,700	80,168	6 9
Miscellaneous . . . . .	—	294	13 5
Insurance (National Health) Buildings and other Health Buildings:			
Rents, &c. . . . .	1,560	2,975	4 3
Sales of old materials, &c. . . . .	650	1,110	9 9
Ministry of Health for services carried out on repayment terms . . . . .	50	245	— 9
	<u>£723,670</u>	<u>650,664</u>	<u>7 4</u>
(ii) Receipts of other classes:—			
Charge for accommodation in Crown property occupied by the Ministry of Labour in connexion with Unemployment Insurance and Unemployment Assistance after deduction of receipts for property sold where capital expenditure was charged to the Unemployment Insurance Fund . . . . .		13,377	— —
Rental charge for accommodation in Crown property occupied by the Unemployment Assistance Board . . . . .		2,630	4 3
Sale of property—part of Holloway Employment Exchange site . . . . .		10,300	— —
Total . . . . .		<u>£676,971</u>	<u>11 7</u>

## NOTES.

B.—31l. 12s. 6d. extra cost incurred on a painting contract, the lowest tenderer having failed to commence work and having no means (E.33131).

A fire in leased premises caused damage to furniture, &c., estimated at 50l., and an increased rent is being paid for alternative accommodation. No claim lies against the owner of the adjoining building where the fire originated (E.33176).

Strips of land in front of new Employment Exchanges at Flint, Leek, Peterborough, Southwick-on-Wear, Sunderland, Wakefield and Wigan have been conveyed to Local Authorities without charge (E.31034, 27857, 25563, 29425, 29595, 26175 and 19573).

F., M. and T.—Includes 100l., 30l. and 50l. respectively in respect of voluntary additions to coal contract prices (See note on Vote 7).

H.M. Office of Works,  
16 November 1936.

*Patrick Duff,*  
Accounting Officer.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

*G. C. Upcott,*  
Comptroller and Auditor General.

## STATEMENT OF EXPENDITURE ON NEW WORKS, &amp;C., 1935.

Service.	Vote.	Expenditure.		Balance.			
				Unexpended.		Excess.	
	£	£	s. d.	£	s. d.	£	s. d.
EMPLOYMENT EXCHANGE AND INSURANCE (UNEMPLOYMENT) BUILDINGS AND OTHER LABOUR BUILDINGS.							
A.I. WORKS IN PROGRESS.							
<i>Figures relate to purchase of sites and erection of buildings for Employment Exchanges (except where otherwise stated).</i>							
1. Abertillery .. ..	1,000	466	14 11	533	5 1	—	—
2. Alexandria .. ..	1,000	52	5 —	947	15 —	—	—
3. Alloa ... ..	2,000	1,399	15 4	600	4 8	—	—
4. Arbroath .. ..	500	184	15 9	315	4 3	—	—
5. Ashington .. ..	425	118	4 11	306	15 1	—	—
6. Blaydon-on-Tyne ..	4,000	4,921	18 —	—	—	921	18 —
7. Bolton .. ..	12,000	10,896	4 3	1,103	15 9	—	—
8. Brixton .. ..	1,380	1,087	6 3	292	13 9	—	—
9. Bromsgrove .. ..	1,000	44	18 11	955	1 1	—	—
10. Burnley .. ..	5,000	4,794	1 —	205	19 —	—	—

## OBSERVATIONS.

- 1.—Estimate (revised), 5,955*l.*; expenditure to 31 March 1936, 894*l.*
- 2.—Delay occurred in completing the feu charter. Estimate (revised), 4,850*l.*
- 3.—Completed, further charges to come. Estimate, 5,905*l.*; expenditure to 31 March 1936, 5,471*l.*
- 4.—Estimate (revised), 5,540*l.*; expenditure to 31 March 1936, 802*l.* Credit of 390*l.* for part of site transferred to H.M. Postmaster General is included under Appropriations in Aid.
- 5.—Completed. Estimate, 6,393*l.*; expenditure, 5,998*l.*
- 6.—Completed, further charges to come. Estimate, 6,825*l.*; expenditure to 31 March 1936, 5,729*l.*
- 7.—Estimate, 22,900*l.*; expenditure to 31 March 1936, 17,058*l.*
- 8.—Completed. Estimate, 16,195*l.*; expenditure, 16,295*l.*; excess, 100*l.*
- 9.—Bad weather retarded progress. Estimate (revised), 2,172*l.*
- 10.—Estimate, 17,787*l.*; expenditure to 31 March 1936, 7,600*l.*

STATEMENT OF EXPENDITURE ON NEW WORKS, &c., 1935—*contd.*

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
A.I. WORKS IN PROGRESS— <i>contd.</i>				
11. Camborne .. ..	500	1,375 7 11	—	875 7 11
12. Cambuslang .. ..	1,000	2,650 5 10	—	1,650 5 10
13. Canterbury .. ..	1,260	512 16 5	747 3 7	—
14. Cheltenham .. ..	4,400	4,353 11 9	46 8 3	—
15. Coalville .. ..	5,000	4,491 9 —	508 11 —	—
16. Crumlin .. ..	2,000	4,018 15 3	—	2,018 15 3
17. Darwen .. ..	4,000	3,157 15 7	842 4 5	—
18. Doncaster .. ..	2,000	3,106 5 7	—	1,106 5 7
19. Dunfermline .. ..	2,000	805 19 6	1,194 — 6	—
20. Eccles .. ..	2,300	1,950 4 6	349 15 6	—
21. Felling-on-Tyne .. ..	100	1,099 13 1	—	969 13 1
22. Flint .. ..	500	1,090 19 3	—	590 19 3

## OBSERVATIONS.

- 11.—Building work commenced earlier than was anticipated. Estimate (revised), 3,358*l.*
- 12.—Progress was more rapid than anticipated. Estimate, 3,600*l.*
- 13.—Completed. Estimate, 6,000*l.*; expenditure, 5,999*l.*
- 14.—Completed, further charges to come. Estimate, 5,987*l.*; expenditure to 31 March 1936, 5,851*l.*
- 15.—Completed, further charges to come. Estimate (revised), 8,395*l.*; expenditure to 31 March 1936, 5,541*l.*
- 16.—Progress was more rapid than anticipated. Estimate, 4,948*l.*; expenditure to 31 March 1936, 4,386*l.*
- 17.—Completed, further charges to come. Estimate, 7,410*l.*; expenditure to 31 March 1936, 7,314*l.*
- 18.—Building work commenced earlier than was anticipated. Estimate, 14,670*l.*; expenditure to 31 March 1936, 6,036*l.*
- 19.—Building work was not commenced as early as anticipated. Estimate (revised), 6,688*l.*; expenditure to 31 March 1936, 1,652*l.* (See also Vote 10, Subhead H.)
- 20.—Completed, further charges to come. Estimate, 7,230*l.*; expenditure to 31 March 1936, 6,833*l.*
- 21.—Building work commenced earlier than was expected. 50*l.* was paid for vacant possession to tenants of five cottages on the site and 76*l.* 1*s.* arrears of rent was written off. (E.29675). Estimate (revised), 6,325*l.*; expenditure to 31 March 1936, 1,612*l.*
- 22.—Building work commenced earlier than was anticipated. Estimate (revised), 3,500*l.*; expenditure to 31 March 1936, 1,291*l.*

STATEMENT OF EXPENDITURE ON NEW WORKS, &C., 1935—*contd.*

Service.	Vote.	Expenditure.		Balance.			
				Unexpended.		Excess.	
	£	£	s.	d.	£	s.	d.
A.I. WORKS IN PROGRESS— <i>contd.</i>							
23. Glasgow (Bridgeton) ..	1,000	1,191	8	11	—	—	191 8 11
24. Glasgow (Maryhill) ..	5,000	5,514	19	6	—	—	514 19 6
25. Glossop.. .. .	1,000	—	—	—	1,000	—	—
26. Gloucester .. ..	3,000	1,513	1	7	1,686	18	5
27. Great Harwood ..	4,000	4,099	12	7	—	—	99 12 7
28. Hackney .. .. .	1,000	5,480	18	2	—	—	4,480 18 2
29. Harrow.. .. .	1,000	4,627	9	8	—	—	3,627 9 8
30. Hebburn (and Jarrow)	8,000	6,428	14	—	1,571	6	—
31. Hereford .. .. .	500	—	—	—	500	—	—
32. Horwich .. .. .	3,700	3,437	6	1	262	13	11
33. Hounslow .. .. .	300	—	—	—	300	—	—
34. Huddersfield .. ..	10,000	10,126	8	6	—	—	126 8 6

## OBSERVATIONS.

23.—Completed, further charges to come. Estimate, 12,930*l.*; expenditure to 31 March 1936, 11,816*l.*

24.—Completed, further charges to come. Estimate, 8,645*l.*; expenditure to 31 March 1936, 7,278*l.*

25.—Building work did not commence until April, 1936. Estimate (revised), 5,175*l.*; expenditure to 31 March 1936, 602*l.*

26.—Progress in 1934 was better than anticipated when the estimate for 1935 was prepared. Completed, further charges to come. Estimate, 9,640*l.*; expenditure to 31 March 1936, 9,342*l.*

27.—Estimate, 6,375*l.*; expenditure to 31 March 1936, 4,908*l.*

28.—The expenditure relates mainly to the purchase of the site which was not completed during 1934 as expected. Estimate (revised), 25,520*l.*

29.—Building work commenced earlier than was anticipated. Estimate, 8,025*l.*; expenditure to 31 March 1936, 5,127*l.*

30.—Completed, further charges to come. Estimate, 10,570*l.*; expenditure to 31 March 1936, 9,426*l.*

31.—The land upon which it was proposed to build could not be acquired and an alternative site was not obtained within the year. Estimate (revised), 4,510*l.*

32.—Completed, further charges to come. Estimate, 5,270*l.*; expenditure to 31 March 1936, 4,668*l.*

33.—The final accounts were settled in the previous year. Completed. Estimate, 6,270*l.*; expenditure, 6,020*l.*

34.—Completed, further charges to come. Estimate, 16,635*l.*; expenditure to 31 March 1936, 15,259*l.*

STATEMENT OF EXPENDITURE ON NEW WORKS, &C., 1935—*contd.*

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
A.I. WORKS IN PROGRESS— <i>contd.</i>				
35. Ilford .. .. .	1,240	971 12 11	268 7 1	--
36. Ipswich .. .. .	1,040	767 19 3	272 -- 9	--
37. Keighley .. .. .	5,820	5,494 17 7	325 2 5	--
38. Kendal .. .. .	1,650	1,793 11 2	--	143 11 2
39. Kidderminster ..	500	235 18 8	264 1 4	--
40. Kirkcaldy .. .. .	3,000	5,912 7 4	--	2,912 7 4
41. Kirkintilloch .. .	500	334 4 9	165 15 3	--
42. Leamington .. ..	3,000	3,041 3 3	--	41 3 3
43. Leeds .. .. .	10,000	5,327 13 10	4,672 6 2	--
44. Leek .. .. .	5,000	5,951 -- 1	--	951 -- 1
45. Liverpool (Seamen) ..	4,665	5,002 6 7	--	337 6 7
46. Liverpool (Walton) ..	2,245	1,308 15 4	936 4 8	--
47. Llanelly .. .. .	2,000	4,478 15 9	--	2,478 15 9

## OBSERVATIONS.

- 35.—Completed. Estimate, 8,760*l.*; expenditure, 8,498*l.*
- 36.—Completed. Estimate, 8,735*l.*; expenditure, 8,794*l.*; excess, 59*l.*
- 37.—Completed, further charges to come. Estimate, 9,810*l.*; expenditure to 31 March 1936, 9,242*l.*
- 38.—Estimate, 2,930*l.*; expenditure to 31 March 1936, 2,294*l.* (See also Vote 10, Subhead H.)
- 39.—Completed. Estimate, 6,910*l.*; expenditure, 6,806*l.*
- 40.—Progress was more rapid than anticipated. Estimate, 9,100*l.*; expenditure to 31 March 1936, 6,828*l.*
- 41.—Completed. Estimate, 4,000*l.*; expenditure, 3,928*l.*
- 42.—Completed, further charges to come. Estimate, 6,470*l.*; expenditure to 31 March 1936, 6,423*l.*
- 43.—Bad weather retarded progress. Estimate (revised), 43,920*l.*; expenditure to 31 March 1936, 13,658*l.*
- 44.—Completed, further charges to come. Estimate (revised), 7,605*l.*; expenditure to 31 March 1936, 7,104*l.*
- 45.—Completed. Estimate, 12,725*l.*; expenditure, 12,728*l.*; excess, 3*l.*
- 46.—Completed. Estimate, 9,790*l.*; expenditure, 9,492*l.*
- 47.—Building work was commenced earlier than anticipated. Estimate, 9,200*l.*; expenditure to 31 March 1936, 5,662*l.*



STATEMENT OF EXPENDITURE ON NEW WORKS, &c., 1935—*contd.*

Service.	Vote.	Expenditure.		Balance.			
				Unexpended,		Excess.	
	£	£	s.	d.	£	s.	d.
A.I. WORKS IN PROGRESS— <i>contd.</i>							
48. London (West End including Divisional Office) .. ..	1,000	—			1,000	—	—
49. Loughborough .. ..	4,520	4,004	17	6	515	2	6
50. Maidstone .. ..	500	338	16	4	161	3	8
51. Motherwell .. ..	5,000	4,192	8	—	807	12	—
52. Newark .. ..	2,000	763	18	2	1,236	1	10
53. New Mills .. ..	2,000	3,418	—	10	—		1,418 — 10
54. Norwich .. ..	1,135	3	11	10	1,131	8	2
55. Pallion .. ..	5,000	4,295	5	6	704	14	6
56. Peterborough .. ..	1,000	308	2	5	691	17	7
57. Pontefract .. ..	4,085	3,579	12	2	505	7	10
58. Poplar .. ..	1,000	505	1	4	494	18	8

## OBSERVATIONS.

48.—The scheme was revised. Estimate, 101,500*l.*; expenditure to 31 March 1936, 33,503*l.*

49.—Completed, further charges to come. Estimate (revised), 7,240*l.*; expenditure to 31 March 1936, 6,537*l.*

50.—Completed. Estimate, 6,665*l.*; expenditure, 6,799*l.*; excess, 134*l.*

51.—Completed, further charges to come. Estimate, 9,369*l.*; expenditure to 31 March 1936, 7,857*l.* (See also Vote 10, Subhead H.)

52.—Building work did not progress as rapidly as expected. Estimate (revised), 6,024*l.*; expenditure to 31 March 1936, 1,139*l.*

53.—Building work was commenced earlier than expected. Estimate, 4,462*l.*; expenditure to 31 March 1936, 3,668*l.*

54.—The accounts of the main contractors were paid in the previous year. Completed. Economies were effected during the progress of the work. Estimate, 14,156*l.*; expenditure, 13,108*l.*

55.—Completed, further charges to come. Estimate (revised), 6,900*l.*; expenditure to 31 March 1936, 6,207*l.*

56.—Completed. Estimate, 8,130*l.*; expenditure, 8,525*l.*; excess, 395*l.*

57.—Completed, further charges to come. Estimate, 8,085*l.*; expenditure to 31 March 1936, 7,550*l.*

58.—Completed. Economies were effected during the progress of the work. Estimate, 22,822*l.*; expenditure, 21,317*l.*

STATEMENT OF EXPENDITURE ON NEW WORKS, &C., 1935—*contd.*

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
A.I. WORKS IN PROGRESS— <i>contd.</i>				
59. Port Glasgow .. ..	1,000	—	1,000 — —	—
60. Port Talbot .. ..	2,000	3,425 13 3	—	1,425 13 3
61. Preston .. ..	2,000	1,049 8 5	950 11 7	—
62. Rugby .. ..	1,000	—	1,000 — —	—
63. Salford .. ..	2,500	1,765 14 6	734 5 6	—
64. Salisbury .. ..	1,000	—	1,000 — —	—
65. Selby .. ..	1,380	868 6 4	511 13 8	—
66. Slough .. ..	300	8 16 1	291 3 11	—
67. Southampton .. ..	8,000	8,076 — 4	—	76 — 4
68. Southwick on Wear ..	2,120	2,811 17 9	—	691 17 9
69. Stalybridge .. ..	2,000	3,046 16 2	—	1,046 16 2
70. Stepney .. ..	13,170	10,720 16 11	2,449 3 1	—

## OBSERVATIONS.

59.—Revision of the scheme prevented commencement of building work within the year. Estimate (revised), 7,486*l.*; expenditure to 31 March 1936, 1,386*l.*

60.—Building work commenced earlier than was anticipated. Estimate (revised), 8,595*l.*; expenditure to 31 March 1936, 4,582*l.*

61.—Completed. Estimate, 23,780*l.*; expenditure, 23,912*l.*; excess, 132*l.*

62.—Building work was not commenced within the year as expected. Estimate (revised), 7,050*l.*; expenditure to 31 March 1936, 750*l.*

63.—Completed, further charges to come. Estimate, 24,340*l.*; expenditure to 31 March 1936, 22,851*l.*

64.—A site which it was expected would be purchased in 1934 was not acquired, and an alternative site was not obtained within the year. Estimate (revised), 5,789*l.*

65.—Completed. Estimate, 3,830*l.*; expenditure, 3,461*l.*

66.—The accounts of the main contractors were settled within the previous financial year. Completed. The saving on the total estimate was explained in the Account for 1934. Estimate, 6,855*l.*; expenditure, 6,072*l.*

67.—Completed, further charges to come. Estimate, 16,380*l.*; expenditure to 31 March 1936, 14,689*l.*

68.—Completed. Estimate, 5,170*l.*; expenditure, 4,896*l.*

69.—Building work was commenced earlier than expected. Estimate (revised), 7,062*l.*; expenditure to 31 March 1936, 3,449*l.*

70.—Completed, further charges to come. Estimate, 31,200*l.*; expenditure to 31 March 1936, 31,154*l.*

STATEMENT OF EXPENDITURE ON NEW WORKS, &c., 1935—*contd.*

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
AI. WORKS IN PROGRESS— <i>contd.</i>				
71. Stirling .. ..	4,000	3,207 5 4	792 14 8	—
72. Sutton.. ..	300	16 11 7	283 8 5	—
73. Tipton.. ..	2,000	6,672 16 8	—	4,672 16 8
74. Wakefield .. ..	7,500	6,440 10 —	1,059 10 —	—
75. Watford .. ..	5,000	3,045 1 7	1,954 18 5	—
76. Whitehaven .. ..	2,000	727 — 9	1,272 19 3	—
77. Wigan .. ..	2,320	1,571 8 5	748 11 7	—
—				
78. Swindon: <i>Erection of Employment Exchange</i>	2,990	2,106 5 4	883 14 8	—
<i>Extension of Employ- ment Exchange at :—</i>				
79. Barnsley .. ..	520	535 9 10	—	15 9 10
80. Wallsend .. ..	1,770	1,115 3 5	654 16 7	—

## OBSERVATIONS.

71.—Completed, further charges to come. Estimate, 5,836*l.*; expenditure to 31 March 1936 4,987*l.*

72.—The accounts of the main contractors were settled within the previous financial year. Completed. Estimate, 8,020*l.*; expenditure, 8,087*l.*; excess, 67*l.*

73.—The purchase of the site was not completed during 1934 as expected. Building work, however, commenced earlier than anticipated. Completed, further charges to come. Estimate (revised), 7,490*l.*; expenditure to 31 March 1936, 6,677*l.*

74.—Estimate, 9,960*l.*; expenditure to 31 March 1936, 8,158*l.*

75.—Progress during 1934 was more rapid than anticipated when the estimate for 1935 was prepared. Completed, further charges to come. Estimate, 10,400*l.*; expenditure to 31 March 1936, 9,785*l.*

76.—Progress was slower than expected. Estimate (revised), 6,710*l.*; expenditure to 31 March 1936, 1,550*l.*

77.—Completed, further charges to come. Estimate, 14,625*l.*; expenditure to 31 March 1936, 14,180*l.*

78.—Completed. Economies in the scheme were effected and the provision for contingencies was not required. Estimate, 7,555*l.*; expenditure, 6,610*l.*

79.—Completed. Estimate, 2,255*l.*; expenditure, 1,842*l.*

80.—Completed. Estimate, 2,470*l.*; expenditure, 2,385*l.*

STATEMENT OF EXPENDITURE ON NEW WORKS, &c., 1935—*contd.*

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
A.I. WORKS IN PROGRESS— <i>contd.</i>				
<i>Purchase and adaptation of premises for Employment Exchange at :—</i>				
81. Liverpool (Pownall Square) .. ..	390	685 6 5	—	295 6 5
82. Shaw .. ..	800	824 2 5	—	24 2 5
-----				
83. Dundee: <i>Purchase of site and extension of Employment Exchange</i>	6,000	5,146 14 1	853 5 11	—
<i>Remanets from previous years.</i>				
21. Lewisham .. .. (1933)	—	285 1 6	—	285 1 6
41. Sutton in Ashfield .. (1933)	—	164 12 5	—	164 12 5
6. Bradford .. .. (1934)	—	197 9 7	—	197 9 7
47. Sheffield .. .. (1934)	—	887 6 1	—	887 6 1
-----				
A.II. PROPOSED WORKS.				
1. Acton .. ..	2,000	1,988 5 3	11 14 9	—
2. Ashton-under-Lyne ..	3,500	— 13 4	3,499 6 8	—

## OBSERVATIONS.

- 81.—Completed. Estimate, 16,505*l.*; expenditure, 16,990*l.*; excess, 485*l.*
- 82.—Completed. Estimate, 2,295*l.*; expenditure, 2,144*l.*
- 83.—Estimate, 10,875*l.*; expenditure to 31 March 1936, 8,653*l.*
- 21 (1933).—Completed. Estimate, 11,075*l.*; expenditure, 11,048*l.*
- 41 (1933).—Completed. 32*l.* 10*s.* 10*d.*, in addition to the contract sum, was paid to a contractor in view of unforeseen difficulties in excavating (E.31982). Estimate, 10,555*l.*; expenditure, 9,944*l.*
- 6 (1934).—Completed, further charges to come. Estimate, 30,740*l.*; expenditure to 31 March 1936, 29,499*l.*
- 47 (1934).—Completed. Estimate, 45,175*l.*; expenditure, 42,956*l.* (See also Vote 7, Sub-head A.)
- A. II. 1.—Estimate (revised), 9,700*l.*
- 2.—The purchase of the site was not completed within the year. Estimate (revised), 16,920*l.*

STATEMENT OF EXPENDITURE ON NEW WORKS, &C., 1935—*contd.*

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
A.II. PROPOSED WORKS— <i>contd.</i>				
3. Bath .. .. .	3,500	—	3,500 — —	—
4. Chester .. .. .	2,000	—	2,000 — —	—
5. Colne .. .. .	500	4,181 16 7	—	3,681 16 7
6. Derby .. .. .	3,500	3,682 19 8	—	182 19 8
7. Earlestown .. .. .	1,000	—	1,000 — —	—
8. Folkestone .. .. .	1,500	1,325 — —	175 — —	—
9. Guildford .. .. .	2,500	—	2,500 — —	—
10. Handsworth .. .. .	3,500	5,300 —	—	1,800 — —
11. Hindley .. .. .	800	— — —	800 — —	—
12. Littleborough .. .. .	800	— 6 3	799 13 9	—
13. Newcastle-on-Tyne .. .. .	8,500	—	8,500 — —	—
14. Northampton .. .. .	1,500	1,439 6 1	60 13 11	—
15. Sunderland .. .. .	3,500	5 18 11	3,494 1 1	—

## OBSERVATIONS.

- 3.—A suitable site could not be obtained within the year. Estimate (revised), 12,930*l.*
- 4.—The land upon which it was proposed to build could not be acquired and an alternative site was not obtained within the year. Estimate, 10,200*l.*
- 5.—Building work commenced earlier than anticipated. Estimate (revised), 7,905*l.*
- 6.—Estimate, 17,545*l.*
- 7.—A suitable site could not be obtained within the year. Estimate (revised), 4,400*l.*
- 8.—Estimate (revised), 6,240*l.*
- 9.—The provision was mainly in respect of the purchase of the site which was completed in 1934. Estimate (revised), 7,540*l.*; expenditure to 31 March 1936, 2,150*l.*
- 10.—The expenditure relates to the purchase of the site, which cost more than anticipated. Estimate (revised), 15,660*l.*
- 11.—A suitable site could not be obtained within the year. Estimate (revised), 6,235*l.*
- 12.—The lease of the proposed site was not completed within the year. Estimate (revised), 3,700*l.*
- 13.—Revision of the scheme delayed the acquisition of a site. Estimate (revised), 49,356*l.*
- 14.—Estimate, 11,620*l.*
- 15.—The purchase of the site was not completed within the year. Estimate (revised), 18,250*l.*

STATEMENT OF EXPENDITURE ON NEW WORKS, &c., 1935—*contd.*

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
A.II. PROPOSED WORKS— <i>contd.</i>				
16. Trafford Park (Manchester) .. ..	800	644 7 -	155 13 -	—
17. Wallasey .. ..	2,400	2,391 2 1	8 17 11	—
18. Wellingborough ..	1,000	—	1,000 - -	—
<i>Erection of Employment Exchange at :—</i>				
19. Cardiff.. .. .	500	—	500 - -	—
20. Galashiels .. ..	500	—	500 - -	—
21. Nottingham .. ..	5,000	910 16 -	4,089 4 -	—
22. Oxford.. .. .	2,000	3,082 3 -	—	1,082 3 -
23. Portsmouth .. ..	1,000	356 16 6	643 3 6	—
24. Shepherds Bush ..	1,000	153 13 9	846 6 3	—

## OBSERVATIONS

- 16.—Estimate (revised), 6,180*l.*
- 17.—Estimate (revised), 10,339*l.*
- 18.—A suitable site could not be obtained within the year. Estimate, 3,980*l.*
- 19.—Revision of the scheme prevented the commencement of building work within the year. Estimate, 15,000*l.*
- 20.—The proposal to erect a new building on the site of the existing premises was abandoned, and an alternative site was not acquired within the year. Estimate, 3,940*l.*
- 21.—Owing to difficulty in securing temporary accommodation for the Exchange, which had been housed in huts on the site, building work did not commence as early as anticipated. Estimate, 22,350*l.*
- 22.—Building work commenced earlier than anticipated. Estimate, 10,820*l.*
- 23.—Commencement of building work was delayed by a revision of the scheme. Estimate (revised), 14,610*l.*
- 24.—The lease of the proposed site was not completed within the year. Estimate (revised), 17,880*l.*

STATEMENT OF EXPENDITURE ON NEW WORKS, &c., 1935—*contd.*

Service.	Vote.	Expenditure.			Balance.					
					Unexpended.			Excess.		
	£	£	s.	d.	£	s.	d.	£	s.	d.
<b>A.II.</b>										
PROPOSED										
WORKS— <i>contd.</i>										
25. North Shields: <i>Purchase and adaptation of premises for Employment Exchange</i> ..	3,500	1,764	5	—	1,735	15	—	—	—	—
26. Manchester: <i>Adaptation of temporary premises for Employment Exchange</i> .. ..	1,000	1,334	—	2	—	—	—	334	—	2
27. Grimsby Dock: <i>Erection of Port Labour Office</i>	1,000	1,051	5	3	—	—	—	51	5	3
<i>General.</i>										
28. Provision of improved accommodation for Employment Exchanges and Employment Offices as required .. ..	24,000	17,044	1	6	6,955	18	6	—	—	—
<b>A.III.</b>										
1. WORKS COSTING BETWEEN 500 <i>l.</i> and 2,000 <i>l.</i> .. ..	2,875	5,247	10	8	—	—	—	2,372	10	8
2. URGENT UNFORESEEN WORKS.	3,000	1,446	16	8	1,553	3	4	—	—	—
<i>Remanets from previous years not exceeding 50<i>l.</i></i> .. ..	—	55	5	11	—	—	—	55	5	11
TOTAL A .. £	320,000	275,607	12	4	89,191	8	7	44,799	—	11

NET SAVING £44,392 7 825.—The cost of the site was less than anticipated. Estimate (revised), 7,915*l.*26.—Estimate (revised), 4,885*l.*27.—Estimate, 2,320*l.*; expenditure to 31 March 1936, 1,053*l.*

28.—See details following.

A.III. 1.—See details following.

2.—See details following.

