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CIVIL Appropriation Accounts 1937

Appropriation Accounts of the sums granted by Parliament for Civil Services for the year ended 31st March 1938, together with the Report of the Comptroller and Auditor General thereon, and upon certain Store Accounts. (In continuation of House of Commons Paper No. 16 of 1937-38)

*Presented pursuant to Acts 29 & 30 Vict., c. 39, s. 22, and
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CIVIL APPROPRIATION ACCOUNTS, 1937.

REPORT OF THE COMPTROLLER AND AUDITOR
GENERAL.

GENERAL.

1. The administration of public expenditure, as reflected in the accounts coming under my examination, continues to maintain a high standard, and it should be borne in mind in considering my Reports that they deal only with the small number of cases which appear to me *prima facie* to call for notice.

Excess Vote.

2. There is one case in which an Excess Vote is required, viz :—

Class II, Vote 1, Foreign Office, Excess Expenditure 965*l.* 2*s.* 10*d.*, towards meeting which Excess Receipts of 955*l.* 2*s.* 10*d.* are available (see paragraph 11).

Adjustment of Balances on 1936 Votes.

3. The balances to be surrendered out of Civil Votes for 1936 amounted to 8,564,045*l.* 5*s.* 3*d.* I hereby certify that these balances have been duly surrendered to the Exchequer.

To meet the deficits on the Votes for Mercantile Marine Services (724*l.* 19*s.* 3*d.*), Works and Buildings in Ireland (1,723*l.* 7*s.* 4*d.*) and Superannuation and Retired Allowances (12,723*l.* 11*s.* 9*d.*), referred to in paragraphs 36, 54 and 56 of last year's Report, Parliament voted sums of 10*l.*, 1,464*l.* 14*s.* 11*d.* and 11,262*l.* 14*s.* 7*d.* respectively and authorized the application of surplus receipts of 714*l.* 19*s.* 3*d.*, 258*l.* 12*s.* 5*d.* and 1,460*l.* 17*s.* 2*d.* reserved for that purpose in the 1936 accounts.

Out-turn of the Year.

4. It will be seen from the Grand Summary on pages xxxviii and xxxix that the total amount to be surrendered on the Civil Votes is 17,019,388*l.* 13*s.* 6*d.*, made up thus :—

				£	s.	d.	£	s.	d.
Gross Expenditure :—									
Estimated	..	..	..				446,004,368	—	—
Actual	..	..	..	426,778,535	14	7			
Less expenditure in excess of									
Votes	..	..	..		965	2 10			
							<u>426,777,570</u>	11	9
Saving								19,226,797	8 3
Appropriations in Aid :—									
Authorized	..	..	..	33,949,289	—	—			
Applied	..	..	..	31,741,880	5	3			
Deficiency								2,207,408	14 9
Total for surrender, being 4·13 per cent. of the Supply Grants								<u>£17,019,388</u>	13 6

The largest surrender occurs on Class V, Vote 11, Unemployment Assistance Board, 9,973,355*l.*, or 19·41 per cent. of the Supply Grant. This amount represents 58·6 per cent. of the total surrender as compared with 60 per cent. accounted for by surrenders on the two Unemployment Assistance Votes in the previous year. The two next largest surrenders occur on Class III, Vote 1, Home Office, 1,793,195*l.*, or 31·04 per cent. of the Supply Grant, and Class VI, Vote 9, Beet Sugar Subsidy, Great Britain, 1,032,096*l.*, or 45·87 per cent. of the Supply Grant.

The three highest percentages of surrender in relation to Supply Grant were 97·10 per cent. on Class V, Vote 12 A, Financial Assistance in Special and other Areas, 78·45 per cent. on Class II, Vote 5, Dominion Services, and 69·97 per cent. on Class II, Vote 7, Oversea Settlement. Other surrenders which are of substantial amount as well as an appreciable percentage of the Supply Grant occur on Class II, Vote 9, Colonial and Middle Eastern Services, 239,369*l.*, or 22·90 per cent., Class VI, Vote 10, Milk (England and Wales and Northern Ireland), 213,297*l.*, or 24·86 per cent., and Class VI, Vote 11 A, Land Fertility Improvement, 207,434*l.*, or 24·01 per cent. of Supply Grant.

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

	Surrenders over 100,000 <i>l.</i>	Surrenders over 250,000 <i>l.</i>	Surrenders of 1,000,000 <i>l.</i> or over.
	Number of Votes.	Number of Votes.	Number of Votes.
1935 ..	7	4	1
1936 ..	9	4	1
1937 ..	16	7	3

The amount to be surrendered by Revenue Departments is 722,754*l.* 4*s.* 11*d.* (for details, see paragraph 1 of my Report on Revenue Departments Appropriation Accounts) and the aggregate surplus on the Civil Votes and Votes for Revenue Departments is therefore 17,742,142*l.* 18*s.* 5*d.*, or 3·55 per cent. of the aggregate Supply Grant. The corresponding percentages in 1935 and 1936 were 1·79 and 1·89 respectively.

Extra Receipts.

5. Extra receipts payable to the Exchequer recorded in the Appropriation Accounts amounted to 7,022,938*l.* 6*s.* 5*d.* on Civil Votes, and 137,009*l.* 15*s.* 7*d.* on Votes for Revenue Departments, making a total of 7,159,948*l.* 2*s.* Of this amount the sum of 955*l.* 2*s.* 10*d.* arising on Class II, Vote 1, Foreign Office, 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 generally satisfactory.

CLASS I, VOTE 2.—HOUSE OF COMMONS.

Salary of Deputy Chairman of Ways and Means.

7. The salary of the Deputy Chairman of Ways and Means was raised by decision of the Commissioners for regulating the Offices of the House of Commons from 1,000*l.* to 1,500*l.* per annum from 1 July 1937. A Supplementary Estimate (H.C. 146) was presented on 8 July 1937 for the additional cost of the increased salary payable to Members of Parliament from 1 July, but no specific mention was made therein of the increase in the Deputy Chairman's salary.

So far as I am able to ascertain, determinations of the salaries of the Chairman and Deputy Chairman of Ways and Means have not in the past been carried into effect without specific provision being also sought from the House of Commons through the medium of an Estimate.

CLASS I, VOTE 16.—NATIONAL DEBT OFFICE.

Examination of Non-Voted Accounts.

8. Annual Accounts of the National Debt Commissioners in respect of Non-Voted Services, made up to 31 March 1938 or to a recognized closing date within the financial year then ended, have been duly rendered. Of these accounts the following are laid before Parliament in pursuance of statutory directions, together with my certificate in each case and such observations as may be necessary:—

County Court Funds Investment Account,
Irish Land Purchase Fund Accounts,
Local Loans Fund Accounts,
Old and New Sinking Funds Accounts, and
Supreme Court (Deposit and Exchange) Account.

The remaining accounts have been examined by my officers with satisfactory results.

CLASS I, VOTE 16—*contd.**Repayment of a Loan.*

9. In 1922 a loan of 2,350,000*l.*, with interest at 5½ per cent. per annum, was made by the National Debt Commissioners from Post Office Savings Bank funds, under section 30 of the Welsh Church Act, 1914, to the Commissioners of Church Temporalities in Wales for the purpose of carrying into effect certain provisions of that Act. The loan, which was guaranteed by the Treasury under sub-section (3) of that section, was repayable by an annuity in half-yearly instalments terminating in February 1954, but the Deed of Charge, as finally settled, made the net proceeds of sales of property and of the redemption of tithe rentcharge applicable to the reduction of the annuity.

At 20 August 1937 the outstanding amount of the loan had been reduced to 1,620,287*l.* 16*s.* 6*d.*, and at that date the operation of the Tithe Act, 1936, enabled the Welsh Church Commissioners to discharge the whole of the outstanding balance by the transfer of 3 per cent. Redemption Stock to the nominal amount of 1,841,236*l.* 3*s.* 4*d.* then issued to them by the Tithe Commission.

Representations by the National Debt Commissioners as to the loss involved to Savings Bank funds were considered while the Tithe Bill was before Parliament, but while it was admitted that the parties in settling the terms of the loan could not have contemplated its early repayment in this manner, such repayment was strictly in conformity with the Deed of Charge, and the Welsh Church Commissioners represented that their responsibility as trustees for the beneficiaries under the Welsh Church Act precluded them from entering into a voluntary arrangement to pay over any sum larger than the amount of capital actually outstanding. The Treasury did not think it desirable to insert in the Tithe Bill any provision to require the payment of a premium, and the National Debt Commissioners accordingly accepted the outstanding capital of the loan without asking for any premium. The Treasury guarantee of course expired with the repayment of the loan.

CLASS I, VOTE 19.—PUBLIC WORKS LOAN COMMISSION.

Financing of farming operations by means of Bank Overdrafts.

10. From time to time the Public Works Loan Commissioners have found it necessary to take possession of farms as their security in cases where borrowers under the Agricultural Credits Act, 1923, have defaulted, and, in order to preserve the value of the properties pending disposal, they have carried on cultivation, etc., of certain of the farms through their agents, sometimes for considerable periods.

I observed that in some instances these farming operations have been financed by bank overdrafts, supplemented on occasion by delaying payments for supplies, and as this method seemed to me open to objection from the point of view of both Treasury and Parliamentary control I referred the matter to the Treasury for an expression of their views.

I have been informed in reply that while the Treasury agree that in normal circumstances it is undesirable that a Government Department should finance its operations by means of bank overdrafts, they think the Public Works Loan Commissioners are in a special position in this matter.

CLASS I, VOTE 19—*contd.*

The relevant statutes have placed upon them the duty of operating the farms of which they have taken possession and while the statutes do not make explicit provision for meeting any deficiency in the expenses of the farming operations, the Commissioners have been advised that they have power to borrow for such a purpose, by bank overdraft or otherwise, under the Public Works Loans Act, 1875. In these special circumstances the Treasury have agreed that subject to certain conditions the Commissioners may continue to have recourse to bank overdrafts to finance the farming operations where necessary but have asked that instructions be issued to secure that payments for supplies or services will be made as soon as they become due, and that the transactions of the agents shall be brought to account in the books of the Commissioners at frequent regular intervals.

CLASS II, VOTE 1.—FOREIGN OFFICE.

Excess of Expenditure over Grant.

11. This Account shows an excess of expenditure over the gross Estimate of 965*l.* 2*s.* 10*d.* and surplus receipts of classes authorized to be used as Appropriations in Aid amounting to 46,224*l.* 17*s.* 3*d.* It is proposed to seek the authority of Parliament to apply 955*l.* 2*s.* 10*d.* of the surplus receipts in aid of expenditure, leaving a token sum of 10*l.* only to be provided by an Excess Vote.

A Supplementary Estimate (H.C.45) was presented to Parliament on 9 February 1938, and the excess under notice appears to be due chiefly to an under-estimate of expenditure to be met from Subhead A during the last quarter of the year.

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

Subhead N—The British Council (Grant in Aid).

12. The British Council was established towards the end of 1934 to develop closer cultural relations between Great Britain and other countries, and grants in aid of 6,000*l.* and 15,000*l.* were provided on the Votes for Diplomatic and Consular Services for 1935 and 1936 respectively. A grant in aid of 30,000*l.* was similarly provided in the original Estimate for 1937, in which it was stated, as in those for 1935 and 1936, that expenditure out of the grant would not be accounted for in detail to me. Early in 1937, however, the Treasury, having decided to institute a measure of budgetary control over the expenditure of the Council, requested me to undertake the audit of the accounts, beginning with those for the financial year 1937.

In July 1937 a Supplementary Estimate was presented (H.C. 146), seeking a further grant in aid of 30,000*l.*, subject to the following note with regard to audit:—"Expenditure out of this grant in aid will not be accounted for in detail to the Comptroller and Auditor General, but the

CLASS II, VOTE 2—*contd.*

“accounts of the Council will be audited for the Council by the Comptroller and Auditor General.” As the terms of this note appeared to involve some ambiguity as to my position, I addressed an inquiry to the Treasury, pointing out that, in agreeing at their request to undertake the audit of the accounts of this grant in aid, I had assumed that I should be free, as in other cases where expenditure out of a grant in aid is not excluded from my audit, to report thereon to the Treasury and to Parliament.

I was informed in reply that on reconsideration the Treasury now desired the accounts of the Council to be audited by me on behalf of the Treasury, and I observe that the footnote in the Estimates for 1938 does not suggest that my audit will be other than customary. My examination of the accounts for 1937 has been carried out on this basis.

Subhead P—Office Expenses and Fee Allowances.

13. The expenditure of 238,208*l.* recorded under this subhead represents for the most part sums paid to Consular Officers in the form of lump sum allowances, as authorized by the Treasury for each of the several Consular posts by way of provision for the remuneration of locally recruited subordinate staffs, rent of offices, and other incidental expenses. Hitherto the expenditure out of these allowances has not been accounted for in detail to me, the Vote being charged with the sums actually issued to each Consular Officer, irrespective of any balance remaining unexpended in his hands at the close of the year. The examination by my officers has accordingly been limited to seeing proof of payment to the proper officer of the lump sums and to comparing these sums with the relative Treasury authorizations. I understand that each Consular Officer regularly reports to the Foreign Office the amount of any unexpended allowance still in his hands, but that no vouchers in support of his expenditure are transmitted to the Foreign Office, nor is such expenditure subjected to any detailed examination on behalf of the Accounting Officer.

The lump sum allowances are subject to revision from time to time according to the needs of individual posts, and occasionally in the light of more general considerations. In consequence of such revisions my officers encountered difficulties in comparing the sums drawn with the relative authorizations, and this led me to consider whether it was justifiable to continue to restrict my audit as described above, particularly as in the case of the Diplomatic Service and the Far Eastern Consular Service only the amount of the local expenditure actually incurred in the year is charged to the Vote, duly supported by vouchers. I accordingly suggested to the Foreign Office that the time had come when the actual expenditure out of the Office Allowances drawn by the General Consular Service should be verified by vouchers to be produced to me, and that the charge to the Vote should be limited to the expenditure so verified.

I have recently learnt that the Foreign Office accept these views in principle, and that the question of the best means of complying with them is under consideration.

CLASS II, VOTE 2—*contd.**Subhead VV—Evacuation and Maintenance of British Refugees from China.*

14. The expenditure charged under this subhead amounts to 1,023*l.* 7*s.* 5*d.* only, as compared with the provision of 15,000*l.* included in the Supplementary Estimate presented on 9 February 1938 (H.C.45). This large variation between grant and expenditure is due mainly to the fact that, in the circumstances explained below, certain further expenditure actually incurred in the year has not been charged in the present Account.

The main work of organizing the reception and maintenance of the refugees was undertaken by the Government of Hong Kong on the understanding that the expenditure incurred would be refunded by His Majesty's Government in the United Kingdom. The claim preferred by the Government of Hong Kong was met by a payment of 9,552*l.* 1*s.* in March 1938, and all the accounts and vouchers rendered in support were forwarded to the Consulate-General at Shanghai in order that a detailed examination of them might be carried out at that post. I was informed in November last that the examination and resulting correspondence were still proceeding there, and in view of the impossibility of securing the transmission of the accounts to this country for examination before the time of rendering the Appropriation Account the expenditure has not been included therein.

CLASS II, VOTE 5.—DOMINION SERVICES.

Subheads E and F—Grants in Aid of Swaziland and the Bechuanaland Protectorate.

15. The audited accounts of Swaziland and of the Bechuanaland Protectorate for the financial year 1937 have been furnished to me, together with the reports of the local auditor thereon.

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

16. (i) The Account shows that no part of the grant in aid of 450,000*l.* provided under this subhead was issued in the year, and it is due mainly to this saving that the surplus to be surrendered on the Vote, viz., 496,746*l.*, amounts to nearly 80 per cent. of the grant.

In paragraph 10 of my last Report I mentioned the opinion of the Treasury that an Exchequer balance of \$400,000 might be regarded as adequate for Newfoundland. Since the balance at 30 June 1937 was \$1,594,717 (322,491*l.*), and revenue showed a marked improvement in 1937, it was decided, as stated in the explanations on page 71 of this volume, to make no issue from the grant in aid of 450,000*l.* mentioned above. An issue of 38,000*l.* from the succeeding year's grant in aid was, however, made in June 1938, to assist in meeting the debt charges maturing at the end of the Newfoundland financial year. The Newfoundland Accounts for the year ended 30 June 1938 are not yet available for my inspection, but I understand that the Exchequer balance at that date had fallen to approximately \$350,000 (70,000*l.*).

CLASS II, VOTE 5—*contd.*

(ii) Since the date of my last Report I have received the Accounts of Newfoundland for the year ended 30 June 1937. They are duly certified by the Comptroller and Auditor General of Newfoundland, and I understand that the observations of the Newfoundland Government on a number of questions raised in his report are now under the consideration of the Dominions Office.

(iii) Under Section 2(3) of the Newfoundland Act, 1933, it falls to the Treasury to determine whether advances in aid of expenses of administration of Newfoundland made after 31 December 1936 shall be by way of grant or by way of loan, and they have determined that advances made up to 31 March 1939 shall be by way of grant. The Estimate for Dominion Services for 1938 accordingly includes a provision of 320,000*l.* on this basis.

(iv) Reference will be made in my Report on the Air Services Appropriation Account for 1937 to the grants received by the Newfoundland Government from Air Votes towards the cost of construction of air bases.

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

Subheads A.1 to A.12—Grants in Aid of Local Revenues, &c.

17. (i) Since the date of my last Report I have been furnished with the audited accounts of Somaliland for 1936. I have received the accounts for 1937 of those Dependencies whose annual estimates are subject to Treasury control, which is maintained normally for three years following the issue of grants in aid of the local revenues, viz. :—Nyasaland, Somaliland, St. Helena, Dominica, Montserrat, British Guiana, British Honduras, Antigua, St. Lucia, and the Leeward Islands. The accounts have been examined by the Director of Colonial Audit and a supplementary examination has been or is being applied by my officers to verify that the conditions attached to the grants by the Treasury have been fulfilled.

(ii) No grants in aid have been made to the New Hebrides Condominium Government since 1935, but the local estimates remained under Treasury control for the following three years. The accounts of the Condominium Government for 1937 have not yet been furnished to me and I understand that with Treasury consent it is proposed that the accounts for 1937, 1938, and 1939 should be audited by French officials.

(iii) In paragraph 6 of their Report of 1935 the Public Accounts Committee referred to proposals for revising the form of Colonial accounts with a view to ensuring that the assistance to be voted or issued should be assessed in future on more precise information as to the nature of the assets and liabilities of the Colonies. In 1937 the Secretary of State issued instructions for certain changes to be made in the accounting procedure of Colonies and in the form of presentation of their statements of assets and liabilities. Effect has been given to these changes in the accounts for 1937 of certain of the grant-aided Colonies, and from a perusal of these accounts I am of opinion that the new form will present a clearer view of the financial position of each Colony.

CLASS II, VOTE 9—*contd.*

(iv) I have also received the audited accounts for 1937 of expenditure from the grants in aid to Colonies whose finances are not subject to Treasury control, viz., Cyprus, Malta and Kenya, as well as those relating to the two grants paid to Malta in 1936 which had not been received at the date of my last Report.

Subheads A.3. and A.12—Grants in Aid of Local Revenues in connexion with the Italo-Ethiopian Dispute.

18. Issues of 30,000*l.* to Somaliland and 60,000*l.* to Kenya were made from the grants in aid provided for in Supplementary Estimate presented on 21 February 1938 (H.C.56) in respect of expenditure on special measures arising out of the Italo-Ethiopian dispute. The former was substituted for the grant of 38,000*l.* to Somaliland in aid of normal expenses of administration contemplated in the original Estimates.

In accordance with the footnote on page 4 of the Supplementary Estimate, the finances of Kenya were not brought under Treasury control in consequence of the grant. As indicated in paragraph 17 above, I have been furnished with the audited accounts of expenditure in 1937 on these special measures.

Subhead B.9—Colonial Empire Marketing Board.

19. The charge of 674*l.* under Subhead B.9 represents the expenditure incurred out of a provision of 10,000*l.* made by Supplementary Estimate to meet the cost of the secretariat and other expenses of the new Colonial Empire Marketing Board set up to supervise a scheme to promote the marketing of Colonial produce in the United Kingdom and overseas. The Board is under the chairmanship of the Secretary of State for the Colonies. It has an office and secretariat separate from the Colonial Office, but the whole of its expenditure is being accounted for under this subhead of the Vote for Colonial and Middle Eastern Services. The expenditure incurred in the year under review comprised only salaries and office expenses.

Subheads H.3, H.4 and H.5—Grants in Aid of Trans-Jordan Frontier Force, Trans-Jordan Local Revenue, and Hydrographic Surveys in Palestine and Trans-Jordan.

20. (i) The audited accounts for 1937 of the Trans-Jordan Frontier Force, the Trans-Jordan Government, and the Hydrographic Surveys in Palestine and Trans-Jordan have been furnished to me, together with the reports of the Director of Colonial Audit thereon.

(ii) It is explained on page 82 of the Account that owing to postponement of the commencement of work only 1,000*l.* was issued during the year from the sum of 150,000*l.* provided under Subhead H.4 as a grant in aid towards the cost of improvement of roads in Trans-Jordan.

CLASS II, VOTE 9—*contd.*

From Colonial Office papers furnished to me it appears that the grant was provided in 1937 as the first instalment on account of a scheme of road works, the total cost of which is now estimated at approximately 600,000*l.* The greater part of the construction is being carried out by the War Office as agents for the Government of Trans-Jordan and the expenditure thus incurred by the War Office will be subject to the same financial control and audit as is applied to expenditure chargeable to Army Votes, including audit by officers of my Department.

The issue of 1,000*l.* in 1937 was made to enable the Government of Trans-Jordan to advance a corresponding amount to the War Office on account of preliminary expenses.

CLASS II, VOTE 11.—INDIA AND BURMA SERVICES.

Cost of the India and Burma Office.

21. As stated in the Estimates, the salaries and expenses of the India Office, except the salaries of the Secretary of State and the Parliamentary Under Secretary of State, were in previous years borne on Indian funds, a grant in aid being paid from the Vote for India Services. The charge to United Kingdom funds on this basis in 1936 was 118,625*l.*

In accordance with the provisions of the Government of India Act, 1935, and the Government of Burma Act, 1935, the cost of the India and Burma Office after 1 April 1937 is borne in the first instance on this Vote, with contributions from the revenues of India and of Burma. The net civil expenditure falling on this Vote in 1937 was approximately 105,000*l.*, and expenditure estimated at 26,943*l.* was provided for on other Votes in respect of Allied Services, making a total cost to the United Kingdom in the year of approximately 132,000*l.* It should be added that the United Kingdom is liable for such superannuation allowances as may become payable on retirement to established officers, other than the portion attributable in individual cases to service in the India Office before 1 April 1937.

The contributions payable under the relative statutes from the revenues of India and of Burma have been determined, after discussion with the Treasury, as 102,000*l.* and 8,000*l.* respectively for each of the two years 1937 and 1938.

CLASS III, VOTE 1.—HOME OFFICE.

AIR RAID PRECAUTIONARY SERVICES.

Contract Procedure.

22. The gross expenditure during the year on Air Raid Precautionary Services (Subheads N and O) amounted to 3,430,182*l.* 12*s.* 4*d.*, consisting for the most part of payments for Equipment and Materials (Subhead N.5, 3,029,130*l.* 11*s.* 8*d.*). As the Home Office had no contract experience adequate to deal with the large and increasing requirements of this service recourse has, in general, been had to the existing Supply and Contract organisations of other Departments. Thus, of the expenditure under Subhead N.5, some 2,400,000*l.* is accounted for by payments for

CLASS III, VOTE 1—*contd.*

components of civilian respirators purchased through the War Office, the contracts being placed and, where necessary, costed by that Department in accordance with its normal contract procedure, as developed to meet present-day conditions. Inspection of and payment for these components, as well as their assembly into complete respirators, remained, however, the function of the Air Raid Precautions Department of the Home Office.

Of the balance of the expenditure under this subhead some 250,000*l.* was for the purchase of sandbags, also through the War Office, under special arrangements with which I deal in paragraph 23 below, while a small portion (some 23,000*l.*) was for protective clothing purchased through the Contracts department of the Admiralty.

The expenditure of 63,935*l.* 16*s.* 8*d.* on Fire Brigade Services (Subhead O) was almost entirely on fire-fighting equipment purchased through the Office of Works on an agency basis under which the latter Department is responsible for the placing and supervision of, and payments under, the contracts, the expenditure being finally recovered from the Air Raid Precautions Department.

In 1938 Air Raid Precautionary Services, except the cost of administration which is included in the Votes for Home Office (Class III, Vote I) and Scottish Office (Class I, Vote 26), are provided for in a separate Vote (Class III, Vote 2), the net provision amounting to 8,493,400*l.* Of this sum, 4,517,800*l.* is for Equipment and Materials (Subhead C) and 1,500,000*l.* for Fire-fighting Appliances and Equipment (Subhead H).

Purchase of Sandbags.

23. In view of the unprecedented number of sandbags required for emergency purposes it became necessary to secure the co-operation of the jute industry and, following consultation with trade representatives, a scheme recommended by the Principal Supply Officers' Committee was approved by H.M. Government, the main points of which were:—

- (a) that orders should be placed with the Scottish Jute Industry;
- (b) that the allocation of such orders should be determined in consultations with representatives of the Industry with a view to securing the minimum disturbance of trade; and
- (c) that the price to be paid should be of general application.

A standing Inter-Departmental Committee was appointed by the Minister for Co-ordination of Defence to give effect to these decisions.

Under these arrangements initial orders for 42 million sandbags were authorized, after consultation with the Treasury, during the year under review, and approval was subsequently given for further substantial purchases.

The price, which, as stated above, is of general application, was agreed with the Industry after the investigation of certain costs by the Inter-Departmental Committee.

The contracts are placed by the Contracts Branch of the War Office.

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

Subhead I—Experimental Extension of Road Motor Patrols.

24. The expenditure of 127,441*l.* 18*s.* charged to this new subhead is in respect of the cost of reimbursing to certain police authorities their total expenditure up to 31 December 1937 on pay, clothing, training, &c., of personnel and on purchase and operation of instructional vehicles, in the early stages of an experimental extension of police road motor patrols in two areas, viz. the Metropolis and Essex in the South, and Lancashire and Cheshire in the North. These payments are additional to grants in respect of the provision and maintenance of the patrol vehicles themselves, which are payable out of the Road Fund under Section 57 (4) of the Road Traffic Act, 1930.

It was contemplated that the experiment would not come into full operation until 1 April 1938 and that it should be tried for a complete year. Provision of 260,000*l.* was made for the service in the 1938 Estimates.

The claims of the police authorities for reimbursement of expenditure incurred on this experimental service are certified as correct by officers of the local authorities and have been subjected to examination at the Home Office, but they appear to bear no evidence of verification of the correctness of the sums allocated to this scheme out of the total police expenditure of the authorities, the balance of which earns only the usual 50 per cent. grant from Subhead F of the Vote.

I understand, however, that the general financial arrangements in connexion with the scheme contemplate that the complete accuracy of the claims will ultimately be verified by the District Auditors of the Ministry of Health when the relative police accounts come under their examination.

In these circumstances the payments in question are, in effect, provisional only, being subject to adjustment when the results of the District Auditors' examination are available. I have no criticism to offer in regard to them at this stage.

CLASS III, VOTE 6.—SUPREME COURT OF JUDICATURE, &c.,

Subhead C—Shorthand Reporting

25. Following a recommendation of the Royal Commission on the Despatch of Business at Common Law (Cmd. 5065) that the practice of taking an official shorthand note of proceedings in the Supreme Court, hitherto confined to divorce and criminal cases, should be extended to witness actions in the Chancery and King's Bench Courts and on Assizes, the Lord Chancellor appointed a Committee to consider the technical and administrative problems involved.

This Committee reported (Cmd. 5395) that they were satisfied that it was impossible to ask for the creation of a department of salaried shorthand writers unless there was no other scheme possible. They recommended that the services of the writers already engaged on the work of the courts should be utilized and that the writers should form an

CLASS III, VOTE 6—*contd.*

Association which would accept the responsibility for note-taking in London. For note-taking in the Provinces they recommended an extension of the system in force for criminal work, under which a firm of shorthand writers is appointed for each Assize town, but the Association would be called upon in the event of local firms being unable to accept responsibility for the work.

The Lord Chancellor decided to adopt the recommendations and the writers accordingly formed the Association of Official Shorthandwriters, Ltd. (By Guarantee) which accepted as from 12 October 1937 the responsibility for supplying shorthand writers as and when required. The remuneration, which is charged to Subhead C, consists of an attendance fee at rates approved by the Treasury, together with the right to sell at fixed rates whatever copies of the notes may be required. The writers are also entitled to travelling expenses in case of necessary absence from home and these expenses are borne on Subhead H.

CLASS III, VOTE 9.—PUBLIC TRUSTEE.

Trust Accounts.

26. A test examination of the Public Trustee's Trust Accounts has been carried out in accordance with the Regulations under the Public Trustee Statutory Rules. The results of the examination, which were satisfactory, have been reported to the Treasury.

CLASS III, VOTE 19.—SUPREME COURT OF JUDICATURE, &c.,
NORTHERN IRELAND.*Extra Remuneration paid out of the Lunacy Fund.*

27. In paragraph 23 of my Report last year I referred to the difference in the financial arrangements in connexion with the administration of lunacy in Northern Ireland as compared with England, and to the existence in Northern Ireland of a Lunacy Fund, which is fed by receipts collected in cash as distinct from stamps, and which bears certain travelling expenses not met from the Vote. In England the whole of the expenses of lunacy administration are borne on, and the receipts credited to, the Vote for the Supreme Court. The Public Accounts Committee, in paragraph 8 of their Second Report, expressed the opinion that it was very desirable that the arrangements in Northern Ireland should be put upon the same footing as in England.

It will be observed from the Extra Remuneration Statement on page 151, that during the year under review the Lunacy Fund referred to above has been charged with the payment to the Chief Clerk, who receives 1,400*l.* per annum as such from this Vote, of a lump sum of 2,000*l.* for past services as Acting Registrar in Lunacy in respect of the period 12 October 1921 to 31 October 1937, and of 75*l.* in respect of additional salary as Registrar in Lunacy from 1 November 1937, the latter sum representing a quarter's instalment of salary at the rate of 300*l.* per annum. These payments were made on an order of the late Lord Chief Justice of Northern Ireland in the exercise of powers under the Lunacy Regulation (Ireland) Act of 1871.

CLASS III, VOTE 19—*contd.*

The Treasury in correspondence on the subject of this order, which was referred to them in draft form, took note of the fact that under the statute the Lord Chief Justice had absolute discretion to give any remuneration he thought fit, but they stated their opinion that the remuneration of officers of the public service who are required to devote their whole time to their official duties should be paid wholly from moneys voted by Parliament and that the supplementation of their salaries from other sources was open to objection. It appears from the correspondence that in fixing the Chief Clerk's remuneration from the Vote consideration had been given to his duties as Registrar in Lunacy.

In reply the Lord Chief Justice informed the Treasury that, with a full knowledge of all the circumstances, he considered it just and right to make the order.

CLASS IV, VOTE 1.—BOARD OF EDUCATION.

Subhead L—Physical Training and Recreation.

28. (i) In addition to the expenditure of 1,528*l.* mentioned in paragraph 24 of my last Report a further sum of 3,873*l.* was expended by the Board of Education on preliminary work in connexion with the Physical Training scheme between 1 April 1937 and 13 July 1937, on which date the Physical Training and Recreation Act, 1937, came into operation. Included in this charge was a grant of 2,000*l.* to the Central Council of Recreative Physical Training.