STATEMENT OF EXPENDITURE ON NEW WORKS, &c., 1935—*contd.*

## A.II.—28. PROVISION OF IMPROVED ACCOMMODATION FOR EMPLOYMENT EXCHANGES AND EMPLOYMENT OFFICES AS REQUIRED.

	£	s.	d.
Purchase of site and erection of building for Employment Exchange or Employment Office at:—			
Bathgate .. .. .	150	—	—
Estimate, (revised), 5,519 <i>l.</i>			
Beeston .. .. .	1,330	12	—
Estimate (revised), 5,150 <i>l.</i>			
Coleford .. .. .	231	—	—
Estimate, 3,100 <i>l.</i>			
Ellesmere Port .. .. .	232	5	4
Estimate, 3,830 <i>l.</i>			
Kidsgröve .. .. .	589	17	6
Estimate, 7,210 <i>l.</i>			
Long Eaton .. .. .	1,896	6	8
Estimate (revised), 9,717 <i>l.</i>			
Ormskirk .. .. .	988	3	5
Estimate, 3,745 <i>l.</i>			
Oswestry .. .. .	488	14	—
Estimate (revised), 4,585 <i>l.</i> (See also Vote 10, Subheads A. & H.)			
Otley .. .. .	1,000	—	—
Estimate, 3,300 <i>l.</i>			
Perth .. .. .	1,350	—	—
Estimate (revised), 9,610 <i>l.</i>			
Rotherham .. .. .	2,750	—	—
Estimate, 14,830 <i>l.</i>			
Stornoway .. .. .	300	—	—
Estimate, 5,200 <i>l.</i>			
York .. .. .	2,180	—	—
Estimate (revised), 13,350 <i>l.</i>			
-----			
Hull: Purchase of site and extension of Employment Exchange ..	650	3	4
Estimate (revised), 8,400 <i>l.</i>			
Annan: Purchase and adaptation of premises .. .. .	1,125	13	9
Completed. Estimate, 1,120 <i>l.</i> ; excess, 6 <i>l.</i>			
Manchester: Erection of Offices, including Divisional Offices and Employment Exchange .. .. .	53	14	11
Estimate (revised), 102,000 <i>l.</i>			
London, King's Cross: Extension of Employment Exchange ..	1,354	13	3
Estimate, 3,855 <i>l.</i>			
Westbury-on-Trym: Adaptation of premises for Employment Exchange .. .. .	372	17	4
Estimate, 710 <i>l.</i>			
	£17,044	1	6



STATEMENT OF EXPENDITURE ON NEW WORKS, &c., 1935—*contd.*

A.III.—1. WORKS COSTING BETWEEN £500 AND £2,000.		£	s.	d.
Cromer: Purchase and adaptation of premises for Employment Exchange .. .. .	Completed. Estimate, 875 <i>l.</i> ; expenditure, 899 <i>l.</i> ; excess, 24 <i>l.</i>	198	10	4
Clitheroe: Extension of Employment Exchange .. .. .	Estimate (revised), 2,790 <i>l.</i>	69	1	4
Nottingham: Adaptation of temporary premises for Employment Exchange .. .. .	Completed, further charges to come. Estimate, 1,615 <i>l.</i>	1,400	1	9
Adaptation of premises for Employment Exchange at:—				
Berwick-on-Tweed .. .. .	Estimate, 1,280 <i>l.</i> ; expenditure to 31 March 1936, 1,036 <i>l.</i>	820	14	4
Cardiff, Charles Street .. .. .	Completed. Estimate, 900 <i>l.</i> ; expenditure, 1,077 <i>l.</i> ; excess 177 <i>l.</i>	208	9	6
Pembroke Docks .. .. .	Completed. Estimate, 1,325 <i>l.</i> ; expenditure, 1,413 <i>l.</i> ; excess, 88 <i>l.</i>	216	7	1
Southampton Docks .. .. .	Completed, further charges to come. Estimate (revised), 2,860 <i>l.</i>	2,334	6	4
		<u>£5,247 10 8</u>		
A.III.—2. URGENT UNFORESEEN WORKS.				
Kew: Claims and Records Branch: Reorganisation of accommodation .. .. .	Estimate, 913 <i>l.</i>	50	12	2
Penzance: Adaptation of premises for Employment Exchange .. .. .	Completed. Estimate, 975 <i>l.</i>	872	11	9
Willenhall: Extension of Employment Exchange .. .. .	Completed, further charges to come. Estimate, 585 <i>l.</i>	523	12	9
		<u>£1,446 16 8</u>		

Service.	Vote.	Expenditure.	Balance.			
			Unexpended.		Excess.	
	£	£ s. d.	£	s. d.	£	s. d.
UNEMPLOYMENT ASSISTANCE BOARD BUILDINGS.						
H.III.						
1. WORKS COSTING BETWEEN £500 AND £2,000.	—	297 17 —	—		297 17 —	
2. URGENT UNFORESEEN WORKS.	2,000	538 19 4	1,461	— 8	—	
<i>Remanets from previous years not exceeding 50<i>l.</i></i>	—	48 14 10	—		48 14 10	
TOTAL H .. £	2,000	885 11 2	1,461	— 8	346 11 10	
			NET SAVING .. <u>£1,114 8 10</u>			

## OBSERVATIONS.

H.III. 1.—Dundee: Adaptations, 133*l.* 5*s.* 11*d.* Completed. Estimate, 1,140*l.*; expenditure, 1,178*l.*; excess, 38*l.*

Govan: Adaptation, 67*l.* 14*s.* 4*d.* Completed. Estimate, 640*l.*; expenditure, 632*l.*

Rutherglen: Adaptation, 96*l.* 16*s.* 9*d.* Completed. Estimate, 980*l.*; expenditure, 719*l.*

2.—Thames House, Millbank, S.W.: Adaptation of 2nd and 3rd floors, South Block. Completed. Estimate, 513*l.*; excess, 26*l.*

STATEMENT OF EXPENDITURE ON NEW WORKS, &c., 1935—*contd.*

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
INSURANCE (NATIONAL HEALTH) BUILDINGS AND OTHER HEALTH BUILDINGS.				
O.I.				
WORKS IN PROGRESS				
1. Board of Control, Moss Side: Adaptation for State Institution ..	1,100	416 15 10	683 4 2	—
2. Board of Control, Rampton State Institution: Provision of additional workshops, cottages, &c. ..	3,500	3,398 — 6	101 19 6	—
3. Cardiff: Erection of building for Welsh Board of Health ..	45,000	15,948 3 10	29,051 16 2	—
4. Edinburgh: Erection of new Government Offices .. ..	12,500	2,228 14 —	10,271 6 —	—
5. New Public Offices, Westminster: Alterations and improvements to accommodation .. ..	2,950	2,127 10 9	822 9 3	—
O.II.				
PROPOSED WORKS				
1. Board of Control, Moss Side State Institution: Erection of New Wing, Storage Shed and Cold Store; Reconstruction of Laundry and provision of equipment	6,885	1,214 10 10	5,670 9 2	—

## OBSERVATIONS.

- O.I. 1.—Completed. Estimate, 3,300*l.*; expenditure, 7,649*l.*  
 2.—Completed. Estimate, 9,400*l.*; expenditure, 9,384*l.*  
 3.—Considerable delay, due largely to the pressure of work on other services, occurred in commencing the superstructure contract. Estimate, 93,000*l.*; expenditure to 31 March 1936, 16,052*l.*  
 4.—Bad weather retarded progress. Estimate, 216,600*l.*; expenditure to 31 March 1936 (including adjustment of 1934 Account figures, see Subhead GG., Vote 4) 6,960*l.* (See also Vote 7, Subhead A.)  
 5.—Completed, further charges to come. Estimate, 4,350*l.*; expenditure to 31 March 1936, 2,198*l.*; (see also Vote 7, Subhead A.)  
 O.II. 1.—Revision of the scheme delayed commencement of building work, while bad weather retarded progress. Estimate, 8,365*l.*

STATEMENT OF EXPENDITURE ON NEW WORKS, &c., 1935—*contd.*

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
O.III.				
1. WORKS COSTING BETWEEN 500 <i>l.</i> AND 2,000 <i>l.</i> .. ..	1,375	1,731 15 10	—	356 15 10
2. URGENT UNFORESEEN WORKS .. ..	2,000	—	2,000 — —	—
<i>Remanets from previous years not exceeding 50<i>l.</i></i>	—	27 18 5	—	27 18 5
	75,310	27,093 10 —	48,601 4 3	384 14 3
<i>Deduct for services which may not be carried out during the year..</i>	7,000	—	7,000 — —	—
TOTAL O .. .. <i>£</i>	68,310	27,093 10 —	41,601 4 3	384 14 3

NET SAVING .. £41,216 10 —

## OBSERVATIONS.

O.III. 1.—See details following.

O.III.—1. WORKS COSTING BETWEEN 500*l.* AND 2,000*l.*

Board of Control, Rampton State Institution : New Pavilion .. ..	£ s. d.
Completed, further charges to come, Estimate, 1,000 <i>l.</i>	846 4 10
Government Offices, Whitehall, Southern Block : Provision of additional lavatory accommodation .. ..	422 9 3
Completed. Estimate, 685 <i>l.</i> ; expenditure, 520 <i>l.</i>	
Swindon : Provision of accommodation in New Branch Post Office ..	463 1 9
Completed. Estimate, 510 <i>l.</i> ; expenditure, 508 <i>l.</i> (See also Vote 10, Subhead H.)	
	£1,731 15 10

H.M. Office of Works,  
16 November 1936.*Patrick Duff,*  
Accounting Officer.

## MISCELLANEOUS LEGAL BUILDINGS, GREAT BRITAIN.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for Expenditure in respect of MISCELLANEOUS LEGAL BUILDINGS, including the whole additional cost of a new Sheriff Court House at Edinburgh.

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 ..	32,290	33,790 16 8	—	—	1,500	16 8
B.—Maintenance and Repairs ..	18,650	19,276 — 2	—	—	626	— 2
C.—Rents, &c. ..	22,765	22,639 9 4	125	10 8	—	—
D.—Cleaning, Custody, &c. ..	19,400	20,199 11 6	—	—	799	11 6
E.—Furniture and Removals ..	5,500	5,208 19 11	291	— 1	—	—
F.—Fuel, Gas, Electric Current, and Water.. ..	9,700	9,166 — 6	533	19 6	—	—
	108,305	110,280 18 1	950	10 3	2,926	8 4
<b>SHERIFF COURT HOUSES, SCOTLAND.</b>						
G.—New Works, Alterations, Additions, and Purchases ..	250	851 17 8	—	—	601	17 8
GG.—Provision for new Sheriff Court House, Edinburgh ..	38,200	15,887 17 7	22,312	2 5	—	—
H.—Maintenance and Repairs ..	16,100	15,550 18 8	549	1 4	—	—
	54,550	32,290 13 11	22,861	3 9	601	17 8
<b>GROSS TOTAL .. ..</b>	<b>£162,855</b>	<b>142,571 12 —</b>	<b>23,811</b>	<b>14 —</b>	<b>3,528</b>	<b>6 —</b>
	Estimated.	Applied.				
<i>Deduct—</i>						
I.—Appropriations in Aid ..	1,250	1,250 — —				
<b>NET TOTAL .. ..</b>	<b>£161,605</b>	<b>141,321 12 —</b>	<b>Surplus to be surrendered.</b>			
			<b>£20,283 8 —</b>			

Receipts payable to Exchequer.

Estimated. Realized.

	Estimated.	Realized.
	£	£ s. d.
Receipts authorised to be used as Appropriations in Aid ..	1,250	4,067 — 5
Appropriated in aid (Subhead I) .. ..		1,250 — —
Paid separately to Exchequer .. ..		2,817 — 5

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A., G. and G.G.—See Statement of New Works.

Details of Receipts.	Estimated.	Realised.	
	£	£	s. d.
Rents .. .. .	990	1,593	11 4
Occasional use of Court rooms .. .. .	150	172	15 -
Old materials, &c. .. .. .	} 110	289	16 7
Contractors for excess cost incurred owing to default .. .. .		362	12 2
Edinburgh, Sheriff Court House—Old materials .. .. .	} 110	1,648	5 4
	£1,250	4,067	- 5

## NOTES.

F.—Includes 25*l.* in respect of voluntary additions to coal contract prices. (See note on Vote 7.)  
The undermentioned building previously vested in the Postmaster General has been transferred to this Department without charge for use by the County Court Department, the Factory Department of the Home Office and the National Insurance Audit Department.  
Maidstone, Old Post Office, High Street, value 6,850*l.*

H.M. Office of Works,  
16 November 1936.

*Patrick Duff,*  
Accounting Officer.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

*G. C. Upcott,*  
Comptroller and Auditor General.

## STATEMENT OF EXPENDITURE ON NEW WORKS, &amp;c., 1935.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
COUNTY COURT BUILDINGS. A.I. WORKS IN PROGRESS.				
1. Bristol: Reconstruction to provide increased accommodation for offices ..	6,220	6,223 7 5	—	3 7 5
2. Bromley: Purchase of site and erection of building for County Court and offices ..	7,500	10,296 15 2	—	2,796 15 2
3. Doncaster: Purchase of site and erection of building for County Court and offices ..	7,000	2,537 7 9	4,462 12 3	—
4. Ilford: Purchase of site and erection of building for County Court and offices ..	600	249 2 6	350 17 6	—
5. Southampton: Purchase of site, extension of County Court and provision of new offices .. .. .	3,205	3,357 10 -	—	152 10 -
6. Woolwich: Purchase of site and erection of building for County Court and offices ..	11,000	10,345 3 7	654 16 5	—

## OBSERVATIONS.

- 1.—Completed, further charges to come. Estimate, 8,520*l.*; expenditure to 31 March 1936, 7,684*l.*
- 2.—The estimate was revised, and the increased cost of the building is reflected in the expenditure for the year. Estimate (revised), 15,350*l.*; expenditure to 31 March 1936, 13,270*l.*
- 3.—The work did not commence as early as anticipated and bad weather retarded progress. Estimate (revised), 17,050*l.*; expenditure to 31 March 1936, 4,737*l.*
- 4.—Completed. Estimate, 18,500*l.*; expenditure, 18,845*l.*; excess, 345*l.*
- 5.—Completed. Estimate, 7,465*l.*; expenditure, 7,540*l.*; excess, 75*l.*
- 6.—Estimate, 14,375*l.*; expenditure to 31 March 1936, 12,472*l.*

STATEMENT OF EXPENDITURE ON NEW WORKS, &c., 1935—*contd.*

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
<i>Remanets from previous years.</i>				
II.1. (1934) Bloomsbury : Reconstruction of County Court .. ..	—	51 7 —	—	51 7 —
A.II.				
PROPOSED WORKS.				
1. Edmonton : Erection of new building for County Court and offices .. .. .	500	—	500 — —	—
A.III.				
1. WORKS COSTING BETWEEN 500 <i>l.</i> AND 2,000 <i>l.</i> .. ..	265	187 3 4	77 16 8	—
2. URGENT UNFORESEEN WORKS	1,000	542 19 11	457 — 1	—
	37,290	33,790 16 8	6,503 2 11	3,003 19 7
<i>Deduct</i> for works which may not be carried out during the year .. .. .	5,000	—	5,000 — —	—
TOTAL A. .. ..	£ 32,290	33,790 16 8	1,503 2 11	3,003 19 7
			NET EXCESS .. £1,500 16 8	

## OBSERVATIONS.

1. (1934).—Completed. Unforeseen difficulties were encountered. Estimate, 4,345*l.*; expenditure, 4,693*l.*; excess, 348*l.*

A.II. 1.—A site was not acquired during the year. Estimate (revised), 20,000*l.*

A.III. 1.—Blandford : Provision of accommodation for County Court and offices in Post Office, 107*l.* 15*s.* 11*d.* Completed. Estimate, 550*l.*; expenditure, 578*l.*; excess, 28*l.*

Halifax : Provision of new Registrar's Court, 79*l.* 7*s.* 5*d.* Completed. Estimate, 1,525*l.*; expenditure, 1,535*l.*; excess, 10*l.*

2—Stockton : Improvement of sanitary accommodation and re-equipment of public office. Completed. Estimate, 635*l.*; expenditure, 542*l.* 19*s.* 11*d.*

STATEMENT OF EXPENDITURE ON NEW WORKS, &c., 1935—*contd.*

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
SHERIFF COURT HOUSES, SCOTLAND.	£	£ s. d.	£ s. d.	£ s. d.
G.				
<i>Government contribution of one half the cost of erecting or improving Court Houses.</i>				
G.1.				
WORKS IN PROGRESS.				
<i>Remanets from previous years.</i>				
1. Haddington: Extension and (1932) alterations .. .. .	—	455 17 8	—	455 17 8
2. URGENT UNFORESEEN WORKS	250	396 - -	—	146 - -
TOTAL G. .. .. .	250	851 17 8	—	601 17 8

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
GG.	£	£ s. d.	£ s. d.	£
Provision for new Sheriff Court House, Edinburgh .. .. .	38,200	15,887 17 7	22,312 2 5	—

## OBSERVATIONS.

G. 1. (1932).—Completed. Considerable delay occurred in settling the final amount of the contribution. Estimate (revised), 2,407*l.*; expenditure, 2,407*l.*

2.—Hamilton: Installation of heating system, 396*l.* Estimate, 550*l.*

GG.—Building work was not commenced as early as anticipated and bad weather retarded progress. In the statement for 1934, the total expenditure included a proportion of the cost of demolition work on a site on which it was originally proposed to erect the new Sheriff Court House. The site is, however, being utilized wholly for the erection of New Government Offices, and all expenditure on demolition work being now chargeable to that service, the figures have been amended. (See Vote 3, Subhead O, and Vote 7, Subhead A). Estimate (revised), 131,670*l.*; expenditure to 31 March 1936, 66,319*l.*

H.M. Office of Works,  
16 November 1936.

*Patrick Duff,*  
Accounting Officer.

## OSBORNE.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for Expenditure in respect of OSBORNE.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
A.—Salaries, &c. .. ..	£ 4,415	£ s. d. 4,424 13 7	£ —	s. —	d. —	£ s. d. 9 13 7
B.—Victualling and Medical Comforts .. ..	3,930	3,669 — 10	260	19	2	—
C.—Maintenance and Repairs .. ..	5,455	5,658 11 9	—	—	—	203 11 9
D.—Furniture, &c. .. ..	500	585 8 10	—	—	—	85 8 10
E.—Fuel, Gas, Electric Current, Water, and Household Articles .. ..	2,450	2,027 2 5	422	17	7	—
<b>GROSS TOTAL .. £</b>	<b>16,750</b>	<b>16,364 17 5</b>	<b>683</b>	<b>16</b>	<b>9</b>	<b>298 14 2</b>
	Estimated.	Applied.				
<i>Deduct—</i> F.—Appropriations in Aid ..	5,330	5,330 — —	Surplus to be surrendered.			
<b>NET TOTAL .. £</b>	<b>11,420</b>	<b>11,034 17 5</b>	<b>£385 2 7</b>			

Receipts payable to Exchequer.

	Estimated.	Realized.
Receipts authorized to be used as Appropriations in Aid .. ..	£ 5,330	£ s. d. 5,798 18 —
Appropriated in aid (Subhead F) .. ..	—	5,330 — —
Paid separately to Exchequer .. ..	—	£468 18 —

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

- B.—The average number of patients in residence was less than anticipated.  
E.—Requirements for gas, water and fuel were over-estimated.

## Details of Receipts.

	Estimated.	Realized.
Admission fees to State Rooms, &c. .. ..	£ 800	£ s. d. 889 16 —
Patients .. ..	3,850	3,742 17 2
Visitors and others .. ..	185	235 12 8
Rent of New Barn, meadow lands and playing fields .. ..	200	308 10 6
Sale of old materials (Naval College Buildings) .. ..	} 295 {	225 — —
Miscellaneous .. ..		397 1 8
<b>Total .. ..</b>	<b>£5,330</b>	<b>5,798 18 —</b>

In addition, the sum of 95l. 1s. 6d. was received from sale of guide books for transfer to the Stationery Office.

## NOTES.

The apportionment is, approximately, net expenditure Convalescent Home 8,584l., Grounds, 2,352l.; net receipt State Apartments, 145l.

E.—Includes 10l. in respect of voluntary additions to coal contract prices. (See note on Vote 7.)

H.M. Office of Works,  
16 November 1936.

Patrick Duff,  
Accounting Officer.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

G. C. Upcott,  
Comptroller and Auditor General.



## OFFICE OF WORKS AND PUBLIC BUILDINGS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for the Salaries and Expenses of the Office of the COMMISSIONERS OF HIS MAJESTY'S WORKS AND PUBLIC BUILDINGS.

Service.	Grant	Expenditure.	Expenditure compared with Grant.					
			Less than Granted.		More than Granted.			
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.		
A.—Salaries, &c. .. ..	751,003	747,574 19 9	3,428	—	3	—	—	
B.—Travelling Expenses ..	36,000	37,136 7 3	—	—	—	1,136	7 3	
C.—Incidental Expenses ..	3,000	2,705 7 8	294	12	4	—	—	
D.—Telegrams and Telephones	10,000	11,199 — 1	—	—	—	1,199	— 1	
<b>GROSS TOTAL</b>	£ 800,003	798,615 14 9	3,722	12	7	2,335	7 4	
<i>Deduct—</i>								
E.—Appropriations in Aid								
Original .. 270,600 <i>l.</i>	Estimated.	Applied.						
Less Supplementary 27,000 <i>l.</i>	—	—						
	243,600	243,600 — —						
<b>NET TOTAL</b>								
Original .. 529,403 <i>l.</i>								
Supplementary .. 27,000 <i>l.</i>								
	£ 556,403	555,015 14 9						
			Surplus to be surrendered.					
			£1,387	5	3			

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid	243,600	250,362 12 9
Appropriated in aid (Subhead E) .. .. .		243,600 — —
		£6,762 12 9

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

A.—Agency services performed by the Government of Northern Ireland were less than anticipated (8,600*l.*), and there was delay in filling certain staff vacancies. The saving was offset to the extent of 6,200*l.* by the withdrawal of the remaining half of the abatements of remuneration.

B.— } Due to an increase in the volume of work.  
D.— }

Details of Receipts.	Estimated.	Realized.		
	£	£	s.	d.
Salaries, expenses and overhead charges in respect of Staff engaged on recoverable services .. .. .	222,400	229,047	14	5
Salaries and expenses of established Clerks of Works provided for in this Vote, but charged to the works on which they are employed .. .. .	20,650	20,482	18	1
Miscellaneous .. .. .	550	832	-	3
Total .. .. .	£243,600	250,362	12	9

**EXTRA REMUNERATION (exceeding 50l.).**

From the Post Office Vote, seven junior clerks received amounts varying from 51l. 2s. 2d. to 61l. 5s. 2d. for acting as part-time night telephonists.  
 Six Clerks (93l.-337l.) received for overtime amounts varying from 56l. 2s. 9d. to 97l. 11s. 11d.  
 One Clerk (93l.-337l.) received 100l. from Class V, Vote 11, (E.31093/01).  
 An Assistant Principal (277l.-634l.) received an allowance at the rate of 150l. per annum while acting as Principal (E.14063).  
 An Assistant Superintendent of Works (278l.-367l.) received 60l. from Class VI, Vote 4, for special work at the British Industries Fair (E.27196).  
 A Clerk of Works, Grade II, (307l.-396l.) received an allowance to bring his salary up to 481l. the rate he was receiving as a temporary Clerk of Works (E.12793).

**NOTES.**

A.—8l. 14s. 11d., overpayment of sick-pay to an officer serving abroad, who has since died (E.9011/027).

Expenditure administered by the Commissioners of H.M. Works, &c., includes approximately 2,438,000l. for works and supplies to various Departments and other bodies on repayment terms, of which 744,000l. was met from Class VII, Votes 1-5, 7-11 and 15, 416,000l. from Vote 7, Sub-head P, and 1,278,000l. (including the last item on the subjoined summary) from other sources.

Admiralty .. .. .	4,000
Air Ministry .. .. .	151,000
Civil List .. .. .	20,000
Department of Overseas Trade .. .. .	2,000
Electricity Commissioners .. .. .	6,000
General Post Office .. .. .	28,000
Miners' Welfare Committee .. .. .	2,000
Ministry of Agriculture .. .. .	5,000
Ministry of Labour .. .. .	130,000
Ministry of Labour (Unemployment Fund) .. .. .	562,000
Ministry of Pensions .. .. .	4,000
Ministry of Transport .. .. .	30,000
Prison Commissioners .. .. .	3,000
Treasury .. .. .	29,000
Unemployment Assistance Board .. .. .	80,000
War Department .. .. .	30,000
Services carried out for private donors .. .. .	34,000
Miscellaneous .. .. .	44,000
Post Office Loan Account .. .. .	1,274,000
	£2,438,000

A summary of expenditure on Works Votes, 1935, is appended.

H.M. Office of Works,  
16 November 1936.

*Patrick Duff,*  
Accounting Officer.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

*G. C. Upcott,*  
Comptroller and Auditor General.

## SUMMARY OF EXPENDITURE

Vote.		(1) Land and Buildings.		(2) Furniture.	
No.	Service.	New Works, Alterations, Additions and Purchases.	Maintenance and Repairs.	Additional Equipment.	Repairs and Replacements.
		£	£	£	£
1.	ART AND SCIENCE BUILDINGS, GREAT BRITAIN .. .. .	171,769	110,726	27,621	5,791
2.	HOUSES OF PARLIAMENT BUILDINGS .. .. .	1,502	99,238	204	3,995
3.	LABOUR AND HEALTH BUILDINGS, GREAT BRITAIN.				
	Employment Exchange, &c., Buildings .. .. .	275,608	77,469	35,190	11,875
	Unemployment Assistance Board Buildings .. .. .	886	11,804	7,644	1,041
	Insurance (National Health), &c., Buildings .. .. .	27,094	45,522	5,160	4,921
	Total .. .. . £	303,588	134,795	47,994	17,837
4.	MISCELLANEOUS LEGAL BUILDINGS, GREAT BRITAIN:				
	County Court Buildings .. .. .	33,791	19,276	2,994	2,078
	Sheriff Court Houses, Scotland .. .. .	16,740	15,551	—	—
	Total .. .. . £	50,531	34,827	2,994	2,078
5.	OSBORNE .. .. .	—	9,825	62	523
7.	PUBLIC BUILDINGS, GREAT BRITAIN .. .. .	95,707	383,373	41,601	48,900
7A.	SILVER JUBILEE .. .. .	—	—	—	—
8.	PUBLIC BUILDINGS, OVERSEAS .. .. .	16,000	58,557	13,257	6,206
9.	ROYAL PALACES .. .. .	6,480	77,069	111	1,880
10.	REVENUE BUILDINGS.				
	Customs and Excise Buildings .. .. .	7,457	38,061	7,690	5,599
	Inland Revenue Buildings .. .. .	37,999	84,849	45,156	9,245
	Post Office, &c., Buildings .. .. .	5,616	458,737	101,133	53,638
	Total .. .. . £	51,072	581,647	153,979	68,482
11.	ROYAL PARKS AND PLEASURE GARDENS .. .. .	19,094	166,361	701	552
15.	WORKS AND BUILDINGS IN IRELAND.				
	Northern Ireland—Imperial Services .. .. .	—	1,273	1	56
	Reserved Services .. .. .	844	8,017	2,039	2,296
	Irish Free State—Imperial Services .. .. .	—	3,318	—	483
	Total .. .. . £	844	12,608	2,040	2,835
	GRAND TOTALS OF VOTED SERVICES £	716,587	1,669,026	290,564	159,079
	REPAYMENT SERVICES NOT INCLUDED IN VOTES. (See Note to Vote 6, Office of Works and Public Buildings) .. .. .				
	GRAND TOTALS OF ALL SERVICES .. .. .				

The figures do not in all cases agree with those shown under the corresponding subheads of the Votes, as expenditure has been reallocated in conformity with the headings of the Summary.

16 November, 1936.

ON WORKS VOTES, 1935.

(3) Occupational Charges.				(4)	(5)	(6)	(7)	(8)
Rent, Annuities, &c.	Fuel, Gas, Electric Current and Water.	Caretaking and Cleaning.	Other Charges.	Gross Total of Vote, &c.	Appro- priations in Aid.	Net Total of Vote.	Administra- tive Expenses,* Vote 6, Office of Works and Public Buildings.	Totals of Columns (6) and (7).
£	£	£	£	£	£	£	£	£
10,484	58,053	4,608	1,805	390,857	42,645	348,212	46,964	395,176
—	12,117	3,393	233	120,682	900	119,782	14,299	134,081
158,460	45,182	9,333	2,926	616,043	565,870	50,173	73,766	123,939
46,031	10,839	1,838	380	80,463	80,463	—	9,451	9,451
33,540	17,508	7,747	4,445	145,937	4,331	141,606	17,558	159,164
238,031	73,529	18,918	7,751	842,443	650,664	191,779	100,775	292,554
22,639	9,166	20,200	137	110,281	1,250	109,031	13,147	122,178
—	—	—	—	32,291	—	32,291	3,972	36,263
22,639	9,166	20,200	137	142,572	1,250	141,322	17,119	158,441
25	1,595	432	3,903	16,365	5,330	11,035	2,594	13,629
444,852	190,301	92,320	7,124	1,304,178	147,200	1,156,978	166,591	1,323,569
—	—	—	44,891	44,891	15,000	29,891	6,759	36,650
28,298	—	—	—	122,318	18,590	103,728	16,814	120,542
2,065	5,368	31	86	93,090	10,850	82,240	12,287	94,527
83,337	24,938	10,307	614	178,008	3,000	175,008	21,204	196,207
286,824	53,886	18,427	3,423	539,809	3,150	536,659	63,766	600,425
—	128,186	29,305	3,915	780,530	18,480	762,050	92,113	854,163
370,161	207,010	58,039	7,952	1,498,342	24,630	1,473,712	177,083	1,650,795
317	16,421	45,858	434	249,738	61,531	188,207	35,463	223,670
1,196	427	—	1	2,954	740	2,214	442	2,656
3,726	2,917	—	88	19,927	1,550	18,377	2,503	20,880
330	1,497	—	—	5,628	110	5,518	670	6,188
5,252	4,841	—	89	28,509	2,400	26,109	3,615	29,724
1,122,124	578,401	243,799	74,405	4,853,985	980,990	3,872,995	600,363	4,473,358
.. .. .	.. .. .	.. .. .	.. .. .	1,694,000	—	—	198,253	—
.. .. .	.. .. .	.. .. .	.. .. .	£ 6,547,985	—	—	798,616	—

\* It is not possible to allocate the expenditure under Vote 6 exactly between the various building Votes and these figures are therefore based on a division proportionate to total expenditure and certain receipts.

Patrick Duff,  
Accounting Officer.

## PUBLIC BUILDINGS, GREAT BRITAIN.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for Expenditure in respect of sundry PUBLIC BUILDINGS IN GREAT BRITAIN, not provided for on other Votes, including Historic Buildings, Ancient Monuments, Brompton Cemetery and certain Housing Estates.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
A.—Public Offices, &c. : New Works, Alterations, Additions, and Purchases						
<i>Original</i> .. .. 82,000 <i>l.</i>						
<i>Supplementary</i> .. 8,000 <i>l.</i>						
	90,000	78,197 11 3	11,802 8 9		—	
B.—Annuities .. ..	109,625	109,624 10 2	— 9 10		—	
C.—Public Offices, &c. : Maintenance and Repairs						
<i>Original</i> .. .. 323,715 <i>l.</i>						
Less						
<i>Supplementary</i> .. 12,500 <i>l.</i>						
	311,215	320,140 2 6	—		8,925 2 6	
D.—Historic Buildings : Maintenance and Repairs .. ..	8,130	8,022 15 1	107 4 11		—	
E.—Ancient Monuments : New Works, Purchases, Maintenance, and Repairs						
<i>Original</i> .. .. 74,750 <i>l.</i>						
<i>Supplementary</i> .. 3,000 <i>l.</i>						
	77,750	77,395 3 —	354 17 —		—	
F.—Rents, &c.						
<i>Original</i> .. .. 306,700 <i>l.</i>						
<i>Supplementary</i> .. 10,000 <i>l.</i>						
	316,700	316,089 — 6	610 19 6		—	
G.—Cleaning, Custody, &c.						
<i>Original</i> .. .. 73,745 <i>l.</i>						
<i>Supplementary</i> .. 5,000 <i>l.</i>						
	78,745	78,053 5 6	691 14 6		—	
H.—Protection and Special Maintenance of Chequers .. ..	1,070	1,026 2 9	43 17 3		—	

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

A.—See Statement of New Works.

C.—The savings anticipated on the provisions for minor alterations and routine maintenance were only partly realized.

E.—See Statement of New Works.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.					
			Less than Granted.			More than Granted.		
	£	£ s. d.	£	s.	d.	£	s.	d.
I.—Fuel, Gas, and Electric Current .. ..								
Original .. 174,900 <i>l.</i>								
Less Supplementary 1,500 <i>l.</i>								
	173,400	171,725 6 10	1,674	13	2	—		
J.—Supply of Water								
Original .. 19,300 <i>l.</i>								
Less Supplementary 1,000 <i>l.</i>								
	18,300	18,106 8 1	193	11	11	—		
K.—Furniture, &c.								
Original .. 60,000 <i>l.</i>								
Supplementary .. 28,000 <i>l.</i>								
	88,000	90,500 15 1	—			2,500	15	1
L.—Removals .. ..	5,000	5,335 5 5	—			335	5	5
M.—Clothing								
Original .. 3,100 <i>l.</i>								
Supplementary .. 1,000 <i>l.</i>								
	4,100	3,918 9 7	181	10	5	—		
N.—Brompton Cemetery	6,245	6,475 4 2	—			230	4	2
O.—Housing Estates (net)	18,920	18,813 18 9	106	1	3	—		
P.—Services rendered to the Service Departments and other Bodies on Repayment Terms (net) ..	100	592 13 3	—			492	13	3
Q.—Stores to be purchased for works services generally (including freight and handling charges) (net) .. ..	100	—	100	—	—	—		
QQ.—Compensation and Losses .. ..	—	161 12 3	—			161	12	3
<b>GROSS TOTAL</b>								
Original .. 1,267,400 <i>l.</i>								
Supplementary 40,000 <i>l.</i>								
	1,307,400	1,304,178 4 2	15,867	8	6	12,645	12	8
	Estimated.	Applied.						
Deduct—								
R.—Appropriations in Aid	147,200	147,200 — —						
<b>NET TOTAL</b>								
Original .. 1,120,200 <i>l.</i>								
Supplementary 40,000 <i>l.</i>								
	1,160,200	1,156,978 4 2	Surplus to be surrendered. £3,221 15 10					

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

K.—Additional unforeseen demands arose during the latter part of the year.

O.—  
P.—  
Q.—

} See details following.

QQ.—Includes:—149*l.* 16*s.* 11*d.*, nugatory expenditure in connexion with the wedding of H.R.H. the Duke of Gloucester, 18*l.* 2*s.* is included in addition under Class VII, Vote 2 and 9*l.* 12*s.* 5*d.* under Class VII, Vote 3 (F.4251).

7*l.* 6*s.* 1*d.* expenditure in connexion with a lease subsequently abandoned, 7*l.* 4*s.* in addition was included in the Appropriation Accounts for 1934 (E.31689).

2*l.*, value of rugs stolen (E.33404.)

Receipts payable to Exchequer.	Estimated.	Realized.	
	£	£	s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid .. ..	147,200	156,171	12 7
(ii) Receipts of other classes.. ..	—	55	— —
Total .. ..		156,226	12 7
Appropriated in aid (Subhead R).. ..		147,200	— —
Paid separately to Exchequer		£9,026	12 7

Details of Receipts.		Estimated.	Realized.	
		£	£	s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid:—				
Rents, &c. .. ..		48,000	49,088	7 5
Admission fees:—				
Caernarvon Castle .. ..			1,686	7 2
Carisbrooke Castle .. ..			2,278	14 2
Dover Castle .. ..			680	14 10
Stonehenge .. ..			1,657	3 8
Tintern Abbey .. ..			1,113	11 3
Tower of London .. ..		33,000	12,021	7 1
Whitby Abbey .. ..			755	11 4
Dryburgh Abbey .. ..			913	4 3
Edinburgh Castle (including services of guides) .. ..			4,282	17 9
Melrose Abbey .. ..			899	10 9
Stirling Castle .. ..			842	9 2
Various Historic Buildings and Ancient Monuments.. ..			9,516	10 9
Postcards, guide books, &c. .. ..		2,300	2,960	13 6
Old materials and second-hand furniture .. ..		2,000	4,727	17 9
Brompton Cemetery fees .. ..		8,500	7,799	17 8
Civil Departments, &c., for services carried out on repayment terms		37,100	36,951	11 10
Refreshment clubs for light, &c. .. ..			4,059	14 11
Tenants, &c., for lighting, heating, cleaning and water .. ..			1,287	9 1
South Kensington Buildings: Electric current .. ..			1,323	3 6
Prison Officers: Fuel .. ..		16,300	6,609	14 6
Sales of property—five Coastguard Stations .. ..			743	16 11
Net credit on Subhead Q (Stores) .. ..			1,119	15 2
Miscellaneous .. ..			2,851	8 2
		£147,200	156,171	12 7
(ii) Receipts of other classes:—				
Sale of land—Birtley .. ..			55	— —
Total .. ..			£156,226	12 7

In addition, 2,852*l.* 17*s.* 11*d.* (Tower of London 1,320*l.* 10*s.* 9*d.*, and various Historic Buildings and Ancient Monuments 1,532*l.* 7*s.* 2*d.*) was received from the sale of guide books, postcards, &c., for transfer to the Stationery Office.

## NOTES.

C.—A fire in the Royal Naval College, Greenwich, caused damage estimated at 6,240*l.* (E.26620/36).

D.—A fire at Tynemouth Castle caused damage to buildings estimated at 2,500*l.* and to War Department equipment, &c., estimated at 350*l.* (E.33851).

N.—40*l.* 11*s.* 9*d.* an extra-statutory award, based on old-standing practice, to a constable (P.2/39178).

NOTES—contd.

O.—The details are as follows :—

	Estimated expenditure.	Actual expenditure.		
		£	s.	d.
Maintenance, &c. . . . .	1,980	1,952	19	4
Rates, &c. :—				
Rates . . . . .	1,360	1,298	3	9
Water . . . . .	270	231	15	—
Annuity . . . . .	1,630			
Gross Expenditure . . . . .	19,950	19,949	17	—
Deduct—				
Rents, &c., received . . . . .	4,640	4,618	16	4
Net Expenditure . . . . .	£ 18,920	18,813	18	9

P.—The position on 31 March 1936 was as under :—

	Estimated.	Actual.	£	s.	d.
Excess of expenditure over receipts to 31 March 1935 . . . . .			2,699	11	5
Expenditure, 1935 . . . . .	£ 454,000	£ 415,959		6	3
Repayments, 1935 . . . . .	453,900	415,366		13	—
Net expenditure . . . . .			592	13	3
Excess of expenditure over receipts to 31 March 1936 . . . . .			£3,292	4	8

Q.—The details are as follows :—

	Estimated expenditure.	Actual expenditure.		
		£	s.	d.
Stores purchased . . . . .	} 200,000	204,052	12	3
Store charges :—				
Freight outwards . . . . .		11,795	10	4
Wages . . . . .		11,162	3	6
Rent, occupational charges, &c. . . . .		7,994	18	2
Gross Expenditure . . . . .	200,000	235,005	4	3
Deduct—				
Value of stores issued to various Votes and Services . . . . .	199,900	236,124	19	5
Net Estimate . . . . .	£ 100			
Net Credit to Appropriations in Aid . . . . .		£ 1,119	15	2

The approximate value of stores in hand on 31 March, 1936 was 41,900/-. The value on 31 March 1936 of stores received but not paid for was 6,870/-. Most of these stores were unissued at that date. Payments during the year for deliveries in the previous year were 5,059/-. The discrepancies discovered during the year were trivial. The ledgers have been adjusted.

19/-. 11s. 8d., in addition to the contract sum, was paid to a contractor to meet part of his loss due to an error in his tender (E.31886).

R.—1l. 19s. Cash stolen from an Ancient Monument (E.32339).

Receipts payable to Exchequer (ii) : - 55l. nominal consideration for approximately three acres of land, valued at 2,225l., transferred to a Parish Council for conversion into a Recreation Ground (E.17413/02).

With Treasury sanction payment was made of full wages on the normal time basis to employees in Government establishments whose work was suspended on the day of the funeral of His late Majesty King George V. Owing to a misapprehension a day's leave with pay was subsequently granted to industrial staff employed by H.M. Office of Works, whose attendance was necessary on that day. The cost, charged to Class VII, Votes 1-4, 7, 9, 10 and 11, was 313l. 2s. 11d. (E.32890/02).

With Treasury sanction voluntary additions of 1s. a ton to the prices under existing coal contracts were made on coal delivered under those contracts on or after 1 January 1936. The aggregate additional payments falling on Votes administered by the Office of Works were 1,800/-. (S.40545). 550l. is included under Subhead I of this Vote.



EXTRA REMUNERATION (exceeding 50*l.*).

From the Post Office Vote, a lift attendant (2*l.* 17*s.* 6*d.* a week) received 56*l.* 13*s.* 6*d.* for acting as a part-time night telephonist.

From Class VIII, Vote 4, the Master of the Armouries (238*l.*) received a civil pension of 180*l.* 2*s.* 4*d.*

H.M. Office of Works,  
16 November 1936.

Patrick Duff,  
Accounting Officer.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

G. C. Upcott,  
Comptroller and Auditor General.

## STATEMENT OF EXPENDITURE ON NEW WORKS, &amp;c., 1935.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
A.I.				
WORKS IN PROGRESS.				
1. Edinburgh: Erection of new Government Offices .. ..	12,500	2,228 15 6	10,271 4 6	—
2. Home Office Industrial Museum: Extension	9,000	7,478 15 11	1,521 4 1	—
3. Ministry of Pensions Hospital, Cosham: Provision of additional accommodation	3,300	3,701 15 8	—	401 15 8
4. New Public Offices, Westminster: Alterations and improvements to accommodation .. ..	3,420	2,043 - 2	1,376 19 10	—

## OBSERVATIONS.

A.I. 1.—Bad weather retarded progress. Estimate, 216,600*l.*; expenditure to 31 March 1936, 6,960*l.* (including adjustment of 1934 Account figures, see Subhead GG., Vote 4.). (See also Vote 3, Subhead O.)

2.—Estimate, 11,450*l.*; expenditure to 31 March 1936, 8,452*l.*

3.—Completed, further charges to come. Estimate, 10,000*l.*; expenditure to 31 March 1936, 9,145*l.*

4.—Completed, further charges to come. Estimate, 4,120*l.*; expenditure to 31 March 1936, 2,111*l.* (See also Vote 3, Subhead O.)

STATEMENT OF EXPENDITURE ON NEW WORKS, &c., 1935—*contd.*

Service.	Vote.	Expenditure.			Balance.					
					Unexpended.			Excess.		
	£	£	s.	d.	£	s.	d.	£	s.	d.
5. Ordnance Survey Office, Southampton: Erection of new building	13,325	8,591	7	—	4,733	13	—	—	—	—
6. Stationery Office Press, Harrow: Erection of extension for Security Printing .. ..	3,475	2,098	7	1	1,376	12	11	—	—	—
7. Tower of London: Provision of new Refreshment Room and Ticket Office ..	2,400	5,065	16	4	—	—	—	2,665	16	4
<i>Remanets from previous years.</i>										
5. Office of Works, Sheffield: Rehousing Depot in New Employment Exchange	—	2	4	2	—	—	—	2	4	2
III.2. Edinburgh, 28 Drumshugh Gardens: Purchase of premises and adaptation for Scottish Office ..	—	254	7	7	—	—	—	254	7	7
A.II.										
PROPOSED WORKS.										
1. Ministry of Agriculture, Veterinary Laboratory, Weybridge: Extension .. ..	2,500	2,017	15	—	482	5	—	—	—	—

## OBSERVATIONS.

5.—A saving on the original total estimate is reflected in the expenditure for the year. Estimate (revised), 21,000*l.*; expenditure to 31 March 1936, 16,650*l.*

6.—Progress in the previous year was more rapid than anticipated. Completed, further charges to come. Estimate, 15,475*l.*; expenditure to 31 March 1936, 15,267*l.*

7.—Progress in the previous year was less rapid than anticipated. Completed, further charges to come. Estimate, 7,400*l.*; expenditure to 31 March 1936, 6,557*l.*

5 (1934).—Completed. Estimate, 2,585*l.*; expenditure, 2,450*l.*; (See also Vote 3, Subhead A.)

III.2 (1934).—Completed. Estimate, 3,775*l.*; expenditure, 3,921*l.*; excess, 146*l.*

A.II. 1.—Estimate (revised), 6,650*l.*

(34142)—VII

N 2

STATEMENT OF EXPENDITURE ON NEW WORKS, &c., 1935—*contd.*

Service	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
2. Ordnance Survey Office, Southampton: Rebuilding of West Block .. .. .	4,000	923 18 5	3,076 1 7	—
3. Whitehall Gardens: Erection of new Government Offices	10,000	10,074 13 5	—	74 13 5
4. Home Office Civilian Anti-Gas School, Eastwood Park, Falfield, Gloucestershire: Acquisition and adaptation, &c. of premises <i>Supplementary</i> .. .. .	15,000	12,990 1 2	2,009 18 10	—
A.III.				
1. WORKS COSTING BETWEEN 500 <i>l.</i> AND 2,000 <i>l.</i>	10,330	9,476 6 8	853 13 4	—
2. URGENT UNFORESEEN WORKS.	9,500	9,991 2 6	—	491 2 6
<i>Remanets from previous years not exceeding 50<i>l.</i></i> .. .. .	—	130 15 7	—	130 15 7
A. IV.				
REPAYMENT SERVICES.				
1. WORKS IN PROGRESS.				
Department of Overseas Trade: Alterations at White City for British Industries Fair, 1935	850	41 3 10	808 16 2	—

## OBSERVATIONS.

2.—Building work did not commence as early as anticipated and progress was delayed by bad weather. Estimate (revised), 8,195*l.*

3.—Estimate, 1,750,000*l.*; expenditure to 31 March 1936, 10,427*l.*

4.—Building work did not progress as rapidly as expected. Estimate (revised), 47,000*l.*

A.III. 1.—See details following.

2.—See details following.

A.IV. 1.—Completed. The balance due to the main contractor was paid in the previous financial year. Estimate, 4,185*l.*; expenditure, 4,118*l.*

STATEMENT OF EXPENDITURE ON NEW WORKS, &c., 1935—*contd.*

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
3. WORKS COSTING BETWEEN 500 <i>l.</i> AND 2,000 <i>l.</i>	3,400	820 6 8	2,579 13 4	—
4. URGENT UNFORESEEN WORKS.	1,000	266 18 7	733 1 5	—
	£ 104,000	78,197 11 3	29,823 4 —	4,020 15 3
<i>Deduct</i> for services which may not be carried out during the year .. ..	7,000	—	7,000 — —	—
<i>Less</i> anticipated savings ( <i>Supplementary</i> ) ..	7,000	—	7,000 — —	—
TOTAL A. <i>Original</i> .. 82,000 <i>l.</i> <i>Supplementary</i> 8,000 <i>l.</i>	£ 90,000	78,197 11 3	15,823 4 —	4,020 15 3
			NET SAVING .. £11,802 8 9	

## OBSERVATIONS.

3.—Department of Overseas Trade: Alterations, &c., at White City for British Industries Fair, 1936, 818*l.* 19*s.* Completed. Estimate, 1,500*l.*

Ministry of Transport, Holyhead: Official residence for the Captain of the Port 1*l.* 7*s.* 8*d.* Delay occurred in settling the details of the scheme. Estimate (revised), 2,365*l.*

4.—Ministry of Pensions Hospital, Roehampton: Re-arrangement of accommodation for X-Ray Department, 266*l.* 18*s.* 7*d.* Estimate, 1,000*l.*

STATEMENT OF EXPENDITURE ON NEW WORKS, &c., 1935—*contd.*A.III. 1.—WORKS COSTING BETWEEN 500*l.* AND 2,000*l.*

	<i>£</i>	<i>s.</i>	<i>d.</i>
<i>Admiralty</i>			
Re-housing of Department of Torpedoes and Mines in Main Building .. .. .	257	18	-
Completed. Estimate, 625 <i>l.</i> ; expenditure 671 <i>l.</i> ; excess 46 <i>l.</i>			
<i>Air Ministry</i>			
Adastral, Alexandra and Princes Houses, Kingsway: Re-allocation of accommodation .. .. .	98	6	4
Completed. Estimate, 1,680 <i>l.</i> ; expenditure, 1,597 <i>l.</i>			
<i>Board of Trade</i>			
Provision of new accommodation for Coastguards at Aberdeen .. .. .	900	-	-
Completed. Estimate, 920 <i>l.</i>			
Purchase of site and provision of accommodation for Coastguards at Aldeburgh .. .. .	120	-	-
Estimate, 1,450 <i>l.</i>			
Kessingland Coastguard Station: Conversion of Cottages, and provision of water pump .. .. .	512	10	6
Completed, further charges to come. Estimate, 600 <i>l.</i>			
New Public Offices: Alterations to provide additional accommodation .. .. .	349	17	2
Completed. Part of the scheme was omitted. Estimate, 1,455 <i>l.</i> ; expenditure, 756 <i>l.</i>			
<i>Deal Castle</i>			
Purchase of adjoining land .. .. .	1,525	9	7
Completed. Estimate, 1,520 <i>l.</i> ; excess, 5 <i>l.</i>			
<i>Ministry of Pensions</i>			
Hollinwood: Improvements to heating .. .. .	1,794	15	2
Completed, further charges to come. Estimate, 2,000 <i>l.</i>			
Leeds, Chapel Allerton: Alterations to provide accommodation for Area Office .. .. .	121	2	11
Completed. Estimate, 1,160 <i>l.</i> ; expenditure, 907 <i>l.</i>			
Liverpool, Mossley Hill: Alterations to wards, dispensary, and Medical Superintendents' Offices .. .. .	121	15	2
Completed. Estimate, 1,600 <i>l.</i> ; expenditure, 1,022 <i>l.</i> (including adjustment of 1934 account figures).			
<i>Register House, Edinburgh</i>			
Adaptation for photo-printing section .. .. .	80	8	4
Completed. Estimate, 712 <i>l.</i> ; expenditure, 699 <i>l.</i>			
<i>Scottish Education Department</i>			
Edinburgh, 21-24, Queen Street: Provision of accommodation .. .. .	34	6	4
Completed. Estimate, 1,259 <i>l.</i> ; expenditure, 1,045 <i>l.</i>			
<i>Stationery Office</i>			
Cornwall House: Provision of constant temperature room .. .. .	765	7	8
Completed, further charges to come. Estimate, 900 <i>l.</i>			
Shepherdess Walk and Underwood Street: Re-arrangement of accommodation .. .. .	574	17	-
Completed. Estimate, 596 <i>l.</i> ; expenditure, 643 <i>l.</i> excess, 47 <i>l.</i>			
<i>Surveys of Great Britain</i>			
Southampton: Alterations in "P" Store and "R" Building .. .. .	253	19	3
Estimate, 1,115 <i>l.</i>			
Southampton: Provision of additional accommodation for draughtsmen .. .. .	1,965	13	3
Completed, further charges to come. Estimate (revised), 2,705 <i>l.</i>			
	<u>£9,476</u>	<u>6</u>	<u>8</u>

STATEMENT OF EXPENDITURE ON NEW WORKS, &c., 1935—*contd.*

## A.III.2.—URGENT UNFORESEEN WORKS.

	£	s.	d.
<i>Air Ministry</i>			
Adastral, Alexandra and Princes Houses, Kingsway: Adaptations, 2nd Section .. .. .	1,229	5	2
Completed. Estimate, 1,645 <i>l.</i> ; expenditure, 1,330 <i>l.</i>			
Adaptation of Savoy Hill House for additional staff .. .. .	104	—	—
Estimate, 525 <i>l.</i>			
<i>Board of Trade</i>			
Ballantrae Coastguard Station: Purchase of accommodation .. .. .	800	—	—
Completed. Estimate, 800 <i>l.</i>			
<i>Land Registry</i>			
Lion House, Red Lion Street: Adaptation to provide accommodation .. .. .	1,586	14	9
Completed, further charges to come. Estimate, 2,200 <i>l.</i>			
<i>Office of Works</i>			
Aldersgate Street, 152: Adaptation to provide accommodation for City District Office .. .. .	1,374	18	5
Completed, further charges to come. Estimate, 1,782 <i>l.</i>			
<i>Scottish Education Department</i>			
Edinburgh, Castle Terrace: Adaptation, &c. .. .. .	1,081	11	—
Completed. Estimate, 1,065 <i>l.</i> ; excess 17 <i>l.</i>			
<i>Supreme Court of Judicature</i>			
Royal Courts of Justice: Adaptations to provide additional accommoda- tion for Management and Administrative Department .. .. .	1,856	14	4
Estimate, 2,250 <i>l.</i>			
<i>Surveys of Great Britain</i>			
Cromwell Road, 126–128: Adaptation to provide additional accommo- dation .. .. .	721	6	7
Completed, further charges to come. Estimate, 1,090 <i>l.</i> ; expenditure to 31 March, 1936, 736 <i>l.</i>			
<i>Treasury</i>			
Downing Street, 10: Improvement of domestic and sanitary arrangements	682	9	2
Completed, further charges to come. Estimate, 765 <i>l.</i>			
<i>War Department</i>			
War Office: Alterations to provide additional accommodation .. .. .	554	3	1
Completed. Estimate, 678 <i>l.</i>			
	£9,991	2	6
			6

## STATEMENT OF EXPENDITURE OF NEW WORKS, &amp;c., ANCIENT MONUMENTS, 1935.

Service.	Vote.	Expenditure.	Balance.			
			Unexpended.		Excess.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
E.(1).						
A.—WORKS IN PROGRESS. Queens House, Greenwich : works of preservation, &c. Original .. .. 12,500 <i>l.</i> Supplementary .. 2,230 <i>l.</i>	14,730	14,501 11 9	228 8 3		—	
C.—WORKS COSTING BETWEEN 500 <i>l.</i> and 2,000 <i>l.</i> ..	3,050	2,988 17 10	61 2 2		—	
D.—URGENT UNFORESEEN WORKS ( <i>Supplementary</i> )	770	—	770 — —		—	
Remanets from previous years not exceeding 50 <i>l.</i> ..	—	18 2 —	—		18 2 —	
TOTAL E.(1) ..						
Original .. .. 15,550 <i>l.</i> Supplementary .. 3,000 <i>l.</i> <hr/>	18,550	17,508 11 7	1,059 10 5		18 2 —	
			NET SAVING .. <u>£1,041 8 5</u>			

## OBSERVATIONS

E. (1) A.—Estimate, 25,500*l.* ; expenditure to 31 March 1936, 21,222*l.*

C.—See details following.

*Remanets not exceeding 50*l.**.—10*l.* was paid to a demolition contractor for cancellation of contract in connexion with the purchase of Old Manor House Walls, Whitby (E.30696).

E.(1).—C. WORKS COSTING BETWEEN 500*l.* AND 2,000*l.*

	£	s.	d.
Brougham Castle : Purchase of site and erection of cottage for Custodian's residence, &c. .. .. .	365	15	10
Completed. Estimate, 600 <i>l.</i> ; expenditure, 626 <i>l.</i> ; excess, 26 <i>l.</i>			
Haughmond Abbey : Custodian's house .. .. .	348	4	5
Completed. Estimate, 600 <i>l.</i> ; expenditure, 602 <i>l.</i> (including adjustment of 1934 figures) ; excess, 2 <i>l.</i>			
Orkney, Mid-Howe Neolithic Chamber : Covering structures .. ..	2,268	2	7
Estimate (revised), 2,450 <i>l.</i>			
Stonehenge : Erection of 2 cottages for Custodians .. .. .	6	15	—
Estimate, 1,400 <i>l.</i>			
	<hr/>		
	£2,988 17 10		

H.M. Office of Works,  
16 November 1936.

Patrick Duff,  
Accounting Officer.

## SILVER JUBILEE

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for expenses connected with the CELEBRATION OF THE TWENTY-FIFTH ANNIVERSARY OF HIS MAJESTY'S ACCESSION.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
A.—Expenses connected with the celebration of the Twenty-fifth Anniversary of His Majesty's Accession .. .. .	£ 65,000	£ s. d. 44,891 6 8	£ s. d. 20,108 13 4	£ s. d. —
GROSS TOTAL £	65,000	44,891 6 8	20,108 13 4	—
Deduct—	Estimated	Applied		
B.—Appropriations in Aid	15,000	15,000 — —	Surplus to be surrendered.	
NET TOTAL £	50,000	29,891 6 8	£20,108 13 4	

Receipts payable to Exchequer.

Estimated. Realized.

Receipts authorized to be used as Appropriations in Aid	£ 15,000	£ s. d. 17,936 19 10
Appropriated in aid (Subhead B) .. .. .		15,000 — —
Paid separately to Exchequer .. .. .		£2,936 19 10

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

A.—The expenditure on entertainment of overseas guests was less than anticipated, and the provision for contingencies was only drawn on to a small extent.

## Details of Receipts.

	Estimated.	Realized.	
	£	£ s. d.	
Repayment of cost of erection of stands —			
Government Departments .. .. .	15,000	{ 10,871 13 2*	
Hospitals .. .. .			4,113 4 11
Miscellaneous .. .. .			2,952 1 9
	£15,000	17,936 19 10	

\* In addition, 1,423l. 3s. 4d. the surplus derived from the sale of seats was paid to charities.

## NOTE.

A gift to a museum was valued at 1l. 6s. (E.31165).

Patrick Duff,  
Accounting Officer.

H.M. Office of Works,  
16 November 1936.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

G. C. Upcott,  
Comptroller and Auditor General.



## PUBLIC BUILDINGS OVERSEAS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for Expenditure in respect of PUBLIC BUILDINGS OVERSEAS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
A.—New Works, Alterations, Additions, and Purchases .. ..	£ 23,680	£ s. d. 16,000 9 6	£ s. d. 7,679 10 6	—
B.—Maintenance and Repairs .. ..	60,500	58,556 11 10	1,943 8 2	—
C.—Furniture, &c. ... ..	16,850	19,463 5 5	—	2,613 5 5
D.—Rents, &c. .. ..	30,060	28,297 13 2	1,762 6 10	—
GROSS TOTAL .. ..	£ 131,090	122,317 19 11	11,385 5 6	2,613 5 5
<i>Deduct—</i> E.—Appropriations in Aid ..	Estimated. 18,590	Applied. 18,590 — —	Surplus to be surrendered. £ 8,772 — 1	
NET TOTAL .. ..	£ 112,500	103,727 19 11		

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid .. ..	18,590	18,869 19 10
(ii) Receipts of other classes .. ..		4,051 17 3
Total .. ..		22,921 17 1
Appropriated in aid (Subhead E) .. ..		18,590 — —
Paid separately to Exchequer .. ..		£ 4,331 17 1

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

- A.—See Statement of New Works.  
 B.—The cost of day-to-day services was less than anticipated and certain work was postponed.  
 C.—The provision for routine repairs was inadequate and unforeseen services arose during the year.  
 D.—Due to favourable rates of exchange and to delay in payment of a rent.

Details of Receipts.	Estimated.	Realized.
	£	£ s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid :—		
Rents, &c. .. .. .	} 6,300	{ 3,440 11 11
Legation residents for heating, electricity, water and garden maintenance .. .. .		
Old materials and miscellaneous .. .. .		
Services carried out on repayment terms .. .. .		
Tehran: compensation in respect of road widening on east side of Legation .. .. .	350	1,568 19 3
	11,940	7,551 15 5
Sales of property—	£	s. d.
Ispahan Consulate .. .. .	1,892	9 11
Resht Vice-Consulate .. .. .	742	4 9
	£18,590	18,869 19 10
(ii) Receipts of other classes :—		
Sales of property—Istanbul Consulate .. .. .	—	4,051 17 3
Total .. .. .		£22,921 17 1

H.M. Office of Works,  
16 November 1936.

*Patrick Duff,*  
Accounting Officer.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

*G. C. Upcott,*  
Comptroller and Auditor General.

## STATEMENT OF EXPENDITURE ON NEW WORKS, &amp;C., 1935.

Service.	Vote.	Expenditure.	Balance.			
			Unexpended.		Excess.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
<b>A.I.</b>						
WORKS IN PROGRESS.						
1. Chung King: Erection of new office building and residence for Vice-Consul .. ..	215	214 16 2	- 3 10			
<b>A.II.</b>						
PROPOSED WORKS.						
1. Bagdad Embassy: Reconstruction of Office Building .. . . .	4,000	3,269 8 4	730 11 8			
2. Colon: Erection of new Consulate .. ..	500	—	500 — —			
3. Nanking: Alterations and additions to Consul-General's House..	6,000	5,150 7 2	849 12 10			
4. Paris Embassy: Installation of central heating .. ..	3,200	5,150 19 6	—		1,950 19 6	
5. Tehran Legation: Reconstruction of buildings affected by municipal road widening scheme .. ..	6,335	350 17 3	5,984 2 9			
<b>A.III.</b>						
GENERAL.						
1. WORKS COSTING BETWEEN 500 <i>l.</i> AND 2,000 <i>l.</i> .. ..	1,930	1,813 12 8	113 7 4			
2. URGENT UNFORESEEN WORKS .. ..	1,500	—	1,500 — —			
<i>Remanets from previous years not exceeding 50<i>l.</i></i>	—	47 8 5	—		47 8 5	
TOTAL A. .. £	23,680	16,000 9 6	9,677 18 5		1,998 7 11	

NET SAVING £7,679 10 6

## OBSERVATIONS.

- A.I. 1.—Completed. Estimate, 4,660*l.*; expenditure, 4,991*l.*; excess, 331*l.*  
A.II. 1.—Completed, further charges to come. Estimate, 4,000*l.*  
2.—Delay in settling the details of the scheme prevented the commencement of building work within the year. Estimate (revised), 10,500*l.*  
3.—Completed, further charges to come. Estimate, 6,000*l.*  
4.—Heavy unforeseen expenditure upon builders' work was found necessary during the course of the Service. Completed. Estimate (revised), 5,262*l.*  
5.—Commencement of the work was delayed by protracted negotiations with regard to the terms upon which the land was to be surrendered. Estimate (revised), 5,895*l.*  
A.III. 1.—See details following.

## STATEMENT OF EXPENDITURE ON NEW WORKS, &amp;c., 1935.

A.III.1. WORKS COSTING BETWEEN 500*l.* AND 2,000*l.*

	<i>£</i>	<i>s.</i>	<i>d.</i>
Brussels Embassy : Improvement of the bathroom accommodation Completed. Estimate, 685 <i>l.</i>	682	13	11
Cairo Consulate General : Re-arrangement of accommodation Completed. Estimate, 1,250 <i>l.</i> ; expenditure, 1,247 <i>l.</i>	91	14	10
Paris Embassy : Provision of additional lavatory accommodation Completed. Estimate, 600 <i>l.</i> ; excess, 14 <i>l.</i>	613	11	3
Wei-hai-wei : Installation of sanitary and water systems in Consul's house Completed. Estimate, 545 <i>l.</i>	428	12	8
	£1,816 12 8		

H.M. Office of Works,  
16 November 1936,

*Patrick Duff,*  
Accounting Officer.