(ii) The Supplementary Estimate of 8 July 1937 (H.C. 146) provided 150,000*l.* for capital grants. A grant of 1,676*l.* was made on a project transferred from the Commissioner for Special Areas, but no grant in respect of new schemes came in course of payment in 1937, the detailed consideration of policy, appointment of area committees, and review by them of local requirements and proposals, requiring more time than had been anticipated.

One of the main difficulties has been to determine to what extent, without departing from the main objects of the Act, continuity can be secured of schemes promoted by local voluntary organizations which may normally be aided by capital grants only. In paragraph 32 of my last Report I commented on a similar difficulty which had arisen under the Special Areas (Development and Improvement) Act, 1934; and the decision of the Board of Education to rely generally on suitable conditions of tenure of property and reasonable evidence of grantees' ability to maintain it was taken only after consultation with the Commissioner for Special Areas and with the Treasury.

(iii) In the course of determining the arrangements under which these capital grants may be made a question arose between the Board and the Treasury as to the Board's powers under the Act to aid schemes which combined facilities for social activities with provision for physical training (e.g., clubs and community centres). The question was referred for legal opinion which was to the effect that the expression in the Act "physical training and recreation" ought to be construed as meaning "physical

CLASS IV, VOTE 1—*contd.*

“training and any form of recreation which conduces to physical well-being whether or not involving physical exercise.” This interpretation has been accepted by the Treasury and adopted by the Board, but the arrangements finally approved stipulate that the provision of facilities for social activities of such a nature must, in order to be eligible for grant under the Act, include as an essential part provision for physical benefit of the persons making use of them.

(iv) Schemes covered by these arrangements which might previously have been aided under the Special Areas Act, 1934, will, if not formally approved by the Commissioner for Special Areas before 13 July 1937, be dealt with by the Board of Education under the Physical Training and Recreation Act. Reference to this matter is also made in paragraph 36 below.

CLASS IV, VOTE 7.—NATIONAL MARITIME MUSEUM.

Purchase and Sale of Publications.

29. Publications for sale at the bookstalls of the various museums and galleries are usually purchased from moneys provided on the several Votes, the proceeds of sales being credited to Appropriations in Aid.

Apart from transactions in a comparatively small number of publications, mainly Stationery Office publications, this arrangement does not obtain at the National Maritime Museum. Acting in the exercise of powers conferred by Section 6 of the National Maritime Museum Act, 1934, the Treasury have sanctioned a proposal of the Trustees of the Museum to employ non-voted moneys under their control to finance the production and sale of guide books, catalogues, postcards, &c. These arrangements are similar to those at the National Gallery and the Tate Gallery, Millbank, where non-voted funds are used to provide, and receive the proceeds of sales of, the publications of the respective galleries.

As in the case of the non-voted accounts of the two galleries mentioned, I have agreed at the request of the Treasury to audit the accounts of the sales at the National Maritime Museum.

CLASS IV, VOTE 12.—BROADCASTING.

30. This is the first separate Vote for this service, expenditure in previous years having been charged to Subhead P of the Post Office Vote.

The estimate of the amount required for the grant to the British Broadcasting Corporation in 1937 was based upon the anticipated wireless receiving licence revenue for the year. After deduction of 9 per cent. to cover the cost of management by the Post Office, 75 per cent. of the balance was payable to the Corporation under the Agreement set out in Cmd. 5329. The Agreement contained a proviso that, if the Treasury should later be satisfied that the income of the Corporation was insufficient to support their services, including Television and Empire Broadcasting, it should be open to the Treasury to direct payment of such additional percentage of net licence revenue as they might think appropriate.

CLASS IV, VOTE 12—*contd.*

In the course of the year, the Corporation submitted, under the above-mentioned proviso, a request for an increased grant, and the Treasury, after considering statements of expenditure furnished by the Corporation, approved an additional grant of 8 per cent. (estimated at 310,000*l.*) of the net licence revenue, to cover both the Television Service and expenditure of some 15,000*l.* arising from the inauguration of the Foreign Language Broadcasting Service. Supplementary Estimate H.C. 56, 1937–8, made provision for this additional grant and, as sales of wireless receiving licences were expected to exceed the figure upon which the original estimate was based, for a further 50,000*l.* required to meet the share of the net licence revenue payable to the Corporation under the above-mentioned Agreement.

For the year 1938 an additional grant of 15 per cent. (estimated at 610,000*l.*) of the net licence revenue has been provided in respect of the Television Service and the Foreign Language Broadcasting Service, the expenditure on the latter service being estimated at 200,000*l.*

The additional grants for 1937 and for 1938 were assessed under transitional arrangements pending completion of a survey by the Television Advisory Committee of the question of the future development of Television in the light of the present experience of the service and its cost; and I understand that a financial officer of the Post Office has been associated with the Committee for this purpose.

The total payment of 3,229,635*l.* to the British Broadcasting Corporation during 1937 compares with 2,531,485*l.* (excluding arrears) paid in 1936, and with 3,640,000*l.* provided for 1938.

CLASS V, VOTE 8.—MINISTRY OF LABOUR.

Out-turn of the Account.

31. As compared with the previous year the gross expenditure, 30,044,550*l.*, showed an increase of 411,976*l.* Appropriations in Aid, although less than estimated, realized 6,298,679*l.*, leaving a net expenditure of 23,745,871*l.* or 130,948*l.* more than in 1936. The net surplus to be surrendered is 92,139*l.* or 0·39 per cent. of the Supply Grant.

Expenditure on Administration (Subheads A–F) increased by 307,779*l.*, largely owing to higher costs in connexion with the administration of the Unemployment Insurance and Unemployment Assistance Schemes, including additional work under the Agricultural Scheme and an increase in Unemployment Assistance work from 1 April 1937, the second appointed day. The major part of this expenditure is recoverable from the Unemployment Fund and the Unemployment Assistance Fund.

The Exchequer Contribution to the Unemployment Fund (Subhead G.), which is fixed at one half of the total contributions received from employers, employed persons and the Defence Departments, increased by 282,552*l.*, mainly in connexion with the Agricultural Scheme, which had been started in May 1936 and was extended in February 1937 to include private gardeners.

CLASS V, VOTE 8—*contd.*

Employment and Training (Subheads J–P) showed unexpected reductions in the expenditure on transference of workers (Subhead J—decrease 52,575 $\%$) and men's training (Subhead M—decrease 145,520 $\%$), but these reductions were to some extent offset by an increase of 79,113 $\%$ in expenditure on juvenile assistance and instruction (Subheads L.1 and L.2).

Subhead M—Vocational Training for Soldiers and others on repayment terms.

32. Early in 1937 it was decided to increase materially the facilities available for fitting soldiers for employment in industry on the completion of their colour service. In addition to the existing courses for serving soldiers at the Army Vocational Training Centres, facilities were offered to men leaving the Colours to train for industrial employment at Ministry of Labour Centres, receiving the usual civilian unemployment benefit and training allowances. Section 77 of the Unemployment Act, 1935, authorizes the Minister of Labour to provide training courses for persons who have attained the age of 18 years and are capable of and available for work but have no work or only part-time or intermittent work. Training of ex-soldiers was within these statutory powers, and the cost a proper charge on the Vote for the Ministry of Labour. The scheme however proved unattractive, and in October 1937 revised arrangements were announced under which, as an experimental measure, the Ministry's training, like that at the Army Vocational Training Centres, was to be given during the last six months of colour service instead of after discharge or transfer to the Reserve.

This revised scheme came into operation in November 1937, and at the outset was financed by an advance from the Civil Contingencies Fund as it was recognised that the Minister's statutory powers did not cover the training of serving soldiers. In February 1938 a token Supplementary Estimate (H.C. 56, 1937–38) was presented in order to secure Parliamentary approval for the expenditure as a repayment service, and the Appropriation Act, 1938, extended the ambit of the Ministry Vote to include the training of soldiers and airmen on behalf of the Army and Air Councils. These experimental arrangements are continuing in the current year, during which the responsibility for the Army Vocational Training Centres at Hounslow and Chisledon has been transferred to the Ministry.

Arrangements were also made during the year under which a number of men from Northern Ireland were trained at Ministry of Labour Centres on repayment terms. The Ministry were advised that it was within their statutory powers to undertake this work.

CLASS V, VOTE 10.—COMMISSIONER FOR SPECIAL AREAS (ENGLAND AND WALES).

Subsistence Production in South Wales.

33. The history of the Eastern Valley (Monmouth) Subsistence Production Society and of the financial assistance granted to it from the Special Areas Fund has been related in detail in the Annual Reports of

CLASS V, VOTE 10.—*contd.*

the Commissioner for Special Areas in England and Wales. The object of the scheme was to enable unemployed men of 35 years of age or more, who were unlikely again to obtain ordinary industrial employment, to improve their morale and increase their standard of living by establishing a community producing as many as possible of the necessities of life for themselves and their families.

When the scheme was started in 1935 a grant of 12,000*l.* from the Special Areas Fund towards the cost of establishing a unit of 500 men was contemplated, but in January 1936, with a view to establishing a unit of 1,000 at an estimated cost of 80,000*l.*, the Commissioner offered financial assistance up to a maximum of 40,000*l.*, increased later to 52,500*l.*, leaving the organizers to raise the balance required from voluntary sources. The estimates of the cost of development proved to be too low, and the anticipated voluntary subscriptions were not realized. Early in 1937 it was therefore decided to consolidate the scheme on a basis of a unit of 500 at a cost of 90,000*l.* to 100,000*l.* By November 1937 the total of the grants had reached 82,500*l.*, and despite improved administrative arrangements and increasing efficiency in production the scheme had still not reached a self-supporting basis.

The Commissioner then decided to appoint a professional accountant to investigate and advise. His report showed that out of the grants 42,500*l.* had been used for capital expenditure (land, buildings, equipment, stocks) and 40,000*l.* to meet trading losses which had been caused partly by defective price fixing. Further the costs of production were unduly high owing to the scattered area of the properties, and he held out no hope that the scheme could be made fully self-supporting.

The use of the Special Areas Fund to meet recurring losses being inappropriate, the Commissioner decided to make a final grant to this scheme of 15,000*l.*, of which 9,000*l.* was required to meet commitments to 31 March 1938, the remaining 6,000*l.* being necessary to provide for capital expenditure in connexion with reorganization to reduce losses. 12,000*l.* of the final grant was issued before 31 March 1938.

CLASS V, VOTE 10.—COMMISSIONER FOR SPECIAL AREAS (ENGLAND AND WALES).

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

Special Areas (Amendment) Act, 1937.

34. The Special Areas (Amendment) Act, 1937, which received the Royal Assent on 6 May 1937, continued the existing powers of the Commissioners for Special Areas until 31 March 1939, and in addition enabled them to let factories directly to industrial undertakings trading for profit, to contribute temporarily towards the liabilities of new undertakings for rent, income tax and rates, and to make grants towards the cost of road repairs and improvements and of field drainage.

Token Supplementary Estimates were presented (H.C. 146, 1936–37) in order to obtain Parliamentary approval for expenditure on these new services, but no substantive provision was found necessary.

CLASS V, VOTE 10 AND CLASS V, VOTE 16—*contd.*

The other powers conferred by the Special Areas (Amendment) Act, 1937, are referred to in paragraph 41 of this Report.

Trading Estates.

35. In order to foster the establishment of light industries in the Special Areas, trading estate companies were formed in 1936 and 1937 without share capital and financed entirely by loans advanced by the Commissioners.

In the case of the North Eastern Trading Estates, Ltd. a formal agreement made in February 1937 provided for loans by the Commissioner for England and Wales not exceeding 1,432,500*l.*, free of interest for the first five years and at four per cent. thereafter, to meet expenditure on an approved scheme for the acquisition and partial development of the Team Valley trading estate. The first factories available were let very readily, and in November 1937 the company submitted a revised scheme of accelerated development involving an increase in the Commissioner's loans to 2,361,500*l.*, at the same time stating that they had already entered into contractual commitments outside the approved scheme. The revised scheme was found on examination to be broadly acceptable, but in communicating his approval, with modifications, the Commissioner drew attention to the importance of securing his consent to any revisions of approved schemes before fresh commitments were incurred.

Difficulties also arose in Scotland in connexion with the loans on similar interest terms to the Scottish Industrial Estates, Ltd. Here expenditure on the acquisition and partial development of sites at Hillington near Glasgow involved loans amounting to 600,000*l.* as compared with the estimate of 400,000*l.* approved by the Commissioner.

Both Commissioners have now made arrangements for maintaining closer touch with the commitments and expenditure of the trading estates companies.

Facilities for Physical Training and Recreation.

36. The two Commissioners are precluded by the Special Areas (Development and Improvement) Act, 1934, from assisting a local authority in the provision of any works for which a specific grant is payable by any Government Department. Reference is made in paragraph 28 above to the Physical Training and Recreation Act, 1937, which became law on 13 July 1937, and gave to the Board of Education and to the Secretary of State for Scotland powers to make grants generally for certain objects which had previously, so far as the Special Areas were concerned, been within the province of the Commissioners.

In these circumstances it was arranged, following legal advice, that the Commissioner for Special Areas in England and Wales should continue to be responsible for grants in cases where he had finally committed himself, before the date of the passing of the Act, to the payment of an ascertained or ascertainable amount, but that cases which had not reached that stage should be dealt with by the new authorities. A nominal exception to these arrangements occurred in the case of a swimming pool at

CLASS V, VOTE 10 AND CLASS V, VOTE 16—*contd.*

Aberdare, a grant for which was not formally authorized until 14 July 1937. The District Council had, however, been authorized a month earlier to proceed with the work.

The grants are generally made on the basis of a percentage of approved expenditure, but in Scotland a maximum amount of grant is also fixed. This difference in procedure made it difficult, if not impracticable, to apply the English arrangements to Scotland and the arrangements were accordingly varied, with legal advice, so that the Scottish Commissioner could increase his grants beyond the original maximum in certain cases where modifications in approved schemes proved desirable or where the cost was found to have been underestimated.

CLASS V, VOTE 11.—UNEMPLOYMENT ASSISTANCE BOARD.

Out-turn of the Account.

37. Under the arrangements described in paragraph 30 of my Report for 1936 the whole cost of Unemployment Allowances and their administration now falls on this Vote, with the exception of the salaries of Members of the Unemployment Assistance Board, amounting to 8,697*l.* in 1937, borne directly on the Consolidated Fund.

The expenditure on Unemployment Allowances in 1937, including the Special Coronation Payments referred to in paragraph 40 below, amounted to 36,685,401*l.*, showing a decrease of 773,598*l.* on the corresponding total for 1936, viz., 37,458,999*l.* Notwithstanding the fact that some 90,000 applicants were taken over from Public Assistance Authorities on 1 April 1937, the second appointed day, the average number of allowances in payment decreased from 599,000 in 1936 to 577,000 in 1937. The average rate of allowance, on the other hand, increased from 24*s.* per week in 1936 to 24*s.* 2*d.* in 1937.

The net total of administration expenses falling directly or indirectly on this Vote in 1937 was 4,710,256*l.*, after allowing for receipts payable to the Exchequer. The total for 1936 was 4,374,024*l.*, of which 1,767,164*l.* fell on the corresponding Vote, and the remaining 2,606,860*l.* on the Vote for Unemployment Allowances (Class V, Vote 9, 1936).

Winter Adjustments of Allowances.

38. In the autumn of 1937 the Unemployment Assistance Board had under consideration the possibility of hardship during the winter to applicants for allowances. The Regulations gave no specific power to adjust allowances by reference to winter conditions alone, but the Board were advised that, as a purely temporary measure, the concurrence of winter and the unexpected rise which had occurred in the cost of certain commodities justified the Board in making additions in appropriate cases under their general discretionary powers.

Administrative arrangements were made accordingly under which from November 1937 to May 1938 all cases were considered and special additions authorized in cases where they were deemed to be justified by

CLASS V, VOTE 11—*contd.*

the whole circumstances of the household. A count taken in January 1938 showed that special additions were in payment in 263,000 cases out of a total of 604,000, and the total cost of the concession up to 31 March 1938 was estimated at 600,000*l.*

In view of the terms of the legal advice it was felt necessary to secure specific power for the payment of increases in appropriate cases during winter, and the draft Unemployment Assistance (Winter Adjustments) Regulations, 1938, were accordingly laid before Parliament in June 1938. These Regulations, which were approved by both Houses, provide that, without prejudice to the generality of any power of adjustment conferred by the principal Regulations, the assessment of the needs of an applicant in accordance with those Regulations may, in a case where special needs due to winter conditions exist, be increased by such amount as is reasonable in all the circumstances of the case.

Financial Assistance for Training Schemes.

39. The Unemployment Assistance Board continued in 1937 their policy of utilizing the training facilities of the Ministry of Labour, which are regarded as meeting the requirements of the generality of applicants, but undertook to assist three voluntary bodies conducting schemes with a training aspect.

Young Wayfarers' Hostels have been set up in various districts to reclaim, train and place in employment young vagrants. A first grant of 500*l.* was made to the Central Association which co-ordinates the activities of these hostels, but the main assistance given was in the form of unemployment allowances paid to the hostels for the maintenance, during a limited training period, of vagrants found to be within the scope of the Unemployment Assistance Act, 1934.

The two other bodies assisted are an Order of Friends (responsible for the Wigan and District Subsistence Production Scheme) and the Land Settlement Association. The Wigan scheme aimed at the training of unemployed men in the co-operative production of foodstuffs and other necessary commodities for their own consumption; the Land Settlement Association organized an extension of the allotments plan which aims at the development by unemployed men of allotments in groups of ten or twenty. Both bodies have received assistance from the Development Fund, and both run similar schemes in the Special Areas with assistance from the Special Areas Fund. The Board were legally advised that, in view of the element of training afforded to men in receipt of unemployment allowances, it would be within their powers under Section 37 of the Unemployment Assistance Act to make grants towards the cost of the supervising and instructional staff employed by the organizers. In the case of the Wigan scheme an annual grant of 3,000*l.* was made in 1937 and 1938, but the scheme has now been abandoned for lack of financial resources. The Land Settlement Association were promised a grant on a per capita basis in respect of their group holdings schemes outside the Special Areas, but the first payment, amounting to 2,217*l.*, was not made until 1938.

CLASS V, VOTE 11—*contd.**Subhead D—Special Coronation Payments.*

40. In paragraph 35 of my Report for 1935 I mentioned that on the occasion of the Jubilee of His late Majesty King George V. the Government authorized special additional payments consisting of 2s. 6d. to each person in receipt of an unemployment allowance, together with 1s. for each dependent child under 14 years of age. Similar additional payments were again made on the occasion of the Coronation of His Majesty King George VI.

These special payments, having been made without regard to need determined under the Regulations, were extra-statutory, and, in order to obtain covering Parliamentary sanction, a Supplementary Estimate (H.C. 146) for the amount required was presented in July 1937, payment having in the meantime been made out of moneys advanced for the purpose from the Civil Contingencies Fund.

CLASS V, VOTE 12A.—FINANCIAL ASSISTANCE IN SPECIAL AND OTHER AREAS.

41. Under the Special Areas (Development and Improvement) Act, 1934, the Commissioners for Special Areas have power to assist trading estates companies in the Special Areas and these expenses are borne on the Votes for the Commissioners for the Special Areas (Class V, Votes 10 and 16). Under the Special Areas Reconstruction (Agreement) Act, 1936, undertakings established in the Special Areas may obtain loans from the Special Areas Reconstruction Association, Ltd., a specially constituted company receiving annual grants for administrative expenses from the Vote for Miscellaneous Expenses (Class I, Vote 22, Subhead H) and partially guaranteed against capital losses by the Consolidated Fund which has provided 100,000% towards reserves.

The Special Areas (Amendment) Act, 1937, in addition to extending the Commissioners' powers as mentioned in paragraph 34 above, provides for financial assistance to site-companies whose object is the provision of factories designed to facilitate the establishment of new undertakings in areas, outside the Special Areas, where unemployment has been prolonged and severe. This assistance is to be charged against Subhead B of this Vote and may be given by way of subscription to share capital or by loan. Further, loans not exceeding two million pounds in the aggregate, may also be granted out of moneys provided under Subhead C of this Vote to industrial undertakings newly established in the Special Areas or on the estates of site-companies assisted out of Subhead B.

In the period of this first account no assistance was given from Subhead B and one loan of 8,000% was made from Subhead C. This loan is subject to interest and secured by charges on the assets of a coal carbonization undertaking.

CLASS VI, VOTE 1.—BOARD OF TRADE.

*Subhead A.2—Special Services.**National Register of Industrial Art Designers.*

42. Commencing with the year 1935 provision has been made under this subhead for the expenses of the Council for Art and Industry, a body appointed to deal with questions affecting the relations between art and industry. In 1935 the Council recommended the institution of a National Register of Industrial Art Designers, and the Treasury agreed in principle to assist the Register during an experimental period of five years, subject to negotiations being undertaken with the manufacturing and other interests concerned to secure that the scheme became self-supporting at the end of that period.

In October 1936 the Register was incorporated as a company limited by guarantee, and in the 1937 Estimates assistance to the Register was included in the item of 3,700*l.* provided for the expenses of the Council for Art and Industry. The charge to the Vote amounts to 2,632*l.* 19*s.* 9*d.*, of which 432*l.* 19*s.* 9*d.* is for vouched expenditure on initial equipment, and 2,200*l.* for assistance paid to the Register towards the cost of maintenance. The audited accounts of the Register to 31 March 1938, however, show that the full 2,200*l.* had not been expended but, as further charges will appear in the 1938 Appropriation Account, I have not suggested that the unexpended balance be removed from this account. I have, however, asked the Board of Trade to take it into account, so that the total charges to the Votes for 1937 and 1938 will not exceed the net expenditure on the maintenance of the Register during those years. I understand that arrangements have been made to show the expenses of the Register as a separate item in the Estimates for 1939.

CLASS VI, VOTE 6.—MINES DEPARTMENT OF THE BOARD OF TRADE.

Subhead L—Coal (Registration of Ownership) Department.

43. As a preliminary measure to the scheme for acquiring the property in all unworked coal, mines of coal, &c., the Coal (Registration of Ownership) Act, 1937, which became law on 30 July 1937, empowered the Board of Trade to ascertain and register particulars of the proprietary interests concerned. In the first instance all expenses under this Act were to be defrayed out of moneys provided by Parliament and, in anticipation of the necessary statutory authority, 65,000*l.* was provided in Supplementary Estimate, H.C. 150, 1936–37.

Expenditure to 31 March 1938, charged against Subhead L of this Vote, amounted to 10,491*l.* 13*s.* 3*d.*, and further expenditure will appear in the Appropriation Account for 1938.

The Coal Act, 1938, which became law on 29 July 1938, completed the scheme by setting up the Coal Commission to acquire the property in coal, mines of coal &c., to take over the functions of the Board of Trade under the Registration Act, and to repay to the Board all expenses incurred. The Act of 1938 also established the Coal Fund into which are paid all receipts, and out of which are made all payments, by the Commission, and directed that I should audit the accounts of the Fund and present copies to both Houses of Parliament. The first accounts will cover the period 29 July 1938 to 31 March 1939.

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

Allowances for use of private motor cars.

44. In accordance with the arrangements agreed by a Committee of the Civil Service National Whitley Council, general regulations were issued governing allowances payable to officers using their private motor vehicles on official business. Under these regulations, which were discussed by the Public Accounts Committee of 1933, the normal rate is $1\frac{1}{2}d.$ a mile for the mileage run. In certain circumstances (e.g. when a public conveyance is not available) a higher rate, dependent on the horse power of the car, ranging from $2\frac{3}{4}d.$ to $4d.$ a mile may be granted, and in any case where the amount of travelling is considerable and not less than 50 per cent. of the mileage would qualify for the higher rate, Departments are authorized, on application by an officer, to grant a compounded allowance of $2\frac{1}{4}d.$ to $3d.$ a mile, according to horse power.

I drew the attention of the Ministry of Agriculture and Fisheries and also of the Treasury to a number of instances occurring in the Ministry in which the regular use of private cars on official business over a period of twelve months had resulted in payments of approximately 300*l.* to individual officers, the greater part of the travelling in each case having been paid for at the maximum rate of $4d.$ a mile. No application for the compounded rate had been made by the officers concerned. The Ministry and the Treasury were of opinion that the payments were in accordance with the regulations. The Treasury, however, caused further investigations to be made, and they have now informed me that it is not considered that any general modification of the existing regulations is necessary. In view however of the very heavy travelling duties of an exceptional nature required of certain officers in the Ministry, resulting in the large payments noticed, the question of providing a limited number of official vehicles in that Department for use by selected officers is being examined.

Liquidation of Home Grown Sugar, Ltd.

45. My predecessor, in paragraph 17 of his Report on Civil Appropriation Accounts, 1923, referred to the assistance given from public funds to Home Grown Sugar, Ltd., a company formed in 1920 with the object of manufacturing sugar from home-grown beet. The expenditure out of Ministry Votes included a sum of 250,000*l.* subscribed towards the total share capital of 500,000*l.* The Ministry agreed to waive payment of dividends on its holding for a period of ten years, but it was a condition of this arrangement that in the event of liquidation the Ministry should be entitled out of the company's assets to a sum equivalent to the amount of the unpaid dividends.

Other outstanding liabilities to the Ministry were settled in 1927, and in 1936, on the amalgamation of the existing sugar beet factories under the Sugar Industry (Reorganization) Act, 1936, the company went into liquidation. The Ministry accordingly received in 1937, as shown on page 284 of this Volume, 41,515*l.* 12*s.* 6*d.* in respect of unpaid dividends.

CLASS VI, VOTE 8—*contd.*

A further sum, 56,661*l.* 5*s.* 11*d.*, was realized from the sale of British Sugar Corporation shares to which the Ministry, as a shareholder in Home Grown Sugar, Ltd., became entitled on the amalgamation, and in addition the Ministry's share, 20,270*l.* 10*s.* 5*d.*, of the assets of the company not taken over by the Corporation was received in 1938, making a total receipt of 76,931*l.* 16*s.* 4*d.* in respect of the 250,000*l.* of capital invested in the company.

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

Out-turn of the Subsidy for 1936.

46. From 1 April 1936 the beet sugar subsidy became payable in accordance with the provisions of the Sugar Industry (Reorganization) Act, 1936, the primary object of which is to assist agriculture by securing minimum prices for home-grown beet. This Act provides for a prescribed rate of assistance to be determined on the basis of certain standard conditions, variations from which are taken into account in fixing the effective rates at which payments are made to the British Sugar Corporation, Ltd., formed under the Act by an amalgamation of existing companies manufacturing sugar from home-grown beet.

In accordance with the Government decision in its Sugar Policy Proposals (Cmd. 4964 of July 1935) that the rate for the initial year 1936 should be determined on the evidence before them so as to provide for normal amortization of plant and factories and a reasonable return on the Corporation's approved capital, the Act fixed a prescribed rate of 5*s.* 3*d.* per cwt. for 1936. Payment on this basis amounted to 2,562,113*l.* 6*s.* 11*d.*, being 2,576,103*l.* 6*s.* charged in 1936 and 1937 less an adjustment in 1937 of 13,989*l.* 19*s.* 1*d.* in respect of a variation in one of the standard conditions.

I cannot say whether the payment of 2,562,113*l.* 6*s.* 11*d.* fulfils the conditions contemplated as I have seen no official directions regarding the amount considered to be a reasonable return on capital and I do not audit the accounts of the Corporation. The published accounts show a share capital of 5,000,000*l.* and provision for income tax amounting to 311,584*l.* I have not, however, sufficient information on which to base any comparison and I have recently asked the Ministry whether it is possible to furnish me with particulars of the estimated and actual out-turn of the Corporation's trading for the year.

A question has also arisen on the above-mentioned adjustment of 13,989*l.* 19*s.* 1*d.* This adjustment is related to the refining margin (the difference between the price of raw and granulated sugar) and for the purpose of the calculation a maximum refining margin of 12*s.* 10½*d.* per cwt. was fixed by order, this being the rate at the time when the refiners gave assurances that it was not their intention to raise the margin. Throughout the period October 1936 to March 1937 to which the adjustment related, the margin exceeded 12*s.* 10½*d.* and I am in communication with the Ministry with a view to ascertaining whether the Ministry are satisfied that the assurances were kept and, if not, whether steps were taken to secure that full benefit accrued to the Exchequer in respect of any excess over the estimated refining profits which may have arisen from the higher refining margins.

CLASS VI, VOTE 9—*contd.**Calculation of the Rate of Assistance for 1937.*

47. As from 1 April 1937 the Sugar Industry (Reorganization) Act, 1936, provides for a prescribed rate to be determined each year by the Minister after consultation with the Sugar Commission, and with the consent of the Treasury, as a result of an estimate based on the Corporation's trading results for the previous year and as if the highest practicable standard of efficiency had been attained. After allowing for sums to be set aside for amortization of plant, &c., the prescribed rate is computed so as to enable the Corporation to earn such profits as the Treasury consider reasonable. The rate for 1937 was based on calculations furnished to the Sugar Commission by a firm of accountants who made use of the Corporation's trading and cost accounts and statistics and also obtained from the Corporation other necessary information, so that the actual trading results could be related to the hypothetical standard conditions, e.g., the manufacture of 560,000 tons of sugar, a quantity considerably in excess of the Corporation's actual production in 1936.

The calculations were reviewed by the Sugar Commission and the Ministry and the prescribed rate for 1937 was fixed at 2s. 7·7*d.* per cwt. (plus an additional sum to be determined). When asking for Treasury consent to this rate, the Minister stated that he understood that the Treasury considered interest at 4 per cent. to be reasonable and an allowance for profit of 200,000*l.* on the capital of 5,000,000*l.* had accordingly been included.

Out-turn for 1937.

48. Payment of the 1937 subsidy based on the prescribed rate of 2s. 7·7*d.* per cwt. (plus an additional sum to be determined) resulted in a charge to this Vote of 1,090,570*l.* 16s. 8*d.* Adjustments fall to be made in 1938 when I hope to be able to comment fully on the estimated and actual out-turn. It is possible, however, to make some comparison between estimated and actual out-turn in the case of two items.

The prescribed rate assumes as a standard condition the manufacture of 560,000 tons of sugar, and the Act provides for compensation for higher relative working costs to be given in the event of a smaller output. During the year 65,096*l.* 12s. 5*d.* was paid as compensation at the rate, 2*d.* per cwt., fixed by the Act, but this compensation appears to exceed the actual loss which the Ministry calculate to have been slightly less than $\frac{1}{2}$ *d.* per cwt.

The calculations also included an amount in respect of the income accruing to the Corporation from refining in the off-season 200,000 tons of sugar not wholly obtained from home-grown beet. The Corporation's original accounts for 1936 showed a profit of 1s. 0·59*d.* per cwt., but the Ministry assumed a profit of 1s. 4 $\frac{1}{2}$ *d.* (the estimated profit with a refining margin of 12s. 10 $\frac{1}{2}$ *d.*). Other estimates suggested profits varying from 1s. 6 $\frac{1}{2}$ *d.* to 2s. per cwt. and I asked the Ministry whether the actual profits were known. I have recently been informed that revised accounts

CLASS VI, VOTE 9—*contd.*

for 1936 (not available when the Ministry prescribed the rate of assistance) showed a profit of 1s. 5·81*d.* per cwt. The accounts for 1937 show, however, an actual profit of 1s. 6·63*d.* per cwt., and, although this figure may not be exactly comparable with the assumed profit of 1s. 4½*d.*, it seems clear that the actual profit on off-season refining exceeded the amount estimated.

Statutory Audit by the Comptroller and Auditor General.