## ROYAL PALACES.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for Expenditure in respect of ROYAL PALACES, including a Grant in Aid.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
<b>PALACES IN HIS MAJESTY'S OCCUPATION.</b>				
A.—Palaces in the Personal Occupation of the Sovereign (Grant in Aid) .. ..	37,570	37,570 - -	—	—
<b>PALACES NOT IN HIS MAJESTY'S OCCUPATION.</b>				
B.—Salaries, &c. .. ..	6,550	6,678 9 2	—	128 9 2
C.—New Works, Alterations, and Additions .. ..	3,500	3,213 19 8	286 - 4	—
D.—Maintenance and Repairs ..	38,745	38,521 8 6	223 11 6	—
E.—Furniture, &c... ..	2,200	1,911 14 6	288 5 6	—
F.—Fuel, Gas, Electric Current, Water, & Household Articles	3,300	3,174 9 1	125 10 11	—
G.—Rents, &c. .. ..	1,145	1,210 19 1	—	65 19 1
H.—Annuity, &c. .. ..	925	808 18 4	116 1 8	—
<b>GROSS TOTAL .. .. £</b>	<b>93,935</b>	<b>93,089 18 4</b>	<b>1,039 9 11</b>	<b>194 8 3</b>
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>		
I.—Appropriations in Aid ..	10,850	10,850 - -		
<b>NET TOTAL .. .. £</b>	<b>83,085</b>	<b>82,239 18 4</b>	Surplus to be surrendered. <b>£845 1 8</b>	

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid .. ..	10,850	11,893 17 8
Appropriated in aid (Subhead I) .. ..		10,850 - -
		<b>£1,043 17 8</b>

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

C.—See Statement of New Works.

H.—An agreement with the Commissioners of Crown Lands, under which interest was payable on expenditure defrayed by them on the purchase of certain houses in Park Street, Windsor, ceased to have effect.

Details of Receipts.	Estimated.	Realized.	
	£	£	s. d.
Rents and licences .. .. .	1,050	1,106	- 10
Old materials and miscellaneous .. .. .	2,200	2,629	10 9
Postcards, &c. .. .. .	650	852	2 2
Admission fees .. .. .	6,500	7,306	3 11
Services carried out on repayment terms .. .. .	450	—	—
<b>Total ..</b>	<b>£10,850</b>	<b>11,893</b>	<b>17 8</b>

In addition, the sum of 904*l.* 16*s.* 4*d.* was received from sale of guide books, &c., for transfer to the Stationery Office.

## GRANT IN AID ACCOUNT.

RECEIPTS.	£	s.	d.	PAYMENTS.	£	s.	d.
Balance on 1 April 1935 ..	1,251	17	11	Expenditure upon Palaces in the Personal Occupation of the Sovereign, including Buckingham Palace, Windsor Castle, Frogmore, and the Palace of Holyroodhouse (Residential portion)	37,019	3	4
Grant in Aid transferred from Subhead A of the Royal Palaces Vote, 1935 .. .. .	37,570	—	—	Balance on 31 March 1936 .. .. .	1,802	14	7
	<u>£38,821</u>	<u>17</u>	<u>11</u>		<u>£38,821</u>	<u>17</u>	<u>11</u>

H.M. Office of Works,  
16 November 1936.

*Patrick Duff,*  
Accounting Officer.

I have examined the above Accounts in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Accounts are correct.

*G. C. Upcott,*  
Comptroller and Auditor General.

## STATEMENT OF EXPENDITURE ON NEW WORKS, &amp;c., 1935.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
C.I.				
WORKS IN PROGRESS.				
1. Hampton Court Palace :	£	£ s. d.	£ s. d.	£ s. d.
Adaptation of Barrack buildings for Firemen's Quarters .. ..	1,000	1,710 7 5	—	710 7 5
C.II.				
PROPOSED WORKS.				
1. Palace of Holyroodhouse :				
Alterations to Abbey Strand Pro- perty .. .. .	2,000	1,503 12 3	496 7 9	—
C.III.				
URGENT UNFORESEEN WORKS ..	500	—	500 — —	—
TOTAL C. .. ..	£ 3,500	3,213 19 8	996 7 9	710 7 5

NET SAVING £286 - 4

## OBSERVATIONS.

C.I. 1.—Work was not commenced in 1934 as anticipated when the estimate for 1935 was prepared. Estimate, 2,000*l.*

C.II. 1.—Estimate (revised), 3,741*l.*

H.M. Office of Works,  
16 November 1936.

*Patrick Duff,*  
Accounting Officer.

## REVENUE BUILDINGS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for Expenditure in respect of CUSTOMS and EXCISE, INLAND REVENUE, POST OFFICE and TELEGRAPH BUILDINGS in GREAT BRITAIN, certain Post Offices abroad, and for certain expenses in connexion with Boats and Launches belonging to the Customs and Excise Department.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
<b>CUSTOMS AND EXCISE BUILDINGS.</b>				
A.—New Works, Alterations, Additions, and Purchases .. ..	11,340	7,456 11 7	3,883 8 5	—
B.—Maintenance and Repairs	36,835	38,060 11 11	—	1,225 11 11
C.—Furniture, &c. . . . .	12,750	13,288 18 9	—	538 18 9
D.—Removals .. .. .	650	594 6 9	55 13 3	—
E.—Rents, &c. .. .. .	87,290	83,337 7 11	3,952 12 1	—
F.—Fuel, Gas, Electric Current, and Water ..	25,800	24,938 3 5	861 16 7	—
G.—Cleaning, Custody, &c.	9,880	10,306 18 1	—	426 18 1
	£ 184,545	177,982 18 5	8,753 10 4	2,191 8 9
<b>INLAND REVENUE BUILDINGS.</b>				
H.—New Works, Alterations, Additions, and Purchases .. ..	44,280	37,999 8 11	6,280 11 1	—
I.—Maintenance and Repairs	86,985	84,848 15 5	2,136 4 7	—

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

- A.—See Statement of New Works.  
 B.—The provision for minor alterations proved insufficient.  
 E.—Demands for additional accommodation were less than anticipated.  
 H.—See Statement of New Works.  
 I.—The sums provided for day-to-day maintenance services and for contingencies were not wholly required.



Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
<b>INLAND REVENUE BUILDINGS—contd.</b>						
J.—Furniture, &c.						
Original .. .. .	46,500l.					
Supplementary ..	7,000l.					
	53,500	54,400 10 —	—	900 10 —		
K.—Removals .. ..	2,600	3,262 — 5	—	662 — 5		
L.—Rents, &c.						
Original .. .. .	278,200l.					
Supplementary ..	9,000l.					
	287,200	286,823 17 3	376 2 9	—		
M.—Fuel, Gas, Electric Current, and Water ..	51,300	53,886 6 —	—	2,586 6 —		
N.—Cleaning, Custody, &c.	17,200	18,426 15 3	—	1,226 15 3		
	£ 543,065	539,647 13 3	8,792 18 5	5,375 11 8		
<b>POST OFFICE AND TELEGRAPH BUILDINGS.</b>						
O.—New Works, Alterations, and Additions ..	7,555	5,615 18 9	1,939 1 3	—		
P.—Maintenance and Repairs .. ..	435,235	458,737 7 9	—	23,502 7 9		
Q.—Furniture, &c.						
Original .. .. .	165,000l.					
Supplementary ..	7,000l.					
	172,000	154,771 1 4	17,228 18 8	—		
R.—Removals .. ..	3,500	3,847 1 —	—	347 1 —		
S.—Fuel .. .. .	127,000	128,186 1 8	—	1,186 1 8		
T.—Household Articles, &c.	28,000	29,304 12 1	—	1,304 12 1		
	£ 773,290	780,462 2 7	19,167 19 11	26,340 2 6		

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

K.—The provision for the removal of certain Headquarter Staffs to new accommodation proved inadequate.

M.—The provisions for electric current and water were inadequate.

N.—Requirements in respect of new offices were underestimated and there was an increase in the cost of certain household articles.

O.—See Statement of New Works.

P.—The sums provided for minor alterations and routine maintenance proved insufficient. The excess was partly offset by savings on painting and other special services.

Q.—The demand for repairs and replacements was less than anticipated and certain supplies of additional equipment were put in hand too late to permit of payment within the year (33,500l.). The saving was offset to the extent of 16,600l. mainly by increased requirements for new buildings and by unforeseen services.

T.—Insufficient allowance for price increases.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
TT.—Compensation and Losses .. ..	£ —	£ 249 6 —	£ —	£ 249 6 —
<b>GROSS TOTAL</b>				
Original .. 1,477,900l.				
Supplementary .. 23,000l.				
	£ 1,500,900	1,498,342 — 3	36,714 8 8	34,156 8 11
<b>NET TOTAL</b>				
Original .. 1,453,270l.				
Supplementary .. 23,000l.				
	£ 1,476,270	1,473,712 — 3	Surplus to be surrendered. £2,557 19 9	

Receipts payable to Exchequer.	Estimated.	Realized.
Receipts authorized to be used as Appropriations in Aid ..	£ 24,630	£ 30,137 16 2
Appropriated in aid (Subhead V) .. .. .		24,630 — —
Paid separately to Exchequer .. .. .		£5,507 16 2

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

TT.—38l. 5s., damage caused by a tank cover dislodged in a gale (E.31870).  
 45l., compensation for injuries 25l. (E.32124) and 20l. (E.33048).  
 7l. 10s. 2d., nine cases of compensation.  
 158l. 10s. 10d., seven cases of premises surrendered before the expiration of the leases, including 38l. 13s. 8d., 36l. 19s. 11d. and 27l. 17s. 6d.

Details of Receipts.	Estimated.	Realized.
<b>Customs and Excise Buildings :—</b>		
Rents, &c. .. .. .	£ 2,550	£ 2,451 19 —
Miscellaneous .. .. .	450	870 7 6
<b>Inland Revenue Buildings :—</b>		
Rents, &c. .. .. .	1,800	1,905 6 6
Miscellaneous .. .. .	1,350	1,865 5 11
Sale of property—Newbury, Speenhamland House ..	—	1,301 17 11
<b>Post Office and Telegraph Buildings :—</b>		
Miscellaneous .. .. .	5,000	6,541 1 9
Post Office, for services carried out on repayment terms 13,480		15,201 17 7
<b>Total .. .. .</b>	<b>£24,630</b>	<b>30,137 16 2</b>

NOTE.

I.—65l., in addition to the contract sum, was paid to a contractor to recoup loss due to an error in his tender (E.31826).  
 F., M. and S.—Includes 40l., 50l. and 700l. respectively in respect of voluntary additions to coal contract prices (See note on Vote 7).

H.M. Office of Works,  
 16 November 1936.

Patrick Duff,  
 Accounting Officer.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

G. C. Upcott,  
 Comptroller and Auditor General.

## STATEMENT OF EXPENDITURE ON NEW WORKS, ETC., 1935.

Service.	Vote.	Expenditure.			Balance.					
					Unexpended.			Excess.		
	£	£	s.	d.	£	s.	d.	£	s.	d.
CUSTOMS AND EXCISE BUILDINGS.										
A.I.										
WORKS IN PROGRESS.										
1. King George V Dock, North Quay Group 6 Station : New Offices	2,360	2,676	4	2	—	—	—	316	4	2
2. Surrey Commercial Docks, No. 1 Island Yard : New Offices	250	613	17	11	—	—	—	363	17	11
A.II.										
PROPOSED WORKS.										
1. Grimsby : New Dock Offices .. ..	1,500	37	17	6	1,462	2	6	—	—	—
2. Swansea Custom House: Extension .. ..	1,000	—	—	—	1,000	—	—	—	—	—
3. West India Dock : New Waterguard Offices at South West India Dock Pierhead ..	500	—	—	—	500	—	—	—	—	—
A. III.										
1. WORKS COSTING BETWEEN 500 <i>l.</i> AND 2,000 <i>l.</i>	4,230	4,004	6	1	225	13	11	—	—	—
2. URGENT UNFORESEEN WORKS.	1,500	87	15	11	1,412	4	1	—	—	—
<i>Remanets from previous years not exceeding 50<i>l.</i> ..</i>	—	36	10	—	—	—	—	36	10	—
Total A .. ..	11,340	7,456	11	7	4,600	—	6	716	12	1

NET SAVING .. £3,883 8 5

## OBSERVATIONS.

- A.I. 1.—Completed, further charges to come. Estimate, 3,040*l.*; expenditure, 2,839*l.*  
 2.—Completed. 10*l.* in addition to the contract sum, was paid to a contractor in view of unforeseen difficulties in excavating (E.32200). Estimate, 2,670*l.*; expenditure, 2,498*l.*
- A.II. 1.—Delay in obtaining possession of the site.—Estimate, 2,400*l.*  
 2.—Building work was not commenced as early as anticipated. Estimate, 6,250*l.*  
 3.—Delay in obtaining a suitable site. Estimate, 2,500*l.*
- A.III. 1.—See details following.  
 2.—Liverpool, West Huskisson Dock : New building, 26*l.* 15*s.* 11*d.* Estimate, 865*l.*  
 Oswestry : Purchase of site and erection of building, 61*l.* Estimate, 600*l.* (See also Sub-head H and Vote 3, Subhead A.)

STATEMENT OF EXPENDITURE ON NEW WORKS, ETC., 1935—*contd.*

A. III.—1. WORKS COSTING BETWEEN 500 <i>l.</i> AND 2,000 <i>l.</i>		<i>£ s. d.</i>
London Dock, Nos. 18 and 38 (Mess Room) : Provision of New Offices ..	Estimate, 1,950 <i>l.</i>	628 9 11
Marlon House, Mark Lane : Adaptation .. .. .	Completed, further charges to come. Estimate, 676 <i>l.</i> ; expenditure, 195 <i>l.</i>	128 1 8
West India Dock, South Quay, K.L. and M. Sheds : New Offices .. ..	Completed. Estimate, 1,015 <i>l.</i>	901 17 11
Birkenhead, Woodside Landing Stage : Additional accommodation ..	Completed. Estimate, 895 <i>l.</i> ; expenditure, 752 <i>l.</i>	745 3 3
Grimsby Custom House : Installation of central heating .. .. .	Estimate, 670 <i>l.</i>	281 — —
Edinburgh, 25, Waterloo Place : Adaptation .. .. .	Completed. Estimate, 1,560 <i>l.</i> ; expenditure, 1,665 <i>l.</i> excess, 105 <i>l.</i>	1,319 13 4
		£4,004 6 1

Service.	Vote.	Expenditure.	Balance.			
			Unexpended.		Excess.	
	<i>£</i>	<i>£ s. d.</i>	<i>£ s. d.</i>	<i>£ s. d.</i>	<i>£ s. d.</i>	<i>£ s. d.</i>
INLAND REVENUE BUILDINGS.						
H.I.						
WORKS IN PROGRESS.						
1. Dunfermline : Purchase of site and erection of building .. ..	2,500	902 17 3	1,597 2 9			—
2. Hounslow : Purchase of site and erection of building .. ..	790	562 8 —	227 12 —			—
3. Kendal : Purchase of site and erection of building .. ..	4,500	4,433 10 3	66 9 9			—
4. King's Lynn : Adaptation of accommodation in new Post Office and Telephone Exchange building ..	100	182 19 6	—			82 19 6
5. Macclesfield : Erection of building .. ..	1,385	1,222 15 1	162 4 11			—

## OBSERVATIONS.

- H.I. 1.—Building work was not commenced as early as anticipated. Estimate (revised), 7,603*l.*; expenditure to 31 March, 1936, 1,857*l.* (See also Vote 3, Subhead A.)
- 2.—Completed. Estimate, 5,265*l.*; expenditure, 4,991*l.*
- 3.—Estimate, 6,800*l.*; expenditure to 31 March 1936, 5,351*l.* (See also Vote 3, Subhead A.)
- 4.—Estimate, 2,280*l.*; expenditure to 31 March 1936, 1,479*l.*
- 5.—Completed. 8*l.* 10*s.*, in addition to the contract sum, was paid to a Contractor to meet part of his loss due to an omission from his tender (E.32688). Estimate, 6,185*l.*; expenditure, 5,842*l.*

STATEMENT OF EXPENDITURE ON NEW WORKS, &c., 1935—*contd.*

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
INLAND REVENUE BUILDINGS— <i>contd.</i>	£	£ s. d.	£ s. d.	£ s. d.
6. Motherwell: Purchase of site and provision of office accommodation .. .. .	1,080	1,255 17 8	—	175 17 8
7. Swindon: Erection of building .. .. .	1,735	2,333 11 2	—	598 11 2
<i>Remanets from previous years.</i>				
III.2 (1934) Leicester: Erection of building .. .. .	—	230 17 5	—	230 17 5
III.2 (1934) Warrington: Erection of building .. .. .	—	343 2 10	—	343 2 10
H.II. PROPOSED WORKS.				
1. Bush House: Installation of partitions and electric lighting in South West Wing .. .. .	10,000	12,459 9 2	—	2,459 9 2
2. Chester: Erection of building .. .. .	3,000	—	3,000 — —	—
3. Preston: Erection of building .. .. .	500	12 14 9	487 5 3	—
4. Warrington: Extension of new building .. .. .	4,500	2,874 9 3	1,625 10 9	—

## OBSERVATIONS.

H.I. 6.—Completed, further charges to come. Estimate, 2,767*l.*; expenditure to 31 March 1936, 2,348*l.* (See also Vote 3, Subhead A.)

7.—Progress in 1934 was less rapid than anticipated when the estimate for 1935 was prepared. Completed, further charges to come. Estimate, 2,735*l.*; expenditure to 31 March 1936, 2,569*l.* (See also Vote 3, Subhead O.)

III. 2 (1934).—Completed, further charges to come. Estimate, 9,000*l.*; expenditure to 31 March 1936, 6,993*l.*

III. 2 (1934).—The final accounts were not settled in time to permit of payment during 1934. Completed. Estimate, 3,600*l.*; expenditure, 3,668*l.*; excess, 68*l.*

H.II. 1.—The work was accelerated. Completed. Estimate, 11,750*l.*; excess, 709*l.*

2.—The scheme was not settled in time to permit Building work to be commenced within the year. Estimate (revised), 11,650*l.*

3.—Building work was not commenced during the year. Estimate, 15,930*l.*

4.—Bad weather retarded progress. Estimate, 5,000*l.*

STATEMENT OF EXPENDITURE ON NEW WORKS, &c., 1935—*contd.*

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
H.III.				
1. WORKS COSTING BETWEEN 500 <i>l.</i> AND 2,000 <i>l.</i>	4,190	5,283 14 7	—	1,093 14 7
2. URGENT UNFORESEEN WORKS.	10,000	5,765 5 5	4,234 14 7	—
<i>Remanets from previous years not exceeding 50<i>l.</i></i>	—	58 19 —	—	58 19 —
H.IV.				
REPAYMENT SERVICES.				
URGENT UNFORESEEN WORKS .. ..	—	76 17 7	—	76 17 7
TOTAL H .. ..	44,280	37,999 8 11	11,401 — —	5,120 8 11

NET SAVING .. £6,280 11 1

## OBSERVATIONS.

H.III. 1.—See details following.

2.—See details following.

H.IV.—Somerset House: Surrender of vaults to London County Council and provision of alternative accommodation. Estimate, 1,130*l.*

H.III 1. WORKS COSTING BETWEEN 500 <i>l.</i> AND 2,000 <i>l.</i>	£	s.	d.
Holloway: Provision of accommodation in new Canonbury Telephone Exchange .. .. .	51	12	—
Completed. Estimate, 613 <i>l.</i> ; expenditure, 563 <i>l.</i>			
Mile End and Dalston Tax District, 19, Leonard Street, E.C.: Installation of passenger lift .. .. .	744	8	2
Completed. further charges to come. Estimate, 800 <i>l.</i>			
Somerset House: Re-allocation subsequent to removal to Bush House ..	2,522	15	2
Completed, further charges to come. Estimate (revised), 2,905 <i>l.</i>			
Ashton-under-Lyne, 143-5, Stamford Street; Adaptation .. .. .	72	7	5
Completed. Estimate, 865 <i>l.</i> ; expenditure, 563 <i>l.</i>			
Barrow-in-Furness: Adaptation of accommodation in old Head Post Office	233	—	2
Completed. Estimate, 820 <i>l.</i> ; expenditure, 901 <i>l.</i> ; excess, 81 <i>l.</i>			
Blackpool: Re-housing in Post Office Extension .. .. .	62	8	1
Completed. Estimate, 1,400 <i>l.</i> ; expenditure, 1,222 <i>l.</i>			
Carlisle, 6 and 8, Fisher Street: Adaptation .. .. .	69	10	3
Completed. Estimate, 760 <i>l.</i> ; expenditure, 648 <i>l.</i>			
St. Albans: Provision of accommodation in New Branch Post Office ..	1,527	13	4
Completed, further charges to come. Estimate, 1,450 <i>l.</i> ; expenditure to 31 March, 1936, 1,552 <i>l.</i> ; excess, 102 <i>l.</i>			
	£5,283		14 7

## STATEMENT OF EXPENDITURE ON NEW WORKS ETC., 1935.

H.III. 2.—URGENT UNFORESEEN WORKS.		£	s.	d.
Alnwick, 43, Bondgate Without : Adaptation .. .. .		111	13	4
Completed, further charges to come. Estimate, 612 <i>l.</i>				
Ardrossan, Bank of Scotland House : Adaptation .. .. .		676	1	10
Completed, further charges to come. Estimate, 860 <i>l.</i>				
Greenock Custom House : Provision of accommodation .. .. .		555	14	1
Completed. Estimate, 585 <i>l.</i>				
Keighley, 14, Cooke Street : Adaptation .. .. .		462	12	1
Completed. Estimate, 680 <i>l.</i>				
Newbury, Old Rectory : Adaptation .. .. .		545	10	1
Completed. Estimate, 675 <i>l.</i>				
Norwich, 27-8, Tombland : Reconstruction .. .. .		963	12	11
Completed, further charges to come. Estimate 1,695 <i>l.</i>				
Oswestry : Purchase of site and erection of building .. .. .		366	10	-
Estimate, 3,460 <i>l.</i> (See also Subhead A and Vote 3, Subhead A.)				
Peterborough, 22-4, Bridge Street : Adaptation .. .. .		532	17	10
Completed. Estimate, 540 <i>l.</i>				
Skipton, Craven Hall, Sackville Street : Adaptation .. .. .		651	14	2
Completed. Estimate, 720 <i>l.</i>				
Spalding, 9-10, Market Place : Adaptation .. .. .		443	1	-
Completed. Estimate, 593 <i>l.</i>				
Swindon, 45-45a, Regent Street : Adaptation .. .. .		455	18	1
Completed, further charges to come. Estimate, 1,000 <i>l.</i>				
		£5,765	5	5

Service.	Vote.	Expenditure.	Balance.				
			Unexpended.		Excess.		
	£	£	s.	d.	£	s.	d.
POST OFFICE AND TELE- GRAPH BUILDINGS.							
O.III.							
1. WORKS COSTING BETWEEN 1,000 <i>l.</i> AND 2,000 <i>l.</i> ..	5,055	2,547	10	4	2,507	9	8
2. URGENT UNFORESEEN WORKS.	2,500	3,068	8	5	—	568	8 5
Total O .. .. .	£ 7,555	5,615	18	9	2,507	9	8 568 8 5
		NET SAVING .. £1,939 1 3					

## OBSERVATIONS

- 1.—See details following.
- 2.—See details following.

STATEMENT OF EXPENDITURE ON NEW WORKS, ETC., 1935—*contd.*

O.III. 1.—WORKS COSTING BETWEEN 1,000 <i>l.</i> AND 2,000 <i>l.</i>		<i>£</i>	<i>s.</i>	<i>d.</i>
Armour House, E.C. : Accommodation for City Sales Office and Public Relations Department	Completed. Estimate, 1,085 <i>l.</i> ; expenditure, 1,018 <i>l.</i>	245	15	4
Maida Vale Branch Office : Adaptation	Estimate, 1,935 <i>l.</i>	89	9	3
Mount Pleasant, E.C. : Welfare accommodation for temporary Christmas staff	Completed. Estimate, 1,580 <i>l.</i> ; expenditure, 1,370 <i>l.</i>	197	1	—
Smithfield Market, E.C. : Branch Office : Improvement	Completed. Additional work proved to be necessary. Estimate, 1,985 <i>l.</i> ; expenditure, 2,291 <i>l.</i> ; excess, 306 <i>l.</i>	148	—	2
Southampton Street Branch Office : Improvement	Completed, further charges to come. Estimate (revised), 2,270 <i>l.</i>	1,867	4	7
		<u>£2,547</u>	<u>10</u>	<u>4</u>
O.III. 2.—URGENT UNFORESEEN WORKS.				
Queen Victoria Street, E.C. : Adaptation for Counter School	Estimate, 1,510 <i>l.</i>	1,321	17	3
Bradford : Provision of accommodation for Telephone Area Manager	Completed, further charges to come. Estimate, 1,295 <i>l.</i>	1,156	16	1
Leeds : Provision of accommodation for Telephone Area Manager	Estimate, 1,850 <i>l.</i>	582	1	7
Lincoln : Provision of accommodation for Telephone Area Manager	Completed, further charges to come. Estimate, 1,070 <i>l.</i>	7	13	6
		<u>£3,068</u>	<u>8</u>	<u>5</u>
H.M. Office of Works,		<i>Patrick Duff,</i>		
16 November 1935.		Accounting Officer.		



## ROYAL PARKS AND PLEASURE GARDENS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for Expenditure in respect of ROYAL PARKS AND PLEASURE GARDENS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, &c. .. ..	13,185	13,248 9 9	—	—	63 9 9	—
B.—Miscellaneous Expenses	850	795 19 10	54	— 2	—	—
C.—Clothing .. ..	1,200	1,378 — 4	—	—	178 — 4	—
D.—Park-keepers, &c. ..	23,340	23,101 11 6	238	8 6	—	—
E.—Services of Metropolitan Police ..	20,550	21,378 8 9	—	—	828 8 9	—
F.—New Works, Alterations, and Additions	19,545	19,094 4 —	450	16 —	—	—
G.—Maintenance and Repairs .. ..	154,405	152,870 5 7	1,534	14 5	—	—
H.—Furniture, &c. ..	1,670	1,386 12 3	283	7 9	—	—
I.—Fuel, Gas, Electric Current, and Water	16,600	16,420 15 10	179	4 2	—	—
II.—Compensation and Losses .. ..	—	64 3 6	—	—	64 3 6	—
<b>GROSS TOTAL .. ..</b>	<b>251,345</b>	<b>249,738 11 4</b>	<b>2,740 11 —</b>	<b>—</b>	<b>1,134 2 4</b>	<b>—</b>
			Surplus of Gross Estimate over Expenditure. £1,606 8 8			
	Estimated.	Realized.	Deficiency of Appropriations in Aid realized. £568 11 9			
J.—Appropriations in Aid	62,100	61,531 8 3				
<b>NET TOTAL .. ..</b>	<b>189,245</b>	<b>188,207 3 1</b>	Net Surplus to be surrendered. £1,037 16 11			

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

E.—Withdrawal of the remaining half of the abatements of remuneration and postponement of the introduction of traffic lights at certain gates.

F.—See Statement of New Works.

II.—Includes 51*l.* 8*s.* 6*d.* compensation for injuries (E.32249). 10*l.* compensation to a refreshment contractor for loss due to partial closing of golf course (E.18048/09). 1*l.* 5*s.* value of bicycle stolen (E.33404).

Details of Receipts.	Estimated.	Realized.		
	£	£	s.	d.
Rents, including freebord rents and wayleaves .. ..	6,300	6,812	10	10
Grazing rents .. .. .	1,100	1,265	10	5
Receipts from recreational facilities :—				
Richmond Park Golf Courses .. .. .	9,500	8,247	16	11
Serpentine Bathing Area .. .. .	1,200	948	3	9
Tennis Courts, Putting Greens, &c. .. .. .	3,300	2,630	17	3
Licence for letting chairs .. .. .	8,500	8,809	13	10
Licences for letting boats .. .. .	4,000	3,716	18	4
Licences for the sale of newspapers and refreshments ..	7,800	9,582	1	8
Lavatory receipts .. .. .	1,700	1,996	3	10
The Vine, Hampton Court Gardens and sale of grapes ..	700	773	3	4
The Maze, Hampton Court Gardens .. .. .	650	694	1	6
Receipts from car parks .. .. .		818	1	6
Sales of timber and miscellaneous .. .. .	6,500	3,475	13	3
Regent's Park, theatrical performances } .. .. .		432	7	8
Contribution by private donors towards cost of Improve- ments to Main Entrance, Queen Mary's Gardens, Regent's Park .. .. .	2,850	3,079	2	5
Lay-out of grounds surrounding the National Maritime Museum, Greenwich Park .. .. .	8,000	6,728	19	9
House for South African succulent plants, Kew Gardens Services carried out on repayment terms .. .. .		825	4	6
		694	17	6
<b>Total .. .. .</b>	<b>£62,100</b>	<b>61,531</b>	<b>8</b>	<b>3</b>

## EXTRA REMUNERATION (exceeding 50l.).

For overtime a Clerk (93l.-337l.) received 71l. 10s. 8d.

## NOTES.

Green Park—a strip of land was surrendered to the Local Authority without charge for widening Piccadilly (S.37226.)

G. and H.—A fire in Primrose Hill Shelter caused damage amounting to 234l. (E.33847.)

I.—Includes 25l. in respect of voluntary additions to coal contract prices. (See note on Vote 7.)

H.M. Office of Works,  
16 November 1936.

Patrick Duff,  
Accounting Officer.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

G. C. Upcott,  
Comptroller and Auditor General.

## STATEMENT OF EXPENDITURE ON NEW WORKS, &amp;c., 1935.

Service.	Vote.	Expenditure.	Balance.					
			Unexpended.		Excess.			
	£	£ s. d.	£	s.	d.	£	s.	d.
F.I.								
WORKS IN PROGRESS.								
1. Hyde Park: Reconstruction of Refreshment Pavilion ..	4,450	5,098 15 2	—			648	15	2
2. Regent's Park: Improvements to Main Entrance of Queen Mary's Gardens .. ..	3,250	3,079 2 5	170	17	7	—		
F.III.								
1. WORKS COSTING BETWEEN 500 <i>l.</i> AND 2,000 <i>l.</i> .. ..	3,345	2,389 1 1	955	18	11	—		
2. URGENT UNFORESEEN WORKS	500	965 8 5	—			465	8	5
<i>Remanets from previous years not exceeding 50<i>l.</i></i> .. ..	—	7 12 8	—			7	12	8
F. IV.								
REPAYMENT SERVICES.								
2. Proposed Works. — Greenwich Park: Lay-out of grounds surrounding the National Maritime Museum .. ..	8,000	6,728 19 9	1,271	—	3	—		
4. URGENT UNFORESEEN WORKS	—	825 4 6	—			825	4	6
TOTAL F .. .. .	£19,545	19,094 4 —	2,397	16	9	1,947	—	9
			NET SAVING ..			£450 16 —		

## OBSERVATIONS.

F.I. 1.—Completed, further charges to come. Estimate, 7,450*l.*; expenditure to 31 March 1936, 7,661*l.*; excess, 211*l.*

2.—Completed, further charges to come. Estimate, 4,000*l.*; (of which 3,600*l.* will be contributed by a private donor) expenditure to 31 March 1936, 3,501*l.*

F.III. 1.—See details following.

2.—Hampton Court, Tilt Yard Gardens: Erection of cafeteria, 12*l.* 14*s.* 2*d.* Estimate, 1,205*l.* Greenwich Park: Demolition of buildings adjacent to National Maritime Museum. 952*l.* 14*s.* 3*d.* Completed. Estimate, 910*l.*; excess, 43*l.*

F.IV. 2.—Bad weather retarded progress. Estimate (revised), 9,000*l.*

4.—Royal Botanic Gardens, Kew; Provision of house for collection of South African succulents. 825*l.* 4*s.* 6*d.* Completed, further charges to come. Estimate, 1,300*l.*

F.III. 1. WORKS COSTING BETWEEN 500 <i>l.</i> AND 2,000 <i>l.</i>	£	s.	d.
Kensington Gardens: Provision of lavatory accommodation at Marlborough Gate .. .. .	471	12	9
Completed. Estimate, 705 <i>l.</i> expenditure 721 <i>l.</i> ; excess, 16 <i>l.</i>			
Kensington Gardens: Erection of women's lavatory at eastern end of Flower Walk .. .. .	169	2	1
Completed. Estimate 800 <i>l.</i> ; expenditure, 743 <i>l.</i>			
Kew Gardens: Nos. 17 and 19 Kew Green: Adaptation for use as Curator's Office .. .. .	46	6	7
Estimate, 580 <i>l.</i>			
Kew Gardens: Provision of lavatory .. .. .	100	12	9
Completed. Estimate, 700 <i>l.</i> ; expenditure, 555 <i>l.</i>			
Regent's Park, Queen Mary's Gardens: Provision of lavatory .. ..	1,601	6	11
Completed. Estimate, 1,730 <i>l.</i> ; expenditure, 1,638 <i>l.</i>			
	£2,389	1	1

H.M. Office of Works,  
16 November 1936.

Patrick Duff,  
Accounting Officer.

## RATES ON GOVERNMENT PROPERTY.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for Rates and Contributions in lieu of Rates, &c., in respect of PROPERTY IN THE OCCUPATION OF THE CROWN FOR THE PUBLIC SERVICE, and for Rates on Buildings occupied by Representatives of British Dominions and of Foreign Powers; and to pay the Salaries and Expenses of the RATING OF GOVERNMENT PROPERTY DEPARTMENT, and a Grant in Aid of the Expenses of the LONDON FIRE BRIGADE.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, &c. .. ..	6,527	6,336 13 4	190 6 8	—	—	—
B.—Travelling and Incidental Expenses .. ..	400	183 11 11	216 8 1	—	—	—
C.—Rates and Contributions in lieu of Rates, &c., England						
Original .. 1,844,635/.						
Supplementary .. 127,410/.						
	1,972,045	1,972,362 6 —	—	—	317 6 —	—
D.—Rates and Contributions in lieu of Rates, &c., Scotland						
Original .. 135,830/.						
Supplementary .. 6,420/.						
	142,250	141,594 14 —	655 6 —	—	—	—
E.—Rates and Contributions in lieu of Rates, &c., Ireland						
Original .. 23,265/.						
Supplementary .. 685/.						
	23,950	23,956 12 3	—	—	6 12 3	—
F.—Rates and Contributions in lieu of Rates, &c., Dominions and Overseas	20,850	20,859 18 11	—	—	9 18 11	—
G.—London Fire Brigade (Grant in Aid) .. ..	10,000	10,000 — —	—	—	—	—

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

A.—Savings amounting to 250/ due to a fresh appointment to the post of Treasury Valuer and to a temporary vacancy in the post of Deputy Treasury Valuer were partially offset by excess expenditure arising from the withdrawal as from 1 July 1935 of the remaining half of the abatements of the emoluments of Civil Servants imposed in the Autumn of 1931.

B.—The inspections of property made during the year involved less travelling than was anticipated.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
H.—Rates on Buildings occupied by Representatives of British Dominions and of Foreign Powers	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
<i>Original</i> .. .. 42,000 <i>l.</i>						
<i>Supplementary</i> .. .. 2,910 <i>l.</i>						
	44,910	44,951 7 6	—		41 7 6	
<b>GROSS TOTAL</b>						
<i>Original</i> .. .. 2,083,507 <i>l.</i>						
<i>Supplementary</i> .. .. 137,425 <i>l.</i>						
	£ 2,220,932	2,220,245 3 11	1,062 - 9		375 4 8	
<i>Deduct—</i>						
I.—Appropriations in Aid	Estimated	Applied				
<i>Original</i> .. .. 111,295 <i>l.</i>	—	—				
<i>Supplementary</i> .. .. 1,425 <i>l.</i>						
	112,720	112,720 - -				
<b>NET TOTAL</b>						
<i>Original</i> .. .. 1,972,212 <i>l.</i>						
<i>Supplementary</i> .. .. 136,000 <i>l.</i>						
	£ 2,108,212	2,107,525 3 11				Surplus to be surrendered.
			£686 16 1			

## Receipts payable to Exchequer.

	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid	112,720	118,500 13 2
Appropriated in aid (Subhead I) .. .. .		112,720 - -
Paid separately to Exchequer .. .. .		£5,780 13 2

## Details of Receipts.

	Estimated.	Realized.
	£	£ s. d.
Repayment by War Department of contributions for Ordnance Factories .. .. .	14,646	14,646 - 10
Repayment by Representatives of British Dominions and of Foreign Powers of portion of rates on buildings occupied by them .. .. .	10,250	10,275 7 1
Repayment by the Government of Northern Ireland for agency services .. .. .	324	324 13 4
Repayment in connexion with:—		
Unemployment Insurance .. .. .	38,000	45,234 - -
Unemployment Assistance .. .. .	49,500	46,713 11 6
Miscellaneous receipts (including recoveries from third parties of rates payable by them) .. .. .	—	1,307 - 5
Total .. .. .	£112,720	118,500 13 2

## EXTRA REMUNERATION (exceeding 50l.).

The Inspector of Rates (680l.-847l.) received from the Vote for Royal Commissions, &c., gratuities amounting to 60l. for services as Joint Secretary to the Civil Service Committee for Northern Ireland during the years 1934 and 1935.

One Clerk (93l.-337l.) received Army retired pay of 231l.

Treasury,  
19 November 1936.

*R. V. Nind Hopkins,*  
Accounting Officer.

---

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

*G. C. Upcott,*  
Comptroller and Auditor General.

## STATIONERY AND PRINTING.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for STATIONERY, PRINTING, PAPER, BINDING, and PRINTED BOOKS for the PUBLIC SERVICE; for the Salaries and Expenses of the STATIONERY OFFICE; and for SUNDRY MISCELLANEOUS SERVICES, including REPORTS OF PARLIAMENTARY DEBATES.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Salaries, Wages, and Allowances						
<i>Original</i> .. .. 347,715 <i>l.</i>						
<i>Supplementary</i> .. .. 10,700 <i>l.</i>						
	358,415	358,016 10 3	398	9 9	—	—
B.—Carriage and Transit ..	33,000	33,834 18 1	—	—	834	18 1
C.—Incidental Expenses ..	3,500	4,262 11 9	—	—	762	11 9
D.—Telegrams and Telephones	3,050	3,388 6 5	—	—	338	6 5
E.—Paper						
<i>Original</i> .. .. 568,000 <i>l.</i>						
<i>Supplementary</i> .. .. 93,000 <i>l.</i>						
	661,000	649,304 12 —	11,695	8 —	—	—
F.—Printing						
<i>Original</i> .. .. 939,739 <i>l.</i>						
<i>Supplementary</i> .. .. 73,000 <i>l.</i>						
	1,012,739	1,009,263 7 3	3,475	12 9	—	—
G.—Binding, &c.						
<i>Original</i> .. .. 128,966 <i>l.</i>						
<i>Supplementary</i> .. .. 12,000 <i>l.</i>						
	140,966	143,041 1 9	—	—	2,075	1 9
H.—Books and Maps						
<i>Original</i> .. .. 76,000 <i>l.</i>						
<i>Supplementary</i> .. .. 3,000 <i>l.</i>						
	79,000	80,112 5 11	—	—	1,112	5 11

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

A.—Total savings 1,702*l.* offset by excesses 1,304*l.* Net saving 398*l.*

*Savings* consequent upon vacancies in the establishment modified by the employment of temporary clerical staff to fill vacancies and by overtime (1,353*l.*); resignations &c., (345*l.*); leave without pay (4*l.*).

*Excesses* due to additional clerical staff (47*l.*); additional duplicating staff (857*l.*); gratuity (20*l.*); direct canvassing for advertisements in Government Publications (182*l.*); national insurance (198*l.*).

B.—Due mainly to an excess in respect of cartage, shipping and rail consignments (1,631*l.*) modified by savings on upkeep and renewals of motor fleet (880*l.*) owing principally to deferred renewals.

C.—Due mainly to excesses on travelling (626*l.*) trucks scales and other miscellaneous expenses (252*l.*) modified by savings on advertisements (68*l.*).

D.—Due mainly to increased expenditure on telephone rentals and on services of telephone operators.

E.—Due to savings on parliamentary publications (1,618*l.*), non-parliamentary publications (919*l.*), and on departmental stationery for Public Departments (18,078*l.*) modified by an excess on departmental forms, &c. (8,920*l.*).

F.—Due to savings on parliamentary publications (4,335*l.*), non-parliamentary publications (782*l.*) and on voters lists and registers under the Representation of the People Acts (1,636*l.*) modified by an excess on departmental forms, &c. (3,277*l.*).

G.—Due to excesses on binding of printed books and on account books, registers &c. for Public Departments (2,979*l.*) and on work executed at the Stationery Office Binding Works (1,540*l.*) modified by savings on parliamentary publications (394*l.*) and non-parliamentary publications (2,050*l.*).

H.—Due to increased requirements of Public Departments in respect of periodicals, newspapers and books generally.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
I.—Miscellaneous Office Supplies and Services						
Original .. .. .	248,500 <i>l.</i>					
Supplementary .. .. .	43,500 <i>l.</i>					
	292,000	293,667 1 11	—		1,667 1 11	
STATIONERY OFFICE PRINTING WORKS.						
J.—Capital Expenditure on Purchase of Machinery	24,000	24,026 11 9	—		26 11 9	
K.—Salaries, Wages, Upkeep of Machinery and Consumable Stores (Net) ..	100	—	100 — —		—	
<b>GROSS TOTAL</b>						
Original .. .. .	2,372,570 <i>l.</i>					
Supplementary .. .. .	235,200 <i>l.</i>					
	£2,607,770	2,598,917 7 1	15,669 10 6		6,816 17 7	
	Estimated.	Applied.				
<i>Deduct—</i>						
L.—Appropriations in Aid	967,000	967,000 — —				
<b>NET TOTAL</b>						
Original .. .. .	1,405,570 <i>l.</i>					
Supplementary .. .. .	235,200 <i>l.</i>					
	£1,640,770	1,631,917 7 1			£8,852 12 11	

Receipts payable to Exchequer.

Estimated. Realized.

	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid	967,000	1,035,202 — 1
Appropriated in aid (Subhead L) .. .. .		967,000 — —
		£68,202 — 1

Paid separately to Exchequer

£68,202 — 1

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

I.—Due to excesses on duplicators (2,650*l.*) calculating and other machinery (2,241*l.*) and on press advertising for Public Departments (4,247*l.*) modified by savings on typewriters (3,930*l.*) and office sundries (3,541*l.*).

	Estimate.	Expenditure.
	£	£
K.—		
(a) Salaries .. .. .	48,343	40,224*
(b) Wages—Original .. .. .		239,357 <i>l.</i>
Supplementary .. .. .		25,000 <i>l.</i>
	264,357	272,836*
(c) National Insurance Schemes: Employers' contributions ..	4,105	5,173
(d) Upkeep of machinery and consumable stores .. .. .	20,000	24,258
	£336,805	342,491
	Estimate.	Expenditure.
	£	£
Less transferred to Subhead F.		
Original .. .. .	285,739 <i>l.</i>	
Supplementary .. .. .	23,000 <i>l.</i>	
	308,739	312,985
Less transferred to Subhead G :		
Original .. .. .	25,966 <i>l.</i>	
Supplementary .. .. .	2,000 <i>l.</i>	
	27,966	29,506
		336,705
		342,491
		£100

\*Due mainly to the employment of unestablished staff to fill vacancies in the Establishment (8,347*l.*).



Details of Receipts.	Estimated.	Realized.
	£	£
(a) Sales of Government Publications (Parliamentary and others)	155,000	175,321
(b) Sales of Parliamentary Debates .. .. .	4,000	5,097
(c) Sales of Patent Office Publications .. .. .	34,000	35,526
(d) London and Edinburgh Gazettes, advertisements in and sales of .. .. .	60,000	62,781
(e) Customs Bills of Entry .. .. .	2,500	1,677
(f) Sales of parchments, paper, &c., on account of the Stationery Office by the Inland Revenue Department .. .. .	2,500	2,150
(g) Sales of waste .. .. .	10,500	9,537
(h) Advertisements .. .. .	160,000	171,858
(i) Recoverable from Local Authorities for a half share of cost of voters lists, &c., under the Representation of the People Acts	120,000	122,065
(j) Supplies to Government of Northern Ireland .. .. .	28,000	29,469
(k) Supplies on repayment terms .. .. .	288,500	314,835
(l) Commission on supplies on repayment terms .. .. .	28,000	32,813
(m) Repayment of cost of services in connection with Unemployment Insurance and Unemployment Assistance .. .. .	74,000	72,073
Total .. .. .	<u>£967,000</u>	<u>1,035,202</u>

(a-c) Receipts from sales of publications vary from year to year according to the nature of the publications issued and to public demand.

(e) Decreased receipts are due to the lower premiums paid under the contracts for the publication of Customs Bill of Entry.

(g) Decreased receipts are due to the fall in price of waste.

(h) Receipts from advertisements in the Telephone Directories and in miscellaneous Government publications were greater than anticipated.

(k & l) The requirements of the Public Service for press advertising and the general requirements of repaying Services were greater than anticipated.

#### COMPARATIVE STATEMENT OF SUMS RECOVERABLE BY THE STATIONERY OFFICE.

	31 March 1935.		31 March 1936.	
	In respect of Accounts rendered in the year.	In respect of Accounts rendered after 31 March 1935.	In respect of Accounts rendered in the year.	In respect of Accounts rendered after 31 March 1936.
Recoverable from Repaying Departments	£33,795*	£61,976*	£26,806	£78,405
Due from Sales Agents .. .. .	254		106	
	<u>£96,025</u>		<u>105,317</u>	

\*The figures in this Statement are compiled on a different basis from that previously followed. Formerly the statement ignored the fact that to a substantial extent moneys advanced by the Repaying Departments were in the hands of the Stationery Office at 31 March, and were therefore available to meet accounts as soon as rendered. The Statement also included sums received by the Stationery Office after 31 March in respect of Sales, etc., by Government departments before that date: these sums are actually appropriated in aid of the Stationery Office Vote for the year of the sale. For comparative purposes the figures appearing in the 1934 Account have been adjusted as follows:—

Due from Repaying Departments as shewn in 1934 Account ..	£	£
Less (1) Credits due to the receipt of Imprests before 31 March 1935 .. .. .	68,161	187,516
(2) Transfers from other Government Departments, &c. ..	23,584	
	<u>91,745</u>	
		<u>£95,771</u>

## VALUE OF STOCK IN HAND ON 31 MARCH 1935 AND 31 MARCH 1936.

	On 31 March 1935 at rates current on 31 March 1935.	On 31 March 1936 at rates current on 31 March 1935.	On 31 March 1936 at rates current on 31 March 1936.
	£	£	£
Paper .. .. .	75,652	94,992	94,333
Office supplies .. .. .	47,481	45,667	45,210
Books .. .. .	2,444	2,325	2,319
Binding .. .. .	693	1,187	1,176
General Service Items (Forms and Miscellaneous) .. .. .	6,489	5,896	5,846
<b>Total .. .. .</b>	<b>£132,759</b>	<b>150,067</b>	<b>148,884</b>

Stocktaking of the above stocks at 31 March 1936 revealed surpluses valued at 169*l.* and deficiencies 194*l.* Authority has been obtained for adjusting the ledgers on the basis of actual stocks (E.18522/2).

The statement does not include the value of parliamentary or non-parliamentary publications held in stock. A partial stocktaking of these revealed surpluses valued at 4*l.* and deficiencies 42*l.*

In addition to the above, paper to the value of 63,305*l.* (63,712*l.* at 1935 rates) was in contractors' depots for printing, &c.

## EXTRA REMUNERATION.

From the Post Office Vote, four Clerical Officers (93*l.*-337*l.*) received 67*l.* 1*s.* 8*d.*, 66*l.* 2*s.* 8*d.*, 55*l.* 6*s.* 10*d.* 46*l.* 19*s.* 2*d.* respectively as wages as part-time night telephonists and from the same Vote three of these Officers received 24*l.* 19*s.*, 2*l.* 17*s.* 3*d.* and 1*l.* 18*s.* overtime.

From this Vote, two Clerical Officers (93*l.*-337*l.*) received 62*l.* 15*s.* 10*d.* and 59*l.* 6*s.* 4*d.* respectively, and one Works Overseer, Grade IV (300*l.*-350*l.*) 50*l.* 2*s.* 7*d.*, overtime. Two Clerical Officers (93*l.*-337*l.*) received 85*l.* 7*s.* 8*d.* and 83*l.* 13*s.* 1*d.* respectively as commission.

One Clerical Officer (93*l.*-337*l.*), one Assistant Warehouse Supervisor (202*l.*-227*l.*), one Bench Hand (79*s.* per week) and one Porter (71*s.* per week) received 58*l.* 12*s.*, 63*l.* 17*s.* 6*d.*, 51*l.* 11*s.* and 100*l.* 7*s.* respectively as Service Pensions.

## NOTES.

B.—5*l.* was paid in respect of damage caused by a Stationery Office van to a hand truck (E.32650).

	£	s.	d.
The following sums were written off:—			
Value of copies of a Government publication held in reserve destroyed in error (E.33563) .. .. .	153	—	—
Total amounts due in respect of publications sold by the Sale Offices, which could not be collected (E.17752) .. .. .	26	8	7
Balance of a debt in respect of an advertisement inserted in a Government publication (E.32569) .. .. .	8	16	11
Value of damage to law books at the County Court, Lincoln, caused by a burst water pipe (S.3166) .. .. .	6	9	1
Value of six typewriters and three duplicators, totally destroyed by fire whilst held on charge by the War Office (S.3166) .. .. .	40	15	—
Value of a typewriter lost whilst held on charge by the War Office (E.19654/2) .. .. .	9	10	—
Value of a typewriter lost whilst held on charge by a Royal Commission (S.3166) .. .. .	5	—	—
Minor losses, under 5 <i>l.</i> in each case, written off under specific or general Treasury authority .. .. .	32	18	1

Losses of stationery (apart from office machines) which occur whilst it is in the custody of the War Department are dealt with by the Army Council in consultation with the Treasury (S.2920 and E.26293).

W. R. Codling,  
Accounting Officer.

30 November 1936.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

G. C. Upcott,  
Comptroller and Auditor General.

**PETERHEAD HARBOUR.**

See also Report of Comptroller and Auditor General.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for the Expense of constructing a new HARBOUR OF REFUGE at PETERHEAD.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Works .. .. .	23,054	22,855 - 8	198	19 4	—	—
B.—Salaries .. .. .	2,845	2,810 8 10	34	11 2	—	—
C.—Travelling and Incidental Expenses .. .. .	101	83 11 3	17	8 9	—	—
<b>TOTAL .. .. .</b>	<b>£ 26,000</b>	<b>25,749 - 9</b>	<b>250</b>	<b>19 3</b>	<b>—</b>	<b>—</b>
Surplus to be surrendered ..			£250 19 3			

Receipts payable to Exchequer.	Estimated.	Realized.
Rents, sale of old stores, &c. .. .. .	£35	£43 8 7

The aggregate value of the plant and stores in hand on 1 April 1936 was 46,343*l.*, distributed as follows :—

Special plant (professional valuation) .. .. .	£35,632
General tools and plant (professional valuation) .. .. .	4,888
Materials (new and old) .. .. .	5,823

Admiralty,  
18 November 1936.

*R. H. A. Carter,*  
Accounting Officer.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

*G. C. Upcott,*  
Comptroller and Auditor General.

## WORKS AND BUILDINGS IN IRELAND.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for Expenditure in respect of PUBLIC WORKS and BUILDINGS IN IRELAND.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
<b>NORTHERN IRELAND.</b>				
<b>IMPERIAL SERVICES.</b>				
A.—Maintenance and Repairs ..	£ 1,780	£ 1,273 4 3	£ 506 15 9	—
B.—Furniture, &c. .. ..	260	58 1 3	201 18 9	—
C.—Rents, &c. .. ..	1,080	1,195 11 11	—	115 11 11
D.—Fuel, Gas, Electric Current, Water, and Household Articles .. ..	525	427 1 7	97 18 5	—
	£ 3,645	2,953 19 —	806 12 11	115 11 11
<b>RESERVED SERVICES.</b>				
E.—New Works, Alterations, Additions, and Purchases..	3,900	844 — —	3,056 — —	—
F.—Maintenance and Repairs ..	10,785	8,016 15 9	2,768 4 3	—
G.—Furniture, &c. .. ..	4,550	4,423 3 1	126 16 11	—
H.—Rents, &c. . . . .	3,725	3,725 14 7	—	— 14 7
I.—Fuel, Gas, Electric Current, Water, and Household Articles .. ..	3,685	2,917 1 11	767 18 1	—
	£ 26,645	19,926 15 4	6,718 19 3	— 14 7

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

A.— } Demands in connexion with Coastguard Stations were less than anticipated.  
B.— }

E.—See Statement of New Works.

F.—Due mainly to delay in the erection of new Customs Boundary Huts.

I.—Cost of fuel and lighting was less than anticipated.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
IRISH FREE STATE.				
IMPERIAL SERVICES.				
	£	£ s. d.	£ s. d.	£ s. d.
J.—Maintenance and Repairs..	3,260	3,317 13 10	—	57 13 10
K.—Furniture, &c. .. ..	350	483 9 10	—	133 9 10
L.—Rents, &c. . . . .	330	330 — —	—	—
M.—Fuel, Gas, Electric Current, Water, and Household Articles .. .. .	1,700	1,497 5 3	202 14 9	—
	£ 5,640	5,628 8 11	202 14 9	191 3 8
<b>GROSS TOTAL</b> .. .. .	£ 35,930	28,509 3 3	7,728 6 11	307 10 2
<i>Deduct—</i>	<i>Esti- mated.</i>	<i>Applied.</i>		
N.—Appropriations in Aid ..	2,400	2,400 — —		
<b>NET TOTAL</b> .. .. .	£ 33,530	26,109 3 3	Surplus to be surrendered. £7,420 16 9	

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid ..	2,400	2,779 9 2
Appropriated in aid (Subhead N) .. .. .		2,400 — —
Paid separately to Exchequer ..		£379 9 2

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

- K.—Unforeseen demands for new equipment.  
M.—Lower prices and reduced consumption of fuel.

Details of Receipts.	Estimated.	Realized.	
	£	£	s. d.
Rents, old materials and miscellaneous.. .. .	2,190	2,617	14 10
Government of Northern Ireland for Services carried out under Section 34 (1) of the Government of Ireland Act, 1920	160	35	18 4
Ministry of Pensions, for services carried out on repayment terms .. .. .	50	125	16 -
Total ..	£2,400	2,779	9 2

H.M. Office of Works,  
16 November 1936.

*Patrick Duff,*  
Accounting Officer.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

*G. C. Upcott,*  
Comptroller and Auditor General.

#### STATEMENT OF EXPENDITURE ON NEW WORKS, ETC., 1935.

Service.	Vote.	Expenditure.	Balance.			
			Unexpended.		Excess.	
	£	£ s. d.	£	s. d.	£	s. d.
<b>NORTHERN IRELAND.</b>						
<b>E.—RESERVED SERVICES.</b>						
1. Belfast: Provision of building for Supreme Court and Public Offices .. .. .	500	23 10 2	476	9 10	—	—
2. WORKS COSTING BETWEEN 500£. and 2,000£... .. .	3,400	820 9 10	2,579	10 2	—	—
Total E .. .. .	£ 3,900	844 - -	3,056	- -	—	—

#### OBSERVATIONS.

1.—Completed, further charges to come. Estimate, 453,000\*.; expenditure to 31 March 1936, 449,809£.

\* Of this total, expenditure estimated at 140,331£., will be refunded by the Government of Northern Ireland out of funds issuable from the Consolidated Fund under Section 34 (i) of the Government of Ireland Act, 1920, and a further sum estimated at 6,780£. will be provided by that Government towards the cost of the portion of the building allocated to the Incorporated Law Society. The Northern Ireland Government have also contributed 13,500£. towards the extra cost of construction in Portland stone instead of brick. These refunds are being credited to Appropriations in Aid. In addition, the cost of the portion of the building allocated to the Registry of Deeds, estimated at 9,957£., will be recovered from the Northern Ireland share of reserved taxes.

2.—See details following.

(34142)—VII

04

STATEMENT OF EXPENDITURE ON NEW WORKS, ETC., 1935—*contd.*E.2.—WORKS COSTING BETWEEN 500*l.* AND 2,000*l.*

	<i>£</i>	<i>s.</i>	<i>d.</i>
Belleek : Customs and Excise Examination Station .. .. .	708	1	10
Completed, further charges to come. Estimate, 900 <i>l.</i>			
Provision of cattle pens at 16 Customs Examination Stations and Boundary Posts .. .. .	112	8	-
Estimate, 1,200 <i>l.</i> ; expenditure to 31 March, 1936, 891 <i>l.</i>			
	<hr/>	<hr/>	<hr/>
	<i>£</i> 820	9	10

H.M. Office of Works,  
16 November 1936.

*Patrick Duff,*  
Accounting Officer.

CIVIL ACCOUNTS,  
1935.

---

CLASS VIII.

---

NON-EFFECTIVE CHARGES (PENSIONS).



## CLASS VIII.

## NON-EFFECTIVE CHARGES (PENSIONS).

## SUMMARY.

Page.	No. of Vote.	SERVICE.	Estimated Gross Expenditure.	Authorized Appropriations in Aid.	Supply Grant.	Actual Gross Expenditure.
			£	£	£	£ s. d.
428	1	Merchant Seamen's War Pensions .. .. .	291,679	—	291,679	286,613 17 8
430	2	Ministry of Pensions .. .. .	42,412,000	12,000	42,400,000	42,460,933 19 9
439	3	Royal Irish Constabulary Pensions, &c. .. .. .	1,513,437	—	1,513,437	1,511,030 16 -
442	4	Superannuation and Retired Allowances .. .. .	1,784,843	364	1,784,479	1,760,941 2 2
		Total .. .. .	46,001,959	12,364	45,989,595	46,019,519 15 7

## CLASS VIII.

## NON-EFFECTIVE CHARGES (PENSIONS).

## SUMMARY.

No. of Vote.	Appropriations in Aid Applied.		Net Expenditure.		Gross Expenditure compared with Estimate: Saving or Excess.		Deficiency of Appropriations in Aid.		Amount to be surrendered.		Extra Receipts payable to Exchequer.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
1	—		286,613	17 8	5,065	2 4	—		5,065	2 4	106	1 8
2	12,000	—	42,448,933	19 9	*7,850	—	—		—		8,595	— 3
					†41,083	19 9						
3	—		1,511,030	16 —	2,406	4 —	—		2,406	4 —	430	14 10
4	364	—	1,760,577	2 2	23,901	17 10	—		23,901	17 10	563,383	9 7
					31,373	4 2						
	12,364	—	46,007,155	15 7	*7,850	—	—				572,515	6 4
					†41,083	19 9						
Total amount to be surrendered .. £									31,373	4 2		

\* Excess met by sum allocated from the Vote for Civil Service Remuneration, &c., Class I, Vote 26. See Report, paragraph 2.

† See Report, paragraph 56.

### MERCHANT SEAMEN'S WAR PENSIONS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for WAR PENSIONS AND ALLOWANCES (including cost of Treatment) to MERCHANT SEAMEN AND FISHERMEN and their Dependants, and the Administrative Expenses connected therewith.

Service.	Grant.	Expenditure.		Expenditure compared with Grant.			
				Less than Granted.		More than Granted.	
	£	£	s.	d.	£	s.	d.
<b>ADMINISTRATION.</b>							
A.—Salaries, &c. .. ..	2,219	1,992	8	1	226	11	11
B.—Travelling and Incidental Expenses, &c. .. ..	100	66	18	5	33	1	7
C.—Expenses of Fishing Vessels Committee .. ..	160	136	18	—	23	2	—
<b>PENSIONS AND ALLOWANCES.</b>							
D.1—Allowances to disabled Officers and Seamen of the Mercantile Marine and of Fishing Vessels, including cost of treatment .. ..	21,600	20,867	4	7	732	15	5
D.2—Pensions and Allowances to Widows, Children, and other Dependants of deceased Officers and Seamen of the Mercantile Marine .. ..	247,000	242,948	10	—	4,051	10	—
D.3—Pensions and Allowances to Widows, Children, and other Dependants of deceased Fishermen .. ..	20,600	20,601	18	7	—	—	1 18 7
<b>TOTAL .. ..</b>	<b>291,679</b>	<b>286,613</b>	<b>17</b>	<b>8</b>	<b>5,067</b>	<b>—</b>	<b>11 1 18 7</b>
Surplus to be surrendered .. ..					<u>£5,065 2 4</u>		

Receipts payable to Exchequer.

Realized.

£ s. d.

Surplus on realizations of Stock and interest on closed Compensation Trust Fund Accounts, received from the Fishing Vessels (War Risks) Compensation Committee, Ltd. .. ..

106 1 8

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

A.—Saving due to changes in personnel.

B.—Saving mainly due to fewer medical inspections.

D.1.—Reductions in expenditure due to deaths were greater, and additions due to new cases were less than anticipated.

D.2.—Reductions by reason of deaths and remarriages were greater, while new cases were less than anticipated.

Board of Trade,  
30 October 1936.

*H. P. Hamilton,*  
Accounting Officer.

---

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

*G. C. Upcott,*  
Comptroller and Auditor General.

## MINISTRY OF PENSIONS.

See also Report of Comptroller and Auditor General.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, including an Amount allocated from the Vote for Civil Service Remuneration, &c., for the Salaries and Expenses of the MINISTRY OF PENSIONS, and for Sundry Contributions in respect of the Administration of the Ministry of Pensions Act, 1916, the War Pensions Acts, 1915 to 1921, and Sundry Services.