49. It will be apparent from the foregoing paragraphs that the audit of this subsidy presents certain difficulties. Under Section 1 (1) of the Exchequer and Audit Departments Act, 1921, I have to satisfy myself that the money expended has been applied to the purpose for which the grants made by Parliament were intended to provide and that the expenditure conforms to the authority which governs it. In every case the Ministry have obtained the necessary statutory orders for the payments made. The expenditure, therefore, conforms to authority and I have felt able to give a clear certificate to the Account. But the hypothetical basis of the subsidy and the fact that the accounts of the Corporation are not audited by me make it difficult to form an opinion whether the payments made have in fact proved to be the amounts which Parliament intended, in pursuance of the Act of 1936, to provide. In the preceding paragraphs I have, however, reviewed such information as is available to me for the purpose of forming a judgment on the question.

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

Subhead A—Payments to Northern Ireland.

50. In paragraph 46 of my Report for 1935 I mentioned that payments for the purpose of securing to producers the standard prices of fivepence or sixpence per gallon of milk used in manufacture had been made at a higher average rate per gallon for Northern Ireland than for Great Britain.

The difference was due to the fact that, although in both countries payments were based on the price realized for milk used in manufacture, in Great Britain payments were subject to the further condition that the rate must not exceed the difference between the standard price and the cheese-milk price, which was based upon the price of imported cheese.

The Public Accounts Committee were informed last year that arrangements had been made by the Milk (Amendment) Act, 1937, which operated from 1 October 1937, to ensure that the payment to the Government of Northern Ireland could be limited to a rate not higher than that of corresponding payments in England and Wales. From 1 October 1937 the price realized for milk used in manufacture in Northern Ireland was, however, sufficiently high to obviate any need for limiting the rate of payment to Northern Ireland during the year under review.

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

CLASS VI, VOTE 22.—MILK (SCOTLAND).

Legislative Changes.

51. The arrangements instituted by the Milk Act, 1934, for securing to producers standard prices for milk used for manufacture operated from April to July 1937 and during this period the price of imported Canadian and New Zealand cheese, the basis for the statutory cheese-milk price governing the rate of Exchequer payments, rose substantially. As a result no Exchequer payments were due for April and May 1937 and in June and July 1937 the cheese-milk price exceeded the standard price by more than 1*d.*, thereby necessitating payments to the Exchequer by the milk marketing boards in accordance with the provisions of Section 5 of the Milk Act, 1934.

The Milk (Amendment) Act, 1937, however changed the position as from 1 August 1937 by basing the cheese-milk price on the price in Great Britain of milk used for manufacture into cheese. This Act also introduced a butter-milk price, governing payments for milk used in making butter, based on the price of milk so used, and the cheese-milk price now relates only to milk products other than butter. The butter-milk price was low enough to necessitate Exchequer payments and its introduction accounts for all the expenditure under Subheads A, apart from remanet payments.

The new cheese-milk price for August 1937 created a liability for payments to the Exchequer, but no liability arose in September. As from 1 October 1937, no further repayments will be made as Section 3 (1) of the Milk (Extension and Amendment) Act, 1938, released the milk marketing boards, and also the Government of Northern Ireland, from this liability. The Accounting Officers explain that technical difficulties prevented the payments due for June, July and August being made to the Exchequer during the year.

Other legislative changes were the extension of the period for the assistance of the milk industry to 30 September 1939, and the transfer as from 1 April 1938 of the payments for improving the quality of the milk supply, hitherto charged to Subheads B of these Votes, to the Diseases of Animals Account in accordance with Part IV of the Agriculture Act, 1937.

CLASS VI, VOTE 11.—LIVESTOCK INDUSTRY AND CATTLE FUND.

Cattle Fund Account for the period 1 April 1937 to 31 July 1937.

52. The year under review covered the transition from the emergency subsidy scheme under the Cattle Industry (Emergency Provisions) Acts, 1934 to 1936, which operated from 1 September 1934 till 31 July 1937, to the revised subsidy scheme under the Livestock Industry Act, 1937, which gave effect, as from 1 August 1937, to the Government's permanent policy for the industry.

CLASS VI, VOTE 11—*contd.*

The expenditure under the emergency scheme amounted to 1,294,827*l.* 3*s.* 6*d.*, including 1,266,197*l.* 15*s.* for subsidy payments (item 5 of Account I.A), which were made, as in previous years, at the maximum statutory rates of 5*s.* per cwt. for live animals and 9*s.* 4*d.* per cwt. for carcasses.

Cattle Fund Account for the period 1 August 1937 to 31 March 1938.

53. The financial arrangements under the Livestock Industry Act, 1937, provided for the continuance of the Cattle Fund into which are paid the moneys provided by Parliament to meet all expenditure in connexion with the subsidy. Maximum rates of subsidy are not fixed, but the payment to the Fund out of moneys provided by Parliament is limited to such sums, not exceeding 5,000,000*l.* in any financial year, as the Ministers, with the approval of the Treasury, may from time to time determine. An appropriate proportion only was payable in respect of the period 1 August 1937 to 31 March 1938, and the amount determined for this period was 2,988,500*l.* This left a balance in the Fund of 253,458*l.* 14*s.* 9*d.* at 31 March 1938 but, as stated in the Estimates, payment to the Fund is made as a grant in aid and any balance unexpended is not liable to surrender.

Under the revised scheme the rates of subsidy are dependent upon the quality and origin of the animals. For home-bred animals the subsidy has been fixed, in the case of animals of quality standard, at 7*s.* 6*d.* per cwt. liveweight or 1½*d.* per lb. carcase and, in the case of animals of ordinary standard, at 5*s.* per cwt. liveweight or 1*d.* per lb. carcase. For imported animals these rates are reduced in each case by 2*s.* 6*d.* per cwt. liveweight or ½*d.* per lb. carcase. The payments of subsidy under this scheme were made mainly in respect of live home-bred animals, and amounted to 2,677,011*l.* 10*s.* 3*d.* (item 5 of Account I.B).

Livestock Commission Account.

54. With a view to the development and better organization of the livestock industry the Act constituted the Livestock Commission whose functions are to keep generally under review the production, marketing and slaughtering of livestock, and to advise and assist the Ministers in relation to the industry. The salaries and expenses of the Commission are borne ultimately by the Cattle Fund, but certain expenses are incurred, and certain sums received in the first instance by the Commission and the Act directed that a separate Account should be presented of these Receipts and Payments of the Commission (see Account II).

CLASS VI, VOTE 11A.—LAND FERTILITY IMPROVEMENT.

55. With a view to improving the fertility of the soil by the addition of lime or basic slag, the Agriculture Act, 1937, and the Land Fertility Scheme (S.R. & O. 872/1937) made thereunder authorize payment, out of moneys provided by Parliament, of contributions towards the expenses

CLASS VI, VOTE 11A.—*contd.*

incurred by farmers and other occupiers of agricultural land in obtaining those materials at any time up to 31 July 1940. This date, however, may be postponed for two successive periods of one year by orders confirmed by Resolution of both Houses of Parliament.

The Scheme is administered by the Land Fertility Committee, and the Exchequer contribution is paid on an application signed by the supplier as well as by the farmer, the supplier declaring that he has delivered the material, and the farmer that he has received it and either has spread it on the land or will do so within six months. In the early months of the Scheme little direct check was made locally upon the accuracy of the declarations as regards delivery and use but, towards the end of the year under review, representatives of the Committee and officers of the Ministry made numerous local verifications.

The charge to Subhead E of the Vote, 638,094*l.* -s. 2*d.*, is the total amount of contributions paid in the period 6 September 1937 to 31 March 1938 and consists of 464,274*l.* 11s. 5*d.* in respect of 762,000 tons of lime, and 173,819*l.* 8s. 9*d.* in respect of 296,000 tons of basic slag. These contributions were made at the maximum permitted by the Act, namely, one half in the case of lime, and one quarter in the case of basic slag, of the expenses incurred by farmers in acquiring and transporting material in lots of not less than two tons.

Approved Prices for Lime and Basic Slag.

56. The intention of the Act was that the benefit of the Exchequer contributions should accrue to the farmers and the Land Fertility Scheme accordingly provided for maximum prices to be fixed periodically for lime and basic slag sold for agricultural use.

In the case of lime, prices not exceeding those ruling on 1 May 1937 were in the first instance fixed for an initial period to end on 31 May 1938. From April 1938, however, a number of increases over 1937 prices were approved by the Ministers after independent investigation into claims by suppliers of lime that labour and fuel costs had generally risen. The total quantity of lime used for agricultural purposes in the period to 31 May 1938 is estimated to be four times that used in the corresponding period in the previous year.

In the case of basic slag, a by-product from the manufacture of steel, reductions were secured on the price of the three grades of slag of 6*d.*, 9*d.* and 1s. per ton (approximately two per cent.) as compared with prices ruling on 1 May 1937. These reductions, which were made in consideration of the advantages which would accrue to the steel industry from the increased demand for basic slag, were based on an anticipated increase in the quantity supplied to farmers, who provide the principal market. The increase for the period to 31 May 1938 proved to be approximately 70 per cent.

For supplies of slag for the year commencing 1 June 1938 the Committee, after consulting representatives of producers as required by the Scheme, recommended increasing the initial reductions to 1s., 2s. and

CLASS VI, VOTE 11A—*contd.*

3s. per ton. After reviewing all the circumstances the Ministers approved prices representing reductions of 8*d.*, 1s. 6*d.* and 2s. 6*d.* per ton, and the producers have agreed to assist in any accountancy investigation into production costs which may be found necessary in order to afford a firm basis for future price determinations.

CLASS VI, VOTE 15.—ROADS, &c.

Revised arrangements for the Road Fund.

57. The Roads, &c., Vote is a new service which was necessitated by the revised arrangements for financing the Road Fund instituted by Section 33 of the Finance Act, 1936. Prior to 1 April 1937 the Road Fund was entitled to a fixed share of the proceeds of the motor vehicle, &c., duties, to fines in respect of motoring offences, and to licence fees collected by Traffic Commissioners, but the Finance Act, 1936, substituted a grant in aid out of moneys provided by Parliament of such sums as the Minister of Transport may, with the consent of the Treasury, determine to be required for the purposes of the Fund. The Road Fund also ceased to be a self-contained unit and was brought into line with the normal accounting arrangements for voted services. The Fund is accordingly relieved of the expenses of collection of motor vehicle, &c., duties and certain payments of compensation to licensing authorities (now borne on this Vote), the relative expenses of other Government Departments (recorded as Allied Services) and the payments in aid of the Votes for Exchequer Contributions to Local Revenues (Class IX, Votes 1 and 2).

All the motor vehicle, &c., duties are now retained by the Exchequer, the fines in respect of motoring offences are appropriated in aid of this Vote, and the licence fees are appropriated in aid of the Vote for the Ministry of Transport (Class VI, Vote 14).

In addition to the revised arrangements under the Finance Act, 1936, further changes were made by the Trunk Roads Act, 1936. Under this Act the Minister of Transport was made responsible as highway authority, from 1 April 1937 (16 May 1937 in Scotland), for certain principal roads of Great Britain constituting the national system of routes for through traffic, defined as "trunk roads", and the cost of maintenance, repair and improvement of these roads, hitherto borne by local authorities with the aid of grants from the Road Fund, became a liability of the Fund.

No change has, however, been made in the provisions of Section 3 (5) of the Roads Act, 1920, under which the account of the Road Fund together with my Report thereon is to be laid before Parliament. The Road Fund Account will therefore continue to be printed separately—see H.C. 27, 1938–39, for the Account for 1937.

Motor Tax Account.

58. 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.

CLASS VI, VOTE 15—*contd.*

The gross proceeds of the motor vehicle, &c., duties in 1937 amounted to 36,277,609*l.* 2*s.* 4*d.*, an increase of 2,335,903*l.* 19*s.* 5*d.* as compared with 1936, after allowing for the fact that the 1936 collections included 345,120*l.* 7*s.* 8*d.* attributable to fines which, from 1 April 1937, are appropriated in aid of the Roads, &c., Vote instead of being paid into the Motor Tax Account. 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 1937–38 (H.C. 140, 1937–38).

CLASS VI, VOTE 19.—STATE MANAGEMENT DISTRICTS.

Subhead E—Provision and Adaptation of Licensed Premises, &c., including Furniture and Utensils.

59. The charges to this subhead include approximately 10,000*l.* in respect of the purchase, alteration, and redecoration of a fully licensed residential hotel in Silloth, which came into the market in the course of the financial year. The purchase was not specifically provided for and the cost was met by postponement of other reconstruction schemes. This is the first occasion since the War on which licensed premises have been acquired as a going concern.

It was contemplated that the acquisition of these premises would make it possible to use them in place of another hotel in the town which was already the property of the State, and the retention of the latter hotel was to be reviewed at the end of 1938.

CLASS VI, VOTE 24.—HERRING INDUSTRY.

60. The Herring Industry Act, 1935, provided for the expenses of the Herring Industry Board up to 31 March 1938 incurred in general administration or in promoting sales and market development or in research or experiment to be defrayed out of moneys provided by Parliament up to a limit of 125,000*l.*, of which not more than 75,000*l.* was to be used for administrative expenses. This is the last account of these expenses which have amounted to a total of 107,307*l.*, of which 41,345*l.* was for administrative expenses.

The Act also established the Herring Fund Advances Account, financed by a grant in aid of the maximum permissible, 600,000*l.*, in order to provide for repayable advances of a capital nature in respect of the improvement of the fishing fleet, &c., up to 31 March 1940.

Further assistance is given by the Herring Industry Act, 1938, under which the Herring Industry Board was reconstituted as from the appointed day, namely, 1 December 1938, and a Herring Industry Advisory Council is to be set up to advise and assist the Board in the discharge of its functions. The assistance is to be limited to a total of 125,000*l.*, including not more than 60,000*l.* for administration, towards expenses up to 31 March 1944 similar to those authorized by the Act of 1935 and also the expenses of promoting schemes for the revival of winter fisheries. Payments to the Board may not exceed one half of the Board's expenses except in the case of administrative expenses.

CLASS VI, VOTE 24—*contd.*

The Act of 1938 authorizes further payments not exceeding in the aggregate 150,000*l.* to be made from time to time to the Herring Fund Advances Account, the balance in which amounted at 31 March 1938 to 492,978*l.* 12*s.*, and extends to 31 March 1944 the period in which repayable advances under the 1935 Act may be made. In addition a sum of 250,000*l.* may be made available during the period ending 31 March 1944, under arrangements approved by the Treasury, for non-repayable grants up to one third of the cost incurred by herring fishermen in the provision of new motor boats.

CLASS VII, VOTE 2.—HOUSES OF PARLIAMENT BUILDINGS.

Excess Expenditure on New Works.

61. The Account records expenditure on New Works, &c. (Sub-head A) of 17,936*l.* as compared with the grant of 8,670*l.* The excess is due to 15,549*l.* having been expended on rearrangement of the refreshment accommodation at the House of Commons as compared with the Estimate provision for the year of 3,000*l.* (see New Works Statement, A.II, item 2).

The original estimate (provisional) of total cost was 7,500*l.* Owing to the undertaking of additional work and to the difficult conditions found on opening up, this figure was progressively increased to 16,300*l.* in addition to 1,300*l.* for furniture.

When the Estimates for 1937 were prepared, it was expected that this work, most of which could only be carried out while the House was not sitting, would be spread over two years. To enable work to be started at the beginning of the long recess of 1937, it was necessary for the Office of Works to place certain contracts in May 1937, and they sought and obtained Treasury sanction for beginning work in anticipation of Parliamentary approval of the Estimates.

It was later found advantageous and practicable to complete the work in the long recess of 1937, and in October 1937 the Treasury sanctioned the expenditure involved on the understanding that savings would be available on the Vote as a whole. As it was anticipated that sufficient savings would be available out of the provision in Subhead B for restoration of stonework, no provision for the extra cost of refreshment accommodation was taken in the Supplementary Estimate presented in February 1938 (H.C. 45).

As indicated in Explanations under Subhead B, that expectation was realized, and the Treasury have sanctioned the saving of 15,892*l.* on Subhead B being used to meet the excesses on other subheads.

CLASS VII, VOTE 7.—PUBLIC BUILDINGS, GREAT BRITAIN.

*Appropriation towards Cost of Erection of new Government Offices,
Whitehall Gardens.*

62. Section 9 of the Finance Act, 1908, directed that 600,000*l.* of the surplus revenue of the financial year 1907 should be reserved for application in defraying any expenses incurred by the Commissioners of Works in

CLASS VII, VOTE 7—*contd.*

erecting buildings and executing other works for, or in connexion with, public offices on land at Westminster acquired or to be acquired for the purpose.

Accounts of expenditure from this sum were presented to Parliament annually with those of other moneys issued from the Consolidated Fund for Public Offices Sites and Public Buildings Expenses, and showed that at 31 March 1930 the unexpended balance amounted to 193,152*l.* 17*s.* 10*d.*, of which 192,587*l.* was still unissued from the Exchequer.

During the year under review a further issue of 10,600*l.* was made from the Consolidated Fund towards the cost of erection of new Government Offices in Whitehall Gardens, and this sum has been appropriated in aid of the Vote for Public Buildings, Great Britain. The expenditure charged to the Vote in the year in respect of these Offices is shown on page 397 of the present volume to be 10,707*l.*

In view of the fact that this expenditure is included in the Appropriation Account of a Parliamentary Vote, no separate account thereof is contemplated.

At 31 March 1938 the balance of the original 600,000*l.* was represented by 181,987*l.* unissued from the Consolidated Fund, and 565*l.* 17*s.* 10*d.* in the hands of the Treasury.

CLASS VII, VOTE 8.—PUBLIC BUILDINGS, OVERSEAS.

Proceeds of Sale of Legation House, Athens.

63. The accounting procedure to be adopted when large sums due to public funds are received abroad in the form of local currency which it is not convenient or economical to remit to this country was mentioned in paragraph 10 of my predecessor's Report on the Civil Appropriation Accounts for 1923-24. On the occasion which formed the subject of that comment the procedure followed led to difficulties through the sterling equivalent being required for surrender at home at a time when the cash was still abroad in foreign currency.

The sale in 1937 of the old Legation House at Athens led to another instance of a currency balance not being available for conversion into sterling forthwith. The sale price was 30,500,000 drachmae, representing at the time 55,454*l.* sterling, of which some 1,400,000 drachmae were required in 1937 and 1938 for expenses incidental to the sale. The currency balance due at 31 March 1938 for ultimate credit to Extra Receipts was 29,718,692 drachmae, equivalent at that date to approximately 54,000*l.* Some 5,750,000 drachmae were remitted to this country in 1938, realizing 10,454*l.* 10*s.* 10*d.*, but Greek currency regulations prevented remittance of the balance. On this occasion it has been arranged that the drachmae will be regarded as available for use by Government Departments requiring currency to defray expenses in Greece, and sterling credits will be made to Extra Receipts only as and when the currency is so used. The receipt of 1,420*l.* 11*s.* 3*d.* recorded in the present Account represents the sterling equivalent of the currency used to meet that portion of the incidental expenses of sale which was paid in 1937.

CLASS VII, VOTE 8—*contd.**Nanking : Delay in obtaining possession of site for Embassy.*

64. In Supplementary Estimate H.C. 146, presented on 10 July 1936, a first provision of 13,000*l.* was made for expenditure on the purchase of a site and the erection of an Embassy at Nanking. The total cost was there provisionally estimated at 184,000*l.*, and in the 1937 Estimates at 190,000*l.*

In March 1937, \$200,187 was paid for the site and \$60,000 for road construction in return for an undertaking by the Nanking Municipal Government to transfer the land to His Majesty's Government on perpetual lease when they had expropriated the existing owners. As neither title deeds nor possession of the site had been obtained by 31 March 1937, the sums mentioned were not charged against the Vote for 1936.

A Certificate of Perpetual Lease was granted on 31 July 1937, and the sterling equivalent of the payment made in March 1937, viz., 15,855*l.* has been charged against the Vote for 1937. It does not appear, however, that the previous owners had been expropriated by that date, or the roads constructed.

In reply to an inquiry I was informed recently that in view of present conditions in Nanking it has not yet been found possible to take possession of the site. I observe that no provision for expenditure on the Embassy at Nanking was contemplated in the Estimates for 1938.

G. C. Upcott,

Comptroller and Auditor General.

Exchequer and Audit Department.

January 1939.

CIVIL AND REVENUE DEPARTMENTS, APPROPRIATION
ACCOUNTS, 1937.

GRAND SUMMARY.

Page.	Class.	SERVICE.	Estimated Gross Expendi- ture.	Authorized Appro- priations in Aid.	Supply Grant.	Actual Gross Expenditure.
			£	£	£	£ s. d.
2	I	CENTRAL GOVERNMENT AND FINANCE	5,146,014	2,452,242	2,693,772	4,388,841 7 7
56	II	FOREIGN AND IMPERIAL ..	10,710,990	1,437,167	9,273,823	9,538,660 4 4
96	III	HOME DEPARTMENT, LAW AND JUSTICE	26,556,202	2,550,150	24,006,052	24,477,192 18 4
154	IV	EDUCATION	69,950,821	6,624,744	63,326,077	69,810,377 18 1
196	V	HEALTH, LABOUR AND INSUR- ANCE	184,146,190	13,370,684	170,775,506	172,454,781 7 3
246	VI	TRADE AND INDUSTRY ..	37,669,077	4,502,724	33,166,353	34,751,179 9 10
344	VII	COMMON SERVICES (WORKS, STATIONERY, &C.)	13,357,219	2,899,348	10,457,871	13,285,696 9 6
444	VIII	NON-EFFECTIVE CHARGES (PENSIONS)	43,975,855	12,230	43,963,625	43,833,101 1 -
464	IX	EXCHEQUER CONTRIBUTIONS TO LOCAL REVENUES	54,492,000	100,000	54,392,000	54,238,704 18 8
			446,004,368	33,949,289	412,055,079	426,778,535 14 7
		REVENUE DEPARTMENTS ..	91,218,273	4,093,673	87,124,600	90,491,432 14 5
		GRAND TOTAL ..	537,222,641	38,042,962	499,179,679	517,269,968 9 -

CIVIL AND REVENUE DEPARTMENTS, APPROPRIATION
ACCOUNTS, 1937.

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	1,924,876	18	1	2,463,964	9	6	757,172	12	5	527,365	1	11	229,807	15	6	2,973,059	15	5	
II	1,432,735	6	8	8,105,924	17	8	1,173,294	18	6	4,431	13	4	1,168,863	5	2	354,595	2	11	
							*965	2	10										
III	2,496,175	16	4	21,981,017	2	—	2,079,009	1	8	53,974	3	8	2,025,034	18	—	726,558	17	5	
IV	6,624,742	18	11	63,185,634	19	2	140,443	1	11	1	1	1	140,442	—	10	64,026	—	3	
V	12,400,372	14	5	160,054,408	12	10	11,691,408	12	9	970,311	5	7	10,721,097	7	2	456,036	18	8	
VI	3,886,916	6	—	30,864,263	3	10	2,917,897	10	2	615,807	14	—	2,302,089	16	2	1,405,736	7	2	
VII	2,864,178	17	4	10,421,517	12	2	71,522	10	6	35,169	2	8	36,353	7	10	238,993	16	1	
VIII	11,881	7	6	43,821,219	13	6	142,753	19	—	348	12	6	142,405	6	6	799,773	18	6	
IX	100,000	—	—	54,138,704	18	8	253,295	1	4	—	—	—	253,295	1	4	4,157	10	—	
	31,741,880	5	3	395,036,655	9	4	19,226,797	8	3	2,207,408	14	9	17,019,388	13	6	7,022,938	6	5	
							*965	2	10										
	4,089,586	19	4	86,401,845	15	1	726,840	5	7	4,086	—	8	722,754	4	11	137,009	15	7	
	35,831,467	4	7	481,438,501	4	5	19,953,637	13	10	2,211,494	15	5				7,159,948	2	—	
							*965	2	10										
Total amount to be surrendered												..	£	17,742,142	18	5			

* See Report, paragraph 2.

CIVIL ACCOUNTS,
1937.

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 ..	£ 66,368	£ 15,650	£ 50,718	£ 65,823 13 4
6	2	House of Commons	444,167	12,500	431,667	437,867 10 7
8	3	Expenses under the Representation of the People Acts ..	245,000	—	245,000	244,434 9 6
9	4	Treasury and Subordinate Departments	389,308	15,292	374,016	382,073 14 3
14	5	Privy Council Office	18,414	5,354	13,060	17,842 10 3
15	6	Privy Seal Office	5,557	—	5,557	5,436 14 9
16	7	Charity Commission	43,463	3,650	39,813	41,029 2 2
17	8	Civil Service Commission ..	87,572	68,400	19,172	84,949 — 7
19	9	Exchequer and Audit Department	162,930	20,947	141,983	161,602 2 —
20	10	Friendly Societies' Deficiency ..	5,542	—	5,542	5,541 14 7
21	11	Government Actuary	36,594	3,375	33,219	35,212 8 10
22	12	Government Chemist	81,241	600	80,641	80,517 6 10
23	13	Government Hospitality ..	45,000	—	45,000	45,000 — —
24	14	Import Duties Advisory Committee	60,829	—	60,829	59,743 12 4
25	15	The Mint	1,953,100	1,953,000	100	1,451,542 2 —
28	16	National Debt Office	27,488	24,330	3,158	26,004 17 9
30	17	National Savings Committee ..	110,997	—	110,997	109,571 2 5
32	18	Public Record Office	40,898	575	40,323	39,513 3 6
33	19	Public Works Loan Commission	23,133	23,033	100	22,533 6 4
35	20	Repayments to the Local Loans Fund	60,899	—	60,899	58,098 — 1
36	21	Royal Commissions, &c. ..	36,075	1,075	35,000	29,339 15 3
41	22	Miscellaneous Expenses ..	53,796	3,500	50,296	42,549 16 9
44	23	Secret Service	350,000	—	350,000	344,383 13 —
45	24	Treasury Chest Fund	618	—	618	617 9 10
46	25	Coronation of His Majesty ..	372,000	70,000	302,000	271,244 15 5
48	26	Tithe Redemption Commission	229,361	229,261	100	207,036 10 6
50	27	Scottish Office	192,176	1,700	190,476	115,844 16 7
53	28	Repayments to the Civil Contingencies Fund	3,488	—	3,488	3,487 18 2
		Total	5,146,014	2,452,242	2,693,772	4,388,841 7 7

CLASS I.
CENTRAL GOVERNMENT AND FINANCE.

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	15,650	- -	50,173	13 4	544	6 8	-	-	544	6 8	882	12 5	
2	12,500	- -	425,367	10 7	6,299	9 5	-	-	6,299	9 5	277	2 9	
3	-	-	244,434	9 6	565	10 6	-	-	565	10 6	-	-	
4	15,292	- -	366,781	14 3	7,234	5 9	-	-	7,234	5 9	4,986	2 1	
5	5,354	- -	12,488	10 3	571	9 9	-	-	571	9 9	735	9 1	
6	-	-	5,436	14 9	120	5 3	-	-	120	5 3	-	-	
7	3,367	- 3	37,662	1 11	2,433	17 10	282	19 9	2,150	18 1	-	-	
8	68,400	- -	16,549	- 7	2,622	19 5	-	-	2,622	19 5	13,533	15 9	
9	20,947	- -	140,655	2 -	1,327	18 -	-	-	1,327	18 -	346	12 2	
10	-	-	5,541	14 7	-	5 5	-	-	-	5 5	-	-	
11	3,375	- -	31,837	8 10	1,381	11 2	-	-	1,381	11 2	1,285	12 8	
12	600	- -	79,917	6 10	723	13 2	-	-	723	13 2	164	4 -	
13	-	-	45,000	- -	-	-	-	-	-	-	-	-	
14	-	-	59,743	12 4	1,085	7 8	-	-	1,085	7 8	359	4 1	
15	1,451,542	2 -	-	-	501,557	18 -	501,457	18 -	100	- -	2,862,075	16 5	
16	24,330	- -	1,674	17 9	1,483	2 3	-	-	1,483	2 3	1,145	14 5	
17	-	-	109,571	2 5	1,425	17 7	-	-	1,425	17 7	4	7 6	
18	575	- -	38,938	3 6	1,384	16 6	-	-	1,384	16 6	55	18 5	
19	22,533	6 4	-	-	599	13 8	499	13 8	100	- -	57,711	7 8	
20	-	-	58,098	- 1	2,800	19 11	-	-	2,800	19 11	-	-	
21	151	16 -	29,187	19 3	6,735	4 9	923	4 -	5,812	- 9	4,752	11 8	
22	1,523	3 -	41,026	13 9	11,246	3 3	1,976	17 -	9,269	6 3	300	6 2	
23	-	-	344,383	13 -	5,616	7 -	-	-	5,616	7 -	-	-	
24	-	-	617	9 10	-	10 2	-	-	-	10 2	-	-	
25	70,000	- -	201,244	15 5	100,755	4 7	-	-	100,755	4 7	22,536	12 2	
26	207,036	10 6	-	-	22,324	9 6	22,224	9 6	100	- -	-	-	
27	1,700	- -	114,144	16 7	76,331	3 5	-	-	76,331	3 5	1,906	6 -	
28	-	-	3,487	18 2	-	1 10	-	-	-	1 10	-	-	
		1,924,876	18 1	2,463,964	9 6	757,172	12 5	527,365	1 11			2,973,059	15 5
Total amount to be surrendered									.. £	229,807	10 6		

HOUSE OF LORDS OFFICES.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1938, 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.
DEPARTMENT OF THE LORD CHANCELLOR.								
A.—Salaries, &c.	5,902	5,886 17 4	15	2	8	—		
DEPARTMENT OF THE CHAIRMAN OF COMMITTEES.								
B.—Salaries, &c.	5,110	5,149 - 4	—			39	-	4
DEPARTMENT OF THE CLERK OF THE PARLIAMENTS.								
C.—Salaries, &c.	24,386	23,363 12 -	1,022	8	-	—		
D.—Incidental Expenses ..	530	392 16 2	137	3	10	—		
DEPARTMENT OF THE GENTLEMAN USHER OF THE BLACK ROD.								
E.—Salaries, &c.	5,124	5,111 4 6	12	15	6	—		
LIBRARIAN'S DEPARTMENT.								
F.—Salaries, &c.	2,034	1,971 13 -	62	7	-	—		
G.—Incidental Expenses ..	20	11 18 6	8	1	6	—		
DEPARTMENT OF THE LORD GREAT CHAMBERLAIN.								
H.—Salaries, &c.	3,815	3,855 6 1	—			40	6	1
I.—Incidental Expenses ..	210	184 3 5	25	16	7	—		
J.—Civilian Custodians ..	6,626	6,620 19 3	5	-	9	—		
CONTINGENT EXPENSES OF THE HOUSE OF LORDS.								
K.—Shorthand Writers for Committees, &c.	900	549 13 4	350	6	8	—		

EXPLANATION of the Causes of Variation between Expenditure and Grant.

C.—Savings due to vacancy and re-arrangement of staff (780*l.*), Changes in Messenger staff (97*l.*), Indexes to Reports of Select Committees, Temporary Reporters, Nautical Assessors (190*l.*), Extra Time (25*l.*) were offset by payments for temporary staff and adjustments of salaries (70*l.*).

D.—Savings on Delivery of Minutes (89*l.*), Cleaning in Victoria Tower and incidental expenses (48*l.*).

F.—Saving due to early retirement of Attendant and new appointment on a lower scale.

H.—Due to earlier appointment of Clerk to the Lord Great Chamberlain (46*l.*) and employment of temporary porter (33*l.*) offset by savings on extra cleaning, overtime, &c. (39*l.*).