## SUMMARY.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
A.-B.—Administration	£ 711,000	£ 719,075 11 7	£ —	£ 8,075 11 7
C.-G.—Pensions, &c. (Officers and Nurses) ..	4,384,000	4,391,478 4 1	—	7,478 4 1
K.-N.—Pensions, &c. (Non-Commissioned Officers and Men) ..	36,265,000	36,278,192 2 9	—	13,192 2 9
O.—Medical Services ..	1,041,000	1,059,321 8 8	—	18,321 8 8
P.—Funerals of Men ..	11,000	11,444 15 10	—	444 15 10
PP.—Losses .. ..	—	1,421 16 10	—	1,421 16 10
<b>GROSS TOTAL</b> ..	<b>42,412,000</b>	<b>42,460,933 19 9</b>	<b>—</b>	<b>48,933 19 9</b>
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>		
Q.—Appropriations in Aid .. ..	12,000	12,000 — —	Excess of Expenditure over Gross Estimate.	
<b>NET TOTAL</b> ..	<b>42,400,000</b>	<b>42,448,933 19 9</b>	<b>£48,933 19 9</b>	
Allocated from Vote for Civil Service Remuneration, &c. .. ..	7,850	—	Met by Vote for Civil Service Remuneration &c.	
			£7,850 — —	
			Net Deficit.	
	<b>£ 42,407,850</b>	<b>42,448,933 19 9</b>	<b>£41,083 19 9</b>	

Note.—Expenditure of at least 7,850*l.* has been identified as due to the withdrawal, as from 1 July 1935, of the remaining half of the abatements of the emoluments of Ministers and Civil Servants consequent upon the crisis in the autumn of 1931.

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid .. ..	12,000	20,317 10 6
(ii) Receipts of other classes .. ..	—	277 9 9
<b>Total</b> .. ..		<b>20,595 — 3</b>
Appropriated in aid (Subhead Q) .. ..		12,000 — —
		<b>£8,595 — 3</b>
277 <i>l.</i> 9 <i>s.</i> 9 <i>d.</i> paid separately to Exchequer, 8,317 <i>l.</i> 10 <i>s.</i> 6 <i>d.</i> available for Excess Vote		

## DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT.

Service.	Grant.	Expenditure.		Expenditure compared with Grant.			
				Less than Granted.		More than Gran'ed.	
	£	£	s.	d.	£	s.	d.
<b>ADMINISTRATION.</b>							
A.—Salaries, &c. ..	668,000	673,716	10	5	—	5,716	10 5
B.1.—Travelling Expenses	9,000	11,070	3	3	—	2,070	3 3
B.2.—Miscellaneous Expenses ..	28,500	28,779	12	—	—	279	12 —
B.3.—Telegrams and Telephones ..	5,500	5,509	5	11	—	9	5 11
<b>OFFICERS AND NURSES.</b>							
C.—Pensions, Gratuities, and Treatment Allowances to Disabled Officers and Nurses ..	2,638,000	2,651,203	14	4	—	13,203	14 4
D.—Commutation of Retired Pay and Wound Pensions	32,000	31,505	10	—	494	10	—
E.—Pensions and Gratuities to Widows of Deceased Officers	1,500,000	1,497,079	8	—	2,920	12	—
F.—Pensions and Gratuities to Relatives of Deceased Officers and Nurses ..	198,000	195,708	2	10	2,291	17	2
G.—Payments under the Regulations of the Special Grants Committee .. ..	16,000	15,981	8	11	18	11	1

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

A.—Excess due to the restoration, as from 1 July 1935, of the remaining half of emergency reductions in pay.

B.1.—The amount of travelling found to be necessary exceeded anticipation.

C.—Excess due to an unexpected decline in the number of deaths and an increased expenditure on pensions re-assessed.

DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT—*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.					
			Less than Granted.			More than Granted.		
	£	£ s. d.	£	s.	d.	£	s.	d.
<b>NON - COMMISSIONED OFFICERS AND MEN.</b>								
K.—Pensions, Gratuities, and Treatment Allowances to Disabled Men ..	20,520,000	20,516,882 7 3	3,117	12	9	—		
L.—Pensions and Gratuities to Widows of Deceased Men ..	10,656,000	10,666,481 15 4	—			10,481	15	4
M.—Pensions and Gratuities to Dependants (other than Widows and Children) of Deceased Men	5,075,000	5,083,541 13 2	—			8,541	13	2
N.—Payments under the Regulations of the Special Grants Committee ..	14,000	11,286 7 —	2,713	13	—	—		
<b>MEDICAL SERVICES.</b>								
O.1.—Medical Treatment ..	840,000	861,505 10 10	—			21,505	10	10
O.2.—Surgical Appliances ..	180,000	173,302 16 3	6,697	3	9	—		
O.3.—Expenses of Travelling, &c., for Treatment or Medical Examination ..	21,000	24,513 1 7	—			3,513	1	7

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

L. and M.—Casual variations.

O.1.—An alteration in the conditions of service of the Ministry nursing staff involved expenditure of about 18,000*l.* otherwise payable in future years; also the number of pensioners found to require in-patient treatment exceeded expectation.

O.2.—There was a greater saving than expected in the cost of repairs to limbs.

O.3.—See second reason under O.1.

DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT—*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
MISCELLANEOUS.						
P.—Funerals of Men	11,000	11,444 15 10	—		444 15 10	
PP.—Losses, Compensation, and Amounts Irrecoverable ..	—	1,421 16 10	—		1,421 16 10	
Q.—Appropriations in Aid .. ..	Estimated. 12,000	Applied. 12,000 - -	—		—	

## Details of Receipts.

	Estimated.	Realized.
	£	£ s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid:—		
Receipts from Ministry Institutions, i.e., sale of produce, &c.	1,750	2,211 6 11
Recoveries in respect of medical treatment, &c. .. ..	6,000	8,166 13 10 (a)
Recoveries of officers' and men's pensions, &c. .. ..	2,000	3,773 15 4 (b)
Various receipts .. .. .	2,250	6,165 14 5 (c)
	<u>£12,000</u>	<u>20,317 10 6</u>
(ii) Receipts of other classes:—		
Amount received from the King's Fund as a contribution in respect of pension of a clerical officer seconded for service with the Voluntary Funds Branch.. .. .	—	277 9 9
		<u>£20,595 - 3</u>

(a) Includes 2,022*l.* received from the Kent County Council for treatment of Poor Law patients at Orpington Hospital.

(b) Recoveries in respect of pensions paid in previous years were more than anticipated.

(c) Various receipts comprise the following items:—

	£	s.	d.
1. Recoveries in respect of salaries, &c., of officers on loan to other Departments .. .. .	1,127	2	2
2. Recoveries in respect of surgical appliances .. .. .	583	13	11
3. Recoveries in respect of medical examinations .. .. .	1,147	17	6
4. Amount received from Government of Jamaica for pensions &c., of Jamaica contingent of the British West Indies Regiment ..	722	8	-
5. Amount received from the Ministry of Labour for expenditure incurred in connexion with the administration of the Unemployment Insurance Acts .. .. .	1,900	-	-
6. Other miscellaneous receipts .. .. .	684	12	10
	<u>£6,165</u>	<u>14</u>	<u>5</u>

Note.—A sum of 2*l.* 8*s.* 6*d.* due from a contractor for the purchase of swill at Cosham Hospital was written off.



## NOTES ON SUBHEADS, &amp;c.

A.—Archives Registry at Hollinwood—services were performed for other Government Departments of an estimated value of 1,180*l.*

Offices at Acton. Expenditure of approximately 6,090*l.* was incurred for the wages of cleaners, &c., cleaning premises occupied by other Departments.

Offices at Glasgow. Expenditure of approximately 60*l.* was incurred for the wages of cleaners, &c., in premises occupied by the Department of Health for Scotland.

Widows', Orphans' and Old Age Contributory Pensions Act, 1925. Charges of 520*l.* and 208*l.* are estimated to have been incurred on behalf of the Ministry of Health and the Department of Health for Scotland respectively, in connexion with the administration of the Act. These amounts are charged to the Pensions Accounts constituted under the Act, and are appropriated in aid of the departmental Votes of the Ministry of Health and Department of Health for Scotland respectively, but no financial adjustment is made between the Departments (S.27605/02).

L.—Includes a grant under the Dispensing Warrant of 879*l.* 4*s.* 8*d.* to the Royal Patriotic Fund Corporation, to increase the allowances of certain widows of soldiers who died in former wars. (S.2074).

N.—Includes 4,276*l.* 13*s.* 6*d.* for the education of certain children of exceptional ability, which amount would have been paid from the King's Fund had not the sum available for the purpose in that Fund been fully hypothecated. (S.1130/4; S.1130/5).

A and O.I.—Services were rendered to His Majesty's Office of Works at a cost of approximately 160*l.* in connexion with the payment of staff and collection of rents, &c., at Ministry Institutions &c.

## PP.—LOSSES, COMPENSATION, AND AMOUNTS IRRECOVERABLE.

(Treasury authority for cases 7 to 53, S.15308/049 and for other cases as shown below.)

Case.	Charged in previous years.		Charged in this Account.	
	£	s. d.	£	s. d.
1. Allowance obtained by a man in respect of an unmarried wife, and widow's pension subsequently obtained by the woman, instead of the appropriate unmarried rates. Prosecution was not advised and recovery waived as the woman was seriously ill and without means (S.40727) (1919 to 1935) .. .. .	655	12 9	51	11 11
2. Excess widow's pension obtained by a woman separated from the soldier during his lifetime. Fraud could not be imputed and recovery was waived (S.40233) (1919 to 1935) .. .. .	817	8 -	-	-
3. Widow's pension obtained by a woman whose husband was presumed dead by the War Office and subsequently found to be alive. The woman acted in good faith and recovery was waived (S.40115) (1921 to 1935) .. .. .	952	- -	-	-
4. Excess need pension obtained by a woman through failure to disclose a surviving son. Fraud could not be imputed and recovery was waived on account of the woman's age and financial circumstances (S.40523) (1922 to 1935) .. .. .	112	3 7	3	13 8
5. Dependant's pension obtained by a woman who did not act "in loco parentis" to the deceased soldier. There was no fraudulent intent and recovery was waived (S.40089) (1917 to 1935) .. .. .	817	1 5	2	-
6. A similar case (S.40199) (1927 to 1935) .. .. .	157	11 2	5	8 -
7. Allowance obtained in respect of a bigamous wife. The man is deceased. No recovery was possible (1919-1935) .. .. .	229	1 7	3	12 -
8. A similar case. The woman obtained a widow's pension after the man's death. Prosecution of the woman was not advised and recovery was not possible (1919 to 1935) .. .. .	517	16 11	10	13 4
9. Widow's pension obtained in respect of a bigamous husband. Prosecution was not advised and recovery of 12 <i>l.</i> has been made in respect of the last 12 months of the overissue and is proceeding (1915 to 1935) .. .. .	714	19 8	-	-

PP.—LOSSES, COMPENSATION, AND AMOUNTS IRRECOVERABLE—*contd.*

Case.	Charged in previous years.		Charged in this Account.	
	£	s. d.	£	s. d.
Allowances obtained in respect of separated wives and children.				
10. Pensioner deceased. 2 <i>l.</i> recovered. Net overissue (1922–1935)	149	10	—	—
11. Pensioner deceased. 17 <i>s.</i> 2 <i>d.</i> recovered. Net overissue (1926–1935)	142	4	4	16 10
12. Recovery was waived in view of support afforded to the wife during separation (1928–1935)	115	10	3	3
13. A similar case (1926–1935)	104	19	7	10
14. Man absconded. No recovery, but pension is not claimed (1920–1934)	120	11	3	—
15. Pension obtained by a man in respect of periods of imprisonment. Prosecution was not advised but recovery of 52 <i>l.</i> 9 <i>s.</i> 2 <i>d.</i> has been made and is proceeding. Net overissue (1922–1935)	172	9	1	—
16. Canadian rates of pension obtained by a man by incorrect statements respecting pre-war domicile. Prosecution was not advised but recovery of 19 <i>l.</i> 4 <i>s.</i> has been made and is proceeding by deductions of 50 per cent. of current pension (S.40104). Net overissue (1919–1934)	2,473	16	8	—
Widows' pensions drawn after remarriage.				
17. Prosecuted and fined 25 <i>l.</i> and costs. A remarriage gratuity of 35 <i>l.</i> 15 <i>s.</i> has been withheld and further recovery is under consideration (Australian case). Net overissue (1929–1934)	223	—	2	—
18. A similar case. Remarriage gratuity of 39 <i>l.</i> withheld. Net overissue (1930–1934)	520	4	9	—
19. Prosecuted and sentenced to six months imprisonment. Remarriage gratuity of 35 <i>l.</i> 15 <i>s.</i> withheld. Further recovery impracticable. Net overissue (1922–1935)	870	9	9	—
20. Prosecution not advised. Remarriage gratuity of 35 <i>l.</i> 15 <i>s.</i> withheld. Further recovery impracticable. Net overissue (1920–1935)	990	10	9	—
21. A similar case. Recovery under consideration (Australian case)	409	12	9	—
22. Wife's allowance obtained by a man in respect of an unmarried wife. The man is deceased. No recovery possible (1919–1935)	277	13	4	1 10
23. A similar case. The woman obtained a widow's pension after the man's death. She was prosecuted and bound over for 12 months on payment of 5 <i>l.</i> 5 <i>s.</i> costs. No recovery could be effected (1919–1935)	552	15	9	14
Widows' pensions obtained by unmarried women.				
24. Prosecuted and fined 3 <i>l.</i> No recovery could be effected (1916–1935)	740	18	4	—
25. Prosecuted and bound over for two years. No recovery could be effected (1915–1935)	784	2	4	12
26. Prosecution not advised. Recovery of 21 <i>l.</i> 14 <i>s.</i> has been made and is proceeding. Net overissue (1917–1935)	1,195	11	7	—
Dependants' pensions drawn after remarriage.				
27. Prosecuted and fined 10 <i>l.</i> Remarriage gratuity of 12 <i>l.</i> 7 <i>s.</i> withheld and recovery of 1 <i>l.</i> 14 <i>s.</i> has been made and is proceeding. Net overissue (1921–1934)	398	6	9	—
28. Prosecuted and sentenced to two months imprisonment. Remarriage gratuity of 18 <i>l.</i> 4 <i>s.</i> withheld but no further recovery could be effected. Net overissue (1919–1935)	539	11	6	—
29. Prosecution not advised. Remarriage gratuity of 11 <i>l.</i> 14 <i>s.</i> withheld and recovery of 5 <i>l.</i> 3 <i>s.</i> 6 <i>d.</i> has been made and is proceeding. Net overissue (1922–1935)	243	3	2	—

PP.—LOSSES, COMPENSATION, AND AMOUNTS IRRECOVERABLE—*contd.*

Case.	Charged in previous years.		Charged in this Account.	
	£	s. d.	£	s. d.
30. Prosecution not advised. Remarriage gratuity of 9 <i>l.</i> 2 <i>s.</i> withheld but no further recovery could be effected. Net overissue (1919-1927) .. .. .	157	12 2	—	—
31. Claimant deceased. Remarriage gratuity of 6 <i>l.</i> 10 <i>s.</i> set off against overissue. Net overissue (1919-1935) .. .. .	202	15 —	—	—
32. A similar case. Remarriage gratuity of 8 <i>l.</i> 9 <i>s.</i> set off. Net overissue (1927-1935) .. .. .	144	6 —	—	—
33. A similar case (1917-1935) .. .. .	641	5 5	6	15 —
34. Dependant's pension obtained by an unmarried woman who was not the deceased soldier's mother. Prosecution not advised and no recovery could be effected (1926-1935) .. .. .	107	15 —	5	5 —
Need pensions obtained by women through failure to disclose full income. Prosecution was impracticable.				
35. Recovery of 4 <i>l.</i> has been made and is proceeding. Net overissue (1921-1934) .. .. .	272	2 —	—	—
36. 1 <i>l.</i> was refunded but further recovery could not be effected. Net overissue (1918-1934) .. .. .	426	18 2	—	—
37. No recovery possible (1928-1935) .. .. .	102	12 —	9	19 —
Need pensions obtained through failure to disclose surviving sons. Prosecution was impracticable and recovery limited to the last 12 months' overissue.				
38. Recovery of 4 <i>l.</i> 4 <i>s.</i> has been made and is proceeding. Net overissue (1923 to 1935) .. .. .	148	2 10	4	6 —
39. Recovery of 5 <i>l.</i> 8 <i>s.</i> has been made and is proceeding. Net overissue (1927 to 1935) .. .. .	109	17 11	—	—
40. Recovery of 5 <i>l.</i> 7 <i>s.</i> 5 <i>d.</i> has been made and is proceeding. Net overissue (1923 to 1935) .. .. .	201	3 10	—	—
41. Part of the overissue was due to official error. In the circumstances recovery was waived (1923 to 1935) .. .. .	97	13 2	2	9 6
42. Need pension obtained by a man incorrectly declaring that the whereabouts of two married sons were unknown, their share in his support being waived. From 1932 the overpayment was contributed to by official error, owing to failure to investigate one of the man's statements. Pensioner deceased. No recovery possible (1923 to 1935) .. .. .	179	12 1	13	10 —
43. Dependency pension obtained by a woman who incorrectly represented that she had acted "in loco parentis" to the deceased soldier. Prosecution was impracticable. Recovery of 12 <i>s.</i> has been made and is proceeding. Net overissue (1919 to 1935) .. .. .	597	2 2	19	13 —
44. A similar case. No recovery could be effected (1928 to 1936) .. .. .	242	11 8	33	— —
45. Child's allowance obtained by a guardian in respect of an illegitimate child of a deceased soldier's widow, born during the soldier's lifetime after marriage. Mother insane and the guardian acted in good faith. No recovery (1919 to 1934) .. .. .	480	3 8	—	—
Overissues resulting from official error. Suitable disciplinary action was taken wherever practicable. Recovery waived in each case as the claimants were not aware of the error.				
46. Flat rate pension to a woman who did not act "in loco parentis" (1920 to 1935) .. .. .	193	13 7	2	— —
47. A similar case (1922 to 1935) .. .. .	170	— —	6	10 —
48. Allowance granted in respect of a child born more than 14 months after demobilisation of the soldier (1921 to 1934) .. .. .	189	12 1	—	—

PP.—LOSSES, COMPENSATION, AND AMOUNTS IRRECOVERABLE—*contd.*

Case.	Charged in previous years.		Charged in this Account.	
	£	s. d.	£	s. d.
49. Dependency pension continued at original rate after an unimplemented decision to reduce the rate (1923 to 1935) ..	107	2 10	1	5 1
50. Widow's pension granted instead of separated wife's rate, and also an allowance for a child born over 13 months after discharge (1916 to 1935) .. .. .	925	14 9	—	—
Supplementary allowances obtained from Special Grants Committee through failure to disclose full income. Prosecution was impracticable.				
51. Officer's case. Recovery of 84 <i>l.</i> has been made and is proceeding. Net overissue (1926 to 1935) .. .. .	481	— —	—	—
52. Mother of deceased officer. Recovery of 36 <i>l.</i> has been made and is proceeding. Net overissue (1924 to 1935) .. .. .	321	— —	—	—
53. Miscellaneous overissues (under 100 <i>l.</i> ) :—				
(a) Resulting from lack of information from other Departments (three cases 1930–1935) .. .. .	79	10 10	—	—
(b) Resulting from fraud, misrepresentation or ignorance on the part of the recipients. Proceedings were taken whenever practicable (31 cases 1917–1936) .. .. .	1,774	12 8	22	9 8
(c) Resulting from errors on the part of Ministry officials, &c. Suitable disciplinary action was taken whenever possible (two cases 1922 to 1935) .. .. .	91	16 —	1	2 6
54. Compensation for damage of property, &c. (E/15744, P.2/31469) (five cases) .. .. .	—	—	1	12 7
55. Miscellaneous losses and overissues written off departmentally under general Treasury authority (S.15308) (543 cases 1918 to 1936) .. .. .	2,999	1 8	1,173	18 9
	<u>£27,443</u>	<u>14 —</u>	<u>1,421</u>	<u>16 10</u>

## DEFICIENCIES OF STORES AND EQUIPMENT.

Estimated  
value.

Miscellaneous deficiencies written off under general Treasury authority (S.15308) .. £33 16 9

(The value of stocks on hand at 31 March 1936 was 83,824*l.*, and issues were made during the year to the estimated value of 43,839*l.*)EXTRA REMUNERATION (exceeding 50*l.*)From the Civil Service Commission Vote, one Higher Grade Clerk (396*l.*–515*l.*) received 64*l.* 6*s.* 8*d.* as fees for services as an occasional examiner.

I declare to the best of my knowledge and belief that no part of the expenditure contained in this Appropriation Account has been incurred without authority superior to that of the Department in cases where such superior authority is required by the Regulations.

*Adair Hore,*

Accounting Officer.

30 November 1936.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct, subject to the observations in my report.

*G. C. Upcott,*

Comptroller and Auditor General.

## THE KING'S FUND.

## ABSTRACT ACCOUNT FOR YEAR ENDED 31 MARCH 1936.

Receipts.			Payments.		
	£	s. d.		£	s. d.
Donations .. ..	775	- -	Grants .. ..	3,910	6 5
Interest on Investments .. ..	348	12 6	Expenses of Administration* ..	673	18 2
Refund by grantees .. ..	82	8 6	Loss on realization of Investments .. ..		8 17 -
Balance, being excess of payments over receipts, carried to Balance Sheet .. ..	3,387	- 7			
	<u>£4,593</u>	<u>1 7</u>		<u>£4,593</u>	<u>1 7</u>

\*Includes cost of administration of education grants (see Appropriation Account, note to Subhead N) and payment to the Exchequer of pension contributions in respect of a clerk lent to the King's Fund Branch for the period 9 May 1925 to 31 March 1936.

## BALANCE SHEET.

	£	s. d.		£	s. d.	£	s. d.
Balance of Fund at 1 April 1935	12,909	6 11	Investments:—				
			Balance at 1 April 1935:—				
			£4,000 2 per cent.				
<i>Less—</i>			Treasury Bonds				
Excess of payments over receipts			1935-38 at cost				
in year .. ..	3,387	- 7	(plus interest)	3,977	18 -		
			£5,000 3 per cent.				
Balance of Fund at 31 March 1936	9,522	6 4	Funding Stock				
			at cost	4,903	2 6		
						8,881	- 6
			<i>Add—</i>				
			Purchases in year:—				
			£5,000 2 per cent.				
			Treasury Bonds				
			1935-38 at cost (plus interest)	5,065	6 6		
			£7,000 1 per cent.				
			Treasury Bonds				
			1939-41 at cost	6,851	5 -		
						11,916	11 6
						20,797	12 -
			<i>Deduct—</i>				
			Realizations in year:—				
			£9,000 2 per cent.				
			Treasury Bonds				
			1935-38 .. ..	9,043	4 6		
			£5,000 3 per cent.				
			Funding Stock	4,903	2 6		
						13,946	7 -
						6,851	5 -
			Cash in hand			2,671	1 4
						<u>£9,522</u>	<u>6 4</u>

Adair Hove,  
Accounting Officer.

30 November 1936.

## ROYAL IRISH CONSTABULARY PENSIONS, &amp;c.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for the Expenses of PENSIONS, COMPENSATION ALLOWANCES, and GRATUITIES awarded to retired and disbanded Members and Staff of the ROYAL IRISH CONSTABULARY, and to Widows and Children of such Members, including Annuities to the National Debt Commissioners in respect of Commutation of Compensation Allowances, and certain extra-statutory Payments.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
A.—Pensions and Gratuities to Members of the Force enlisted in Ireland .. ..	430,100	428,099 4 11	2,000 15 1	—	—	
B.—Pensions and Gratuities to Members of the Force enlisted in Great Britain .. ..	4,500	4,496 10 2	3 9 10	—	—	
C.—Pensions and Gratuities to Widows and Children of deceased Officers and Men enlisted in Ireland .. ..	30,200	31,434 6 4	—	1,234 6 4	—	
D.—Pensions and Gratuities to Widows and Children of deceased Officers and Men enlisted in Great Britain .. ..	2,700	2,740 11 9	—	40 11 9	—	
E.—Medical Expenses .. ..	100	20 5 —	79 15 —	—	—	
F.—Compensation Allowances to Members of the Force enlisted in Ireland .. ..	865,000	863,141 8 10	1,858 11 2	—	—	
G.—Compensation Allowances to Members of the Force enlisted in Great Britain .. ..	118,500	118,760 19 6	—	260 19 6	—	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
H.—Commutation Annuities in respect of Members of the Force enlisted in Ireland .. ..	24,895	24,894 14 -	- 6 -	-	-	-
I.—Commutation Annuities in respect of Members of the Force enlisted in Great Britain ..	37,442	37,441 7 -	- 13 -	-	-	-
K.—Losses .. ..	—	1 8 6	—	—	1 8 6	—
<b>TOTAL .. £</b>	<b>1,513,437</b>	<b>1,511,030 16 -</b>	<b>3,943 10 1</b>	<b>1,537 6 1</b>		

Surplus to be surrendered £2,406 4 -

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts not authorized to be used as Appropriations in Aid .. .. .	—	<u>430 14 10</u>

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

A and F.—The saving from deaths was greater than had been anticipated.

C.—The provision for new awards was insufficient.

K.—The Treasury have given general authority for writing off as irrecoverable the amount of pension issued in advance to widows of deceased members of the Royal Irish Constabulary on re-marriage for the period between the date of the marriage and the last day of the month in which the marriage took place (P.37054). During the year 1935 two cases occurred involving a total overissue of 1*l.* 8*s.* 6*d.* These overissues relate to Irish Enlistments and have been included in the claim on the Government of the Irish Free State for that year.

A similar case involving an overissue of 1*l.* 15*s.* occurred prior to the period covered by this account.

Details of Receipts.	Estimated.	Realized.
	£	£ s. d.
Receipts from pensioners in adjustment of sums due to public funds, mainly in respect of overissues of pension, including the sum of 325 <i>l.</i> 9 <i>s.</i> 7 <i>d.</i> in respect of Irish Enlistments .. .. .	—	430 14 10

It was explained in the Estimate that the share of the Government of Northern Ireland for Pension, Commutation Allowance and Gratuity charges, estimated to be 209,000*l.*, would be recovered by deduction from the Northern Ireland share of reserved taxes. The actual sum which is being recovered is 212,358*l.* 13*s.* 5*d.*

## NOTES.

The foregoing Account includes certain expenditure for which the Government of the Irish Free State are not liable, viz. :—

	£	s.	d.
(1) Payments under the Pensions (Increase) Act, 1924 :—			
Subhead A .. .. .	15,522	18	1
Subhead C .. .. .	476	16	3
(2) Payments in respect of the extra-statutory awards detailed in Part III of the Estimate :—			
Subhead A .. .. .	763	12	—
Subhead C .. .. .	265	6	6

It was decided in 1925, after consultation with the Public Accounts Committee, that in certain circumstances married persons living apart from each other might, on grounds of equity, be treated as unmarried for the purposes of the Pensions (Increase) Acts. During the year 1935, 8 awards of this nature, which are extra-statutory, involved a total payment of 152*l.* 17*s.* 2*d.* (P.15979/6).

27 October 1936.

*J. Mahood,*  
Accounting Officer.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

*G. C. Upcott,*  
Comptroller and Auditor General.



## SUPERANNUATION AND RETIRED ALLOWANCES.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for SUPERANNUATION, COMPENSATION, COMPASSIONATE and ADDITIONAL ALLOWANCES and GRATUITIES under sundry Statutes; COMPASSIONATE ALLOWANCES, GRATUITIES and SUPPLEMENTARY PENSIONS awarded by the Treasury and, under the Government of Ireland Act, 1920, by the Civil Service Committee.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Superannuation Allowances .. ..	1,239,000	1,221,719 18 5	17,280	1 7	—	—
B.—Compensation Allowances .. ..	63,000	59,571 7 2	3,428	12 10	—	—
C.—Non-Recurrent Allowances (Additional Allowances and Gratuities) to Established Officers .. ..	287,000	282,330 3 2	4,669	16 10	—	—
D.—Compassionate Gratuities to Unestablished Officers .. ..	28,800	29,161 12 5	—	—	361	12 5
E.—Diplomatic Pensions and Non-Recurrent Allowances .. ..	59,100	62,060 18 2	—	—	2,960	18 2
F.—Colonial Governors' Pensions and Non-Recurrent Allowances .. ..	18,300	18,149 7 11	150	12 1	—	—
G.—County Court Judges, &c., Supplementary Pensions .. ..	3,600	3,248 17 —	351	3 —	—	—
H.—British Antarctic Expedition, 1910-12, Annuities .. ..	733	689 3 7	43	16 5	—	—
I.—Marriage Gratuities .. ..	34,000	33,902 18 4	97	1 8	—	—
J.—Injury Grants .. ..	11,000	11,321 3 11	—	—	321	3 11
K.—Compassionate Fund .. ..	500	240 — —	260	— —	—	—
L.—Northern Ireland, Pensions and Gratuities .. ..	39,800	38,545 12 1	1,254	7 11	—	—

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

A.—The growth of this service was less than anticipated. Expenditure on new awards (84,000*l.*) less savings from deaths (64,000*l.*) amounted to 20,000*l.*, for which a margin of 36,998*l.* was provided in the Estimate. There was also a saving of 3,600*l.* owing to the re-employment of pensioners: but additional expenditure amounting to 3,000*l.* was incurred as a result of the passing of the Superannuation Act, 1935.

B.—The savings through deaths (2,200*l.*) exceeded the expenditure on new awards (1,200*l.*) by 1,000*l.* and the margin of 1,802*l.* provided in the Estimate for the net increase under this subhead was consequently not required. To the extent of 370*l.* the saving was due to re-employment.

C.—As explained in the Estimate, Subheads C and D consist entirely of single non-recurrent payments which cannot be predicted with accuracy. There were savings of 13,429*l.* on Additional Allowances and 1,453*l.* on Short Service Gratuities and an excess of 10,712*l.* on Death Gratuities.

D.—A saving of 1,376*l.* in respect of gratuities under Section 5 (4) of the County Courts Act, 1924, was more than counter-balanced by excess expenditure on Gratuities to Unestablished Officers and their dependants.

E.—The provision for Additional Allowances proved to be insufficient.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
M.—Advances of Insurance Premiums, &c., of Pensioners .. ..	10	—	10	—	—	—
GROSS TOTAL .. ..	1,784,843	1,760,941 2 2	27,545 12 4	—	3,643 14 6	—
<i>Deduct—</i>	Estimated.	Applied.				
X.—Appropriations in Aid	364	364 — —	Surplus to be surrendered.			
NET TOTAL .. ..	1,784,479	1,760,577 2 2	£23,901 17 10			

	Receipts payable to Exchequer.		Estimated.	Realized.
	£	s. d.	£	s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid .. ..	364		364	503 12 1
(ii) Receipts of other classes .. ..	35,000		35,000	563,243 17 6
Total .. ..			35,364	563,747 9 7
Appropriated in aid (Subhead X) .. ..				364 — —
Paid separately to Exchequer .. ..				£563,383 9 7

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

L.—The Estimate was based on a forecast by the Civil Service Committee for Northern Ireland.

Details of Receipts.	Estimated.	Realized.	
	£	£ s. d.	£ s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid:—			
Amount recovered from the Road Fund in respect of a superannuation allowance	364	363 7 1	
Amount recovered from the India Office in respect of two gratuities paid from the Superannuation Vote (P/2/28967/2)	—	140 5 —	
(ii) Receipts of other classes:—			503 12 1
Contributions in respect of superannuation rights of loaned officers .. ..	8,000	7,491 1 11	
Refunds of overissues, &c. . . . .	—	202 15 7	
Sum paid from the Road Fund for the year 1934 in discharge of its liability, under section 115 (2) of the Road Traffic Act, 1930, in respect of superannuation charges, &c., payable on retirement or death in respect of officers connected with the Roads Department of the Ministry of Transport .. ..	27,000	33,050 — —	
Sum paid from the Unemployment Assistance Fund under Section 46 (3) of the Unemployment Act, 1934, in respect of the estimated accruing liability for the year 1935 for superannuation charges, &c., of the staff of the Unemployment Assistance Board .. ..	—	66,500 — —	
Sum paid from the Unemployment Fund under the Fifth Schedule to the Unemployment Act, 1934, in respect of the estimated accruing liability for the year 1935 for superannuation charges, &c., of the staff engaged in carrying into effect the Unemployment Insurance and Unemployment Assistance Acts .. ..	—	456,000 — —	
Total .. ..			£563,747 9 7

## NOTE.

The total amount of 105,722*l.* 12*s.* 10*d.* has been reported to the Treasury as the expenditure on account of pensions and gratuities to persons retired from Irish Offices and Irish Branches of United Kingdom Departments.

## EXTRA-STATUTORY PENSIONS—SUBHEAD A.

It was decided in 1925, after consultation with the Public Accounts Committee, that in certain circumstances married persons living apart from each other might, on grounds of equity, be treated as unmarried for the purposes of the Pensions (Increase) Acts. During the year 1935 two awards of this nature—which are extra-statutory—involved a total payment of 25*l.* 8*s.* 11*d.* (P.15979/6).

The expenditure under Subhead A includes ten extra-statutory pensions granted to late officers of the Colonial Audit Department, Colonial funds having commuted their liabilities in respect thereof by contributions to the Exchequer in the years 1908–13.

An ex-Consular Constable, formerly employed in China and now resident in this country, who is in receipt of a pension calculated in Shanghai dollars, has also been granted an extra-statutory increase of pension by the conversion of his pension into sterling at the fixed rate of 1*s.* 10½*d.* (P.84915/4).

## EXTRA-STATUTORY GRATUITIES—SUBHEAD D.

The expenditure under Subhead D includes (a) an extra-statutory grant of 6*l.* 3*s.* 4*d.* to an engineering attendant employed by H.M. Office of Works (P.37710/2) and (b) extra-statutory gratuities to two unestablished officers of the Ministry of Pensions, and to the widow of an unestablished officer of the same Department, of 24*l.* 12*s.*, 27*l.* 6*s.* 8*d.* and 40*l.* 7*s.* 1*d.* respectively. In the calculation of the amounts of these awards, periods of service amounting to 3 years 10 months, 4 years 8 months and 6 years 10 months respectively, which were rendered technically to a Hospital Committee but actually to the Ministry of Pensions, have been included (P.76775/10, P.76775/12 and P.76775/13).

## RE-EMPLOYED PENSIONERS.

During the year 159 pensioners received amounts in excess of 50*l.* as remuneration for service rendered in various Departments. In 37 of these cases the pension was suspended or abated mainly under the provisions of Section 20, Superannuation Act, 1834.

*J. Mahood,*  
Accounting Officer.

4 November 1936.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

*G. C. Upcott,*  
Comptroller and Auditor General.

CIVIL ACCOUNTS,  
1935.

---

CLASS IX.

---

EXCHEQUER CONTRIBUTIONS TO LOCAL REVENUES.

## CLASS IX.

## EXCHEQUER CONTRIBUTIONS TO LOCAL REVENUES.

## SUMMARY.

Page.	No. of Vote.	SERVICE.	Estimated Gross Expenditure.	Authorized Appropriations in Aid.	Supply Grant.	Actual Gross Expenditure.
			£	£	£	£ s. d.
448	1	Exchequer Contributions to Local Revenues, England and Wales .. .. .	45,345,000	5,775,053	39,569,947	45,340,447 10 -
449	2	Exchequer Contributions to Local Revenues, Scotland ..	6,402,600	683,520	5,719,080	6,402,463 13 1
		Total .. .. .	51,747,600	6,458,573	45,289,027	51,742,911 3 1

CLASS IX.

EXCHEQUER CONTRIBUTIONS TO LOCAL REVENUES.

SUMMARY.

No. of Vote.	Appropriations in Aid Applied.		Net Expenditure.		Gross Expenditure compared with Estimate : Saving.		Deficiency of Appropriations in Aid.		Amount to be surrendered.		Extra Receipts payable to Exchequer.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
1	5,775,053	- -	39,565,394	10 -	4,552	10 -	-	-	4,552	10 -	-	-
2	683,520	- -	5,718,943	13 1	136	6 11	-	-	136	6 11	-	-
	6,458,573	- -	45,284,338	3 1	4,688	16 11	-	-			-	-
Total amount to be surrendered .. £									4,688	16 11		

**EXCHEQUER CONTRIBUTIONS TO LOCAL REVENUES,  
ENGLAND AND WALES.**

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for GRANTS to LOCAL AUTHORITIES in ENGLAND and WALES, authorized by Part VI. of the Local Government Act, 1929, and the Local Government (General Exchequer Contributions) Act, 1933.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted
A.—Grants to Local Authorities under the Local Government Act, 1929, and the Local Government (General Exchequer Contributions) Act, 1933 .. ..	£	£ s. d.	£ s. d.	£ s. d.
	45,345,000	45,340,447 10 -	4,552 10 -	—
	Estimated.	Realized.		
B.—Appropriations in Aid ..	5,775,053	5,775,053 - -		
<b>NET TOTAL..</b> ..	<b>£39,569,947</b>	<b>39,565,394 10 -</b>	Surplus to be surrendered. <b>£4,552 10 -</b>	

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

The exact amount of the payments falling to be made in the year could not be precisely estimated owing to alterations of Local Authorities' Areas occurring during the year.

Receipts.—These consist of payments from the Road Fund.

**RATING AUTHORITIES, ENGLAND AND WALES (GRANT IN AID) DEPOSIT ACCOUNT\***

Receipts.		Payments.	
	£ s. d.		£ s. d.
Refunds of payments on account in excess of grant payable .. ..	7 12 1	Surrendered to H.M. Exchequer .. ..	7 12 1
	<b>£7 12 1</b>		<b>£7 12 1</b>

\* All transactions have been completed and this Account is now closed.

Ministry of Health,  
30 June 1936.

*George Chrystal,*  
Accounting Officer.

I have examined the above Accounts in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Accounts are correct.

*G. C. Upcott,*  
Comptroller and Auditor General.

## EXCHEQUER CONTRIBUTIONS TO LOCAL REVENUES, SCOTLAND.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1936, compared with the Sum Granted, for GRANTS to LOCAL AUTHORITIES in SCOTLAND, authorized by the Local Government (Scotland) Act, 1929, and the Local Government (General Exchequer Contributions) Act, 1933.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Grants to Local Authorities under the Local Government (Scotland) Act, 1929, and the Local Government (General Exchequer Contributions) Act, 1933 ..	6,402,600	6,402,463 13 1	136	6 11	—	—
	Estimated.	Realized.				
<i>Deduct—</i> B.—Appropriations in Aid ..	683,520	683,520 — —				
NET TOTAL ..	£ 5,719,080	5,718,943 13 1	Surplus to be surrendered. £ 136 6 11			

Receipts.—These consist of payments from the Road Fund.

Scottish Office,  
21 May 1936.

John Jeffrey,  
Accounting Officer.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

G. C. Upcott,  
Comptroller and Auditor General.



# GENERAL INDEX

TO THE

## CIVIL APPROPRIATION ACCOUNTS, 1935.

[Titles of Votes are shown in heavy type.]

<b>A.</b>	<b>PAGE</b>		<b>PAGE</b>
Abbeys, Admission Fees .. ..	384	Allan and Newton Memorial Prize .. ..	166
Aberdeen University .. ..	185	Allotments .. ..	227, 241
Academies .. ..	181		283
Acquisition of Land, Arbitration and Fees	130		295 to 297
<b>Actuary, Government</b> .. ..	21	<b>Ancient Monuments Commissions</b> .. ..	36 to 41
Aden .. ..	81, 82	"    "    "    and Buildings .. ..	382, 384
Admission Fees, Public Buildings, &c.	384, 399	Anglo-Italian Debts Office .. ..	11
Adult Education Grants .. ..	161	"    -Roumanian Clearing Office .. ..	340
Advertisements in Official Publications	418	"    -Spanish .. ..	340
Afforestation .. ..	305	<b>Animals, Cruelty to, Inspection</b> .. ..	96
Agricultural Bureaux .. ..	76	"    Diseases of, &c. .. ..	282, 287
"    Co-operation .. ..	288, 290,		292, 294
326 to 328		"    Import and Export .. ..	282, 287
"    County Committees .. ..	281	Annuitants, Irish Free State .. ..	70
"    Credits .. ..	284, 289,	"    Public Buildings .. ..	382
290, 326		Antarctic Expedition, Annuities .. ..	442
"    Development Fund,		Anthrax Disinfecting Station .. ..	97
Grants, &c. 288, 292,		"    Prevention Act, Fees under .. ..	98
327 to 329		Anti-Gas School, Home Office .. ..	388
"    Education and Research,		Antigua, Grant in Aid. .. ..	77
England 281, 292		Antiquities, Museum of, Scotland .. ..	191, 347
Scotland 325, 329,		<b>Approved Schools, &amp;c., England and</b>	
330, 331		<b>Wales</b> .. ..	115
"    Fee Receipts .. ..	287, 327	<b>Approved Schools, &amp;c., Scotland</b> .. ..	137
"    Institutions, International	285	"    "    Parental Con-	
"    Loans .. ..	290, 328	tributions 115, 116,	
"    Marketing Funds .. ..	298, 326,	137, 138	
327, 333		Approved Societies, Payments for	
"    Marketing Improvement	284, 288,	Medical Referee Services 202, 235	
289, 300,		Arabia Consular Services, Refund to	
325, 334		Indian Revenues 60	
"    Mortgage Corporation .. ..	284, 290	Arabia, Aden Expenditure .. ..	81
"    Organization Societies .. ..	326, 329	Arbitration Rooms, Courts, &c., Fees	119
"    Research .. ..	78, 281,	Arms, Office of, Ireland, Fees, &c. .. ..	43
292, 325,		"    Private Manufacture of and	
329 to 331		Trading in, Commission .. ..	39, 41
"    "    Council .. ..	181, 182	<b>Art and Science Buildings, Gt. Britain</b>	344, 380
"    Schemes (Special Areas) 227, 241		"    Commissions, Royal Fine .. ..	36, 38, 41
"    Securities Corporation .. ..	326, 328	"    Royal College of .. ..	163
"    Service Fund, Colonial .. ..	78	"    Schools, Grants to .. ..	161
"    Statistics, Collection of .. ..	281, 324	Asbestosis and Silicosis, Medical	
"    Wages (Regulation) Act,		Expenses Fund 97	
1924 .. ..	283	Assistance to British Shipping .. ..	261
<b>Agriculture and Fisheries, Ministry of</b>	279	Assize, Clerks of, .. ..	117
<b>Agriculture, Scotland, Dept. of</b> .. ..	324	"    Commissioners of .. ..	118
"    (Scotland) Fund .. ..	324, 327,	"    Expenses Northern Ireland	148
330		Assyrians, Settlement of .. ..	63
Air Raid Precautions .. ..	98	Athens, British School at .. ..	181
"    "    Victims, Compensation to .. ..	200	Attorney General, Fees .. ..	128
Alexandra Scholarships .. ..	166	<b>Audit Department, Exchequer and</b> .. ..	19
Aliens Change of Name, &c., Fees .. ..	98	"    "    National Insurance	210
"    Restriction Acts, Expenses .. ..	97		

B.	PAGE	C.	PAGE
Bankruptcy Department, Board of Trade	248	Cabinet Secretariat .. .. .	9
"    Fees .. .. .	251, 253, 259	Caledonian Canal .. .. .	308, 309, 312
"    Fee Stamps, N. Ireland	149	Calendars and Historical Documents..	32
Banks for Savings, Management expenses of Fund	29	Cambridge University .. .. .	185
Baronetage, Roll of .. .. .	97, 98	Canal and Railway Commission .. .. .	129, 130
Basrah, Port of .. .. .	61	Caretaking Charges, Buildings .. .. .	381
Bechuanaland Protectorate, Grant in Aid	68	Carlisle, State Management .. .. .	322
<b>Beet Sugar Subsidy, Great Britain</b> .. .. .	299	Castles, Admission Fees .. .. .	384
Bethlem Royal Hospital .. .. .	346	Catchment Boards .. .. .	283
Bethnal Green Museum .. .. .	164	<b>Cattle Fund</b> .. .. .	301
Birmingham University .. .. .	185	"    "    and Committee, Contributions	287, 327
Black Rod, Department of .. .. .	4	"    Pleuro-Pneumonia .. .. .	282, 286, 294
Blind Persons' Pensions .. .. .	212	Cemeteries, War .. .. .	88, 90
Students' Training .. .. .	161	Census, 1931 .. .. .	208
<b>Board of Control .. .. . England</b>	206	Central Government and Finance (Summary)	2
<b>Board of Control .. .. . Scotland</b>	237	Central Index Register of Insured Persons	202
Buildings .. .. .	371, 372	Central Library, National .. .. .	181
<b>Board of Education</b> .. .. .	156	"    Welsh Board .. .. .	160
<b>Board of Trade</b> .. .. .	246	Chairman of Committees, House of Lords	4
<b>Board of Trade, Mines Department</b> .. .. .	268	Chamberlain, Department of the Lord Great	4
Borstal Institutions, Manufacturing Stocks, &c.	112, 134	Chancellor, Department of the Lord	4
Bosbury Farm Settlement .. .. .	283, 289, 290	<b>Charity Commission</b> .. .. .	16
Boundary Commissions .. .. .	79, 81, 83	Chelsea Physic Garden, Grant in Aid ..	161
Brazil Boundary Commission .. .. .	79, 83	<b>Chemist, Government</b> .. .. .	22
Bridge Stresses Research Fund .. .. .	321	Chequers, Protection of, &c. .. .. .	289, 382
Bristol University .. .. .	185	China, Consular Services .. .. .	58, 61
British Academy .. .. .	181	"    Special Mission to .. .. .	62
Antarctic Expedition Annuities	442	Cinematograph Films Act, Licences ..	250
"    Council for Relations with Other Countries	57	"    Fund .. .. .	14
"    Guiana Boundary Commission	79, 83	Circuit Allowances, Courts of Justice	
"    Grant in Aid .. .. .	77	England .. .. .	117
"    Honduras, Grant in Aid .. .. .	77	"    Scotland .. .. .	142
"    Industries Fair .. .. .	263	<b>Civil Contingencies Fund, Repayments</b>	48
<b>British Museum</b> .. .. .	167	<b>Civil Service Commission</b> .. .. .	17
"    Buildings .. .. .	346, 348, 351	"    Committee, N. Ireland .. .. .	39, 41
"    General Catalogue of Printed Books	168, 182	<b>Civil Service Remuneration, &amp;c.</b> .. .. .	49
<b>British Museum (Natural History)</b> .. .. .	169	Cleaning Charges, Buildings .. .. .	381
"    School at Athens .. .. .	181	Clearing Office, Enemy Debts, including Enemy Property	250, 251, 252
"    "    Rome .. .. .	181	<b>Clearing Offices</b> .. .. .	340
"    Schools in Egypt .. .. .	57	Clerk of the Parliaments, Department of	
"    Shipping (Assistance) Act, 1935	258	"    House of Commons .. .. .	6
<b>Broadmoor Criminal Lunatic Asylum</b> .. .. .	100	Coal Mines Act, Certificates .. .. .	270
Brokerage Fees, Supreme Court .. .. .	119	"    1930, Expenses .. .. .	269
Brompton Cemetery .. .. .	383, 384	Coal Mines Investigation Committees	269
Brussels, Bureau for control of Liquor Traffic in Africa	62	"    National Industrial Board	269
Bryan Legacy .. .. .	166	"    Reorganization Commission	269, 270
Building Research .. .. .	346, 348	"    Safety in .. .. .	39
Building Works, Summary of Expenditure	380	Coastguard .. .. .	257
<b>Buildings (See under title headings).</b>		Codex Sinaiticus .. .. .	168
Bulls, Licensing of .. .. .	282, 287, 327	Coinage, Expenses of, &c. .. .. .	25, 26
Bureau of Hygiene, etc. .. .. .	78, 84	Colleges, Great Britain, Grants to	161, 184
Burial Removal—Fees .. .. .	98	Colonial Agricultural Service Fund ..	78
Business Names Registration—Fees ..	12	<b>Colonial and Middle Eastern Services</b>	77

(34142)

P 2

	PAGE		PAGE
Colonial Development Fund .. .. .	86	Cruelty to Animals Act, Inspection ..	96
"    "    Scientific Research ..	85	Customs and Excise Buildings ..	380, 401,
"    "    Governors' Pensions ..	442		403, 404
Colonial Office .. .. .	75	"    Bills of Entry .. .. .	418
"    Timbers, Marketing, &c. ..	78	Cyprus, Grant in Aid .. .. .	77
Commercial Diplomatic Service ..	262		
Commissary Clerk, Midlothian, Fees ..	143		
Commissioner for Special Areas (England and Wales) ..	225		
Commissioner for Special Areas (Scotland) ..	239	<b>D.</b>	
Commissioners of Crown Lands, Office of Commissions, Royal, &c. .. .. .	278	Dangerous Drugs Act, Fees and Fines ..	98
Common Services (Works, Stationery, &c.) (Summary) .. .. .	36	<b>Debt, National, Office</b> .. .. .	28
<b>Commons, House of</b> .. .. .	6	Deeds Registry, N. Ireland .. .. .	146
Commutation of Pensions .. .. .	28, 431,	Defectives, Scotland .. .. .	132
	440	Defence, Committee of Imperial ..	9
Companies Winding-up Department, Board of Trade ..	249, 251	Dental Referee Services .. .. .	199, 201,
"    Fees Account .. .. .	251, 253, 259		202, 233,
"    Registration, Scotland ..	12		235
Compassionate Gratuities and Fund ..	57, 442	"    Research .. .. .	193
Compensation Allowances .. .. .	439, 442	"    Services .. .. .	199, 201,
Comptroller and Auditor General, Department of .. .. .	19		233
Congested Districts, Scotland ..	325	<b>Department of Agriculture, Scotland</b>	324
"    Loans .. .. .	328, 331	<b>Department of Health for Scotland</b> ..	232
Constabulary, Inspectors of, England ..	102	"    "    "    "    Buildings ..	355 to
"    "    "    "    Scotland ..	131		357, 371
Consular Buildings .. .. .	396	<b>Department of Overseas Trade</b> .. .. .	262
Services .. .. .	58 to 61	<b>Department of Scientific and Industrial     Research</b> .. .. .	317
Contributory Pensions .. .. .	202, 214,	Deportation Orders, Aliens Acts ..	97
	233, 235	Deposit Contributors, Health Insur- ance .. .. .	202, 235
Co-operation, Agricultural .. .. .	288, 290,	Destructive Insects and Pests .. ..	285, 324
	326 to 328	<b>Development Fund</b> .. .. .	315
Costs, Civil and Criminal Proceedings, Recoveries .. .. .	127	"    "    Agricultural Grants ..	288, 292,
"    in Criminal Cases Act, 1908, Receipts .. .. .	105		327 to 329
County Agricultural Committees .. .. .	281	"    "    Fisheries .. .. .	289, 293,
County Court Buildings .. .. .	373 to 375,		337
"    "    Judges' Salaries .. .. .	380	<b>Development Grants</b> .. .. .	316
"    "    "    Supplementary Pensions .. .. .	442	"    (Loan Guarantees and Grants) Act, 1929 .. .. .	10, 224
<b>County Courts</b> .. .. .	120	<b>Diplomatic and Consular Services</b> ..	56
"    "    Northern Ireland .. .. .	146	"    Missions .. .. .	57, 62
Couriers .. .. .	56	"    Pensions .. .. .	442
<b>Court of Judicature, &amp;c., Supreme</b> ..	117	"    Service, Commercial .. .. .	262
"    "    "    "    Northern Ireland	148	Director of Public Prosecutions ..	126, 128
Courts of Law, Scotland .. .. .	142	Disabled Ex-Service Men, Training ..	219
Courts of Summary Jurisdiction, Receipts of Met. Police Fund ..	105	Disarmament Conference .. .. .	63
Criminal Appeal Court .. .. .	118	Diseases of Animals .. .. .	282, 287,
"    "    N. Ireland .. .. .	148		292, 294, 329
"    Cases Act, 1908 .. .. .	105, 108	Distressed British Subjects, Relief of ..	58 to 61
<b>Criminal Lunatic Asylum, Broadmoor</b>	100	District Probate Registrars .. .. .	117, 119,
"    Lunatics, Maintenance ..	100, 109, 133		121
Criminal Prosecutions .. .. .	126, 127	"    Registrars .. .. .	117, 119,
"    England .. .. .	141		121
"    Scotland .. .. .	141	Divorce Interventions .. .. .	126
Crinan Canal .. .. .	308, 309,	Dogs Act, 1906, Expenses .. .. .	106
	313	Dominica, Grant in Aid, &c. .. .. .	77, 82
Crown Lands Advisory Committee ..	39, 41	Dominion Research Services .. .. .	68
<b>Crown Lands, Office of Commissioners</b>	278	<b>Dominion Services</b> .. .. .	67
Office, Fees .. .. .	43, 119	<b>Dominions Office</b> .. .. .	65
Crown's Nominee Costs .. .. .	127	"    Representation in the ..	67
		Drainage, Land, England .. .. .	283, 288,
			289
		"    "    Scotland .. .. .	325, 327
		Dramatic Art, Royal Academy of ..	181
		Dredging, Scotland .. .. .	336, 337
		Driving Tests, Fees .. .. .	309

	PAGE
Dundee University College .. ..	185
Durham University .. ..	39, 185
Dyestuffs Act, 1920, Expenses .. ..	247
"    "    Fees .. ..	250
<b>E.</b>	
East African Agricultural Research Station, Amani .. ..	78
Economic Advisory Council .. ..	9
Edinburgh Gazette .. ..	418
"    New Govt. Offices .. ..	371, 386
"    Observatory .. ..	182
"    Register House .. ..	145
"    Royal Society .. ..	181
"    Sheriff Court House .. ..	373
"    University .. ..	185
Education (Summary) .. ..	154
Educational Endowments (Scotland) .. ..	38, 40, 41, 188
Education, Board of .. ..	156
Education, Public .. .. Scotland	186
Education (Scotland) Fund .. ..	186, 189
"    Trust Funds .. ..	166, 188
Egg laying trials .. ..	327
Egypt, British Schools in .. ..	57
Election Petitions .. ..	117, 142
Electricity Inquiries .. ..	309
Elementary Education Grants .. ..	158, 159
Embassies .. ..	56, 396
Emigration .. ..	65, 71 to 74
Empire Parliamentary Association .. ..	42
"    Settlement Act, 1922 .. ..	71
Employment Exchange and Insurance Buildings .. ..	354-370, 380
Employment Schemes, Grants in respect of .. ..	224
Enemy Debts, Clearing Office .. ..	250, 251, 252
"    Property Department .. ..	250
Eumorfopoulos Collection .. ..	168
Evening Institutes, Grants .. ..	161
Exchequer and Audit Department .. ..	19
Exchequer Contributions to Local Revenues, England and Wales .. ..	448
"    "    "    Scotland .. ..	449
Exchequer Contributions to Local Revenues (Summary) .. ..	446
Exchequer Office, Scotland .. ..	11
Exeter University College .. ..	185
Exhibitions, Trade .. ..	263
Explosives, Inspection, Fees, &c. .. ..	95, 98
"    Mines—Fees for Testing .. ..	270
Export Credits .. ..	265
Ex-Service Men, Training of .. ..	219
"    Mental Patients, Grants .. ..	206, 237
<b>F.</b>	
Factories and Workshops, Fines .. ..	98
"    "    "    Inspection of .. ..	96
Fairs, Exhibitions, &c. .. ..	263
Farm Settlements, .. ..	295, 297

	PAGE
Farquharson Bequest and Prize .. ..	166
Fine Art Commissions, Royal .. ..	38, 41
Fines, Forfeitures, &c. .. .. Scotland	143, 336
"    County Courts .. ..	121
"    and Fees, Home Office .. ..	98
"    "    "    Metropolitan Police Courts .. ..	105
Fisheries Department, England .. ..	285
"    Investigation, North Sea .. ..	181
"    Loans .. ..	289, 290, 293
Fishermen's War Pensions .. ..	428
Fishery Board for Scotland .. ..	335
Fishery Development, Research, &c., England .. ..	286, 289, 293
"    "    "    Scotland .. ..	335, 337, 338, 348
"    "    "    Research, Newfoundland .. ..	68
Flax Development .. ..	285, 292
Food Investigation .. ..	183, 319
Foot and Mouth Disease .. ..	183, 282, 286, 292, 294
Foreign and Imperial (Summary) .. ..	52
Foreign Office .. ..	54
Foreshores, Crown rights in .. ..	259
Forest Products Research .. ..	351
Forestry Commission .. ..	305
"    Fund, (Grant in Aid) Deposit Account .. ..	305
"    Research .. ..	305
Friendly Societies' Deficiency .. ..	20
Friendly Societies Registry .. ..	211
Fugitive Offenders .. ..	129
Fuel Charges for Public Buildings .. ..	381
"    Research .. ..	351
Funeral of His late Majesty .. ..	50
Funerals of Ex-Service Men, Expenses .. ..	433
Furniture, &c., Public Buildings .. ..	380
<b>G.</b>	
Gas Fund Contributions .. ..	250, 251
Gazettes, London and Edinburgh .. ..	418
General Board of Control for Scotland .. ..	237
General Register Office .. .. England	208
"    "    "    Scotland .. ..	238
Gentleman Usher of the Black Rod .. ..	4
Geographical Societies, Royal .. ..	181
Geological Museum .. ..	318 to 320
"    "    Buildings .. ..	346
"    "    Survey .. ..	303, 304, 318, 319
Glasgow Royal Technical College .. ..	185
"    University .. ..	185
Government Actuary .. ..	21
Government Chemist .. ..	22
"    "    Buildings .. ..	346, 351
Government Hospitality .. ..	23
Government Property, Rates on .. ..	413
Governors of Colonies, &c., Passages .. ..	67, 69, 79, 83
"    "    "    Pensions .. ..	442
Grants and Grants-in-Aid .. ..	(See under name of receiving service).