K.—Fewer Select Committees were appointed than was anticipated.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
CONTINGENT EXPENSES OF THE HOUSE OF LORDS— <i>contd.</i>	£	£ s. d.	£ s. d.	£ s. d.
L.—Police	2,900	2,934 5 10	—	34 5 10
M.—Miscellaneous Expenses ..	380	260 7 1	119 12 11	—
N.—Telegrams and Telephones	1,550	1,586 1 4	—	36 1 4
O.—Retired Allowances, &c. . .	6,881	7,945 15 2	—	1,064 15 2
GROSS TOTAL ..	£ 66,368	65,823 13 4	1,758 15 5	1,214 8 9
	Estimated.	Applied.		
<i>Deduct—</i>				
P.—Appropriations in Aid ..	15,650	15,650 —	Surplus to be surrendered.	
NET TOTAL ..	£ 50,718	50,173 13 4	£544 6 8	

Receipts payable to Exchequer.

Estimated.

Realized.

Receipts authorized to be used as Appropriations in Aid	£ 15,650	£ 16,532 12 5
Appropriated in aid (Subhead P)		15,650 —
Paid separately to Exchequer		£882 12 5

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

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

O.—The contingency allowance (500*l.*) was much exceeded by the payment of a death gratuity (1,650*l.*), but savings were realized owing to the deaths of two retired officers.

Details of Receipts.	Estimated.	Realized.
	£	£ s. d.
Fees on Judicial Proceedings, Private Bills, Taxation of Costs, &c.	13,000	13,882 12 5
Contribution from House of Commons Vote towards cost of civilian custodians .. .	2,650	2,650 —
Total ..	£15,650	16,532 12 5

The Fees on Local Bills and Provisional Orders were above the amount estimated by 1,682*l.* but this was offset by fewer Fees in respect of Judicial Proceedings (800*l.*).

18 October 1938.

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

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.

See also Report of Comptroller and Auditor General.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1938, 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.
MEMBERS.							
A.1.—Salaries, &c.							
Original	227,900 <i>l.</i>						
Supplementary	84,300 <i>l.</i>						
	312,200	307,615	10	9	4,584	9	3
A.2.—Travelling Expenses	30,000	29,496	11	2	503	8	10
DEPARTMENT OF THE CLERK OF THE HOUSE.							
B.—Salaries, &c.	27,882	27,542	16	5	339	3	7
C.—Incidental Expenses	15	12	6	—	2	14	—
DEPARTMENT OF THE SPEAKER.							
D.—Salaries, &c.	21,466	21,766	3	9	—	300	3
E.—Delivery of Votes and Parliamentary Papers	1,150	1,104	10	2	45	9	10
DEPARTMENT OF THE SERJEANT-AT-ARMS.							
F.—Salaries, &c.	18,956	18,770	11	9	185	8	3
G.—Incidental Expenses	882	891	10	4	—	9	10
H.—Shorthand Writers	750	553	6	11	196	13	1
I.—Police	9,450	10,017	13	10	—	567	13

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.1.—Due to bye-elections (1,220*l.*), two Irish Members not having taken oath (1,100*l.*), Members declining increase in salary (1,150*l.*) and non-payment of salary to five Members under the Ministers of Crown Act, 1937 (2,015*l.*); offset by payments in respect of deceased Members (21*l.*), resumption of salaries previously declined (441*l.*), one Minister fewer in House of Commons (63*l.*) and increase of salary to the Deputy Chairman (375*l.*).

A.2.—The estimate was framed to include provision for sleeping car and Pullman car facilities (3,600*l.*) made available at the end of 1936. The cost of these has amounted to 3,167*l.*

B.—Due to changes in staff (426*l.*) and special services and insurances (30*l.*); offset by cost of increased pay scales (54*l.*) and public petitions (62*l.*).

D.—Due to cost of increased pay scales (86*l.*), transfer of two posts from Subhead F (111*l.* net) and extra cost of temporary reporters (290*l.*); offset by savings due to changes in staff and insurances (187*l.*).

F.—Due to changes in staff (93*l.*), transfer of two posts to Subhead D (131*l.*) and saving on temporary messengers (20*l.*); offset by cost of increased pay scales (58*l.*).

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

I.—Due to cost of Metropolitan Police exceeding the estimate submitted by the Receiver.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
K.—Expenses of Committees and Miscellaneous Expenses	276	217 17 8	58 2 4	—
L.—Telegrams and Telephones..	3,500	3,840 1 8	—	340 1 8
M.—Retired Allowances, &c. ..	17,640	16,038 10 2	1,601 9 10	—
GROSS TOTAL				
<i>Original</i>	359,867 <i>l.</i>			
<i>Supplementary</i>	84,300 <i>l.</i>			
	£ 444,167	437,867 10 7	7,516 19 -	1,217 9 7
		Applied.		
<i>Deduct—</i>				
N. — Appropriations in Aid ..	12,500	12,500 - -		
NET TOTAL				
<i>Original</i>	347,367 <i>l.</i>			
<i>Supplementary</i>	84,300 <i>l.</i>			
	£ 431,667	425,367 10 7	Surplus to be surrendered. £6,299 9 5	

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid	12,500	12,777 2 9
Appropriated in aid (Subhead N)		12,500 - -
		£277 2 9

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

K.—Due to few witnesses being summoned before Committees.

L.—Due mainly to Coronation expenses.

M.—Due to amount allowed for contingencies (1,800*l.*) not being wholly required.EXTRA REMUNERATION (exceeding 50*l.*).

Ten members of the Reporting Staff (432*l.*–847*l.*) received sums varying from 110*l.* 5s. to 52*l.* 10s. for attendance at Standing Committees.

Two Messengers in Vote Office (155*l.*–240*l.*) received sums of 78*l.* from Subhead E for extra duty pay.

An Assistant Store Keeper (155*l.*–184*l.*) received a sum of 62*l.* from the Post Office Vote for acting as an auxiliary sorter.

E. A. FitzRoy,
Speaker.

G. F. M. Campion,
Accounting Officer.

22 November, 1938.

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 1938, 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	245,000	244,434	9	6	565	10	6
							—
					} Surplus to be surrendered .. <u>£565 10 6</u>		

R. V. Nind Hopkins,
Accounting Officer.

Treasury,
19 October 1938.

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 1938, 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 FOR CO-ORDINATION OF DEFENCE.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
TREASURY.						
A.1.—Salaries, &c.	180,464	179,896 6 2	567 13 10	—	—	
A.2.—Travelling and Incidental Expenses ..	1,400	975 2 5	424 17 7	—	—	
A.3.—Telegrams and Telephones	4,000	3,493 16 9	506 3 3	—	—	
A.4.—Special Inquiries ..	1,500	64 16 2	1,435 3 10	—	—	
	£ 187,364	184,430 1 6	2,933 18 6	—	—	
OFFICES OF THE CABINET, COMMITTEE OF IMPERIAL DEFENCE, AND ECONOMIC ADVISORY COUNCIL.						
B.1.—Salary of Minister for Co-ordination of Defence	5,000	5,000 — —	—	—	—	
B.2.—Other Salaries, &c. ..	42,428	43,355 11 4	—	927 11 4	—	
B.3.—Travelling and Incidental Expenses ..	800	536 5 7	263 14 5	—	—	
B.4.—Telegrams and Telephones	950	1,080 12 6	—	130 12 6	—	
	£ 49,178	49,972 9 5	263 14 5	1,058 3 10	—	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.1.—Savings due to staff changes arising from transfers and retirements involving new appointments at lower rates of pay, and on the provision for overtime and miscellaneous fees, were partially offset by increased expenditure arising under the Ministers of the Crown Act, 1937, and by increases of pay granted under Treasury Circulars to certain grades.

A.2.—The expenditure on travelling, &c., cannot be precisely estimated.

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

B.2.—Pressure of work mainly in connexion with the co-ordination of defence and the Imperial Conference involved prolonged overtime.

B.3.—Saving mainly in respect of the 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.
UNIVERSITY GRANTS COMMITTEE.				
C.1.—Salaries, &c.	6,282	6,283 8 1	—	1 8 1
C.2.—Travelling and Incidental Expenses ..	185	91 4 4	93 15 8	—
	£ 6,467	6,374 12 5	93 15 8	1 8 1
ADVISORY COMMITTEES UNDER THE TRADE FACILITIES ACTS, 1921-1926, AND THE DEVELOPMENT (LOAN GUARANTEES AND GRANTS) ACT, 1929.				
D.1.—Salaries, &c.	1,654	1,653 7 8	— 12 4	—
D.2.—Travelling and Incidental Expenses ..	30	31 16 3	—	1 16 3
D.3.—Legal Expenses, Fees, &c.	2,300	1,605 — —	695 — —	—
	£ 3,984	3,290 3 11	695 12 4	1 16 3
OFFICE OF PARLIAMENTARY COUNSEL.				
E.1.—Salaries, &c.	18,897	18,035 15 2	861 4 10	—
E.2.—Fees to Counsel, &c. ..	2,000	462 — —	1,538 — —	—
E.3.—Travelling and Incidental Expenses ..	220	160 6 —	59 14 —	—
	£ 21,117	18,658 1 2	2,458 18 10	—
STATUTE LAW COMMITTEE.				
F.—Revision of Statute Law, &c.	2,939	2,945 11 7	—	6 11 7

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

D.3.—These expenses cannot be precisely estimated.

E.1.—Saving due to reorganization of staff following the retirement of the First and Third Parliamentary Counsel during the year.

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

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
WAR HISTORIES.				
G.1.—Salaries, &c.	10,285	10,337 15 6	—	52 15 6
G.2.—Travelling and Incidental Expenses	175	154 9 1	20 10 11	—
	£ 10,460	10,492 4 7	20 10 11	52 15 6
PAYMASTER GENERAL'S OFFICE, LONDON.				
H.1.—Salaries, &c.	96,646	95,317 — —	1,329 — —	—
H.2.—Travelling and Incidental Expenses	535	509 6 1	25 13 11	—
H.3.—Telegrams and Telephones	380	336 16 6	43 3 6	—
H.4.—Commission	315	288 15 1	26 4 11	—
	£ 97,876	96,451 17 8	1,424 2 4	—
EXCHEQUER OFFICE, SCOTLAND.				
I.—Salaries, &c.	9,923	9,458 12 —	464 8 —	—
GROSS TOTAL	£ 389,308	382,073 14 3	8,355 1 —	1,120 15 3
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>		
J.—Appropriations in Aid ..	15,292	15,292 — —	Surplus to be surrendered.	
NET TOTAL	£ 374,016	366,781 14 3	£7,234 5 9	

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid	15,292	20,278 2 1
Appropriated in aid (Subhead J)		15,292 — —
Paid separately to Exchequer		£4,986 2 1

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 cost of additional overtime and by increases of pay granted under Treasury Circulars to certain grades.

I.—Following the death of a Clerk, Higher Grade, a vacancy for the post of Clerk remained unfilled, and the provision for extra clerical assistance was not required.

Details of Receipts.	Estimated.	Realized.	
	£	£	s. d.
Exchequer Office, Scotland :—			
Fees from Ultimus Haeres Estates	500	514	2 1
Fees (stamps) in connexion with the registration of business names	450	792	19 -
Fees (stamps) in connexion with the registration of companies and limited partnerships ..	6,500	8,730	8 8
Suez Canal Company :—			
Interest and dividend on qualifying shares ..	1,250	1,576	4 1 (a)
Reimbursement of salaries of seconded Treasury Officers	6,092	7,936	10 7 (b)
Recovery from War Office in respect of services rendered to that Department by the staff of the Historical Section of the Committee of Imperial Defence	500	500	- -
Recovery from Tithe Redemption Commission for services of staff	—	100	- -
Minor receipts, including recoveries for private telephone calls, &c.	—	127	17 8
Total ..	£15,292	20,278	2 1

(a) Includes the redemption value of twelve drawn shares.

(b) Additional officers were seconded after the estimate was framed.

EXTRA REMUNERATION (exceeding 50*l.*).

Assistant Secretaries (1,150*l.*–1,450*l.*). One whilst seconded for service in Paris, and two in Washington (part-time) received from the Vote for Diplomatic and Consular Services local allowances of 740*l.*, 762*l.* and 13*l.* and rent allowances of 154*l.*, 410*l.* and 123*l.* respectively.

Principals (800*l.*–1,100*l.*). One received from this Vote a gratuity of 75*l.* for special services whilst seconded.

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 522*l.* from the Vote for National Debt Office as Medical Adviser to the Pensions Commutation Board.

Clerks (85*l.*–350*l.*). One received from this Vote 5*l.* and from the Government Hospitality Fund 57*l.* in respect of overtime services. One received a Navy Service pension of 95*l.* and in addition 32*l.* from this Vote for overtime services.

Clerks, Special Class. One (74*s.* 8*d.* a week) received 60*l.* from the Post Office for acting as night telephonist.

Clerical Assistants (28*s.*–72*s.* a week). One received 67*l.* from the Government Hospitality Fund as allowance for special duties and overtime.

Deputy Office Keeper (215*l.*–240*l.*) received 57*l.* for services to the Government Hospitality Fund.

Established Messengers (145*l.*–190*l.*). One in receipt of the special allowance of 37*l.* 10*s.* also received 20*l.* from this Vote for overtime duties and 35*l.* for services to the Government Hospitality Fund.

Unestablished Messengers (47*s.* 6*d.*–55*s.* 6*d.* a week). Two received Service pensions of 88*l.* and 54*l.* Eight in receipt of Service pensions of 76*l.*, 73*l.*, 65*l.*, 59*l.*, 55*l.*, 53*l.*, 48*l.* and 13*l.* received from this Vote 2*l.*, 22*l.*, 6*l.*, 10*l.*, 2*l.*, 11*l.*, 8*l.* and 38*l.* respectively for overtime duties. In addition the messengers receiving Service pensions of 73*l.* and 59*l.* and one in receipt of a Service pension of 65*l.* received sums of 4*l.*, 5*l.* and 2*l.* respectively for services to the Government Hospitality Fund.

EXTRA REMUNERATION (exceeding 50*l.*)—*contd.**Offices of the Cabinet :—*

A Clerk, Higher Grade (396*l.*–515*l.*) received a gratuity of 75*l.* from this Vote to cover overtime duties and from the Vote for Foreign Office the sum of 165*l.* in respect of overtime duties during part of the year 1936 and the year 1937 in connexion with the International Committee on Non-Intervention in Spain.

Clerks (85*l.*–350*l.*). One received 61*l.* from this Vote in respect of overtime duties. Two received from the Vote for Foreign Office 96*l.* and 67*l.* in respect of overtime duties during part of the year 1936 and the year 1937 in connexion with the International Committee on Non-Intervention in Spain. The latter officer also received 2*l.* from this Vote in respect of overtime duties.

Unestablished Messengers (47*s.* 6*d.*–55*s.* 6*d.* a week). Ten in receipt of Service pensions of 87*l.*, 84*l.*, 84*l.*, 82*l.*, 64*l.*, 59*l.*, 57*l.*, 51*l.*, 36*l.* and 37*l.* received from this Vote 37*l.*, 26*l.*, 26*l.*, 28*l.*, 23*l.*, 9*l.*, 22*l.*, 25*l.*, 32*l.* and 12*l.* respectively for overtime duties. The latter officer also received from the Vote for Foreign Office 1*l.* in respect of overtime duties in connexion with the International Committee on Non-Intervention in Spain. One in receipt of a Service pension of 37*l.* received from the Vote for Foreign Office 31*l.* for overtime duties in connexion with the same Committee.

War Histories Section :—

The Secretary (1,000*l.*) received Naval retired pay of 475*l.*

A Director of Branch (1,000*l.*) and four Senior Assistants (600*l.*, 550*l.*, 500*l.* and 500*l.*) received Army retired pay of 720*l.*, 137*l.*, 543*l.*, 348*l.* and 189*l.* respectively.

One Draughtsman (250*l.*) and one Special Class Clerk (75*s.* a week) received Service pensions of 70*l.* and 73*l.* respectively.

One Temporary Grade III Clerk (62*s.* a week) received Army retired pay of 159*l.*

Paymaster General's Office :—

Clerks (85*l.*–350*l.*). Five received Service pensions of 85*l.*, 81*l.*, 78*l.*, 62*l.* and 51*l.* respectively and one received 58*l.* from the Post Office for acting as night telephonist. One (85*l.*–262*l.* 10*s.*) received an Army Widow's Pension of 69*l.*

Unestablished Messengers (47*s.* 6*d.*–55*s.* 6*d.* a week). One in receipt of a Service pension of 62*l.* received 4*l.* from this Vote for overtime duties.

Exchequer Office, Scotland :—

An Unestablished Paper-keeper (50*s.*–55*s.* 6*d.* a week) received a Service pension of 55*l.*

Treasury,

14 November 1938.

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 1938, 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.	
A.—Salaries, &c.	£	£ s. d.	£ s. d.	£ s. d.		
Original .. 16,454l.						
Supplementary .. 964l.						
	17,418	17,083 1 2	334 18 10			
B.—Incidental Expenses ..	450	365 7 1	84 12 11			
C.—Telegrams and Telephones	420	268 2 -	151 18 -			
D.—Expenses under Pharmacy Act, 1868	126	126 - -				
GROSS TOTAL						
Original 17,450l.						
Supplementary .. 964l.						
	£ 18,414	17,842 10 3	571 9 9			
<i>Deduct—</i>						
E.—Appropriations in Aid ..	Estimated.	Applied.				
Original 4,400l.						
Supplementary .. 954l.						
	5,354	5,354 - -				
NET TOTAL						
Original 13,050l.						
Supplementary .. 10l.						
	£ 13,060	12,488 10 3	Surplus to be surrendered. £571 9 9			

Receipts payable to Exchequer.

Estimated.

Realized.

	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid	5,354	6,089 9 1
Appropriated in aid (Subhead E)		5,354 - -
Paid separately to Exchequer		£ 735 9 1

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Due to vacancies and staff changes and to reduction in expenditure for overtime and extra duty.

B.—Saving on travelling expenses in connexion with Councils, &c.

C.—Provision for certain extra expenditure was not required and the ordinary expenditure was less than anticipated.

Details of Receipts.

	Estimated.	Realized.
	£	£
Judicial fees	5,054	5,782 (a)
Expenses of administration of Cinematograph Fund	300	300
Private telephone calls, &c.		7
Total	£5,354	6,089

(a) The receipts from judicial fees were greater than anticipated.

21 November 1938.

Rupert B. Howorth,
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 1938, 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.
A.—Salaries, &c.						
<i>Original</i>	3,657 <i>l.</i>					
<i>Supplementary</i>	1,850 <i>l.</i>					
	5,507	5,428 6 2	78 13 10			—
B.—Travelling and Incidental Expenses	50	8 8 7	41 11 5			—
TOTAL						
<i>Original</i>	3,707 <i>l.</i>					
<i>Supplementary</i>	1,850 <i>l.</i>					
	£ 5,557	5,436 14 9	120 5 3			—
Surplus to be surrendered ..			£120	5 3		

Treasury,
30 September 1938.

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 1938, 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.	43,113	40,827 4 3	2,285	15	9	—	—	—
B.—Travelling and Incidental Expenses	350	201 17 11	148	2	1	—	—	—
GROSS TOTAL	£ 43,463	41,029 2 2	2,433	17	10	—	—	—
			Surplus of Gross Estimate over Expenditure. £2,433 17 10					
<i>Deduct—</i>	Estimated.	Realized.	Deficiency of Appropriations in Aid realized. £282 19 9					
C.—Appropriations in Aid ..	3,650	3,367 - 3	Net Surplus to be surrendered. £2,150 18 1					
NET TOTAL	£ 39,813	37,662 1 11						

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The saving is attributable mainly to changes in personnel and delays in filling vacancies (1,706*l.*) and to the fees to Investigating Officers under the Voluntary Hospitals (Paying Patients) Act, 1936, having proved less than anticipated (798*l.*), offset by the cost of new salary scales (59*l.*), the employment of two temporary typists (117*l.*) and the regrading of the post of draftsman (43*l.*).

B.—The expenditure, which cannot be closely estimated, includes a sum of 11*l.* -s. 9*d.* the cost of the preparation and execution of a Deed of Confirmation of a Conveyance which was lost in this Department (E.35755).

Receipts.—These are mainly fees for recording and enrolling deeds under the Settled Land Act, 1925, and other Acts, and for the investigation of applications under the Voluntary Hospitals (Paying Patients) Act, 1936, and it is impossible to forecast the amount with accuracy. The number of applications under the last-mentioned Act proved to be substantially lower than had been anticipated.

7 October 1938.

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 1938, 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.	44,417	43,901 15 3	515	4	9	—	—	—
B.—Assistant Examiners	38,000	35,839 7 11	2,160	12	1	—	—	—
C.—Incidental Expenses	5,000	5,048 7 11	—	—	—	48	7	11
D.—Telegrams and Telephones	155	159 9 6	—	—	—	4	9	6
GROSS TOTAL	£ 87,572	84,949 - 7	2,675	16	10	52	17	5
	Estimated.	Applied.						
<i>Deduct—</i> E.—Appropriations in Aid	68,400	68,400 - -	Surplus to be surrendered.					
NET TOTAL	£ 19,172	16,549 - 7	£2,622	19	5			

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid	68,400	81,933 15 9
Appropriated in aid (Subhead E)		68,400 - -
Paid separately to Exchequer ..		£13,533 15 9

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings mainly due to retirements, death and transfers (356*l.*), vacancies unfilled (137*l.*), sick leave (26*l.*), decrease in overtime (230*l.*), and employment of Temporary Messengers (51*l.*), modified by new scales to certain staff (81*l.*) and provision for additional staff (205*l.*) (E.1427/2).

B.—Savings due to cancellation of oral tests for Clerical Class (Boys and Girls) Examinations (1,250*l.*), and decrease in number of candidates at certain examinations (4,523*l.*), offset by increased number at other examinations (3,366*l.*) and increased number of medical fees (246*l.*).

C.—Excess on hire of examination rooms (58*l.*) and incidental expenses (54*l.*) offset by savings on advertisements (48*l.*) and travelling expenses (16*l.*)

Details of Receipts.		Estimated.	Realized.		
		£	£	s.	d.
Fees (stamps) paid by candidates	.. .. .	67,000	79,877	3	2
Miscellaneous	.. .. .	1,400	2,056	12	7
Total		£68,400	81,933	15	9

Surplus mainly due to increased number of candidates at certain examinations (9,118*l.*), fees from examination not included in Estimate (648*l.*) and received in advance for examinations in financial year 1938 (2,796*l.*).

EXTRA REMUNERATION (exceeding 50*l.*)

Eight retired Naval or Military Officers in receipt of service pensions varying from 86*l.* to 814*l.* received from this Vote fees varying from 68*l.* 2*s.* to 260*l.* for services as Assistant Examiners.

NOTE.

Subhead C. includes a payment of 5*l.* 5*s.* to an author in respect of infringement of copyright (E.35623).

14 November 1938.

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 1938, 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.	158,140	157,376 10 8	763 9 4	—	—	—
B.—Travelling and Removal Expenses	4,500	3,975 14 1	524 5 11	—	—	—
C.—Incidental Expenses ..	100	67 11 8	32 8 4	—	—	—
D.—Telegrams and Telephones	190	182 5 7	7 14 5	—	—	—
GROSS TOTAL	162,930	161,602 2 —	1,327 18 —	—	—	—
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>				
E.—Appropriations in Aid ..	20,947	20,947 — —				
NET TOTAL	141,983	140,655 2 —	Surplus to be surrendered. £1,327 18 —			

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid	20,947	21,293 12 2
Appropriated in aid (Subhead E)		20,947 — —
Paid separately to Exchequer		£346 12 2

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings due to replacements of staff and other staff changes (1,439*l.*), offset by improved pay scales (676*l.*).

B.—Provision for additional local audits not fully required (240*l.*), exchange of officer in charge at a dockyard deferred until 1938 (110*l.*) and miscellaneous savings (174*l.*).

Details of Receipts.	Estimated.	Realized.
	£	£ s. d.
Audit fees	17,674	17,532 — —
Salaries of seconded officers	3,273	3,697 7 5
Miscellaneous	—	64 4 9
Total	£20,947	21,293 12 2

EXTRA REMUNERATION (exceeding 50*l.*).

Two auditors (345*l.*–650*l.*) on loan to the Clearing Offices received allowances of 126*l.* 14*s.* 3*d.* and 66*l.* 2*s.* 1*d.*, respectively, and gratuities of 50*l.* each from the Vote for the Clearing Offices.

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

24 November 1938.

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

Treasury,
1 December 1938.

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

FRIENDLY SOCIETIES' DEFICIENCY.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1938, 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.	£ s. d.
Friendly Societies' Deficiency.. ..	5,542	5,541 14 7	- 5 5	—
		Surplus to be surrendered ..	£ - 5 5	

12 September 1938.

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 1938, compared with the Sum Granted, 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.	
A.—Salaries, &c.	£ 36,259	£ 34,932 s. 6 d. 2	£ 1,326 s. 13 d. 10	—		
B.—Travelling and Incidental Expenses	65	68 17 9	—	3 17 9		
C.—Telegrams and Telephones	270	211 4 11	58 15 1	—		
GROSS TOTAL	£ 36,594	£ 35,212 8 10	£ 1,385 8 11	£ 3 17 9		
<i>Deduct—</i>	Estimated.	Applied.				
D.—Appropriations in Aid	3,375	3,375 — —	Surplus to be surrendered.			
NET TOTAL	£ 33,219	£ 31,837 8 10	£ 1,381 11 2			

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid	3,375	4,660 12 8
Appropriated in aid (Subhead D)		3,375 — —
Paid separately to Exchequer		£ 1,285 12 8

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings due to staff changes (1,255*l.*) and in respect of charwomen (307*l.*), offset by cost of additional messenger (118*l.*) and revised scales of pay (118*l.*).

C.—Savings due to reduction in cost of operators' services.

Details of Receipts.	Estimated.	Realized.
	£	£ s. d.
Repayments for actuarial services	3,045	4,326 5 11
Salaries of seconded officers	330	334 6 9
Total	£ 3,375	£ 4,660 12 8

18 July 1938.

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 1938, 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.	77,306	76,720 6 10	585 13 2	—		
B.—Chemicals, Apparatus, &c.	2,690	2,678 2 3	11 17 9	—		
C.—Travelling and Incidental Expenses	1,070	971 13 —	98 7 —	—		
D.—Telegrams and Telephones	175	147 4 9	27 15 3	—		
GROSS TOTAL .. £	81,241	80,517 6 10	723 13 2	—		
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>				
E.—Appropriations in Aid	600	600 — —	Surplus to be surrendered.			
NET TOTAL.. .. £	80,641	79,917 6 10	£723 13 2			

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid	600	764 4 —
Appropriated in aid (Subhead E)		600 — —
Paid separately to Exchequer ..		£164 4 —

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings due to retirement of Deputy Government Chemist and replacements in ancillary staff at lower salaries.

C.—Travelling expenses were less than expected.

Details of Receipts.	Estimated.	Realized.
	£	£ s. d.
Fees for analyses	600	761 1 —
Miscellaneous	—	3 3 —
Total	£600	764 4 —

Surplus due to examinations for the Medical Research Council and additional samples from the Crown Agents for the Colonies.

16 August 1938.

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 1938, 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)				
<i>Original</i>	40,000.			
<i>Supplementary</i>	5,000.			
	45,000	45,000	—	—

GRANT IN AID ACCOUNT.

Receipts.				Payments.			
	£	s.	d.		£	s.	d.
Balance, 1 April 1937	3,854	8	2	Expenditure	46,734	8	10
Grant in Aid, 1937	45,000	—	—	Balance, 31 March 1938	2,643	10	8
Miscellaneous receipts	523	10	11				
	<u>£49,377</u>	<u>19</u>	<u>1</u>		<u>£49,377</u>	<u>19</u>	<u>1</u>

The following is a statement of the heads under which expenditure was incurred in 1937 :—

International Sugar Conference	155
Visit of Nepalese Mission	379
Entertainment of Dominion Prime Ministers	222
Conference on Maternity and Child Welfare	169
King's Birthday Dinner	172
International Criminal Police Commission	163
Fédération Aéronautique Internationale.. .. .	253
International Conference of Nurses	199
Inauguration of Empire Air Mail Scheme	178
International Grasslands Conference	396
Visit of Prime Minister of Yugoslavia	239
Visit of American Legion	385
Dinner to the King of the Belgians	196
British Industries Fair Dinner	388
Imperial Conference	37,979
Miscellaneous Functions	2,977
Wines, Spirits, Cigars and Cigarettes	1,517
Administration Expenses	508
Telegrams and Telephones.. .. .	88
Incidental Expenses	171
	<u>£46,734</u>

Note.—The salaries of the permanent officials of the Government Hospitality Fund are borne on the Vote for Treasury, &c. These salaries amounted to 2,395*l.* for the year 1937.

Treasury,

14 November 1938.

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 1938, 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.	£	s.	d.
A.—Salaries, &c.	59,594	58,818 6 9	775	13	3	—	—	—
B.—Travelling and Incidental Expenses	550	340 7 1	209	12	11	—	—	—
C.—Telegrams and Telephones ..	685	584 18 6	100	1	6	—	—	—
TOTAL	£ 60,829	59,743 12 4	1,085	7	8	—	—	—

Surplus to be surrendered .. £1,085 7 8

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Repayment of salary of an officer on loan ..	727	355 19 5
Minor receipts	—	3 4 8
Total	£727	359 4 1

Explanation of the Causes of Variation between Expenditure and Grant.

A.—Saving due to the transfer of a Senior Staff Officer to the Board of Trade on 1 July 1937, and to changes in personnel and delay in the filling of vacancies.

B.—Investigations at manufacturers' premises in connexion with licensing of special types of machinery under Section 10, Finance Act, 1932, were fewer than anticipated.

C.—Saving in the cost of telephone operators' services.

29 April 1938.

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 1938, 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.	120,000	162,904 1 2	—	—	42,904	1 2
B.—Police	3,500	3,500 — —	—	—	—	—
C.—Incidental Expenses (Office)	150	178 3 4	—	—	28	3 4
D.—Telegrams and Tele-phones	520	558 17 5	—	—	38	17 5
E.—Machinery: Purchase and Upkeep	9,000	8,963 15 7	36	4 5	—	—
F.—Incidental Expenses (Manufacturing) ..	164,000	125,743 8 8	38,256	11 4	—	—
G.—Loss, from Waste, on Silver Coinage ..	1,500	1,269 17 1	230	2 11	—	—
H.—Expenses incidental to the Supply of Token Coin	9,000	9,864 6 8	—	—	864	6 8
I.—Bullion for Medals and Seals	150	51 14 6	98	5 6	—	—
J.—Expenses incidental to the Redemption and Withdrawal of Silver Coin	34,000	29,297 12 2	4,702	7 10	—	—
K.—Redemption of Surplus Silver Coin	80,000	77,371 7 1	2,628	12 11	—	—

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Exceptionally heavy demands for Imperial silver and bronze coinages continued, contrary to expectation, throughout the year, necessitating the maintenance of double shifts in the Coining Department; and special work involved by the accession of King George VI required their extension for a period to the Medal Department. These conditions entailed the employment of additional Clerical and Supervisory Staff (1,710*l.*) and Industrial Staff (25,200*l.*), the payment of overtime (9,684*l.*) and the payment of gratuities (5,435*l.*) (E.34972). The additional staff required increased payment (600*l.*) for Employer's contributions for National Insurance.

The amount provided for fees for designs for coins, medals and seals was exceeded by 1,555*l.*, mainly in connexion with the Great Seal and Counterseal, for which two designs were required.

A saving of 1,280*l.* resulted from staff changes and retirements during the year.

C.—Messengers' travelling expenses and payments for press cuttings were increased by the issue of Coronation medals and of coinage of new design.

D.—Due to the greater number of telephone calls involved by the control of coinages executed by private firms.

F.—Due mainly to the fact that most of the coin for West Africa was produced from old coin returned by the Currency Board and that a considerable amount of Colonial coinage work had to be diverted to private firms.

G.—The weight of silver bullion lost by waste in minting operations was less than estimated.

H.—The unexpectedly large output of coin increased the expenditure for bags and boxes.

I.—The number of seals and medals (other than Coronation Medals, the bullion for which was provided in the previous year) was less than anticipated.

J.—The whole provision for refining charges (2,000*l.*) was saved, the bullion having been used for coinage. There was also a saving (2,700*l.*) on the provision for the Bank of England's charges for expenses, owing to less coin than expected being handled by them under the recoinage arrangements.

K.—The amount of worn coin repatriated by Crown Colonies was rather less than had been estimated.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
L.—Withdrawal of Silver Coin for Recoinage..	1,500,000	1,006,705 — —	493,295 — —			
M.—Alloy Metals for Silver Coinage	6,680	7,533 19 6	—		853 19 6	
N.—Withdrawal of Worn Bronze Coin	24,600	17,599 18 10	7,000 1 2		—	
GROSS TOTAL .. £	1,953,100	1,451,542 2 —	546,247 6 1		44,689 8 1	
			Surplus of Gross Estimate over Expenditure. £501,557 18 —			
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>	Difference between Estimated and Applied Appropriations in Aid.			
O.—Appropriations in Aid ..	1,953,000	1,451,542 2 —	£501,457 18 —			
NET TOTAL .. £	100	—	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	2,443,000	4,313,617 18 5
Amount authorized to be appropriated in aid (Subhead O) ..	1,953,000	1,451,542 2 —
Paid separately to Exchequer ..	£490,000	£2,862,075 16 5

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

L.—While the amount of old standard coin tendered for recoinage was slightly more than expected, the amount of the binary alloy coin fell considerably short of the estimate.

M.—The amount of new silver coin required for issue was greatly in excess of anticipations. In consequence the expenditure for the alloy metals required for the production of the new coin was proportionately greater.

N.—The amount of worn coin tendered for withdrawal was less than expected owing to the shortage of coin in circulation as reflected by the heavy demands for additional new coin.

Details of Receipts.

Estimated.

Realized.

	£	£ s. d.
O.1. Sale of bullion from surplus coin withdrawn—see Subhead K	20,000	20,355 — 7
O.2. (a) Face value of new silver coins issued in replacement of coin withdrawn for recoinage—see Subhead L	1,500,000	1,006,705 — —
(b) Sale of silver in coins withdrawn for recoinage surplus to requirements for new coins—see Subhead L	60,000	65,858 13 —
O.3. Profit on additional new silver coin issued ..	629,000	1,742,204 18 9
O.4. Miscellaneous Receipts :—		
(a) New bronze coin issued in replacement of worn coin withdrawn—see Subhead N	24,000	17,425 11 8
(b) Profit on additional bronze coin issued ..	50,000	1,136,276 18 —
(c) Receipts from Dominion, Colonial and Foreign Coinages, &c.	160,000	324,791 16 5
Total	£2,443,000	4,313,617 18 5

O.1. and O.2(b). The price per ounce realized from the sale of surplus bullion was higher than that taken for the estimate.

O.2(a) and O.4(a). The amounts of silver coin tendered for recoinage (Subhead L) and of worn bronze coin withdrawn (Subhead N) were less than expected.

O.3. and O.4 (b). Surplus due to exceptionally heavy demands for Imperial Silver and Bronze coin.

O.4 (c). Surplus mainly due to demands for Coronation Commemorative Medals and specimen sets of the new coinage.

EXTRA REMUNERATION (exceeding 50*l.*)

15 Temporary Clerks (16*l.*–20*l.* a month) received naval retired pay at rates between 127*l.* and 407*l.* per annum.

From this vote the Superintendent (1,058*l.*–1,161*l.*) received a gratuity of 100*l.*, the three Senior Technical Assistants (515*l.*–738*l.*) gratuities of 70*l.*, 70*l.* and 80*l.* respectively, the Chief Clerk (900*l.*–1,000*l.*) a gratuity of 75*l.*, two Senior Clerks (650*l.*–750*l.*) gratuities of 70*l.* each, and one Staff Clerk (550*l.*–650*l.*) a gratuity of 60*l.* in respect of prolonged extra attendance and additional duties.

From the Vote for Superannuation and Retired Allowances one temporary workman received a pension of 156*l.* 8*s.* 7*d.*,

ADVANCES.

During the year 1937 various services were performed and expenditure incurred by the Mint on account of other Departments, Colonial Governments, &c., amounting to 67,041*l.* 11*s.* 3*d.* The amount due to the Mint but uncollected at 31 March 1938, was 845*l.* 2*s.* 3*d.*

The amount of expenses incurred and recovered in respect of the manufacture of coinage appliances for Branch Mints was 1,775*l.*

J. H. McC. Craig,
Accounting Officer.

31 October 1938.

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 1938, 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.	£ s. d.	£ s. d.
NATIONAL DEBT OFFICE.						
A.—Salaries, &c.	25,788	24,543 11 10	1,244 8 2	—	—	—
B.—Incidental Expenses	375	337 19 10	37 — 2	—	—	—
C.—Telegrams and Telephones	130	102 9 6	27 10 6	—	—	—
PENSIONS COMMUTATION BOARD.						
D.—Allowances, &c.	1,170	1,019 10 —	150 10 —	—	—	—
E.—Incidental Expenses	25	1 6 7	23 13 5	—	—	—
GROSS TOTAL	27,488	26,004 17 9	1,483 2 3	}		
<i>Deduct—</i>	<u>Estimated.</u>	<u>Applied.</u>				
F.—Appropriations in Aid	24,330	24,330 — —	Surplus to be surrendered.			
NET TOTAL	3,158	1,674 17 9	£1,483 2 3			

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid	24,330	25,475 14 5
Appropriated in aid (Subhead F)		24,330 — —
Paid separately to Exchequer		£1,145 14 5

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Due mainly to changes in staff consequent upon deaths in service and transfers to other Departments.

D.—The total fees payable to Medical Officers and Referees depend upon the number of applications for commutation of pensions dealt with during the year and cannot be estimated in advance with any precision.

Details of Receipts.	Estimated.	Realized.	
	£	£	s. d.
Charges for management of Savings Bank Immediate and Deferred Annuities, and of Government Insurance (19 & 20 Geo. 5, c. 29, s. 54(4))	1,710	1,710	- -
Management expenses, Post Office Savings Banks Fund	2,915	2,915	- -
Management expenses, Fund for the Banks for Savings	13,765	13,765	- -
Commission on Post Office Register transactions	3,900	4,850	10 5(a)
Pensions Commutation fees, &c.	1,800	1,995	4 -(a)
Repayment of cost of services in connexion with Unemployment Insurance	240	240	- -
Total ..	£24,330	25,475	14 5

(a) The amount receivable under these items cannot be closely forecast.

12 September 1938.

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 1938, compared with the Sum Granted, for 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.	£	s.	d.
A.—Salaries, &c.	66,512	67,452	3	3	—	—	—	940	3	3
B.—Travelling and Subsistence Allowances	12,450	12,728	19	2	—	—	—	278	19	2
C.—Incidental Expenses	360	399	—	3	—	—	—	39	—	3
D.—Telegrams and Telephones	675	691	11	7	—	—	—	16	11	7
E.—Expenses of Local Committees	5,000	3,756	8	3	1,243	11	9	—	—	—
F.—Advertising and other Publicity	26,000	24,275	8	—	1,724	12	—	—	—	—
G.—Losses by Savings Groups	—	267	11	11	—	—	—	267	11	11
TOTAL	£ 110,997	109,571	2	5	2,968	3	9	1,542	6	2

Surplus to be surrendered .. £1,425 17 7

Receipts payable to Exchequer.

	£	s.	d.
Losses charged to Vote in prior years, since recovered	1	8	—
Miscellaneous	2	19	6
Total	£4	7	6

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Excess expenditure was incurred in respect of additional staff (1,814*l.*), additional allowances (199*l.*), and revisions of salary scales, &c. (165*l.*); offset by savings resulting from regrading of staff (394*l.*), unfilled vacancies (500*l.*), and changes of personnel (344*l.*).

B.—Excess expenditure in respect of travelling by additional staff (181*l.*), and in connexion with conferences (98*l.*).

C.—Additional expenditure in connexion with Commissioners' regional offices (44*l.*) and conferences (14*l.*); offset by savings on miscellaneous items (19*l.*).

E.—It is not possible to forecast accurately the proportion of the expenses of Local Savings Committees to be met by the National Savings Committee.

F.—Saving due to curtailment of expenditure on the press advertising of savings certificates.

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

	£	s.	d.
G.—Miscellaneous losses by Savings Groups not exceeding 20 <i>l.</i> and not involving suspicion of fraud or culpable negligence (F.16/12, &c.—various cases)	261	16	5
Other losses by Savings Groups—			
Deficiency in the accounts of Savings Group 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 and F.16/12)	5	1	—
Deficiency in the accounts of Savings Group 200/90 (F.16)	—	14	6
Total	<u>£267</u>	<u>11</u>	<u>11</u>

EXTRA REMUNERATION (exceeding 50*l.*).

Two Clerks (85*l.*–350*l.*) received extra duty pay from the Post Office Vote amounting to 60*l.* and 51*l.* respectively in respect of their services as part-time night telephonists.

R. Dixon Kingham,

10 October 1938.

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 1938, 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.
A.—Salaries, &c.	37,928	36,751	9	—	1,176	11	—
B.—Incidental Expenses	240	264	8	1	—	—	24 8 1
C.—Telephones.. .. .	230	219	16	11	10	3	1
D.—Calendars and Historical Documents	2,500	2,277	9	6	222	10	6
GROSS TOTAL	£ 40,898	39,513	3	6	1,409	4	7
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>					
E.—Appropriations in Aid	575	575	—	—			
NET TOTAL	£ 40,323	38,938	3	6	Surplus to be surrendered. £ 1,384 16 6		

Receipts payable to Exchequer.

Estimated.

Realized.

Receipts authorized to be used as Appropriations in Aid

£ 575

£ 630 18 5

Appropriated in aid (Subhead E)

£ 575 — —

Paid separately to Exchequer

£ 55 18 5

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings due to vacancies temporarily unfilled (842*l.*), provision, in error, of wages for an additional week (255*l.*), sick pay deductions (51*l.*), and miscellaneous (28*l.*).

B.—Travelling and subsistence expenses were higher than anticipated, largely owing to the visit of an official representative to a conference at Paris.

D.—Savings due to the continued illness of the editor of the Calendar of Papal Registers and to other unexpected delays in the production of Calendars.

Details of Receipts.

Estimated.

Realized.

Fees (stamps) for searches, &c.

£ 385

£ 440

Library of Congress (wages, &c., of attendant)

190

189

Sundries

—

2

Total

£ 575

631

EXTRA REMUNERATION (exceeding 50*l.*).

From the Vote for the Supreme Court of Judicature, &c., the Custodian (430*l.*–560*l.*) and a Clerk (85*l.*–350*l.*) at the Branch Repository at Canterbury received 100*l.* and 54*l.* respectively, for work on probate records.

From the Post Office Vote, three Attendants and Repairers (46*s.*–79*s.* 6*d.* a week) received 61*l.* 13*s.* 11*d.*, 52*l.* 12*s.* 4*d.* and 50*l.* 4*s.* 9*d.* respectively, for acting as part-time night telephonists.

C. T. Flower,

Accounting Officer.

4 November 1938.

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.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1938, 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.	22,508	22,205 13 7	302 6 5	—	—	—
B.—Travelling and Incidental Expenses	225	130 — —	95 — —	—	—	—
C.—Legal Charges	400	197 12 9	202 7 3	—	—	—
GROSS TOTAL	£ 23,133	22,533 6 4	599 13 8	—	—	—
	Estimated.	Applied.	Surplus of Gross Estimate over Expenditure. £599 13 8			
<i>Deduct—</i>			Difference between Estimated and Applied Appropriations in Aid. £499 13 8			
D.—Appropriations in Aid (Fees)	23,033	22,533 6 4	Net Surplus to be surrendered. £100			
NET TOTAL	£ 100	—				

Receipts (Fees) payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts of classes authorized to be used as Appropriations in Aid	60,000	80,244 14 —
Amount authorized to be appropriated in aid (Subhead D)	23,033	22,533 6 4
Paid separately to Exchequer	£36,967	57,711 7 8

The receipts from fees exceeded the amount estimated owing to a larger number and amount of advances during the year than was anticipated.

(44099)

B

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Due to savings resulting from staff changes (261*l.*) and on the provision for extra clerical assistance (131*l.*), National Insurance (27*l.*), and engineering expenses (75*l.*), modified by the increase of salaries under extensions of the scale of pay (88*l.*) and increase of staff (104*l.*) (E. 27934).

B.—Due to savings on travelling expenses of Commissioners (23*l.*) and incidental expenses (72*l.*).

C.—Due to savings on proceedings at law and counsels' fees (179*l.*) and on payments to law stationers (60*l.*), modified by the increase in the fees for legal work performed by agents (36*l.*).

NOTE.

An expenditure estimated at 283*l.* on expenses incurred in previous years in connexion with litigation following default by a borrower under the Agricultural Credits Act, 1923, has proved irrecoverable, the borrower having no assets.

17 October 1938.

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 1938, 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	56,000	53,200 - -	2,800 - -	- -	- -	- -
B.—Repayments of Assets written off ..	4,899	4,898 - 1	- 19 11	- -	- -	- -
TOTAL	60,899	58,098 - 1	2,800 19 11	- -	- -	- -
Surplus to be surrendered ..			£2,800 19 11			

EXPLANATION of the Causes of Variation between Expenditure and Grant.

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

Treasury,
19 October 1938.

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, &c.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1938, 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.	£ s. d.	£ s. d.	
A.—Historical Manuscripts.. ..	1,000	999 17 10	— 2 2	—		
B.—Ancient Monuments (Scotland)	2,735	2,472 4 8	262 15 4	—		
C.—Ancient Monuments (Wales and Monmouthshire)	2,057	2,017 9 5	39 10 7	—		
D.—Ancient Monuments (England)	5,205	5,213 12 6	—	8 12 6		
E.—Scottish Savings	9,708	9,093 2 2	614 17 10	—		
F.—Treasury Pool of Shorthand Writers	2,564	2,536 8 10	27 11 2	—		
G.—Royal Fine Art (England) ..	1,345	1,335 11 5	9 8 7	—		
H.—Royal Fine Art (Scotland) ..	180	184 16 5	—	4 16 5		
I.—Safety in Coal Mines	3,689	2,905 16 1	783 3 11	—		
J.—Surplus Stores, &c., Liquidation	1,000	—	1,000 — —	—		
K.—Commissions not specifically provided for	6,592	2,580 15 11	4,011 4 1	—		
GROSS TOTAL	£ 36,075	29,339 15 3	6,748 13 8	13 8 11		
			Surplus of Gross Estimate over Expenditure.			
			£6,735 4 9			
			Difference between Estimated and Applied Appropriations in Aid.			
			£923 4 —			
			Net Surplus to be surrendered.			
			£5,812 — 9			
NET TOTAL	£ 35,000	29,187 19 3				
			Deduct—			
			Estimated.	Applied.		
			—	—		
L.—Appropriations in Aid	1,075	151 16 —				

Receipts payable to Exchequer.	Estimated.	Realized.	
Receipts of classes authorized to be used as Appropriations in Aid	£ 6,875	£ 4,724	s. d. 4 8
Receipts of other classes	—	180	3 —
Appropriated in Aid (Subhead L) ..	1,075	4,904	7 8
Paid separately to Exchequer ..		151	16 —
		£4,752	11 8

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.	
HISTORICAL MANUSCRIPTS.						
A.1.—Salaries, &c.	975	997 15 5	—	22 15 5		
A.2.—Travelling and Incidental Expenses	25	2 2 5	22 17 7	—		
ANCIENT MONUMENTS (SCOTLAND).						
B.1.—Salaries, &c.	2,435	2,305 — 7	129 19 5	—		
B.2.—Travelling and Incidental Expenses	300	167 4 1	132 15 11	—		
ANCIENT MONUMENTS (WALES AND MONMOUTHSHIRE).						
C.1.—Salaries, &c.	1,607	1,596 18 4	10 1 8	—		
C.2.—Travelling and Incidental Expenses	450	420 11 1	29 8 11	—		
ANCIENT MONUMENTS (ENGLAND).						
D.1.—Salaries, &c.	4,420	4,441 11 1	—	21 11 1		
D.2.—Travelling and Incidental Expenses	785	772 1 5	12 18 7	—		
SCOTTISH SAVINGS.						
E.1.—Salaries, &c.	4,858	4,795 2 3	62 17 9	—		
E.2.—Travelling and Incidental Expenses	1,600	1,225 13 —	374 7 —	—		
E.3.—Expenses of Local Committees	600	567 9 7	32 10 5	—		
E.4.—Advertising and other Publicity	2,650	2,485 — 4	164 19 8	—		
E.5.—Losses	—	19 17 —	—	19 17 —		

EXPLANATION of the Causes of Variation between Expenditure and Grant.

B.1 and B.2.—This saving was due to the prolonged sick absence of the Archaeologist.

E.2.—Travelling etc. expenses of the organising staff of the Committee were less than anticipated and there was also a saving on 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 1*l.* 7*s.* 6*d.*, losses by theft 4*l.* 14*s.*, sundry minor losses 13*l.* 15*s.* 6*d.* (F.4417/3).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
TREASURY POOL OF SHORTHAND WRITERS.						
F.1.—Salaries, &c.	2,564	2,530 17 10	33 2 2	—	—	
F.2.—Travelling and Incidental Expenses	—	5 11 —	—	5 11 —	—	
ROYAL FINE ART (ENGLAND).						
G.1.—Salaries, &c.	1,315	1,297 7 2	17 12 10	—	—	
G.2.—Travelling and Incidental Expenses	30	38 4 3	—	8 4 3	—	
ROYAL FINE ART (SCOTLAND).						
H.1.—Salaries, &c.	150	150 10 —	—	—	—	
H.2.—Travelling and Incidental Expenses	30	34 6 5	—	4 6 5	—	
SAFETY IN COAL MINES.						
I.1.—Salaries, &c.	2,289	2,284 4 5	4 15 7	—	—	
I.2.—Travelling and Incidental Expenses	1,000	497 5 8	502 14 4	—	—	
I.3.—Shorthand Writing	400	124 6 —	275 14 —	—	—	
SURPLUS STORES, &c., LIQUIDATION.						
J.—Liquidation Claims and Expenses	1,000	—	1,000 — —	—	—	
K.—Commissions not specifically provided for	6,592	2,580 15 11	4,011 4 1	—	—	
	Estimated.	Applied.			Deficit.	
L.—Appropriations in Aid	1,075	151 16 —	—	923 4 —	—	

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

I.2 and I.3.—At the time the estimates were framed no reliable forecast could be made of the Commission's expenditure under these subheads.

J.—It is not possible to foresee the claims (if any) which may fall to be met under this subhead.

COMMISSIONS NOT SPECIFICALLY PROVIDED FOR—SUBHEAD K.

	Salaries.	Travelling Expenses.	Total.
	£ s. d.	£ s. d.	£ s. d.
Civil Service Committee for Northern Ireland	100 — —	38 10 10	138 10 10
Museums and Galleries Standing Commission	—	29 14 1	29 14 1
Crown Lands Advisory Committee	—	4 10 2	4 10 2
Palestine Royal Commission	325 13 —	175 12 3	501 5 3
Geographical Distribution of the Industrial Population of Great Britain	1,587 19 7	222 17 6	1,810 17 1
Durham University Statutory Commission	—	3 2 11	3 2 11
Rhodesia-Nyasaland Commission	12 15 7	80 — —	92 15 7
	£ 2,026 8 2	554 7 9	2,580 15 11

Details of Receipts.	Estimated.	Realized.	
	£	£	s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid :—			
Ancient Monuments (England) Commission :—			
Refund by Irish Land Trust for services of messenger	75	77	11 2
Receipts from sale of photographs	—	33	12 2
Treasury Pool of Shorthand Writers :—			
Recoveries in respect of transcripts	—	25	8 9
Scottish Savings Committee :—			
Private telephone calls	—	—	3 6
Hire of stand at Highland Show	—	15	— 5
Surplus Stores, &c., Liquidation :—			
Receipts from sales of surplus property and stores, and repayment of War advances	6,800	4,572	8 8
Total	£ 6,875	4,724	4 8
(ii) Receipts of other classes :—			
Palestine Royal Commission :—			
Recovery of travelling expenses of Members of Commission	—	180	3 —
		£ 4,904	7 8

SURPLUS STORES, &c., LIQUIDATION DEPARTMENT.

The total receipts during the year in respect of Surplus Stores, &c., Liquidation amounted to 9,523*l.* 13*s.* 10*d.* of which 4,951*l.* 5*s.* 2*d.* was appropriated in aid of Army Votes.

The debit balances standing in the books of the Treasury at 31 March 1938 amounted to 516,204*l.* 13*s.* 7*d.* including the following loan in course of repayment :—

Loan made during the War :—

Loan to a Commercial Company in connexion with the provision of housing accommodation for their employees

£112,899 17 11

As a result of negotiations with the Company, this loan has since been liquidated by a cash payment of 65,000*l.* the balance of 47,899*l.* 17*s.* 11*d.* and 2,258*l.* interest due 6 February 1938, being written off.

STATEMENT showing DETAILS of BALANCES IRRECOVERABLE and CLAIMS ABANDONED.

Claim abandoned on an agreed settlement with the debtor company :—

	£	s.	d.	£	s.	d.
Principal	47,899	17	11			
Interest	2,258	—	—			
				50,157	17	11

Claim abandoned, representing the difference between the contract price for the sale of certain ammunition, and the sum received from the contractor on cancellation of the contract and the proceeds of the sale of the produce ..

339 7 6

50,497 5 5

EXTRA REMUNERATION (exceeding 50*l.*)

Scottish Savings Committee :—

An Unestablished Paper-keeper (50*s.*–55*s.* 6*d.* a week) received a Service pension of 93*l.*

EXPENDITURE from the Vote for "Royal Commissions, &c.," on Royal Commissions and Committees appointed before 1937 on account of which payments were made during the year 1937.

Commission or Committee, and Year of Appointment.	Expenditure to 31 March 1938.		
	£	s.	d.
1869-70. Historical Manuscripts	95,887	15	4
1907-08. Ancient Monuments (Scotland)	52,026	3	11
1908-09. Ancient Monuments (Wales and Monmouthshire)	38,346	7	7
Ancient Monuments (England)	117,652	19	7
1916-17. Scottish Savings*	148,805	17	11
1921-22. Civil Service Committee for Northern Ireland	2,434	16	2
1924-25. Royal Fine Art (England)	13,452	3	8
1927. Royal Fine Art (Scotland)	1,376	3	--
1930. Museums and Galleries Standing Commission	238	6	11
1933. Crown Lands Advisory Committee	37	19	4
1935. Durham University Statutory Commission	2,098	10	5
Safety in Coal Mines	7,611	11	8
1936. Palestine Royal Commission	3,852	12	5

* 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,
14 November 1938.

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 1938, 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.
HONOURS AND DIGNITIES.							
A.—Salaries, &c.	2,972	2,980	10	4	—	8	10 4
B.—Expenses	14,070	8,105	13	—	5,964	7	—
CHARGES FORMERLY ON THE HEREDITARY REVENUE OF SCOTLAND.							
C.—Salaries, &c.	518	497	16	4	20	3	8
D.—Sundry Expenses	50	150	1	5	—	100	1 5
E.—Miscellaneous Allowances	1,186	1,185	4	8	—	15	4
F.—Empire Parliamentary Association (Grant in Aid)	14,500	14,500	—	—	—	—	—
G.—Inter-Parliamentary Union (Grant in Aid)	500	500	—	—	—	—	—
H.—Grant in respect of the Administration Expenses of the Special Areas Reconstruction Association Limited'	20,000	14,630	11	—	5,369	9	—
GROSS TOTAL	53,796	42,549	16	9	11,354	15	— 108 11 9
<i>Deduct—</i>	<i>Estimated.</i>	<i>Realized.</i>		Surplus of Gross Estimate over Expenditure.			
I.—Appropriations in Aid	3,500	1,523	3	—	£11,246 3 3		
					Deficiency of Appropriations in Aid realized.		
					£1,976 17 —		
NET TOTAL	50,296	41,026	13	9	Net Surplus to be surrendered.		
					£9,269 6 3		

EXPLANATION of the Causes of Variation between Expenditure and Grant.

B.—The provision for increased expenditure in connexion with Coronation honours and for State Portraits was not wholly required.

D.—Excess due to special repairs and replacements to the Scottish Regalia in preparation for the Royal Visit to Scotland in connexion with the Coronation.

H.—It is not possible to frame a precise estimate of the expenditure.

Receipts payable to Exchequer.	Estimated.	Realized.	
	£	£	s. d.
(i) Receipts authorized to be used as Appropriations in Aid	3,500	1,523	3 -
(ii) Receipts of other classes		300	6 2
Total ..		1,823	9 2
Appropriated in Aid (Subhead I)		1,523	3 -
Paid separately to Exchequer ..		£ 300	6 2
Details of Receipts.			
	Estimated.	Realized.	
	£	£	s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid :—			
Honours and Dignities :—			
Crown Office and Home Office : Patent Fees, &c.	2,250	12	5 -(a)
Office of the Lord Lyon : Fees and other miscellaneous receipts	800	1,056	13 -
Office of Arms, &c., Ireland : Fees of Office, &c.	450	454	5 -
	3,500	1,523	3 -
(ii) Receipts of other classes :—			
Interest on advance of 5,000 <i>l.</i> from Miscellaneous Expenses Vote (H.C. 51, 1935-36)		300	6 2
Total		£1,823	9 2

(a) In accordance with the recommendations of the Committee on Fees and Duties payable to Public Funds on the grant of Honours and Dignities, certain fees and duties were abolished as from 10 May, 1937 (E.32353 and sec. 30 Finance Act 1937).

NOTE.

Under Section 2 (i) of the Statutory Salaries Act 1937, the supplements to certain Statutory Salaries were incorporated in the salaries as from 1 July 1937.

EXTRA REMUNERATION (exceeding 50*l.*).

Office of Arms, Ireland.

An Unestablished Messenger (41*s.* 6*d.*—46*s.* a week) received a Royal Irish Constabulary Pension of 176*l.*

STATEMENT showing the amount of Stamp Duty and Fees on Appointments, &c., remitted by direction of the Treasury in the year ended 31 March 1938.

(A) Stamp Duties.	(B) Crown Office Fees.	(C) Home Office Fees.	£	s.	d.
Royal Warrants authorizing the Governor-General of India to confer the Honour of Knight Bachelor (A)			1	-	-
Royal Warrant, Letters Patent and Docket creating the Dukedom of Windsor (A) 350 <i>l.</i> 12 <i>s.</i> ; (B) 379 <i>l.</i> 10 <i>s.</i>			730	2	-
Royal Warrant and Docket relative to the Style and Title of H.R.H. the Duke of Windsor (A) 12 <i>s.</i> ; (B) 19 <i>l.</i> 10 <i>s.</i>			20	2	-
Royal Warrants, Letters Patent and Dockets conferring Knighthood on 12 persons resident abroad or otherwise unable to attend Investitures (A) ..			367	4	-
Royal Warrant, Letters Patent and Docket conferring Viscounty on the Rt. Hon. Lord Dawson of Penn (A) 200 <i>l.</i> 12 <i>s.</i> ; (B) 229 <i>l.</i> 10 <i>s.</i>			430	2	-
Royal Warrant for new Imperial Service Order Statute (A)			-	10	-
Royal Warrants amending Warrants relative to the Edward Medal, King's Police Medal and the Special Constabulary Medal (A)			1	10	-
Royal Warrant abolishing the fee payable on the creation of a Baronetcy (A) ..			-	10	-

(A) Stamp Duties.	(B) Crown Office Fees.	(C) Home Office Fees.	£	s.	d.
Royal Warrants cancelling awards of Imperial Service Order Medal and of King's Police Medal (A)			1	-	-
Royal Warrants amending Forms of Prayer for Accession Day (A)			-	10	-
Royal Warrants appointing Commissions and Commissioners (A)			3	-	-
Royal Warrants and Dockets, appointing the Rt. Hon. Sir John Simon to be Chancellor of the Exchequer and the Rt. Hon. the Earl De La Warr to be Keeper of His Majesty's Privy Seal (A) 1 <i>l.</i> 4 <i>s.</i> ; (B) 19 <i>l.</i>			20	4	-
Royal Warrants and Dockets for certain judicial appointments (A)			3	10	-
Royal Warrants authorizing the Lord Chancellor to pass Grants Depending (A)			1	-	-
Royal Warrants authorizing use of existing Seals on Demise of the Crown pending new Seals being engraved (A)			6	10	-
Royal Warrant and Docket for Letters Patent appointing Great Seal Commissioners (A) 12 <i>s.</i> ; (B) 9 <i>l.</i> 10 <i>s.</i>			10	2	-
Royal Warrants conferring jurisdiction in Lunacy (A)			1	-	-
Royal Warrant and Docket for Letters Patent continuing in force existing Commissions of the Peace (A)			-	12	-
Royal Warrants and Dockets for Letters Patent constituting Governorships, &c., of India and Burma (A) 8 <i>l.</i> 8 <i>s.</i> ; (B) 553 <i>l.</i>			561	8	-
Royal Warrant assigning Arms for South Australia (A)			-	10	-
Royal Warrants authorizing the continued use of the Public Seals lately in use in Newfoundland and Southern Rhodesia (A)			1	-	-
Royal Warrants and Dockets relating to Colonial Governments (A) 3 <i>l.</i> 12 <i>s.</i> ; (B) 237 <i>l.</i>			240	12	-
Conveyance of Iranian Legation Premises (A)			165	-	-
Grant of Supplemental Charter to the Royal Veterinary College (A) 30 <i>l.</i> 12 <i>s.</i> ; (B) 64 <i>l.</i> 10 <i>s.</i> ; (C) 7 <i>l.</i> 13 <i>s.</i> 6 <i>d.</i>			102	15	6
Licence issued under the Inebriates Acts 1879-1899 (A)			37	10	-
Licence in Mortmain :—Bethel Hospital, Norwich (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
4 Ecclesiastical Presentations (B)			12	12	-
89 Commissions of the Peace (B)			89	-	-
Warrant of Precedence in favour of Lady Margaret Cavendish-Bentinck (A) 99 <i>l.</i> 10 <i>s.</i> ; (C) 10 <i>l.</i> 2 <i>s.</i> 6 <i>d.</i>			109	12	6
Licence in Mortmain :—Finnish Seamen's Mission, Hull (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
Deeds and Other Instruments for Public Departments (A) 722 <i>l.</i> 6 <i>s.</i> 7 <i>d.</i> ; (B) 97 <i>l.</i> 10 <i>s.</i>			819	16	7
			£3,808	11	7

Of the Stamp Duties shown above 1,910*l.* 6*s.* 7*d.* was paid from the Civil Contingencies Fund and included in the amount voted in July, 1938, for "Repayments to the Civil Contingencies Fund", Class I, Vote 27, and 99*l.* 10*s.* from the Vote for Coronation of His Majesty, 1937, Class I, Vote 25.