	PAGE		PAGE
Grants in respect of Employment Schemes .. .. .	224	Horses, Fees on Exportation .. .. .	287
Grants to Public Assistance Authorities (England and Wales) .. .. .	205	<b>Hospitality, Government</b> .. .. .	23
" " " (Scotland) .. .. .	242	Hospitals, Spirit Duty Grants .. .. .	200, 234
Gratuities, Civil .. .. .	442	<b>House of Commons</b> .. .. .	6
Graves, War .. .. .	88 to 91	<b>House of Lords Offices</b> .. .. .	4
Gulland Fund .. .. .	166	<b>Houses of Parliament Buildings</b> .. .. .	352, 380
<b>H.</b>		Housing Act, Scotland .. .. .	234, 235
Hague, International Court of Arbitration .. .. .	62	" Grants .. .. .	199, 233, 234
Hampton Court Palace and Gardens .. .. .	400, 411	" Estates .. .. .	383
Hannah Dairy Research Institute .. .. .	329	Hygiene and Tropical Diseases, Bureau of .. .. .	78, 84
Harbours .. .. . Scotland	335, 337, 421	" Council, British Social .. .. .	78
Harmondsworth Experimental Station .. .. .	349, 350	<b>I.</b>	
<b>Health Buildings, Labour and, Great Britain</b> .. .. .	354, 380	Ice Patrol, North Atlantic .. .. .	258
" Insurance (See under National)		Imperial Agricultural Bureaux .. .. .	76
" Labour and Insurance (Summary) .. .. .	196	" College of Science .. .. .	345
<b>Health, Ministry of</b> .. .. .	198	" Defence Committee .. .. .	9
" " " Buildings .. .. .	355 to 357, 371, 372	" Economic Committee .. .. .	66, 76
<b>Health, Dept. of, for Scotland</b> .. .. .	232	" Institute, Grant in Aid .. .. .	263
" " " Buildings .. .. .	355 to 357, 371	" Research Services .. .. .	68
" Visitors and Midwives, Training Grants .. .. .	200, 201, 234	" Shipping Committee .. .. .	250, 251, 259
" Welsh Board of .. .. .	201	" Trust for Encouragement of Industrial Research .. .. .	321
Hejaz and Nejd, Repayment .. .. .	61	<b>Imperial War Graves Commission</b> .. .. .	88 to 91
Herring Branding Fees .. .. .	289, 336	" " " " " Endowment Fund .. .. .	89
" Fishermen, Loans .. .. .	289, 290, 336, 338, 339	<b>Imperial War Museum</b> .. .. .	171, 346
<b>Herring Industry</b> .. .. .	338	<b>Import Duties Advisory Committee</b> .. .. .	24
" Board .. .. .	338	Inclosure, &c., Acts .. .. .	288, 327
" Marketing Fund .. .. .	338	Income Tax Law Codification .. .. .	39, 41
Higher Education Grants .. .. .	159, 160	India, Contribution in respect of expenditure at Aden .. .. .	82
Highlands and Islands (Medical Service) Fund .. .. .	236	" Defence of, Grant in Aid .. .. .	87
" " " Grant .. .. .	234	Indian Revenues, Refund to, for Diplomatic and Consular Services .. .. .	60
" " " Transport Services .. .. .	46	" Troop Service, Contribution .. .. .	250, 259
Historical Documents and Calendars .. .. .	32	India Office, Grant in Aid .. .. .	87
" Manuscripts Commission .. .. .	36, 37, 41	<b>India Services</b> .. .. .	87
" Records, Scotland .. .. .	145	Industrial Court .. .. .	219
Historic Buildings, Maintenance .. .. .	382	" Development .. .. .	227, 241, 263
" " Admission Fees .. .. .	384	" Health Research Board .. .. .	183
Histories, War .. .. .	10	" Museum, Home Office .. .. .	97, 386
Holyhead Harbour (Ministry of Transport) .. .. .	308, 309, 311	" Property Department .. .. .	248
Home Department, Law and Justice (Summary) .. .. .	94	" Research .. .. .	317
Home-Grown Sugar, Ltd., Dividend .. .. .	289	" Schools (see Approved Schools) .. .. .	
<b>Home Office</b> .. .. .	96	Industries Fair, British .. .. .	263
" " Anti-Gas School .. .. .	388	Industry and Trade (Summary) .. .. .	244
" " Industrial Museum .. .. .	97, 386	Inebriate Reformatory, Scotland .. .. .	132
" " Fees .. .. .	43, 98	Injury Grants .. .. .	442
Hong Kong, Registry of Companies .. .. .	61	Inland Revenue Buildings .. .. .	380, 401, 403, 405
" " University .. .. .	78	Insects and Pests .. .. .	285, 324
Honours and Dignities .. .. .	42, 43	Insurance, &c. (Summary) .. .. .	196
Horse Breeding .. .. .	282, 287, 327	" Audit Department .. .. .	210
		" Buildings, Great Britain .. .. .	354-371, 380
		" Unemployment .. .. .	217
		Insured Persons, Central Index .. .. .	202
		Intermediate Education .. .. . Wales	159

	PAGE		PAGE
International Institutions, &c., Agricultural .. ..	285	Labour, Ministry of .. ..	215
"    Bureaux (Patent Office) .. ..	248	"    "    "    Buildings .. ..	354, 357
"    Court of Arbitration at The Hague .. ..	62	Land Acquisition, Arbitration and Fees .. ..	130
"    Criminal Police Commission .. ..	102	"    and Buildings Expenditure .. ..	380
"    Justice, Court of .. ..	63	"    Drainage .. .. England	283, 288, 289
"    Labour Organization .. ..	219	"    "    "    Scotland	325, 327
"    Waterways Commissions .. ..	62	"    Improvement .. .. England	283, 288
Inter-Parliamentary Union .. ..	42	"    "    "    Scotland	325
Iraq, Refunds, &c. .. ..	61, 62	Land Purchase Commission, N. Ireland	150
Ireland, Works and Buildings in .. ..	421, 380	Land Registry .. ..	122
Irish Constabulary, Royal Pensions .. ..	439	"    "    Expenses and Fee Stamps N. Ireland .. ..	148, 149
"    Free State, Buildings .. ..	380, 422	"    "    Insurance Fund, Contribution .. ..	122
"    "    "    Compensation, Grants, &c. .. ..	68-70	"    "    Surveys .. ..	304
"    "    "    Land Purchase .. ..	69, 70, 150	"    Revenue Records .. ..	32
"    "    "    Pensions Appeals Tribunals .. ..	68, 70	"    Settlement .. .. England	227, 283, 295, 296
Irish Free State Services .. ..	70	"    "    "    Scotland	327, 330 to 332
"    Land Act, 1923, Repayment of Advances .. ..	69	"    "    and Development, Oversea .. ..	71 to 74
Italian Debts Office .. ..	11	"    Tax, Grant in lieu (Scotland) .. ..	47
<b>J.</b>		Law Charges .. ..	126
Jamaica, War Pensions Payment .. ..	433	Law Charges and Courts of Law Scotland .. ..	141
Japan, Consular Services in .. ..	59, 61	"    Courts .. ..	117, 142
Jubilee Medals and Expenses .. ..	25, 106	"    Officers, Department and Fees .. ..	126, 128
"    Payments, Unemployment Assistance .. ..	223	"    of Property Act, 1925, Fees .. ..	130
Jubilee, Silver .. ..	393	"    Society, Grant in Aid .. ..	130
Judicature, &c., Supreme Court of .. ..	117	League of Nations .. ..	63
Judicature, &c., Supreme Court of, N. Ireland .. ..	148	"    "    Labour Organization .. ..	219
"    Fee Stamps, England .. ..	119	Lee Conservancy, Advances .. ..	309, 310
"    "    "    N. Ireland .. ..	149	Leeds University .. ..	185
Judicial Fees—Privy Council Office .. ..	14	Legal Buildings, Miscellaneous, Great Britain .. ..	373, 380
Justiciary, Court of .. .. Scotland	142	Legal Expenses, Miscellaneous .. ..	129
Juveniles, Choice of Employment .. ..	218	"    Proceedings .. ..	126, 127
"    Instruction for Unemployed .. ..	218	Legations .. ..	395, 396
Juvenile Welfare, &c., Scottish .. ..	46	Licensed Premises, Provision of, &c. .. ..	322
<b>K.</b>		Licensing of Public Service Vehicles, Metropolitan Police .. ..	105, 106
Kantara-Rafa Railway .. ..	82	Life-Saving Apparatus .. ..	257
Kenya, Grant in Aid .. ..	78	Lighthouses in Red Sea .. ..	258, 259
Kew, Royal Botanic Gardens .. ..	284, 288, 411, 412	Lighting Charges for Public Buildings .. ..	381
King's Fund .. ..	434, 438	Light Railways Act, 1896, Annuities .. ..	308
King's Messengers .. ..	54	"    "    Fees, Investments, &c. .. ..	309, 310
"    Plates .. .. Ireland	42	Lindsay-Carnegie Bequest .. ..	188
"    Proctor .. ..	126 to 128	Livestock, Improvement of .. ..	282, 324, 327
<b>L.</b>		Liverpool Dock Scheme .. ..	220
Labour and Health Buildings, Great Britain .. ..	354, 380	"    University .. ..	185
"    &c. (Summary) .. ..	196	Loan Commission, Public Works .. ..	33
"    Exchanges Act, 1909, Payments under .. ..	218	Lloyd Scholarships .. ..	166
		Lloyd's Contributions .. ..	259
		Local Authorities, Employment Schemes .. ..	224
		"    "    Loan Repayments .. ..	203
		"    Government Acts, Grants, Loans, &c. .. ..	200, 203, 448
		"    "    (Scotland) Act, 1929 .. ..	234, 235, 449

	PAGE		PAGE
Local Loans Fund, Repayments to ..	35	Metropolitan Police Nursing Home ..	105
„ Revenues, Exchequer Contributions to, Summary ..	446	„ „ Pensions.. ..	104, 107
Local Revenues, England and Wales, Exchequer Contributions ..	448	„ „ Provident Assocn. ..	106
„ „ Scotland ..	449	„ „ Special Constabulary ..	106
Loch Torridon Transport Service ..	326, 327	„ „ Sports grounds ..	105
London Fire Brigade, Grant-in-aid ..	413	Middle Eastern Services ..	80
„ Gazette .. ..	418	Midwives and Health Visitors, Training Grants ..	200, 201, 234
London Museum .. ..	173	<b>Milk (England and Wales and Northern Ireland)</b> ..	300
„ Passenger Transport Act ..	309	„ Marketing Boards .. ..	300, 334
„ Passenger Transport Arbitration Tribunal ..	308, 309	<b>Milk (Scotland)</b> .. ..	334
„ Traffic Act, 1924 .. ..	309	Million Fund .. ..	321
„ University .. ..	185	Miners' Welfare Fund Account ..	272, 272
Lord Advocate's Department ..	141	„ „ National Scholarship Endowment Fund ..	277
„ Chancellor's Department ..	4	<b>Mines Department, Board of Trade</b> ..	268
„ Great Chamberlain's Department ..	4	Mining Apparatus and Explosives, Fees for Testing ..	270
„ Lyon, Office of, Fees, &c. ..	43	„ Examinations Board .. ..	268
„ Privy Seal, Office of .. ..	15	„ Output Levy .. ..	272
<b>Lords, House of, Offices</b> .. ..	4	„ Research (Safety and Health) Endowment Fund ..	276
Lost Property, Metropolitan Police ..	105, 106	„ Royalties Welfare Levy .. ..	272, 274
Lunacy Acts, Fees and Percentages ..	119, 207	Minister without Portfolio .. ..	9, 54
„ and Mental Deficiency .. ..	206, 237	<b>Ministry of Agriculture and Fisheries</b> ..	279
Lunatics, Criminal, Maintenance ..	100, 109, 133	<b>Ministry of Health</b> .. ..	198
<b>M.</b>		„ „ Buildings .. ..	355 to 377, 371, 372
Magistrates, Metropolitan Police, Remuneration ..	103	<b>Ministry of Labour</b> .. ..	215
Malta, Grant in Aid .. ..	78	„ „ Buildings .. ..	354, 357
Manchester College of Technology ..	185	<b>Ministry of Pensions</b> .. ..	430
„ University .. ..	185	<b>Ministry of Transport</b> .. ..	307
Maps, Sale of .. ..	303, 304, 319	<b>Mint</b> .. ..	25
<b>Maritime Museum, National</b> .. ..	176, 411	<b>Miscellaneous Expenses</b> .. ..	42
Marketing, Overseas Trade Dept. ..	263	<b>Miscellaneous Legal Buildings, Great Britain</b> ..	373, 380
Marriage Gratuities .. ..	442	<b>Miscellaneous Legal Expenses</b> ..	129
Medals, Expenses of Preparation ..	25	Missions, Special, Expenses of ..	57, 62
Medical Referees, National Health Insurance ..	199, 201, 202, 233, 295	Montserrat, Grant in Aid .. ..	77
„ Research Council .. ..	181, 183	Moss Side Institution .. ..	207, 371
„ Schools, Grants in Aid .. ..	184, 185	Murray Legacy .. ..	166
„ Services .. ..	199, 201, 233	Museums (see under title headings), and Galleries Commission ..	39, 41
„ „ Ministry of Pensions ..	432	Music, Royal Academy of .. ..	181
Members of Parliament, Salaries ..	6	„ Royal College of .. ..	181
Menai Bridge .. ..	308, 309, 313	„ „ Mussel cleansing .. ..	289, 293
Mental Deficiency, &c. .. ..	206, 207, 237	<b>N.</b>	
Mercantile Marine Offices .. ..	256, 259	National Central Library .. ..	181
Mercantile Marine Services .. ..	255	National Debt Office .. ..	28
Merchant Seamen's War Pensions ..	428	National Gallery .. ..	174
„ Shipping Act, Penalties ..	259	„ „ Buildings .. ..	346, 351
Meisey Conservancy .. ..	309, 314	<b>National Galleries, Scotland</b> ..	191
Metropolitan Police .. ..	102 to 108	„ „ Health Insurance Buildings ..	355 to 357, 371, 380
„ „ College .. ..	104	„ „ „ „ Funds, Grants in Aid ..	201, 234
„ „ Courts, receipts, maintenance, &c. ..	105, 107	„ „ „ „ Refunds of administration expenses ..	202, 235
„ „ Fund .. ..	104	„ „ „ „ Institute for Medical Research ..	183
„ „ Magistrates, Salaries ..	103		







	PAGE		PAGE
Rosyth Housing Scheme .. ..	234, 235	Scottish Juvenile Welfare, &c. ..	46
Roumanian Clearing Office .. ..	340	Scottish Land Court .. ..	139
Rowett Research Institute .. ..	329	.. Museum of Antiquities .. ..	191, 347
Royal Academy of Dramatic Art ..	181	.. " " Royal .. ..	187, 188, 347
.. " " Music .. ..	181	.. " " National Galleries .. ..	191, 347
.. " " College of Art .. ..	163, 164	.. " " Housing Co. Ltd. .. ..	235
.. " " College of Music .. ..	181	.. " " Library .. ..	193
<b>Royal Commissions, &amp;c.</b> .. ..	36	<b>Scottish Office</b> .. ..	46
.. Fine Art Commissions .. ..	36, 38, 41	.. Savings Committee .. ..	38, 41
.. Geographical Society .. ..	181	.. Teachers Superannuation	
.. Irish Constabulary, Liquidation		.. Fund .. ..	189, 190
.. Expenses .. ..	98	Sea Transport Services performed by	
<b>Royal Irish Constabulary Pensions, &amp;c.</b>	439	.. Board of Trade .. ..	250, 259
.. Licences, Charters, &c., Fees ..	98	Seals, Bullion for Medals and ..	25
<b>Royal Palaces</b> .. ..	398, 380	Seamen, General Record Office ..	258, 259
<b>Royal Parks and Pleasure Gardens</b> ..	410, 380	.. " " Register of .. ..	258, 259
.. Patriotic Fund Corporation ..	434	.. " " left Abroad, Expenses of, &c.	257, 259
.. Scottish Geographical Society ..	181	Seamen's Insurance Contributions ..	202, 259
.. " " Museum .. ..	187, 188,	.. " " Society .. ..	250
.. " " Society .. ..	347	.. " " Savings Bank .. ..	250, 259
.. " " of Edinburgh .. ..	181	Seamen, Unclaimed Wages, &c. ..	259
.. " " Veterinary College .. ..	281	<b>Seamen's War Pensions, Merchant</b> ..	428
Royalties Welfare Levy .. ..	273, 275	Secondary Schools Grants .. ..	160
Rural Housing .. .. Scotland	330, 331	<b>Secret Service</b> .. ..	45
.. Water Supply Grants .. ..	200, 234	Seed Testing Fees .. .. Scotland	327
Russia Relief .. ..	60	Serjeant-at-Arms, House of Commons	6
Russian Claims Department .. ..	250	Serpentine Bathing Area .. ..	411
		Session, Court of .. .. Scotland	142, 143
<b>S.</b>		Sheep Breeding .. ..	327
St. Andrews University .. ..	185	Sheffield University .. ..	185
St. Helena, Grant in Aid .. ..	77	Shellfish Research and Development	286, 293
St. Kitts-Nevis .. ..	82	Sheriff Clerks' Fees .. ..	143
St. Lucia, Grant in Aid, &c. .. ..	77, 82	.. " " Court Houses, Buildings,	
Salaries, Restoration of Half the		.. Scotland .. ..	373, 376,
.. Emergency Reduction .. ..	49	.. " " .. ..	380
Salmon Fishery Research .. ..	337	.. " " Courts .. .. Scotland	142, 143
Sanatoria Grants .. ..	234	.. " " Expenses .. .. England	129
Sanitary Authorities, Grants, &c. ..	200, 203,	Shipping & Seamen, General Register	
.. 234		.. & Record Office .. ..	258, 259
Savings Associations .. ..	30	.. " (Assistance) Act .. ..	258
.. " " Bank Annuities, &c., Manage-		<b>Shipping, Assistance to British</b> ..	261
.. ment charges .. ..	29	.. " " Committee, Imperial .. ..	250, 251,
<b>Savings Committee, National</b> .. ..	30	.. " " .. ..	259
.. " " Scottish .. ..	38, 41	.. " " Liquidation .. ..	251
Scholarships and Studentships ..	162, 292,	Ships' Provisions, Inspection of ..	257, 259
.. 329		Shorthand Writers, Treasury Pool of	38, 40
Science Buildings .. ..	344, 380	Siam, Consular Services in .. ..	59, 60, 61
.. " " Museum .. ..	164, 166,	Signet Office .. .. Scotland	142
.. 345, 351		Silicosis and Asbestosis Medical Ex-	
<b>Scientific Investigation, &amp;c.</b> .. ..	181	.. penses Fund .. ..	97
<b>Scientific and Industrial Research</b>		<b>Silver Jubilee</b> .. ..	393
.. Department .. ..	317	.. " " Medals and Expenses ..	25, 106
.. " " " Research, .. ..		Small Holdings .. ..	227, 241, 283,
.. " " " Trust for Encouragement of		.. 295 to 297	
.. " " " Research, Colonial .. ..	85	Small Landholders (Scotland) Act,	
Scottish Agricultural Organization		.. 1911, Loans under .. ..	327, 328
.. Society .. ..	329	Social Hygiene Council, British ..	78
.. " " Securities Cor-		.. " " Service, National Council	219, 227, 241
.. poration, Ltd. .. ..	326, 328	Solar Physics Observatory .. ..	181
.. " " Council for Community Service		Solicitor-General, Fees .. ..	128
.. " " Education .. ..	241	Somaliland, Grant in Aid .. ..	77
.. " " Educational Endowments ..	38, 40, 41	South African Constabulary .. ..	68
		Southampton University College ..	185
		Spanish Clearing Office .. ..	340
		Speaker of House of Commons, Depart-	
		.. ment of .. ..	6

	PAGE		PAGE
Special Areas, Commissions on Local Government in	39	Trade, Board of .. .. .	246
Special Areas (England and Wales) ..	225, 226	Trade Commissioners .. .. .	262
"    "    Fund .. .. .	226	"    Exhibitions .. .. .	263
Special Areas (Scotland) .. .. .	239, 240	"    Facilities Acts, Advisory Com- mittee .. .. .	10
Special Constabulary, .. .. .	106	"    "    "    Payments .. .. .	43
"    Grants Committee .. .. .	431, 432	Trading Services (War) .. .. .	254
Spirit Duty, Grants to Hospitals .. ..	200, 234	Training of Unemployed, &c. .. .. .	218 to 220
Sports Facilities in Parks .. .. .	411	Tramp Shipping Subsidy .. .. .	261
Spurn Point Works .. .. .	258	Transitional Payments .. .. .	217, 220
Stallions, Licensing of .. .. .	282, 287	Trans-Jordan, Grants in Aid, &c. .. ..	80, 82
Stamp Duties on Appointments, &c., Remission of .. .. .	44	Transport, Ministry of .. .. .	307
Standards Department, Board of Trade	248, 251	Travel Association, Grant-in-Aid .. ..	263
State Management Districts .. .. .	322	Treasury and Subordinate Departments	9
State Scholarships .. .. .	162	Treasury Pensions Account .. .. .	214
Stationery and Printing .. .. .	416	"    Pool of Shorthand Writers .. ..	38, 40
"    Office Publications, sales	418	"    Solicitor .. .. .	126, 128
"    supplied on repayment .. .. .	418	Trinidad, Imperial College of Tropical Agriculture .. .. .	78
Statute Law Committee .. .. .	10	Tropical Agriculture, Imperial College, Trinidad .. .. .	78
Statutory Salaries, Supplement to .. ..	42, 103, 117, 121, 140, 147	"    Diseases, &c., Bureau .. .. .	78, 84
Stephenson Bequest .. .. .	166	Trustee, Public .. .. .	124
Straits Administrative Commission .. ..	62	Trust Funds, Agricultural .. .. .	291
Stresa Conference .. .. .	62	"    "    Educational .. .. .	166
Students, Aid to .. .. .	162		
Stud, National .. .. .	282, 287	U.	
Sudan Government Contribution .. .. .	61	Ultimus Hæres Estates .. .. .	12
Suez Canal Co. .. .. .	12	Umpire, &c., Unemployment Insurance .. ..	217
Sugar, Beet, Subsidy .. .. .	299	Unemployed, Training of .. .. .	218 to 220
Superannuation and Retired Allowances	442	Unemployment Assistance Allowances .. ..	223
Superannuation (see also Pensions).		Unemployment Assistance Board .. .. .	228
Supreme Court of Judicature, &c. .. ..	117	"    "    Buildings .. .. .	355, 357, 370, 380
Supreme Court of Judicature, N. Ireland:	148	"    "    Fund .. .. .	223, 228, 230
Surgical Appliances .. .. .	432	Unemployment Fund .. .. .	217, 220
Surplus Stores Liquidation .. .. .	39, 40	"    Insurance .. .. .	217
Surveyors, Board of Trade .. .. .	256, 259	"    "    Buildings 354, 357-370, 380 ..	
Surveys of Great Britain .. .. .	303		
Swaziland, Grant-in-Aid, &c. .. .. .	67, 69	Universities and Colleges, Great Britain	184
Swine Fever .. .. .	286, 294	University Colleges, Grants Deposit Account	185
T.		"    Grants Committee .. .. .	10
Tanganyika, Interest, &c., on Loans .. ..	82	"    Tutorial Classes, &c. .. .. .	161
Tate Gallery .. .. .	174, 347		
Teachers' Pension Contributions .. .. .	158 to 160, 162, 164	V.	
"    "    "    (Scotland) .. .. .	188 to 190	Vaccine for Cattle and Fowls .. .. .	287
"    Pensions .. .. .	161, 162	"    Lymph supplied to Service Departments	203
"    "    "    (Scotland) .. .. .	186, 189, 190	Vallentin Bequest .. .. .	160
"    Superannuation Fund, Scottish	190	Vehicles, Public Service, Metropolitan Police Fund Licence Receipts	105
"    Training Grants .. .. .	160, 189	Veterinary College, Royal .. .. .	281
Technical Schools, &c. Grants .. .. .	160, 161	Victoria and Albert Museum .. .. .	163, 166, 351
Tithe, &c., Fees .. .. .	288	Voters' Lists, Recoveries .. .. .	418
"    Rentcharge Commission .. .. .	39, 41		
Tonga and New Hebrides Services .. ..	79		
Tower of London Jewel House, &c. .. ..	42, 43, 384, 387		
Trade and Industry (Summary) .. .. .	244		

	PAGE		PAGE
<b>W.</b>		Whitehall Gardens, New Offices ..	388
Wages, Agricultural .. .. .	283	Whitworth Scholarships .. ..	166
Wales, Intermediate Education ..	159	<b>Widows', Orphans' and Old Age Con-</b>	
" National Library of .. ..	181	<b>tributory Pensions</b>	214
" " Museum of .. .. .	181	Widows', Orphans', &c., Contributory	
" University of .. .. .	185	Pensions Act, Expenses	202, 233, 235, 434
Wallace Collection .. .. .	179	<b>Works and Buildings in Ireland ..</b>	421, 380
War Graves .. .. .	88 to 91	<b>Works and Public Buildings, Office of</b>	378
" Histories .. .. .	10	" Votes, Analysis of Expenditure	380
<b>War Museum, Imperial</b> .. .. .	171	Workmen's Compensation Acts—	
" Pensions .. .. .	428, 430	Medical Referees, &c.	97, 98
Water Charges, Public Buildings ..	381	Workshops and Factories, Inspection	
" Supply Grants .. .. .	200, 234	and Fines	96, 98
Waterways Commission, International	62	Wreck and Salvage, Unclaimed ..	259
Webb Trust Fund .. .. .	166	" Inquiries (Legal) .. .. .	129
Weights and Measures Acts, Fees ..	251	Wrecks and Casualties .. .. .	258, 259
Welsh Board of Health .. .. .	201, 371		
Welsh Highland (Light Railway) Co. .	310		
Western Highlands and Islands Trans-			
port Services	46		
Western Pacific High Commission ..	79, 81		
Whaling Licence Fees .. .. .	336		
Wheat Act, 1932 .. .. .	287		
" Commission .. .. .	287		
		<b>Y.</b>	
		Youth Organizations, Grants .. ..	241

ANALYSIS, UNDER VOTES, OF THE REPORT OF THE COMPTROLLER AND AUDITOR GENERAL SHOWING TO WHICH ACCOUNTS SPECIFIC REFERENCE IS MADE IN THE REPORT.

Number and Title of Vote.	Report.		Number and Title of Vote.	Report.	
	Page.	Para.		Page.	Para.
CLASS I.			CLASS III.		
1. House of Lords Offices ..	—	None.	1. Home Office .. .. .	x	20
2. House of Commons .. ..	—	None.	2. Broadmoor Criminal Lunatic Asylum .. .. .	—	None.
3. Expenses under the Representation of the People Acts .. .. .	—	None.	3. Police, England and Wales	xi	21
4. Treasury and Subordinate Departments .. .. .	—	None.	4. Prisons, England and Wales	—	None.
5. Privy Council Office .. ..	—	None.	5. Approved Schools, &c., England and Wales .. ..	—	None.
6. Privy Seal Office .. .. .	—	None.	6. Supreme Court of Judicature, &c... .. .	—	None.
7. Charity Commission .. ..	—	None.	7. County Courts .. .. .	—	None.
8. Civil Service Commission ..	—	None.	8. Land Registry .. .. .	—	None.
9. Exchequer and Audit Department .. .. .	—	None.	9. Public Trustee .. .. .	xi	22
10. Friendly Societies' Deficiency	—	None.	10. Law Charges.. .. .	—	None.
11. Government Actuary .. ..	—	None.	11. Miscellaneous Legal Expenses	—	None.
12. Government Chemist .. ..	—	None.	12. Police, Scotland .. .. .	—	None.
13. Government Hospitality ..	—	None.	13. Prisons Department, Scotland .. .. .	—	None.
14. Import Duties Advisory Committee .. .. .	—	None.	14. Approved Schools, &c., Scotland .. .. .	—	None.
15. Mint .. .. .	—	None.	15. Scottish Land Court .. ..	—	None.
16. National Debt Office .. ..	vi	9	16. Law Charges and Courts of Law, Scotland .. .. .	—	None.
17. National Savings Committee	—	None.	17. Register House, Edinburgh	—	None.
18. Public Record Office .. ..	—	None.	18. Northern Ireland Services ..	—	None.
19. Public Works Loan Commission .. .. .	—	None.	19. Supreme Court of Judicature, Northern Ireland	—	None.
20. Repayments to the Local Loans Fund .. .. .	—	None.	20. Land Purchase Commission, Northern Ireland .. ..	—	None.
21. Royal Commissions, &c. ..	—	None.			
22. Miscellaneous Expenses ..	—	None.	CLASS IV.		
23. Secret Service .. .. .	—	None.	1. Board of Education .. ..	xii	23
24. Scottish Office .. .. .	—	None.	2. British Museum .. .. .	—	None.
25. Repayments to Civil Contingencies Fund .. .. .	—	None.	3. British Museum (Natural History) .. .. .	—	None.
26. Civil Service Remuneration, &c. .. .. .	—	None.	4. Imperial War Museum .. ..	—	None.
27. Funeral of His Late Majesty	—	None.	5. London Museum .. .. .	—	None.
			6. National Gallery .. .. .	xii	24, 25
CLASS II.			7. National Maritime Museum	—	None.
1. Foreign Office .. .. .	—	None.	8. National Portrait Gallery ..	xiii	26
2. Diplomatic and Consular Services .. .. .	vi	10	9. Wallace Collection .. .. .	xiv	27
3. League of Nations .. .. .	vii	11	10. Scientific Investigation, &c.	—	None.
4. Dominions Office .. .. .	—	None.	11. Universities and Colleges, Great Britain .. .. .	—	None.
5. Dominion Services .. .. .	vii	12, 13	12. Public Education, Scotland	—	None.
6. Irish Free State Services ..	—	None.	13. National Galleries, Scotland	—	None.
7. Oversea Settlement .. .. .	viii	14	14. National Library, Scotland	—	None.
8. Colonial Office .. .. .	—	None.			
9. Colonial and Middle Eastern Services .. .. .	viii	15-19			
10. Colonial Development Fund	—	None.			
11. India Services .. .. .	—	None.			
12. Imperial War Graves Commission .. .. .	—	None.			

CIVIL APPROPRIATION ACCOUNTS, 1935.

Number and Title of Vote.	Report.		Number and Title of Vote.	Report.	
	Page.	Para.		Page.	Para.
CLASS V.			CLASS VI— <i>continued.</i>		
1. Ministry of Health .. ..	—	None.	18. State Management Districts	—	None.
1A. Grants to Public Assistance Authorities (England and Wales) .. ..	xiv	28	19. Department of Agriculture, Scotland .. ..	xxiii	44
2. Board of Control .. ..	—	None.	20. Milk (Scotland) .. ..	xxvi	51
3. Registrar General's Office ..	—	None.	21. Fishery Board for Scotland..	xxvii	52
4. National Insurance Audit Department .. ..	—	None.	22. Herring Industry .. ..	xxvii	53
5. Friendly Societies Registry ..	—	None.	23. Clearing Offices .. ..	xxviii	54
6. Old Age Pensions .. ..	—	None.	CLASS VII.		
7. Widows', Orphans' and Old Age Contributory Pensions ..	—	None.	1. Art and Science Buildings, Great Britain .. ..	—	None.
8. Ministry of Labour .. ..	xv	29-32	2. Houses of Parliament Buildings .. ..	—	None.
9. Unemployment Assistance Allowances .. ..	xvii	33-35	3. Labour and Health Buildings, Great Britain .. ..	—	None.
10. Grants in respect of Employment Schemes .. ..	—	None.	4. Miscellaneous Legal Buildings, Great Britain .. ..	—	None.
11. Commissioner for Special Areas (England and Wales) ..	xviii	36-38	5. Osborne .. ..	—	None.
12. Unemployment Assistance Board .. ..	—	None.	6. Office of Works and Public Buildings .. ..	—	None.
13. Department of Health for Scotland .. ..	xx	39	7. Public Buildings, Great Britain .. ..	—	None.
14. Board of Control for Scotland ..	—	None.	7A. Silver Jubilee .. ..	—	None.
15. Registrar General's Office, Scotland .. ..	—	None.	8. Public Buildings Overseas..	—	None.
16. Commissioner for Special Areas (Scotland) .. ..	xviii	36-38	9. Royal Palaces .. ..	—	None.
17. Grants to Public Assistance Authorities (Scotland) ..	xiv	28	10. Revenue Buildings .. ..	—	None.
CLASS VI.			11. Royal Parks and Pleasure Gardens .. ..	—	None.
1. Board of Trade .. ..	xx	40	12. Rates on Government Property .. ..	—	None.
2. Mercantile Marine Services ..	—	None.	13. Stationery and Printing .. ..	—	None.
3. Assistance to British Shipping .. ..	xxi	41	14. Peterhead Harbour .. ..	xxviii	55
4. Department of Overseas Trade .. ..	—	None.	15. Works and Buildings in Ireland .. ..	—	None.
5. Export Credits .. ..	xxii	42	CLASS VIII.		
6. Mines Department of the Board of Trade .. ..	—	None.	1. Merchant Seamen's War Pensions .. ..	—	None.
7. Office of Commissioners of Crown Lands .. ..	—	None.	2. Ministry of Pensions .. ..	xxix	56, 57
8. Ministry of Agriculture and Fisheries .. ..	xxii	43, 44	3. Royal Irish Constabulary Pensions, &c. .. ..	—	None.
9. Beet Sugar Subsidy, Great Britain .. ..	xxiii	45	4. Superannuation and Retired Allowances .. ..	—	None.
10. Milk (England and Wales and Northern Ireland) ..	xxiv	46, 47	CLASS IX.		
11. Cattle Fund .. ..	xxv	48, 49	1. Exchequer Contributions to Local Revenues, England and Wales .. ..	—	None.
12. Surveys of Great Britain .. ..	—	None.	2. Exchequer Contributions to Local Revenues, Scotland ..	—	None.
13. Forestry Commission .. ..	—	None.			
14. Ministry of Transport .. ..	xxvi	50			
15. Development Fund .. ..	—	None.			
16. Development Grants .. ..	—	None.			
17. Department of Scientific and Industrial Research ..	—	None.			

(34142) Wt. 694/44 875 2/37 Hw. G. 3/318.