Treasury,
19 October 1938.

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 1938, 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.	£	£
Secret Service	350,000	344,383	13	-	5,616	7 -
Surplus to be surrendered ..					<u>£5,616 7 -</u>	

N. F. Warren Fisher,
Accounting Officer.

H.M. Treasury,
29 November 1937.

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.

TREASURY CHEST FUND.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1938, compared with the Sum Granted, for making good the Net Loss on transactions connected with the raising of money for the various TREASURY CHESTS Abroad in the Year 1935.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.			More than Granted.
	£	£ s. d.	£	s.	d.	£ s. d.
Treasury Chest Fund ..	618	617 9 10	-	10	2	—
Surplus to be surrendered ..			<u>£- 10 2</u>			

Treasury,
30 September 1938.

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.

CORONATION OF HIS MAJESTY.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1938, compared with the Sum Granted, for Expenses connected with the CORONATION OF HIS MAJESTY THE KING.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Expenses connected with the Coronation of His Majesty the King	372,000	271,215 7 11	100,784 12 1	—	—	—
A.1.—Compensation and Losses	—	29 7 6	—	29 7 6	—	—
GROSS TOTAL £	372,000	271,244 15 5	100,784 12 1	29 7 6	—	—
<i>Deduct—</i>	Estimated.	Applied.				
B.—Appropriations in Aid	70,000	70,000 — —	Surplus to be surrendered.			
NET TOTAL £	302,000	201,244 15 5	£100,755 4 7			

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
(i) Receipts authorized to be used as Appropriations in Aid	70,000	74,943 2 1
(ii) Receipts of other classes:—		
From sale of materials, &c.	—	16,794 16 4
For press and cinematograph facilities, &c.	—	631 2 4
Miscellaneous receipts	—	167 11 5
		£92,536 12 2
Appropriated in Aid (Subhead B).. ..		70,000 — —
		£22,536 12 2

Details of Receipts.	Estimated.	Realized.
	£	£ s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid:—		
From sale of seats	70,000	74,943 2 1
(ii) Receipts of other classes:—		
From sale of Abbey chairs and stools and various materials		16,794 16 4 (a)
For press and cinematograph facilities, &c.		631 2 4
Miscellaneous receipts		167 11 5
		£92,536 12 2

(a) A deficiency arose from the loss by theft from the Coronation Annexe at Westminster Abbey, of four Brocatelle panels, value 5*l.* 17*s.*, which were available for sale to the public.

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

Department.	Estimate.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s.	d.	£ s. d.
Departments of H.M. Household	* 100,000	64,725 12 9	35,274	7	3	—
Office of Works	204,000	154,189 2 8*	49,810	17	4	—
Earl Marshal's Office	3,000	1,055 11 4	1,944	8	8	—
Various Government Departments:—						
Admiralty	23,000	18,798 11 7	4,201	8	5	—
War Office	1,000	948 9 5	51	10	7	—
Air Ministry	500	327 16 6	172	3	6	—
India Office	20,500	19,371 — 9	1,128	19	3	—
Foreign Office	3,000	1,090 19 3	1,909	—	9	—
Colonial Office	3,000	3,288 15 1	—	—	—	288 15 1
Dominions Office	1,000	242 15 1	757	4	11	—
Miscellaneous	13,000	7,206 1 —	5,793	19	—	—
	£ 372,000	271,244 15 5	101,043	19	8	288 15 1

* Includes compensation for damage to a private car 1*l.*, caused by decorations; and to a Neon light 3*l.* 7*s.* 6*d.*; payment for cancellation of contract 25*l.* (E. 35857).

R. V. Nind Hopkins,
Accounting Officer.

Treasury,
18 November 1938.

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.

TITHE REDEMPTION COMMISSION.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1938, compared with the Sum Granted, for the Salaries and Expenses of the TITHE REDEMPTION 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.	139,891	147,784 3 3	—	—	7,893 3 3	—
B.—Travelling Expenses ..	750	238 4 1	511 15 11	—	—	—
C.—Telegrams and Tele- phones	1,200	965 17 11	234 2 1	—	—	—
D.—Miscellaneous Expenses	2,920	1,416 19 2	1,503 — 10	—	—	—
E.—Fees for Enquiries, Surveys and other Investigations ..	8,000	10 10 —	7,989 10 —	—	—	—
F.—Local Collectors ..	76,000	55,316 16 6	20,683 3 6	—	—	—
G.—Legal Expenses of Collection	600	1,303 19 7	—	—	703 19 7	—
GROSS TOTAL £	229,361	207,036 10 6	30,921 12 4	—	8,597 2 10	—
			Surplus of Gross Estimate over Expenditure. £22,324 9 6			
<i>Deduct—</i>	<i>Estimated.</i>	<i>Realized.</i>	Deficiency of Appropriations in Aid realized. £22,224 9 6			
Z.—Appropriations in Aid	229,261	207,036 10 6	Net Surplus to be surrendered. £100			
NET TOTAL £	100	—				

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Excess due to increases in staff (7,600*l.*), rates of wages (800*l.*) and overtime (1,950*l.*), partially offset by savings on various posts remaining temporarily unfilled (1,400*l.*) and other minor savings.

B, C, D and E.—The work of verifying tithe-owners' returns and of ascertaining annuities chargeable was much more complex than was anticipated and this delayed the commencement of the apportionment and redemption work, with a consequent saving in the year in expenditure on such items as travelling, telegrams and Local Enquiries.

The saving on Subhead D was offset in part by unforeseen expenditure on (i) stamp duty for deeds of Appointment of Trustees in connexion with the issue of Redemption Stock (368*l.*) and (ii) photographic copies of tithe maps which experiments showed could be used with considerable economy of time and labour in the work of preparing annuity maps (824*l.*).

F and G.—The provision under these subheads covered the first collection by the Commission and the estimates had necessarily to be prepared in the absence of experience of collection under the Act.

Details of Receipts.	Estimated.	Realized.	
	£	£	s. d.
Repayment by Ministry of Agriculture and Fisheries of salaries and expenses of staff engaged on a special service	—	246	11 9
Expenses repayable and other miscellaneous receipts	1,000	1,749	— 3(a)
Issues from the Redemption Annuities Account ..	228,261	205,040	18 6(b)
Total	£229,261	207,036	10 6

(a) Applications from the public for inspections and copies of maps and documents were more numerous than had been anticipated.

(b) This sum is the amount required to meet the net expenditure of the Tithe Redemption Commission after allowing for receipts from other sources.

EXTRA REMUNERATION (exceeding 50*l.*).

From the Post Office Vote, one Clerk (85*l.*–350*l.*), one Temporary Male Clerk (62*s.* a week) and one unestablished Paper Keeper (60*s.* a week) received respectively 57*l.* 4*s.* 11*d.*, 54*l.* 2*s.* 4*d.* and 60*l.* 1*s.* 7*d.* for acting as part-time telephonists. From the Tithe Redemption Commission Vote the same officers received for overtime 9*l.* 5*s.* 3*d.*, 4*l.* 19*s.* 7*d.* and 5*l.* 8*s.* respectively.

From the Tithe Redemption Commission Vote one Clerk, Higher Grade (396*l.*–515*l.*), received 58*l.* 15*s.* 11*d.*, three Clerks (85*l.*–350*l.*) received respectively 53*l.* 4*s.*, 63*l.* 8*s.* and 53*l.* 3*s.*, and three Assistant Examiners (250*l.*–350*l.*) received respectively 51*l.* 15*s.* 4*d.*, 50*l.* 6*s.* 4*d.* and 57*l.* 14*s.* 8*d.* for overtime.

One Temporary Male Clerk (62*s.* a week) received Army Retired Pay at the rate of 150*l.* per annum.

Charles J. H. Thomas,
Accounting Officer.

13 October 1938.

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 OFFICE.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1938, 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, 1936; a Subsidy for Transport Services to the Western Highlands and Islands; a Grant in lieu of Land Tax; Contributions towards the Expenses of Probation and of Remand Homes; Grants and Expenses in connexion with emergency Fire Brigade Services, and Grants and Expenses under the Physical Training and Recreation Scheme.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Salaries, &c.	46,976	49,111 5 6	—		2,135	5 6
B.—Travelling, Incidental Expenses and Special Enquiries . .	2,812	2,111 12 6	700	7 6	—	
C.—Telegrams and Telephones . .	1,320	1,364 9 10	—		44	9 10
D.—Expenses under the Private Legislation Procedure (Scotland) Act, 1936	1,050	1,268 18 6	—		218	18 6
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	6,303	6,277 2 2	25	17 10	—	
G.—Grant in lieu of Land Tax . .	7,990	7,989 19 11	-	- 1	—	
H.—Contribution towards the Expenses of Probation	5,800	5,448 12 4	351	7 8	—	
I.—Contribution towards the Expenses of Remand Homes . .	1,350	1,348 8 6	1	11 6	—	
K.—Air Raid Precautions—Fire Brigade Services . .	37,000	981 18 5	36,018	1 7	—	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Due to increase in Ministers' salaries (Ministers of the Crown Act, 1937).

B.—Savings were effected mainly on the provision for travelling expenses and expenses of Departmental Committees.

D.—Due to increase in salary of Counsel (E.15047).

K.—The submission of schemes of air-raid fire precautions to the Scottish Office by local authorities in Scotland was much delayed pending a settlement of the basis on which Exchequer assistance could be afforded to local authorities in connexion with these schemes and the passage of the Air-Raid Precautions Act, 1937.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
PHYSICAL TRAINING AND RECREATION.				
M.1.—Salaries, &c. <i>Supplementary</i>	2,000	2,725 1 9	—	725 1 9
M.2.—Travelling, Incidental Expenses, &c. <i>Supplementary</i>	1,500	753 5 6	746 14 6	—
M.3.—Publicity <i>Supplementary</i>	4,500	3,929 17 7	570 2 5	—
M.4.—Regional Committees <i>Supplementary</i>	7,075	1,474 4 1	5,600 15 11	—
M.5.—Grants <i>Supplementary</i>	35,500	60 — —	35,440 — —	—
GROSS TOTAL				
<i>Original</i>	141,601 <i>l.</i>			
<i>Supplementary</i>	50,575 <i>l.</i>			
	£ 192,176	115,844 16 7	79,454 19 —	3,123 15 7
Deduct—				
L.—Appropriations in Aid	1,700	1,700 — —		
NET TOTAL				
<i>Original</i>	139,901 <i>l.</i>			
<i>Supplementary</i>	50,575 <i>l.</i>			
	£ 190,476	114,144 16 7	Surplus to be surrendered.	
			£76,331 3 5	

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid ..	1,700	3,606 6 —
Appropriated in aid (Subhead L)		1,700 — —
Paid separately to Exchequer		£1,906 6 —

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

M.1.—Due to increase in allowance payable in respect of clerical assistance and office expenses of the National Advisory Council.

M.2 and M.3.—The estimates under these subheads were necessarily conjectural.

M.4.—The appointment of members and staffs of Regional Committees and Sub-Committees did not take place as soon as had been anticipated.

M.5.—Progress of schemes initiated by local authorities and local and national voluntary organizations, involving payment of grant, was less rapid than anticipated.

Details of Receipts.	Estimated.	Realized.		
	£	£	s.	d.
Fees under the Private Legislation Procedure (Scotland) Act ..	1,500	3,192	-	-(a)
Sundry fees, &c.	10	7	13	5
Refund of Probation of Offenders Grant	—	3	15	11 (b)
Fees received from candidates—Scottish Police Examination ..	190	232	10	-
Receipts under the Publicity Scheme for Physical Training and Recreation	—	170	6	8 (c)
Total	<u>£1,700</u>	<u>3,606</u>	<u>6</u>	<u>-</u>

(a) Due to an unforeseen increase in the number of Provisional Orders under the Act and consequential opposition thereto.

(b) The grant advanced in 1933 upon the basis of an estimate of expenditure submitted by a local authority was found to exceed the total amount of grant payable for the period ended 15 May 1937 by 3*l.* 15*s.* 11*d.* The recovery of this sum was duly effected.

(c) Admission fees to demonstrations held by certain Regional Committees for Physical Training and Recreation under the Scheme of Publicity (see Subhead M.3).

Scottish Office,
14 September 1938.

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.

REPAYMENTS TO THE CIVIL CONTINGENCIES FUND.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1938, 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	3,488	3,487 18 2	-	1	10	-		
Surplus to be surrendered			£-	1	10			

Treasury,
30 September 1938.

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 ACCOUNTS,
1937.

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.
58	1	Foreign Office	340,360	200,394	139,966	341,325 2 10
60	2	Diplomatic and Consular Services	1,890,240	309,579	1,580,661	1,854,131 4 10
58	3	League of Nations	144,510	—	144,510	135,466 4 10
70	4	Dominions Office	57,733	1,202	56,531	52,702 12 9
71	5	Dominion Services	642,301	9,067	633,234	145,554 10 2
74	6	Irish Free State Services ..	2,892,752	—	2,892,752	2,541,926 6 5
75	7	Oversea Settlement	56,750	17,500	39,250	29,285 9 —
78	8	Colonial Office	174,479	2,930	171,549	171,376 8 10
80	9	Colonial and Middle Eastern Services	1,831,492	786,315	1,045,177	1,588,259 — 2
87	10	Colonial Development Fund ..	500,000	—	500,000	500,000 — —
88	11	India and Burma Services ..	1,716,999	110,180	1,606,819	1,715,723 15 3
90	12	Imperial War Graves Commission	463,374	—	463,374	462,909 9 3
		Total	10,710,990	1,437,167	9,273,823	9,538,660 4 4

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	200,394	— —	140,931	2 10	*965	2 10	—	—	—	—	46,224	17 3
2	309,543	14 6	1,544,587	10 4	36,108	15 2	35	5 6	36,073	9 8	50,585	12 3
3	—	—	135,466	4 10	9,043	15 2	—	—	9,043	15 2	—	—
4	669	9 2	52,033	3 7	5,030	7 3	532	10 10	4,497	16 5	—	—
5	9,067	— —	136,487	10 2	496,746	9 10	—	—	496,746	9 10	98,887	12 4
6	—	—	2,541,926	6 5	350,825	13 7	—	—	350,825	13 7	—	—
7	17,500	— —	11,785	9 —	27,464	11 —	—	—	27,464	11 —	7,329	15 —
8	2,930	— —	168,446	8 10	3,102	11 2	—	—	3,102	11 2	751	— 4
9	782,451	3 —	805,807	17 2	243,232	19 10	3,863	17 —	239,369	2 10	150,267	9 9
10	—	—	500,000	— —	—	—	—	—	—	—	—	—
11	110,180	— —	1,605,543	15 3	1,275	4 9	—	—	1,275	4 9	493	7 7
12	—	—	462,909	9 3	464	10 9	—	—	464	10 9	55	8 5
	1,432,735	6 8	8,105,924	17 8	1,173,294	18 6	4,431	13 4			354,595	2 11
					*965	2 10						
Total amount to be surrendered .. £									1,168,863	5 2		

*See Report, paragraph 11.

FOREIGN OFFICE.

See also Report of Comptroller and Auditor General.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1938, compared with the Sum Granted, for the Salaries and Expenses of the Department of HIS MAJESTY'S SECRETARY OF STATE FOR FOREIGN AFFAIRS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
A.—Salaries, &c. <i>Original</i> .. 293,644 <i>l.</i> <i>Supplementary</i> 10,200 <i>l.</i>	£ 303,844	£ s. d. 305,002 4 6	£ s. d. —	£ s. d. 1,158 4 6		
B.—Communications Department, Salaries, &c.	18,752	18,629 13 10	122 6 2	—		
C.—Messengers' Travelling Expenses	11,450	11,435 15 1	14 4 11	—		
D.—Incidental Expenses .. <i>Original</i> 72 <i>l.</i> <i>Supplementary</i> .. 400 <i>l.</i>	1,124	1,176 9 7	—	52 9 7		
E.—Telephones	4,000	3,897 18 8	102 1 4	—		
F.—International Sugar Conference <i>Original</i> .. 3,000 <i>l.</i> <i>Less Supplementary</i> 1,810 <i>l.</i>	1,190	1,183 1 2	6 18 10	—		
GROSS TOTAL <i>Original</i> .. 331,570 <i>l.</i> <i>Supplementary</i> 8,790 <i>l.</i>	£ 340,360	341,325 2 10	245 11 3	1,210 14 1		
Deduct— G.—Appropriations in Aid <i>Original</i> .. 191,614 <i>l.</i> <i>Supplementary</i> 8,780 <i>l.</i>	Estimated. 200,394	Applied. 200,394 - -				
NET TOTAL <i>Original</i> .. 139,956 <i>l.</i> <i>Supplementary</i> 10 <i>l.</i>	£ 139,966	140,931 2 10	Excess of Expenditure over Gross Estimate. £965 2 10			

Receipts payable to Exchequer.

Estimated.

Realized.

Receipts authorized to be used as Appropriations in Aid	£ 200,394	£ s. d. 246,618 17 3
Appropriated in aid (Subhead G)		200,394 - -

45,269*l.* 14*s.* 5*d.* paid separately to Exchequer, }
955*l.* 2*s.* 10*d.* available for Excess Vote. }

£46,224 17 3

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Excesses were incurred on the interchange of Diplomatic staff between the Foreign Office and Diplomatic posts abroad (709*l.*) and on overtime (554*l.*), in consequence of the political situation abroad; on sundry increases in salary including the general revision of the scales of certain classes of officers (921*l.*), and on the provision for the Passport Office (174*l.*). These excesses were partly offset by vacancies in the Code and Cypher School (1,200*l.*).

B.—Savings effected owing to the death of an officer and to the transfer of staff abroad (658*l.*) were partly offset by the engagement of additional staff (536*l.*).

D.—Excess due mainly to the payment during the year of two years' subscription towards the cost of the Permanent Committee on Geographical Names.

E.—Saving on the provision for overseas calls.

F.—The total expenditure incurred in this connexion amounts to 2,426*l.* 17*s.* 4*d.*, including 764*l.* 1*s.* 10*d.*, 475*l.* 10*s.* 5*d.* and 4*l.* 3*s.* 11*d.* charged to the Votes for Public Buildings, Great Britain, Stationery and Printing, and the Post Office, respectively.

Details of Receipts.	Estimated.	Realized.
	<u>£</u>	<u>£</u>
Passport fees	198,780	244,890 (a)
Refund of salaries of seconded officers	1,164	1,155
Fees received for attesting signatures and legalizing documents	450	487
Telephones	—	87
Total	<u>£200,394</u>	<u>246,619</u>

(a) Due to an increased demand for passports.

EXTRA REMUNERATION (exceeding 50*l.*).

From this Vote, six Clerks (*Men*, 85*l.*–350*l.*; *Women*, 85*l.*–280*l.*) received 52*l.* –*s.* 9*d.*, 81*l.* –*s.* 6*d.*, 69*l.* 4*s.* 6*d.*, 70*l.* 8*s.* 4*d.*, 62*l.* 19*s.* 11*d.* and 60*l.* 13*s.* 6*d.* respectively, for overtime pay.

From the Post Office Vote, two Messengers (47*s.* 6*d.*–55*s.* 6*d.* a week) received 55*l.* 19*s.* and 54*l.* 19*s.* 9*d.* respectively, for service as part-time night telephonists.

From the Vote for Superannuation and Retired Allowances, a Temporary Clerk (70*s.* a week) received a civil pension of 65*l.* 11*s.* 5*d.*

Alexander Cadogan,
Accounting Officer.

10 November 1938.

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.

DIPLOMATIC AND CONSULAR SERVICES.

See also Report of Comptroller and Auditor General.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1938, 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.	£ s. d.	£ s. d.	£ s. d.
DIPLOMATIC SERVICE.						
A.—Salaries, &c.	524,261	516,238 2 7	8,022 17 5			—
C.—Journeys on the Public Service	26,000	31,158 16 4	—		5,158 16 4	
D.—Couriers	8,000	6,340 12 10	1,659 7 2			—
E.—Postage	1,700	2,245 11 3	—		545 11 3	
F.—Extra Rent	2,500	2,942 1 8	—		442 1 8	
G.—Law Charges	500	31 15 11	468 4 1			—
H.—Incidental Expenses ..	11,500	13,240 17 8	—		1,740 17 8	
I.—Outfits	13,500	10,400 9 1	3,099 10 11			—
J.—Compassionate Gratuities	1,800	2,710 19 9	—		910 19 9	
K.—News Department Expenses	21,032	19,682 4 —	1,349 16 —			—
TOTAL FOR DIPLOMATIC SERVICE £	610,793	604,991 11 1	14,599 15 7		8,798 6 8	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings were approximately as follows:—On the provision for Secretaries not allocated to posts (2,000*l.*); on a vacancy in the post of Financial Assistant at Cairo (1,743*l.*); on the provision for certain salaries and wages at Addis Ababa not required (1,400*l.*); on temporary vacancies in the posts of Heads of Missions at Madrid (800*l.*), Buenos Aires (550*l.*) and elsewhere (530*l.*); and on the provision for salaries of Heads of Missions while unattached to definite posts (1,000*l.*).

C.—Excess due to an abnormal number of transfers to and from far distant posts.

D.—Expenditure was below the average.

E.—Due to the increasing use of air mail services. The provision in subsequent years has been increased accordingly.

F.—Due to increased expenditure on summer allowances for the Embassy staff at Cairo (E.5863).

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

H.—Excess expenditure in Spain, in consequence of the civil war (E.35629).

I.—Saving effected on the provision for the purchase of motor cars.

J.—Excess due to the payment of abnormally large final grants made during the year (P.2/52389/2 and P.2/53177).

72 gratuities were granted during the year in accordance with the scales and within the total limit, laid down by the Treasury, as follows:—under 25*l.*, 42; 25*l.* and under 50*l.*, 16; 50*l.* and under 75*l.*, five; 75*l.* and under 100*l.*, three; 100*l.* and under 125*l.*, one; 150*l.* and under 175*l.*, one; 175*l.* and under 200*l.*, one; 200*l.* and under 225*l.*, one; 300*l.* and under 325*l.*, two.

K.—Savings were realized on the provision for expenditure in France and the United States, mainly due to exchange (653*l.*), in Germany, due to vacancy (458*l.*), and elsewhere, (239*l.*).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
L.—Special Missions and Services	19,982	12,603 10 8	7,378 9 4	—	—	
M.—British Schools in Egypt (Grants in Aid)						
Original	3,000 <i>l.</i>					
Supplementary	10,000 <i>l.</i>					
	13,000	13,000 - -	—	—	—	
N.—The British Council (Grant in Aid)						
Original	30,000 <i>l.</i>					
Supplementary	30,000 <i>l.</i>					
	60,000	60,000 - -	—	—	—	
GENERAL CONSULAR SERVICE.						
O.—Salaries and Allowances						
Original	357,508 <i>l.</i>					
Supplementary	10,000 <i>l.</i>					
	367,508	367,978 9 10	—	470 9 10		
P.—Office Expenses and Fee Allowances	233,655	238,208 10 1	—	4,553 10 . 1		
Q.—Outfits, Travelling, and Special Services	33,000	42,051 7 11	—	9,051 7 11		
R.—Postage	5,000	5,696 10 7	—	696 10 7		
S.—Law Charges, Incidental Expenses, &c.	2,000	7,477 18 3	—	5,477 18 3		

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

L.—A statement showing the expenditure on each Mission or Service is appended.

A saving of 4,630*l.* was realized on unforeseen Missions and Services, and a net saving of 2,748*l.* on those Missions and Services which were separately estimated for. The principal variations on the latter Missions and Services are as follows:—

International Waterways Commissions: saving of 666*l.* The contributions by His Majesty's Government to certain commissions were not required. The travelling expenses of the British Representative were less than anticipated.

Remuneration of civilian members of Building Committee and British and neutral members of Arbitral Board under Annex to Article 8 of the Anglo-Egyptian Treaty, and incidental expenses: saving of 2,186*l.* due to delay in the setting up of the Arbitral Board.

The subhead includes the sum of 19*l.* -s. 8*d.* for chartering a Chinese aeroplane for the evacuation of British nationals at Sian in Shensi during the disorders in January, 1937. The aeroplane was not required as other means of evacuating the British subjects were employed (S.41637).

P.—Due to the revision of allowances during the year and to the replacement of the Legation at Addis Ababa by a Consulate-General.

The subhead includes an *ex gratia* payment of 31*l.* 7*s.* 3*d.* as compensation for injuries caused by a lorry belonging to the Consulate-General at Addis Ababa (S.40412).

Q.—Due to an exceptional number of moves and transfers during the year.

R.—Due mainly to an increased use of air mail services.

S.—Mainly due to costs falling on His Majesty's Government in connexion with litigation in the Supreme Consular Court in Egypt (5,238*l.*) (S.36324/3). (See also explanation to Subhead S, Appropriation Account, 1936, as to previous charge of 1,515*l.*)

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
General Consular Service — <i>contd.</i>						
T.—Relief of Distressed British Subjects ..	5,000	5,910 15 3	—		910 15 3	
TOTAL FOR GENERAL CONSULAR SERVICE £	646,163	667,323 11 11	—		21,160 11 11	
SERVICES IN CHINA.						
U.—Salaries, &c.	109,591	109,785 5 11	—		194 5 11	
V.—Outfits and Travelling ..	10,700	10,048 8 9	651 11 3		—	
W.—Rent Allowances ..	3,500	3,511 2 10	—		11 2 10	
X.—Postage	630	543 1 7	86 18 5		—	
Y.—Incidental Expenses, &c.	2,730	3,105 19 8	—		375 19 8	
Z.—Prison Expenses, Wit- nesses, Deportations, &c.	1,450	1,552 2 11	—		102 2 11	
AA.—Medical Attendance ..	1,000	1,136 13 3	—		136 13 3	
BB.—Relief of Distressed British Subjects ..	150	242 8 6	—		92 8 6	
TOTAL FOR SERVICES IN CHINA £	129,751	129,925 3 5	738 9 8		912 13 1	

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

T.—Due to unforeseen expenditure in connexion with the repatriation of distressed British subjects from Spain (approximately 1,880*l.*), including sums of 1,053*l.* 18*s.* 4*d.*, 39*l.* 2*s.* 9*d.* and 2*l.* —*s.* 1*d.* repaid to the London County Council, to Gibraltar funds and to the Board of Trade respectively, in respect of conveyance to ultimate destinations in this country and temporary maintenance during enquiries as to ultimate destinations (S.41084/2), offset in large part by lower expenses in other countries.

(See also Subhead XX for further expenditure, amounting to 32,176*l.* 13*s.* incurred on the evacuation of refugees from Spain.)

The Subhead includes an *ex gratia* payment of 12*l.* 17*s.* 2*d.* as a contribution towards the funeral expenses of a voluntary worker (E.35380).

Sums amounting to 4,698*l.* 18*s.* 11*d.* advanced in past years have been written off, with Treasury approval, as irrecoverable.

U.—Excesses owing to the grant of special local allowances, in consequence of the Sino-Japanese dispute (1,432*l.*) (E.6279/3), and to the appointment of three additional Consular Probationers (900*l.*) were practically offset by savings effected on the abolition of the Consular post at Tsinan (1,050*l.*) and on the salary of a Consul (Grade II) transferred to Kashgar (955*l.*).

V.—A net saving of 1,330*l.* effected on the provision for outfit allowances was partly offset by increased expenditure on travelling, in consequence of the Sino-Japanese dispute.

X.—Expenditure below the average.

Y.—Excesses were incurred in connexion with the installation of a wireless station at Shanghai (193*l.*) (S.40575) and on the establishment of an Embassy at Shanghai (183*l.*).

Z.—The subhead includes the sum of 169*l.* 5*s.* 9*d.* for expenditure incurred in connexion with the murder of a British subject, mainly payments made to the Tientsin Municipal Police. (S.42243).

AA.—Due to heavy expenditure at Shanghai, Hankow, Canton and Harbin.

BB.—Sums amounting to 175*l.* 7*s.* have been written off, with Treasury approval, as irrecoverable.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
SERVICES IN JAPAN AND SIAM.						
CC.—Salaries, &c.	42,882	42,645 12 5	236 7 7	—	—	
DD.—Outfits and Travelling	4,200	5,976 4 11	—	1,776 4 11	—	
EE.—Rent Allowances	2,070	2,082 8 7	—	12 8 7	—	
FF.—Postage	280	324 3 5	—	44 3 5	—	
GG.—Incidental Expenses, &c.	1,020	1,008 11 5	11 8 7	—	—	
HH.—Medical Attendance ..	400	340 6 11	59 13 1	—	—	
JJ.—Relief of Distressed British Subjects	25	29 6 —	—	4 6 —	—	
TOTAL FOR SERVICES IN JAPAN AND SIAM .. £	50,877	52,406 13 8	307 9 3	1,837 2 11	—	
KK.—Telegrams	70,000	78,961 4 3	—	8,961 4 3	—	
LL.—Passport Visa Control Abroad	48,230	47,470 8 9	759 11 3	—	—	
MM.—Refund to Indian Re- venues in respect of Diplomatic and Con- sular Services in Iran, Arabia and Siam						
<i>Original</i> 24,000 <i>l.</i>						
<i>Less Supplementary</i> 6,000 <i>l.</i>						
	18,000	13,911 18 4	4,088 1 8	—	—	

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

CC.—Savings were effected on bonus and interpreters' allowances in Japan.

DD.—An excess of 890*l.* was incurred on the provision for outfit allowances, owing to unforeseen appointments and promotions, and an excess of 886*l.* on travelling expenses of officers proceeding on leave of absence and of extra Consular Probationers appointed to Japan.

JJ.—The expenditure has been written off as irrecoverable (S.42454).

KK.—Excess due to the Sino-Japanese dispute.

LL.—Saving effected on salaries.

MM.—Claims from the Government of India amounted to less than anticipated, as expenditure on certain projects was not incurred during the year.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
OO.—Relief in Russia ..	100	66 - -	34 - -	—
PP.—Losses Irrecoverable	—	142 10 5	—	142 10 5
PP.1.—Compensation for losses incurred by Consular Staff in Spain	—	444 8 8	—	444 8 8
RR.—British Contribution to the International Fund established by the Committee for the application of the Agreement regarding Non-Intervention in Spain (Grant in Aid)				
Supplementary	79,680l.			
Supplementary	12,000l.			
	91,680	58,960 - -	32,720 - -	—
SS.—Expenses of the Organization of British Observers in Portugal				
Supplementary	80,000l.			
Less Supplementary	20,000l.			
	60,000	56,991 10 3	3,008 9 9	—
TT.—Grant in Aid to provide Assistance for British Subjects retiring from the Egyptian City Police				
Supplementary	6,000	6,000 - -	—	—
UU.—Grant to His Majesty's Ambassador in China				
Supplementary	5,000	5,000 - -	—	—
VV.—Evacuation and Maintenance of British Refugees from China				
Supplementary	15,000	1,023 7 5	13,976 12 7	—

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

PP.—*Bucharest, 110l. 18s. 8d.*—*Ex gratia* payment made to a British subject resident in Roumania in consideration of a payment alleged to have been withheld from him in 1928 by a former British Vice-Consul at Ciuş (E.34727). *Basra, 30l. 6s. 10d.*—Further loss owing to the misappropriation of funds by the Head Clerk (E.28797). The total sum charged in this connexion amounts to 1,041l. 15s. 10d. (see also Appropriation Accounts, 1933, 1934, 1935 and 1936). *Marrakesh, 19s. 8d.*—Further loss owing to the misappropriation of funds by the Head Clerk (E.31833) (see also Appropriation Account 1936, Subhead PP.). *Osaka, 5s. 3d.*—Cash stolen by burglars from the premises occupied by the British Consulate-General (E.35398).

PP.1.—Sums of 359l. 18s. 11d. and 84l. 9s. 9d., granted as compensation to Consular staff for the destruction of their effects in the course of the civil war in Spain (E.34255 and E.35643).

RR.—Saving due to contributions actually required in the period of account being less than the sum provided in the Estimate (20,000l.) and to delayed payments (13,000l.).

SS.—Saving owing to the staff of Observers having been smaller than anticipated.

VV.—The greater part of the expenditure in connexion with the evacuation could not be brought to account in the year.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
WW.—Relief of Distress in Spain: Contribution towards the funds of the International Red Cross				
<i>Supplementary</i>	5,000	5,000 - -	—	—
XX.—Evacuation of Refugees from Spain				
<i>Supplementary</i>	33,000	32,176 13 -	823 7 -	—
YY.—Compensation for Stores requisitioned in Iraq during the War				
<i>Supplementary</i>	6,864	6,932 13 -	—	68 13 -
ZZ.—British Contribution to Preliminary Expenses in connexion with the withdrawal of Volunteers from Spain (Grant in Aid)				
<i>Supplementary</i>	800	800 - -	—	—
GROSS TOTAL				
<i>Original</i>	1,622,896 <i>l.</i>			
<i>Supplementary</i>	205,680 <i>l.</i>			
<i>Supplementary</i>	61,664 <i>l.</i>			
	£ 1,890,240	1,854,131 4 10	78,434 6 1	42,325 10 11
<i>Deduct—</i>	<i>Estimated.</i>	<i>Realized.</i>	Surplus of Gross Estimate over Expenditure.	
QQ.—Appropriations in Aid	—	—	£36,108 15 2	
<i>Original</i>			Deficiency of Appropriations in Aid realized.	
<i>Supplementary</i>			£35 5 6	
<i>Less Supplementary</i>	309,579	309,543 14 6		
NET TOTAL			Net Surplus to be surrendered.	
<i>Original</i>	1,305,317 <i>l.</i>		£36,073 9 8	
<i>Supplementary</i>	189,680 <i>l.</i>			
<i>Supplementary</i>	85,664 <i>l.</i>			
	£ 1,580,661	1,544,587 10 4		

Receipts payable to Exchequer.

Estimated.	Realized.
£	£ s. d.
41,653	50,585 12 3

Receipts not authorized to be used as Appropriations in Aid

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

XX.—See also Subhead T for expenditure, amounting to approximately 1,880*l.*, incurred on the repatriation of distressed British subjects from Spain.

YY.—Excess due to cost of effecting payment.

Details of Receipts.	Estimated.	Realized.
	£	£
(i) Receipts of classes authorized to be used as Appropriations in Aid :—		
Consular Services, General	183,000	186,632
Fees from Passport Control Officers	52,000	44,526 (a)
Consular Services, China	48,000	47,729
Consular Services, Japan	7,000	8,424
Consular Services, Siam	1,300	1,413
Repayments by Distressed British Subjects	900	2,354 (b)
Payments by Diplomatic and Consular Officers for the use of furniture supplied by the Office of Works	1,750	2,076
Payments by Consular Officers for repairs to Government houses	250	246
Contribution from the Government of Hongkong towards the maintenance of the Registry of Companies at Shanghai	625	626
Proceeds of sale of disused motor cars at Diplomatic Missions	300	425
Contribution by Sudan Government towards cost of certain subordinate staff at Cairo Residency	1,000	1,000
Salaries of seconded officers	1,000	1,925
Contribution by Government of India towards the expenses of the News Department Office at New York, &c.	454	454
Contribution by the Portuguese Government towards the expenses of the organization of British Observers in Portugal	12,000	11,398
Diplomatic sundries	—	316 (c)
	<u>£309,579</u>	<u>309,544</u>
(ii) Receipts of other classes:—		
Port of Basrah: Interest and Sinking Fund on account of assets taken over by the Port Authority	32,453	32,453
Loan to the European Commission of the Danube: Repayment of principal and interest	9,200	16,857 (d)
Mexican Claims: Surrender on account of percentage deducted from awards to cover expenses	—	1,002
British Pre-War Claims against Turkey: Surrender of sums due to untraced claimants	—	154
Interest on bankruptcy and company liquidation accounts in China	—	120
	<u>£351,232</u>	<u>360,130</u>

(a) Loss of revenue owing to the reciprocal reduction in the visa fee for citizens of the United States was greater than anticipated.

(b) Includes approximately 1,170*l.* repaid during the year in respect of the repatriation of British subjects from Spain.

(c) Includes rebates on passages 246*l.*, interest on bank balances and small miscellaneous receipts.

(d) Includes repayment of arrear instalments in respect of wartime advances.

NOTES.

Subhead QQ is charged with approximately 3,702*l.* 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 154*l.* 12*s.* which were issued in error, lost, or stolen during the year have been written off with Treasury approval (E. 15833/2).

GRANT IN AID ACCOUNT (ASSISTANCE FOR BRITISH SUBJECTS RETIRING FROM THE EGYPTIAN CITY POLICE).

Receipts.		£	s.	d.	Payments.		£	s.	d.		
Grant in Aid, 1937 (Subhead TT)	6,000	-	-	Expenditure, 1937 (including 15l. recoverable loan)	322	-	-	Balance, 31 March 1938 ..	5,678	-	-
	<u>£6,000</u>	-	-		<u>£6,000</u>	-	-			-	-

STATEMENT OF THE AMOUNT OF LOANS OUTSTANDING AT 31 MARCH 1938.

European Commission of the Danube :—		Gold Francs.
Wartime advances	1,360,000	
1930 Loan	995,786	
	<u>2,355,786</u>	

Port of Basrah, in respect of assets taken over by the Port Authority .. 270,437 £ s. d. - 2

Foreign Office,
30 November 1938.

Alexander Cadogan,
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.

STATEMENT SHOWING (1.) The expenditure on Special Missions and Services charged against Subhead L. in the year 1937 (2.) The cumulative expenditure to 31 March 1938, charged against the Vote for Diplomatic and Consular Services, on Missions and Services of a temporary nature.

	(1.) Expenditure 1937.	(2.) Total to 31 March 1938.
	£	£
Bureau of International Court of Arbitration at The Hague ..	402	—
Bureau at Brussels for control of Liquor Traffic in Africa	11	243
International Waterways Commissions	4,184	81,423
Contribution to India Office in respect of retiring allowances of ex-military officers	39	567
Contribution towards fund for the settlement of certain refugees administered by the Secretary-General of the League of Nations..	284	1,985
Remuneration of civilian members of Building Committee and British and neutral members of Arbitral Board under Annex to Article 8 of the Anglo-Egyptian Treaty, and incidental expenses..	2,314	2,314
Refund to the Board of Education of the salary, &c., of an Inspector of Schools lent to the Foreign Office for secondment for service in Iraq	40	1,105
Commercial Mission in Spanish territories under the authority of General Franco	1,869	1,869
United Kingdom Delegation to the Nine Power Conference at Brussels on the Sino-Japanese Dispute	1,325	1,325
Egyptian Capitulations Conference at Montreux	995	995
Conferences at Nyon and Paris in connexion with piracy in the Mediterranean	757	757
Commercial Negotiations in Paris relating to Morocco	127	127
Expenses incurred by British representatives at the Paris Exhibition	24	24
Expenditure in connexion with the claims of the Sheik of Koweit ..	55	55
Expenses incurred in connexion with the charter of a Chinese aeroplane for the evacuation of British subjects in the province of Shensi	19	19
Burma-Yunnan Frontier Commission	2	1,162
Presentation to King Farouk on the occasion of His Majesty's marriage	58	58
International Relief Union	33	33
Presentations, &c. to Foreign subjects for services rendered ..	25	—
Visit to Cairo in connexion with the assistance to be granted to retiring British members of the Egyptian City Police	22	22
Expenses incurred at Monte Carlo by the Secretary of State	19	19
	<u>£12,604</u>	

LEAGUE OF NATIONS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1938, 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 for a Grant in Aid of the Expenses of the 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 <i>Original</i> 117,000 <i>l.</i> <i>Less Supplementary</i> 2,700 <i>l.</i> -----	114,300	114,283 - 7	16 19 5	—	—	—
B.—Travelling and Incidental Expenses <i>Original</i> 10,000 <i>l.</i> <i>Less Supplementary</i> 290 <i>l.</i> -----	9,710	6,683 4 3	3,026 15 9	—	—	—
C.—Representation before the Permanent Court of International Justice	2,000	—	2,000 - -	—	—	—
D.—Gift for the new League of Nations Building <i>Original (Revote)</i> 1,500 <i>l.</i> <i>Less Supplementary</i> 1,000 <i>l.</i> -----	500	500 - -	—	—	—	—
E.—Grant in Aid of the Expenses of Settlement of Assyrians of Iraq <i>Original (Revote)</i> 14,000 <i>l.</i> <i>Supplementary</i> .. 4,000 <i>l.</i> -----	18,000	14,000 - -	4,000 - -	—	—	—
TOTAL <i>Original</i> 144,500 <i>l.</i> <i>Supplementary</i> .. 10 <i>l.</i> -----	£ 144,510	135,466 4 10	9,043 15 2	—	—	—
Surplus to be surrendered			.. £9,043 15 2			

EXPLANATION of the Causes of Variation between Expenditure and Grant.

B.—Savings were realized mainly on the provision for Council Meetings, &c., owing to there having been fewer meetings than was anticipated. The provision has been reduced for 1938.

C.—No case in which His Majesty's Government was interested came before the Court in 1937.

E.—Savings on the provision for contributions in respect of administration of the settlement on the Khabur (3,000*l.*) and on the establishment of this settlement on a permanent basis (1,000*l.*).

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,
10 November 1938.

Alexander Cadogan,
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 1938, 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.	£ s. d.	£ s. d.	£ s. d.	
A.—Salaries, &c.	56,533	51,557 11 6	4,975 8 6	—	—	—	—	
B.—Travelling and Incidental Expenses	1,200	1,145 1 3	54 18 9	—	—	—	—	
GROSS TOTAL £	57,733	52,702 12 9	5,030 7 3	—	—	—	—	
			Surplus of Gross Estimate over Expenditure.					
			£5,030 7 3					
<i>Deduct—</i>	<i>Estimated.</i>	<i>Realized.</i>	<i>Deficiency of Appropriations in Aid realized.</i>					
C.—Appropriations in Aid ..	1,202	669 9 2	£532 10 10					
			Net Surplus to be surrendered.					
NET TOTAL £	56,531	52,033 3 7	£4,497 16 5					

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving due to a reduction of posts (729*l.*), staff changes (2,748*l.*), and the provision for additional assistance being in excess of requirements (1,607*l.*); offset by increases due to the revision of the salary scales of certain staff (109*l.*)

B.—The saving includes 49*l.* on the provision for the cost of journeys outside the United Kingdom.

Details of Receipts.	Estimated.	Realized.
	£	£ s. d.
Repayment by the Imperial Economic Committee of the cost of the staff provided under Subhead A.	253	129 14 -(a)
Reimbursement of salary of officer on loan to another Department	944	536 16 6(a)
Miscellaneous receipts	5	2 18 8
Total	£1,202	669 9 2

(a) The officers previously on loan were transferred to other Departments during the year.

EXTRA REMUNERATION (exceeding 50*l.*).

A Principal (800*l.*–1,100*l.*) received from the Vote for the Treasury and Subordinate Departments 116*l.* 17*s.* for acting as Private Secretary to the Prime Minister.

A Clerk (85*l.*–350*l.*) received a gratuity of 60*l.* from the Vote for Royal Commissions for special duties and 2*l.* 6*s.* from this Vote for overtime duty.

One Clerk (85*l.*–350*l.*) received 99*l.* 1*s.* 11*d.* from this Vote for overtime duty; another received 6*l.* 6*s.* 4*d.* from this Vote and 70*l.* 4*s.* from the Vote for the Colonial Office for overtime duty; and a third received 54*l.* 2*s.* 5*d.* from the Vote for the Colonial Office for overtime duty.

E. J. Harding,
Accounting Officer.

11 October 1938.

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 1938, 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.			
A.—Representation in the Dominions	£ 48,809	£ 37,131 7 7	£ 11,677	s. 12	d. 5	—	—	—	
B.—Passages of Governors, &c.	4,000	2,266 13 4	1,733	6	8	—	—	—	
C.—Telegrams on Dominion Service, including Overseas Telephone Calls ..	8,500	9,401 19 —	—	—	—	901	19	—	
D.—Nauru and Ocean Islands ..	9,067	9,067 — —	—	—	—	—	—	—	
E.—Swaziland—Grant in Aid ..	44,500	43,300 — —	1,200	—	—	—	—	—	
F.—Bechuanaland Protectorate—Grant in Aid	57,000	25,000 — —	32,000	—	—	—	—	—	
NEWFOUNDLAND.									
G.1.—Salaries	6,070	5,629 4 3	440	15	9	—	—	—	
G.2.—Expenses of Administration (Grant in Aid)	450,000	—	450,000	—	—	—	—	—	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—*Canada*.—Savings occurred on pay and allowances owing to staff changes (698*l.*), and on travelling and office expenses generally (302*l.*).

South Africa.—Savings due to staff changes (115*l.*) and on office expenses generally (295*l.*) were offset by additional expenditure on travelling (223*l.*). Further savings occurred by reason of an over-provision for the cost of accommodation (757*l.*), and for passages, &c., due to the postponement of changes in personnel (841*l.*).

Australia.—Savings due to unforeseen changes in personnel (790*l.*), and expenditure on office expenses generally being less than anticipated (603*l.*).

The sum provided for additional representation in the Dominions was not required (7,500*l.*).

B.—A statement of expenditure is annexed.

C.—Excess due to the urgent international questions which arose during the year.

E.—The terms of repayment of the loan in aid of expenses of administration (43,000*l.*) are under consideration in connexion with the general review of unrepaid advances to Colonial and other Governments. The terms of repayment of the loan for making advances to settlers (300*l.*) are shown in the Estimate.

F.—Issues of the loan in aid were restricted to the actual requirements of the Protectorate. The terms of repayment are under consideration. See Note to Subhead E.

G.1.—Saving due to changes in personnel during the year.

G.2.—In order that issues from the grant in aid might be regulated in accordance with the actual current requirements of Newfoundland, the amount provided was based on the estimated requirements of the Newfoundland Government during the United Kingdom financial year and not as heretofore on the estimated requirements of that Government during the corresponding Newfoundland financial year to 30 June. Owing however to improved revenue returns throughout the year 1937, and to the balance in Newfoundland Exchequer Account at 30 June 1937 being in excess of the amount considered adequate as a working balance, no issue from the grant in aid was required in the United Kingdom year 1937; the deficit on the Newfoundland year ending 30 June 1938 was met in part from the Exchequer Balance and in part from an issue from the grant in aid for the United Kingdom year 1938.

Service	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
H.—South African Constabulary, Disability Pensions ..	87	102 13 4	—		15 13 4	
IRISH FREE STATE.						
I.—Pensions Appeal Tribunals	550	521 4 3	28 15 9		—	
J.—Grant in Aid to the Irish Free State in respect of Compensation to Transferred Officers	350	218 13 5	131 6 7		—	
K.—Losses on Land Bonds ..	10	—	10 — —		—	
L.—Contributions to Imperial, Economic and Research Services: Grant in Aid						
	13,358	12,915 15 —	442 5 —		—	
GROSS TOTAL	£ 642,301	145,554 10 2	497,664 2 2		917 12 4	
		Estimated.	Realized.		Surplus to be surrendered.	
M.—Appropriations in Aid ..	9,067	9,067 — —				
NET TOTAL	£ 633,234	136,487 10 2	£496,746 9 10			

	Estimated.	Realized.
Receipts payable to Exchequer.		
Receipts not authorized to be used as Appropriations in Aid	£97,232.	98,887 12 4

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

- H.—Excess due to payment of arrears of a pension awarded in 1933, offset by other savings.
 J.—The provision made was based on information furnished by the Irish Free State Government.
 L.—Saving due mainly to the postponement until a later year of work on a research scheme.

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 1936	9,067	9,067 — —
(ii) Receipts of other classes :—		
Interest and Sinking Fund on loans for settlers in Swaziland	3,130	3,183 16 3
Nauru and Ocean Islands. Repayment on account of purchase money with interest thereon	94,102	94,102 9 6
Irish Free State. Repayments of and interest on advances made on the security of sums recoverable under the Irish Land Act, 1923	—	170 4 2

Details of Receipts.— <i>contd.</i>	Estimated.	Realized.	
	£	£	s. d.
Refund of sums advanced to the Infestation of Food Products Laboratory, Slough, and the Entomological Research Laboratory, Farnham House, from the Empire Marketing Fund for the period 1 October 1933 to 31 March 1934 on behalf of the Imperial Agricultural Bureaux pending receipt of contributions from Dominion and Colonial Governments	—	1,361	6 7
Miscellaneous receipts	—	69	15 10(a)
Total	£106,299	107,954	12 4

(a) Includes receipts amounting to 60*l.* arising from the activities of the Empire Marketing Board.

NOTES.

- With Treasury sanction, the following sums were written off as irrecoverable :—
- | | £ | s. | d. |
|---|---|-----|------|
| (i) Advances to holders of decrees in respect of Pre-Truce damage to property in Ireland (F.13343) | | 453 | 4 6 |
| (ii) Interest on advances made on the security of sums recoverable under the Irish Land Act, 1923 (F.5016/03/6) | | 41 | 12 6 |

E. J. Harding,
Accounting Officer.

12 November 1938.

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 1937, and referred to in Explanations, &c.,” under Subhead B.

Full homeward passage allowance (1,200*l.*) on completion of .. years’ term of office, and an outward passage allowance (400*l.*) on appointment for further term of five years—Col. The Rt. Hon. Sir Leslie Wilson, G.C.S.I., G.C.I.E., C.M.G., D.S.O.—Queensland (E.13886/4), 1,600*l.*

Payment to the widow of Admiral Sir Murray Anderson, K.C.B., C.M.G., M.V.O., late Governor of New South Wales, of two-thirds of the full homeward passage allowance (1,000*l.*) as a contribution towards the actual cost of her return to this country (E.34051), 666*l.* 13*s.* 4*d.*

IRISH FREE STATE SERVICES.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1938, 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	2,590,200	2,414,374 6 5	175,825 13 7	—	—	—
B.—Annuities under certain Acts	2,552	2,552 — —	—	—	—	—
C.—Local Loans Fund ..	300,000	125,000 — —	175,000 — —	—	—	—
TOTAL	£ 2,892,752	2,541,926 6 5	350,825 13 7		—	
Surplus to be surrendered..			£ 350,825 13 7			

EXPLANATION of the Causes of Variation between Expenditure and Grant.

The estimate of the expenditure under this Vote was in part based on the estimated receipts from the Irish Free State Special Duties then in force. The actual receipts from these duties in 1937 fell short of the estimate by 350,000*l.*, and the payments in respect of (a) the arrears of interest on loans from the Sinking Funds (*see* paragraph (d) of Note to Subhead A of the Estimate), and (b) arrears due to the Local Loans Fund (Subhead C), were correspondingly reduced.

E. J. Harding,
Accounting Officer.

Dominions Office,
23 September 1938.

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.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1938, compared with the Sum Granted, for the Expenses connected with OVERSEA SETTLEMENT.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Grants to Voluntary Societies	10,225	6,745 13 2	3,479	6 10	—	—
B.—Miscellaneous Charges.. (Revote 50 <i>l.</i>)	100	4 19 7	95	— 5	—	—
EMPIRE SETTLEMENT.						
C.—Land Settlement and Development..	1,650	2,126 19 4	—	—	476	19 4
D.—Assisted Passages ..	19,900	4,011 19 10	15,888	— 2	—	—
E.—Settlement of Migrants (Revote 6,750 <i>l.</i>)	23,750	15,260 1 2	8,489	18 10	—	—
F.—Training	525	466 10 11	58	9 1	—	—

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—These grants generally represent half the administrative expenses of the organisation assisted. The provision made for possible contributions in respect of increased activities of certain Societies was not required.

B.—Expenditure on migrants in need of assistance was less than anticipated (45*l.*), and no action was taken during the year to set up the Local Migration Committees (50*l.*).

C.—Expenditure on a Development Scheme in South Australia as finally approved by the United Kingdom and Commonwealth Governments was higher than expected.

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

E.—Owing to further unforeseen delay an agreement to cover contributions by the United Kingdom Government towards the capital cost of a Farm School in New South Wales was not completed in time to permit payment to be made in 1937 (5,000*l.*), and the provision made to meet the cost of a contribution to a Farm School in Canada was not required as payment was made in a prior year (1,500*l.*); the number of children who proceeded overseas to Farm Schools for training was less than expected (2,535*l.*); and minor savings accrued on other after-care schemes in South Africa and Australia generally (555*l.*). These savings were offset by the issue of a grant towards the cost of extending a reception hostel in South Africa (1,100*l.*).

F.—The cost of maintenance of boys' training hostels in the United Kingdom was borne wholly throughout the year by the authorities concerned (25*l.*), and minor savings accrued on oversea schemes (33*l.*).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
G.—Losses by Exchange ..	600	669 5 -	—		69 5 -	
GROSS TOTAL .. £	56,750	29,285 9 -	28,010 15 4		546 4 4	
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>				
H.—Appropriations in Aid ..	17,500	17,500 - -				
NET TOTAL .. £	39,250	11,785 9 -	Surplus to be surrendered. £27,464 11 -			

Receipts payable to Exchequer.

	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid	17,500	24,829 15 -
Appropriated in aid (Subhead H)		17,500 - -
Paid separately to Exchequer		£7,329 15 -

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

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.
Repayments in respect of Assisted Passage Loans ..	3,500	3,727 1 2(a)
Repayments in respect of Land Settlement Loans ..	12,500	18,180 13 8(b)
Miscellaneous receipts	1,500	1,649 11 - (c)
Repayment in respect of plant recovered on completion of a Development Scheme in New South Wales ..	—	1,272 9 2(d)
Total	£17,500	24,829 15 -

(a) Collections of Assisted Passage Loan repayments in Australia continued at a higher level than anticipated.

(b) Increase due to improvement in repayments consequent upon better prices for wheat and other primary products in Canada and Southern Rhodesia. Includes 2,670*l.* paid by the Canadian Government in adjustment of losses on farms abandoned by settlers under the 3,000 Families Settlement Scheme.

(c) Includes a receipt from the sale of property in Australia which was expected to arise in a subsequent year.

(d) Adjustment of a contribution made to a Development Scheme under the Commonwealth Loan Agreement (Subhead C) in a prior year.

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 overseas Government concerned, ceased to be recorded in detail in the ledgers of the Oversea Settlement Department. During 1937, outstanding passage loan accounts for the years to 31 March 1932 were written down by the following amounts, after correspondence with the overseas Governments concerned:—Australia 7,791*l.*, Canada 128*l.*, New Zealand, 151*l.* In addition, proposals made by various Voluntary Societies to treat as irrecoverable outstanding loans amounting to 340*l.* were concurred in (S.33482).

LOSSES in connexion with Land Settlement Schemes.

1. Under the Scheme for the settlement of 3,000 Families on improved farms in Canada, further losses in connexion with settlers who have failed to make good and have been dispossessed of their farms amounted in the period 1 October 1936 to 31 August 1937 to 118,736\$, and the sum of 31,263\$ has been accepted as the liability of the United Kingdom Government (S. 8787/028/2).

2. The cost to the United Kingdom Government during the year of the concessions granted to settlers under the 3,000 Families Scheme in accordance with the amendment by the Canadian Government in 1933 of the Soldier Settlement Act was 15,726\$ (principal, 7,595\$; interest, 8,131\$). As the result of appeals under the Farmers' Creditors Arrangement Act, the valuations of certain farms were reduced by 532,308\$, of which sum 144,548\$ fell to be borne by the United Kingdom Government (principal, 98,262\$; interest, 46,286\$). In addition a sum of 115\$ was written off in respect of Assisted Passage Loans issued to settlers under this Scheme (S.8787/028/2).

3. Concessions similar to those referred to in paragraph 2 above were granted to settlers under the New Brunswick Family Settlement Scheme at a cost to the United Kingdom Government during the financial year of 1,518\$ (principal, 1,043\$; interest, 475\$). As the result of appeals under the Farmers' Creditors Arrangement Act, the valuations of certain farms were reduced by 86,870\$, of which sum 33,672\$ fell to be borne by the United Kingdom Government (principal, 25,467\$; interest, 8,205\$). In addition a sum of 132\$ was written off in respect of Assisted Passage Loans (S.878/020).

4. The ascertained losses in connexion with settlers who have abandoned their farms under the Scheme with the Hudson's Bay Company and the Canadian Pacific Railway Company amounted during the year to 822*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).

5. Further concessions involving the waiver of unpaid interest and a dollar for dollar bonus on amounts repaid amounting in all to 4,047\$ were granted to settlers in the Clandonald Colony during the year 1937. Of this sum the proportionate amount borne by the United Kingdom Government was 1,305\$ (S. 28818/2).

6. A proposal for the sale of a farm provided under the Government Land Settlement Scheme in Southern Rhodesia, including the improvements and buildings thereon, for approximately one half of the original price on account of the proximity of the tsetse fly belt was agreed to during the year. This resulted in a loss to the United Kingdom Government of 193*l.* in respect of advances for permanent improvements (78*l.* principal and 115*l.* interest) (S.8787/017/3).

STATEMENT of LOANS issued under the EMPIRE SETTLEMENT ACTS, 1922 and 1937, in connexion with SCHEMES agreed with OVERSEA GOVERNMENTS, or with VOLUNTARY SOCIETIES, and of the amounts outstanding.

	Total Loans.	Outstanding at 31 March 1938.
	<u>£</u>	<u>£</u>
(a) Assisted Passages :—		
Australia	383,495	48,418
Canada	115,198	7,360
New Zealand	21,251	217
Voluntary Societies	27,462	3,752
Total	<u>£ 547,406</u>	<u>59,747</u>
(b) Land Settlement :—		
Canada	866,206	492,292
Southern Rhodesia	25,854	18,247
Total	<u>£ 892,060</u>	<u>510,539</u>

18 November 1938.

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 1938, compared with the Sum Granted, 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.
A.—Salaries, &c.	170,429	167,536 10 -	2,892	10	-	-	-	-
B.—Travelling and Incidental Expenses	2,200	1,945 8 1	254	11	11	-	-	-
C.—Telephone Services	1,850	1,894 10 9	-	-	-	44	10	9
GROSS TOTAL £	174,479	171,376 8 10	3,147	1	11	44	10	9
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>						
D.—Appropriations in Aid ..	2,930	2,930 - -	Surplus to be surrendered.					
NET TOTAL £	171,549	168,446 8 10	£3,102 11 2					

Receipts payable to Exchequer.

Estimated.

Realized.

	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid ..	2,930	3,681 - 4
Appropriated in aid (Subhead D)		2,930 - -
Paid separately to Exchequer ..		£751 - 4

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings due to certain posts being filled by officers on salaries lower than estimated, or for only part of the year (6,500*l.*) ; modified by excesses due to additional posts, and by increases in the scales of pay of certain grades, &c. (3,600*l.*).

B.—Savings occurred on provision for travelling both in the United Kingdom and overseas (272*l.*) ; offset by a net excess on Incidental Expenses, &c. (17*l.*).

89*l.* 15*s.* 6*d.* was refunded to an Assistant Secretary in respect of his continuing medical expenses due to an injury sustained in an aeroplane accident whilst on duty in Palestine and Iraq in 1921 (P.12243/19). The officer retired on 19 August 1937.

C.—Excess mainly due to additional telephone facilities during the Imperial Conference, 1937.

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.	2,300	3,006 3 -(a)
Repayment of cost of accounting services performed for the Imperial Economic Committee and the Executive Council of the Imperial Agricultural Bureaux	600	600 - -
Miscellaneous	30	74 17 4(b)
Total	£2,930	3,681 - 4

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

(b) Fees, passage rebates, &c.

EXTRA REMUNERATION (exceeding 50*l.*).

A Principal (800*l.*–1,100*l.*) received 80*l.* 9*s.* 11*d.* from the Vote for Privy Seal Office as Private Secretary to the Lord Privy Seal.

Two Clerks (85*l.*–350*l.*) received 29*l.* 7*s.* 11*d.* and 6*l.* 4*s.* respectively from this Vote for overtime pay and 52*l.* 19*s.* 1*d.* and 54*l.* 16*s.* 9*d.* respectively from the Post Office Vote for duty as part-time night telephonists. A Clerk received from the Vote for Clearing Offices 20*l.* as a gratuity and 63*l.* 2*s.* 5*d.* as an allowance to bring his salary up to that of a Clerk, Higher Grade (400*l.*–525*l.*) whilst on loan to the Anglo-Spanish Clearing Office. Twelve Clerks received from this Vote sums varying from 55*l.* 5*s.* 10*d.* to 113*l.* 2*s.* for overtime pay amounting to a total of 871*l.* 3*s.* 2*d.*

The Second Office Keeper (215*l.* 3*s.*–240*l.* 4*s.*) received 7*l.* 19*s.* 3*d.* from this Vote for overtime pay and 91*l.* 7*s.* from the Government Hospitality Fund. The Office Porter (Established) (55*s.* 6*d.* a week) received from this Vote 52*l.* 13*s.* for overtime pay. An Unestablished Messenger (47*s.* 6*d.*–55*s.* 6*d.* a week) received from the Post Office Vote 74*l.* for duties as part-time night telephonist and another received from this Vote 58*l.* 15*s.* for overtime pay.

NOTES.

A moiety of the salary of an Assistant Principal (660*l.*) on loan to a Colonial Government during a part of the year was borne on this Vote.

Moieties of the salaries of nine Colonial Service officers (615*l.*–35*l.*–860*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.

A. C. C. Parkinson,
Accounting Officer.

5 October 1938

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 1938, 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.
COLONIAL SERVICES.						
GRANTS IN AID OF LOCAL REVENUES, &c.						
A.1.—Cyprus	92,800	92,800 - -	—	—	—	—
A.2.—Nyasaland						
Original	218,000l.					
Less Supplementary ..	28,000l.					
	190,000	190,000 - -	—	—	—	—
A.3.—Somaliland						
Original	38,000l.					
Supplementary	30,000l.					
Less Supplementary ..	38,000l.					
	30,000	30,000 - -	—	—	—	—
A.4.—St. Helena						
Original	2,000l.					
Less Supplementary ..	2,000l.					
A.5.—Dominica						
Original	5,000l.					
Less Supplementary ..	5,000l.					
A.6.—Montserrat						
Original	4,500l.					
Less Supplementary ..	1,500l.					
	3,000	3,000 - -	—	—	—	—
A.7.—British Guiana						
Original	10,000l.					
Supplementary	100l.					
Less Supplementary ..	10,000l.					
	100	100 - -	—	—	—	—
A.8.—British Honduras ..						
Original	30,000l.					
Supplementary	8,000l.					
Less Supplementary ..	30,000l.					
	8,000	8,000 - -	—	—	—	—
A.9.—Antigua						
Original	1,000l.					
Less Supplementary ..	1,000l.					
A.10.—St. Lucia						
Original	1,000l.					
Less Supplementary ..	1,000l.					
A.11.—Malta	15,750	13,100 - -	2,650 - -	—	—	—
A.12.—Kenya						
Supplementary	71,000	60,000 - -	11,000 - -	—	—	—

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.2.—Issues were in respect of the grant in aid of interest and sinking fund payments on the Guaranteed Stocks, 1952-72 and 1954-74.

A.6.—3,000l. was issued as a loan towards the cost of earthquake reconstruction (not earthquake investigation as stated in the Estimate). The terms of repayment will be notified to Parliament when prescribed. No interest is being paid at present. (S.37700/01/37).

A.8.—Loan for road construction on terms shown in the Supplementary Estimate (H.C.56 of 1937-38) (S.41222).

A.11.—Issues were limited to three-quarters of the latest estimate of the expenditure by the Government of Malta to 31 March 1938 (S.37943/5).

A.12.—Issues were limited to the latest estimate of the expenditure by the Government of Kenya to 31 March 1938.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
OTHER GRANTS.						
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	500 - -	—	—	—	—
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	2,250	2,239 17 4	10 2 8	—	—	—
B.7.—Testing and Marketing of Colonial Timbers .. .	5,000	4,860 7 1	139 12 11	—	—	—
B.8.—Central Pool of Survey Instruments	800	456 19 5	343 - 7	—	—	—
B.9.—Colonial Empire Market- ing Board <i>Supplementary</i>	10,000	674 6 4	9,325 13 8	—	—	—
WESTERN PACIFIC HIGH COMMISSION.						
C.1.—Tonga: British Agent; Salaries and Expenses	2,173	2,465 14 1	—	—	292 14 1	—
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)	10,050	9,453 1 -	596 19 -	—	—	—
C.4.—Pitcairn Island	700	511 9 7	188 10 5	—	—	—

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

- B.2.—See appended Account.
- B.6.—Issues were restricted to a moiety of the estimated expenditure from the Fund.
- B.7.—A net saving occurred on changes in the subordinate staff (216*l.*); offset by various small excesses (76*l.*).
- B.8.—Savings occurred on new purchases (100*l.*), repairs, &c., (198*l.*), and on transport (45*l.*).
- B.9.—The Secretary to the Board was not able to take up his appointment until January 1938 and expenditure was confined to salaries, &c., (387*l.*) and certain preliminary expenses (287*l.*) incurred after his appointment.
- C.1.—Excess occurred on the provision for salaries due to an overlap in the appointment of the Agent (156*l.*), on travelling (126*l.*), and on the cost of electric light plant (158*l.*); offset by savings on other items (147*l.*).
- C.3.—A saving occurred on the provision for Constabulary (527*l.*), and there was a net saving on other items (70*l.*).
- C.4.—Expenditure was incurred on stores, &c., (54*l.*) and on the salary, &c., (169*l.*), subsistence allowances (146*l.*), and passages (142*l.*) of the Medical Officer and the Agent and Consul, Tonga.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
MISCELLANEOUS.						
D.—Passages of Governors and other Colonial Officers ..	10,000	7,803 17 5	2,196 2 7			—
E.—Boundary Commissions						
Original	46,000 <i>l.</i>					
Supplementary	10,000 <i>l.</i>					
	56,000	52,649 4 6	3,350 15 6			—
F.—Minor Colonial Services ..	1,690	894 16 9	795 3 3			—
G.—Telegrams, &c., on Colonial Service, including Overseas Telephone Calls	10,000	9,942 17 —	57 3 —			—
MIDDLE EASTERN SERVICES.						
PALESTINE AND TRANS-JORDAN.						
H.1.—Defence						
Original	382,500 <i>l.</i>					
Supplementary	423,000 <i>l.</i>					
	805,500	800,870 2 9	4,629 17 3			—
H.2.—British Resident and Staff, Trans-Jordan: Salaries and Expenses	8,280	7,989 7 5	290 12 7			—
H.3.—Trans-Jordan Frontier Force (Grant in Aid) ..	147,000	139,000 — —	8,000 — —			—
H.4.—Trans-Jordan: Grant in Aid of Local Revenue						
Original	244,009 <i>l.</i>					
Less Supplementary	5,500 <i>l.</i>					
	238,509	51,008 13 6	187,500 6 6			—

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

D.—A statement of expenditure is annexed.

E.—Boundary Commissions:

British Guiana-Brazil: Estimate, 1937, 53,000*l.*; Expenditure, 1937, 50,733*l.*; Cumulative Expenditure to 31 March 1938, 193,795*l.*

Expenditure in 1937 includes (a) a further sum of 32*l.* —s. 8*d.* in connexion with the erection of the beacon at the tri-junction point of the British Guiana, Brazil, and Surinam boundaries (S.35157); (b) 137*l.* 16s. compensation paid to certain personnel of the Commission for kit, &c., lost as a result of a boat accident in 1933 (S.34693/6); (c) 27*l.* 6s. being the value of mess stores condemned or lost to 31 March 1937 (S.34693/6); (d) 8*l.* 6s. 8*d.* overpaid to a labourer and written off (S.34693/7).

Cartographic Work: Expenditure:

Northern Rhodesia—Belgian Congo Commission	£ 714
British Somaliland—Ethiopia Commission	1,202

On the occasion of a stock-taking, certain pre-war survey instruments on charge of the Colonial Office, worth approximately 5*l.*, were found to be deficient and were written off store charge (S.35440).

F.—Savings occurred chiefly under Wei-Hai-Wei (537*l.*), due to the death of a pensioner; and Tristan-da-Cunha (257*l.*), expenditure being confined to the cost of medical treatment of two islanders (S.26668/3).

H.1.—*Army*.—The charge includes 136,357*l.* arrears relating to 1936, for which provision was made in 1937, and excludes 20,700*l.* relating to 1937 but charged to this Vote in 1938, as the charge to this Subhead was restricted to the amount of the advances made to the War Office within the financial year 1937, being 500*l.* less than the sum provided.

Royal Air Force.—There was a saving on the provision for works services in Palestine (4,870*l.*) and in Trans-Jordan (440*l.*); modified by an excess on the provision for recurrent expenditure (1,000*l.*) and an arrear charge for Indian troops (180*l.*).

H.2.—A saving occurred on the allowance to the Assistant British Resident (164*l.*) and there was a net saving on other services (127*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.—There was a saving of 38,500*l.* on the provision for Grant in Aid of local revenues chiefly owing to a lag in expenditure locally; and a saving of 149,000*l.* on the grant towards the cost of improvement of roads owing to postponement in commencement of the work.

31,008*l.* 13s. 6*d.* was issued as a loan, in respect of the Ottoman Public Debt Liability, the terms of repayment of which will be notified to Parliament when prescribed (S.26495).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
MIDDLE EASTERN SERVICES— <i>contd.</i>	£	£ s. d.	£ s. d.	£ s. d.
PALESTINE AND TRANSJORDAN — <i>contd.</i>				
H.5.—Hydrographic Surveys in Palestine and Trans- Jordan (Grant in Aid) <i>Supplementary</i>	16,000	10,000 - -	6,000 - -	—
H.6.—Palestine Technical Com- mission <i>Supplementary</i>	500	90 - -	410 - -	—
ARABIA.				
I.—Aden				
<i>Original</i>	69,780 <i>l.</i>			
<i>Supplementary</i>	2,910 <i>l.</i>			
	72,690	66,648 6 -	6,041 14 -	—
GROSS TOTAL				
<i>Original</i>	1,381,982 <i>l.</i>			
<i>Supplementary</i>	10,000 <i>l.</i>			
<i>Supplementary</i>	439,510 <i>l.</i>			
	£ 1,831,492	1,588,259 - 2	243,525 13 11	292 14 1
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £243,232 19 10	
Deduct—				
J.—Appropriations in Aid				
<i>Original</i>	346,815 <i>l.</i>			
<i>Supplementary</i>	439,500 <i>l.</i>			
	786,315	782,451 3 -	Deficiency of Appropriations in Aid realized. £3,863 17 -	
NET TOTAL				
<i>Original</i>	1,035,167 <i>l.</i>			
<i>Supplementary</i>	10,000 <i>l.</i>			
<i>Supplementary</i>	10 <i>l.</i>			
	£ 1,045,177	805,807 17 2	Net Surplus to be surrendered. £239,369 2 10	
Receipts payable to Exchequer.		Estimated.	Realized.	
Receipts not authorized to be used as Appropriations in Aid		£145,778	150,267 9 9	

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

H.5.—Issues were restricted to the latest estimate of a moiety of the expenditure in Palestine, and of the whole expenditure in Trans-Jordan, to 31 March 1938.

H.6.—Expenditure in 1937 was confined to payment of outfit allowances (E.33631/2).

I.—The amounts provided as contributions to the Colony were not required in full (2,740*l.*); there were savings on the provision for Protectorate Tribal Levies (1,330*l.*), expenditure on Protectorate Chiefs (1,630*l.*), and net savings on miscellaneous services (790*l.*); offset by remanet expenditure on emergency measures due to the Italo-Ethiopian dispute (450*l.*).

A sum of 14*l.* 16*s.* 8*d.*, being part of a total expenditure of 166*l.* 15*s.* 6*d.* on the repatriation through Aden of destitute British protected persons from Ethiopia, was charged to this Subhead in 1936 and 1937 as being irrecoverable (S.40994). 3*l.* was paid to two medical students as compensation for clothing stolen from them whilst they were being trained as native dispensers (S.42889).

508 rifles and 168,380 rounds of ammunition worth approximately 1,834*l.* were issued free to Protectorate Tribes (S.16149/6). For issues on repayment, see "Details of Receipts" under (ii) Aden.

Details of Receipts.	Estimated.	Realized.		
	£	£	s	d.
(i) Receipts of classes authorized to be used as Appropriations in Aid :—				
Refund of salary, &c., of Forest Economist whilst on visits to Colonies (Subhead B.7.)	10	142	14	2 (a)
Contributions by Colonies towards the cost of testing and marketing of Colonial timbers (Subhead B.7.)	1,000	990	—	—
Receipts in respect of Pool of Survey Instruments (Subhead B.8.)	5	—	—	(b)
Western Pacific High Commission—Fees, fines, &c. ..	300	80	19	11 (a)
Repayment from Palestine revenues towards cost of Defence (Subhead H.1.).				
<i>Original</i>	344,000 <i>l.</i>			
<i>Supplementary</i>	439,500 <i>l.</i>			
	783,500	779,151	7	6 (c)
Trans-Jordan.—Fees, &c. (Subhead H.2.)	180	109	17	10 (a)
Trans-Jordan Frontier Force.—Rent for Married Quarters (Subhead H.3.)	850	1,325	19	— (a)
Rent contributions of political staff and receipts in connexion with Aden Protectorate College, Protectorate Tribal Levies, &c. (Subhead I.)	470	650	4	7 (a)
Total	£786,315	782,451	3	—
(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.—Repayment annuity in respect of sums advanced for capital expenditure on Dar-es-Salaam Electric Power Station.. ..	2,611	2,611	2	11
Repayment annuity in respect of sums advanced for capital expenditure on railways and public works including capitalized arrears of interest ..	119,854	119,853	5	11
Repayment annuity in respect of sums advanced for capital expenditure on Nyanza Salt Mines ..	983	982	10	5
Trans-Jordan.—Repayment annuity in respect of loans in connexion with the repair of earthquake damage	2,590	2,590	1	10
Interest on, and part repayment of, loan for seed cultivators	3,960	3,960	—	—
Kantara-Rafa Railway.—Annual rent payable to H.M. Government	4,000	4,000	—	—
Sale of surplus material, &c.	—	2,523	8	7
Aden.—Sales of arms and ammunition to Protectorate tribes	1,000	1,739	14	— (a)
Miscellaneous receipts	50	97	7	— (a)
St. Lucia.—Repayment instalment and interest on outstanding portion of loan for relief of distress caused by the fire at Castries in 1927	339	338	17	10
Dominica.—Local interest and repayments on account of loans to Cultivators (Watts' Scheme). ..	1,000	1,562	4	2 (a)
Repayment annuity on loans to cultivators, 1930 and 1931	800	780	19	4
Repayment annuity on loan for plant distribution, 1931.. .. .	220	220	—	—
Boundary Commissions :—				
Proceeds of sales of stores, &c.	—	314	17	6
Contribution from Northern Rhodesia towards cost of Northern Rhodesia-Belgian Congo Commission	—	298	5	11 (d)
Miscellaneous	—	24	—	—
Total	£145,778	150,267	9	9

Details of Receipts—*contd.*

- (a) These receipts cannot be foreseen with accuracy.
 (b) Certain instruments were on loan but the relevant receipts are brought to account in 1938.
 (c) Excludes 20,700*l.* relating to balance of War Office expenditure in 1937 (see Subhead H.1.).
 The question whether this sum is recoverable from Palestine is under consideration.
 (d) Balance of contribution due to 31 March 1938 received in 1938.

Colonial Office,
 26 November 1938.

A. C. C. Parkinson,
 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 1937 and referred to in "Explanations, &c.," under Subhead D.

Passage allowance on retirement after completion of full term of office :—
 Sir S. Davis, C.M.G.—St. Helena, 450*l.*

Passage allowances on transfer :—
 Sir W. E. F. Jackson, K.C.M.G.—Mauritius to British Guiana, 1,050*l.*; Sir A. Caldecott, K.C.M.G., C.B.E.—Hong Kong to Ceylon, 380*l.*; Capt. the Hon. Sir B. E. H. Clifford, K.C.M.G., C.B., M.V.O.—Bahamas to Mauritius, 1,015*l.*; Sir H. A. MacMichael, K.C.M.G., D.S.O.—Tanganyika Territory to Palestine, 880*l.*; Sir G. A. S. Northcote, K.C.M.G.—British Guiana to Hong Kong, 885*l.* (E.13886/4).

Passage allowances to officers who proceeded from the territories in which they were serving to take up appointments as Governors elsewhere :—
 Sir H. B. Popham, K.C.M.G., M.B.E.—Dominica to Windward Islands, 175*l.*; The Hon. Sir C. C. F. Dundas, K.C.M.G., O.B.E.—Northern Rhodesia to Bahamas, 460*l.* 5*s.* 5*d.*; H. G. Pilling, Esq., C.M.G.—Kenya to St. Helena, 350*l.*; Sir D. J. Jardine, K.C.M.G., O.B.E.—North Borneo to Sierra Leone, 581*l.* 12*s.*

Passage allowances on retirement prior to expiry of full term of office (E.13886/4) :—
 Sir S. M. Grier, K.C.M.G.—Windward Islands, 182*l.*; Sir R. E. Stubbs, G.C.M.G.—Ceylon, 385*l.*; Sir A. G. Murchison Fletcher, K.C.M.G., C.B.E.—Trinidad, 120*l.*; Sir H. M.-M. Moore, K.C.M.G.—Sierra Leone, 390*l.*

Passage allowance on retirement after extension of normal term of office :—
 Sir A. G. Wauchope, G.C.B., G.C.M.G., C.I.E., D.S.O.—Palestine, 500*l.* (E.13886/4).

BUREAU OF HYGIENE AND TROPICAL DISEASES.

ACCOUNT OF RECEIPTS AND EXPENDITURE FOR THE YEAR ENDED 31 MARCH 1938.

RECEIPTS.			EXPENDITURE.		
	£	s. d.		£	s. d.
Balance on 1 April 1937 ..	4,326	2 1	Salaries, Office	3,249	19 5
Parliamentary Grant (Class II, Vote 9, Subhead B.2.)	1,000	- -	Payments to sectional editors, contributors, reviewers, indexer and translators	1,701	3 10
Contributions by Governments of Dominions ..	500	- -	Purchase of books and binding	88	15 -
Indian Provincial Governments' contributions ..	180	- -	Publications (printing, postage, &c.)	1,788	- 4
Sudan Government's contribution	200	- -	Staff superannuation : Bureau's contributions	208	16 2
Iraq Government's contribution	30	- -	Telephone, cleaning, &c. ..	70	- -
Contributions by Governments of Colonies, Protectorates and Mandated Territories	4,327	- -	Stationery	69	13 3
Indian Research Fund Association grant ..	150	- -	Postage and miscellaneous	110	1 5
Sales of publications and advertisements	1,785	4 2	Audit fee	15	- -
Interest on deposit account	71	2 3	Balance on 31 March 1938	5,267	19 1
TOTAL	£12,569	8 6	TOTAL	£12,569	8 6

Bureau of Hygiene and Tropical Diseases,
28 July 1938.

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.

 COLONIAL DEVELOPMENT FUND.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1938, 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)	£ 500,000	£ 500,000	£ —	£ —

R. V. Nind Hopkins,
Accounting Officer.

Treasury,
30 September 1938.

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

G. C. Upcott,
Comptroller and Auditor General.

INDIA AND BURMA SERVICES.

See also Report of Comptroller and Auditor General.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1938, compared with the Sum Granted, for the Salaries and Expenses of the Department of HIS MAJESTY'S SECRETARY OF STATE FOR INDIA and HIS MAJESTY'S SECRETARY OF STATE FOR BURMA, and a Grant in Aid of Military Expenditure from Indian Revenues.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, &c.	206,199	206,246 9 1	—	47 9 1
B.—Travelling and Incidental Expenses	1,300	1,532 — 5	—	232 — 5
C.—Telegrams and Telephones	9,500	7,945 5 9	1,554 14 3	—
D.—Grant in Aid of Military Expenditure from Indian Revenues ..	1,500,000	1,500,000 — —	—	—
GROSS TOTAL .. £	1,716,999	1,715,723 15 3	1,554 14 3	279 9 6
	Estimated.	Applied.	Surplus to be surrendered.	
Deduct—				
E.—Appropriations in Aid ..	110,180	110,180 — —		
NET TOTAL .. £	1,606,819	1,605,543 15 3	£1,275 4 9	

Receipts payable to Exchequer.	Estimated.	Realized.
Receipts authorized to be used as Appropriations in Aid	£110,180	110,673 7 7
Appropriated in aid (Subhead E)		110,180 — —
Paid separately to Exchequer		£493 7 7

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Excesses due to pay, &c., of military officers for which no provision was made (2,058*l.*) (E.35453), increases of staff (1,961*l.*), temporary assistance (698*l.*) and revision of scales of pay (562*l.*); offset by savings due to unexpected retirements, deaths and transfers, &c., (3,504*l.*) and vacancies temporarily unfilled (1,729*l.*)

B.—Excess due to travelling charges of military officers sanctioned after the Estimate was approved (297*l.*); offset by miscellaneous savings.

C.—Saving on telegrams (1,515*l.*) due to difficulty of forecasting expenditure.

Details of Receipts.	Estimated.	Realized.		
	£	£	s.	d.
Contribution from Indian revenues towards the salaries and expenses of the India and Burma Office.	102,000	102,000	-	-
Contribution from Burma revenues towards the salaries and expenses of the India and Burma Office	8,000	8,000	-	-
Miscellaneous fees	180	325	14	9
Recovery from the Government of India of the cost of replacing an officer on loan	—	347	12	10
Total	£110,180	110,673	7	7

EXTRA REMUNERATION (exceeding 50*l.*).

From Indian Revenues :—

Four Advisers, India (*1,350l.*) and two Advisers, Burma (*1,350l.*) each received a civil pension of *1,000l.* ; one Adviser, India (*1,350l.*) received a civil pension of *831l.* ; the Political Aide de Camp (*961l.*) received a military pension of *660l.* ; an Assistant Secretary (*1,150l.-1,450l.*) received a civil pension of *440l.* ; the Personal Assistant to the Military Secretary (*625l.*) received a military pension of *573l.* ; the Librarian (*850l.-1,000l.*) received a civil pension of *500l.* ; the Legal Adviser (*1,570l.*) received a civil pension of *1,200l.* ; the President of the Medical Board (*761l.*) received a military pension of *1,094l.* ; and the Member (*597l.*) and Additional Member (*150l.*) of the Medical Board each received a military pension of *744l.*

From the Post Office Vote :—

A Clerk (*85l.-350l.*) received *57l. 5s. 2d.* for acting as part-time night telephonist.

S. F. Stewart,
Accounting Officer.

15 November 1938.

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 1938, 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)	3,000	3,100	—	—	—	100	—	—
B.—Imperial War Graves Commission (Grant in Aid)	159,274	159,174	—	—	100	—	—	—
C.—Endowment Fund ..	300,000	300,000	—	—	—	—	—	—
D.—Purchase of Land (United Kingdom)	100	5	8	—	94	12	—	—
E.—Maintenance of Cemeteries under Supplemental Charter of 17 January 1924.. ..	1,000	630	1	3	369	18	9	—
TOTAL ..	£ 463,374	462,909	9	3	564	10	9	100 — —

Surplus to be surrendered £464 10 9

Receipts payable to Exchequer.	Estimated.	Realized.
Burial fees, Scutari Cemetery, &c.	<u>£20</u>	<u>£55 8 5</u>

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Excess due to the payment of an additional personal and pensionable allowance of 100% to the Assistant Secretary, Finance (E.11556/2).

B.—Reduced to meet over-expenditure under Subhead A (E.11556/2).

E.—Saving due to reduction in cost of carrying out various minor repairs and postponement of work in certain cemeteries.

3 November 1938.

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.

IMPERIAL WAR
STATEMENT OF CASH PAYMENTS OUT OF FUNDS CONTRIBUTED BY BRITISH
FROM 1 APRIL 1937

	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, Superannuation Contributions, and Allowances of Staff (other than Medical, included in Item 9(a) below):—												
(a) Administrative	11,408	7	7	5,934	—	3	—	—	—	392	10	10
(b) Records, Cemetery Registers and Enquiries	2,848	—	4	1,173	16	4	—	—	—	—	—	—
(c) Architectural and Technical	2,591	18	11	5,180	12	5	—	—	—	368	10	11
(d) Horticultural	5,633	11	10	108,387	11	5	2,262	14	5	3,203	19	8
(e) Transport	—	—	—	2,233	4	4	—	—	—	—	—	—
	22,481	18	8	122,909	4	9	2,262	14	5	3,965	1	5
2.—Maintenance Fees and Horticultural Supplies	9,969	16	8	3,218	18	—	343	11	4	826	7	7
3.—Materials and Local Labour for Structural Maintenance	1,790	3	7	8,717	12	1	495	—	8	862	7	—
4.—Payments to Contractors, Materials and Local Labour for Construction of Cemeteries and Memorials	643	2	2	14,567	8	—	212	3	1	18	8	11
5.—Travelling Expenses	1,955	—	4	3,563	16	10	410	9	7	446	7	1
6.—Transport:—New Vehicles and Running Costs	534	2	6	3,700	1	—	—	—	—	118	—	6
7.—Rents, Rates, Office Expenses, Postages, Stationery, &c.	4,205	18	2	2,432	1	9	56	13	8	845	12	7
8.—Printing Cemetery Registers and Annual Reports	192	5	4	—	—	—	—	—	—	—	—	—
9.—Educational and Medical Services:—												
(a) Salaries, Fees, Medicines, &c.	—	—	—	1,096	4	9	5	8	9	—	—	—
(b) Contribution to Ypres School, Educational Grants and Conveyance of Schoolchildren, &c.	—	—	—	918	19	7	—	—	—	—	—	—
GROSS TOTALS	£ 41,772	7	5	161,124	6	9	3,786	1	6	7,082	5	1

Deduct:—

- 10.—Receipts—
Proceeds of realisation of surplus stores, &c., sale of Registers and Annual Reports, and interest received.

Note.—The above Statement does not include payment

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).

14 October 1938.

GRAVES COMMISSION.
AND DOMINION GOVERNMENTS (AFTER DEDUCTION OF MISCELLANEOUS RECEIPTS)
TO 31 MARCH 1938.

Macedonia.	Gallipoli.	Iraq.	Dominions and Other Areas.	Total.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
—	—	—	943 2 6	18,678 1 2
—	—	—	160 - -	4,181 16 8
—	—	—	160 - -	8,301 2 3
1,371 3 6	2,707 12 9	1,176 - 10	783 2 6	125,525 16 11
—	207 19 2	68 2 11	—	2,509 6 5
1,371 3 6	2,915 11 11	1,244 3 9	2,046 5 -	159,196 3 5
126 15 11	106 13 1	183 14 11	1,003 13 4	15,779 10 10
150 2 7	196 5 5	281 5 2	467 11 -	12,960 7 6
6 15 -	—	—	130 5 2	15,578 2 4
171 16 5	74 18 6	178 9 7	193 9 8	6,994 8 -
87 17 7	167 18 7	266 - 5	—	4,874 - 7
77 8 8	129 10 -	126 2 11	101 13 9	7,975 1 6
—	—	—	—	192 5 4
—	—	—	—	1,101 13 6
—	—	—	—	918 19 7
1,991 19 8	3,590 17 6	2,279 16 9	3,942 17 11	225,570 12 7
				226 4 -
			NET TOTAL .. £	225,344 8 7

out of moneys voted under Subheads C, D, and E.

Fabian Ware.
W. P. Spens.
J. J. Lawson.

} Members of Finance Committee.

31 March 1938 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,
1937.

CLASS III.

HOME DEPARTMENT, LAW AND JUSTICE.

(44099)--III

CLASS III.
HOME DEPARTMENT, LAW AND JUSTICE.

SUMMARY.

Page.	No. of Vote.	SERVICE.	Estimated Gross Expendi- ture.	Authorized Appro- priations in Aid.	Supply Grant.	Actual Gross Expenditure.
			£	£	£	£ s. d.
98	1	Home Office	5,851,267	74,310	5,776,957	4,050,953 17 9
102	2	Broadmoor Criminal Lunatic Asylum	77,240	4,181	73,059	76,043 3 -
104	3	Police, England and Wales ..	12,446,398	210	12,446,188	12,329,762 16 2
114	4	Prisons, England and Wales ..	1,406,776	262,500	1,144,276	1,387,102 16 3
120	5	Approved Schools, &c., England and Wales	497,350	19,000	478,350	496,713 5 6
122	6	Supreme Court of Judicature, &c.	533,282	533,182	100	527,593 10 10
125	7	County Courts	799,432	799,332	100	776,612 6 11
127	8	Land Registry	278,003	277,903	100	266,276 13 4
129	9	Public Trustee	259,045	258,945	100	252,177 4 2
131	10	Law Charges	165,421	38,000	127,421	165,366 10 10
134	11	Miscellaneous Legal Expenses ..	52,526	10,250	42,276	49,441 1 2
136	12	Police, Scotland	1,209,482	—	1,209,482	1,194,774 15 3
137	13	Prisons, Scotland	242,674	21,258	221,416	175,080 19 4
141	14	Approved Schools, &c., Scotland	73,000	4,650	68,350	71,978 1 7
143	15	Scottish Land Court	9,174	400	8,774	8,048 17 1
145	16	Law Charges and Courts of Law, Scotland	193,936	145,400	48,536	191,840 9 3
148	17	Register House, Edinburgh ..	62,400	62,300	100	62,151 4 10
149	18	Northern Ireland Services ..	13,968	7,000	6,968	13,674 1 2
150	19	Supreme Court of Judicature, &c., Northern Ireland ..	52,855	31,235	21,620	51,105 7 2
152	20	Irish Land Purchase Services ..	2,331,973	94	2,331,879	2,330,495 16 9
		Total	26,556,202	2,550,150	24,006,052	24,477,192 18 4

CLASS III.
HOME DEPARTMENT, LAW AND JUSTICE.

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	67,191	9	8	3,983,762	8	1	1,800,313	2	3	7,118	10	4	1,793,194	11	11	—		
2	4,181	—	—	71,862	3	—	1,196	17	—	—	—	—	1,196	17	—	222	15	3
3	210	—	—	12,329,552	16	2	116,635	3	10	—	—	—	116,635	3	10	999	17	10
4	262,500	—	—	1,124,602	16	3	19,673	3	9	—	—	—	19,673	3	9	10,568	5	11
5	19,000	—	—	477,713	5	6	636	14	6	—	—	—	636	14	6	1,409	1	10
6	527,593	10	10	—	—	—	5,688	9	2	5,588	9	2	100	—	—	387,064	8	10
7	776,612	6	11	—	—	—	22,819	13	1	22,719	13	1	100	—	—	87,821	2	2
8	266,276	13	4	—	—	—	11,726	6	8	11,626	6	8	100	—	—	119,901	7	—
9	252,177	4	2	—	—	—	6,867	15	10	6,767	15	10	100	—	—	65,979	18	7
10	38,000	—	—	127,366	10	10	54	9	2	—	—	—	54	9	2	601	5	1
11	10,250	—	—	39,191	1	2	3,084	18	10	—	—	—	3,084	18	10	5,075	14	—
12	—	—	—	1,194,774	15	3	14,707	4	9	—	—	—	14,707	4	9	—		
13	21,258	—	—	153,822	19	4	67,593	—	8	—	—	—	67,593	—	8	603	19	11
14	4,650	—	—	67,328	1	7	1,021	18	5	—	—	—	1,021	18	5	52	8	9
15	395	6	7	7,653	10	6	1,125	2	11	4	13	5	1,120	9	6	—		
16	145,400	—	—	46,440	9	3	2,095	10	9	—	—	—	2,095	10	9	20,424	—	8
17	62,151	4	10	—	—	—	248	15	2	148	15	2	100	—	—	18,358	16	7
18	7,000	—	—	6,674	1	2	293	18	10	—	—	—	293	18	10	480	11	6
19	31,235	—	—	19,870	7	2	1,749	12	10	—	—	—	1,749	12	10	6,993	13	2
20	94	—	—	2,330,401	16	9	1,477	3	3	—	—	—	1,477	3	3	1	10	4
	2,496,175	16	4	21,981,017	2	—	2,079,009	1	8	53,974	3	8				726,558	17	5
Total amount to be surrendered .. £													2,025,034	18	—			

(44099)

D

HOME OFFICE.

See also Report of Comptroller and Auditor General.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1938, 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 Air Raid Precautionary Services, 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.
GENERAL ADMINISTRATION.							
A. 1.—Salaries, &c.	194,375	195,703	2	3	—	—	1,328 2 3
A. 2.—Travelling and Incidental Expenses	3,000	3,009	14	11	—	—	9 14 11
A. 3.—Special Services	3,000	2,739	4	8	260	15	4
A. 4.—Telegrams and Telephones	6,000	7,641	17	4	—	—	1,641 17 4
INSPECTION OF FACTORIES AND WORKSHOPS.							
B. 1.—Salaries, &c.	184,127	181,678	3	4	2,448	16	8
B. 2.—Travelling and Incidental Expenses	15,500	15,272	12	2	227	7	10
B. 3.—Fees to Surgeons, &c.	550	555	12	10	—	—	5 12 10
B. 4.—Costs of Prosecutions, Inquiries, and Arbitrations	500	372	10	5	127	9	7
INSPECTION OF EXPLOSIVES.							
C. 1.—Salaries	4,564	4,563	15	7	—	4	5
C. 2.—Travelling and Incidental Expenses	865	739	13	5	125	6	7
C. 3.—Chemical Examination of Explosives	3,747	3,847	7	4	—	—	100 7 4
INSPECTION UNDER CRUELTY TO ANIMALS ACT, 1876.							
D. 1.—Salaries, &c.	3,294	3,294	8	4	—	—	— 8 4
D. 2.—Travelling and Incidental Expenses	650	540	7	3	109	12	9
WORKMEN'S COMPENSATION ACTS, 1925 TO 1931.							
E. 1.—Fees and Expenses of Medical Referees	16,000	17,167	6	—	—	—	1,167 6 —
E. 2.—Contribution to Medical Expenses Fund for Silicosis and Asbestosis	1,000	1,000	—	—	—	—	—
ALIENS RESTRICTION ACTS, 1914 AND 1919.							
F. 1.—Salaries, &c.	72,264	72,479	17	1	—	—	215 17 1
F. 2.—Travelling and Incidental Expenses	1,900	1,775	3	11	124	16	1
F. 3.—Expenses of Deportation Orders	1,000	716	13	2	283	6	10

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.1.—Due to increase of staff authorized during the year.
A.3.—The cost of Departmental Committees was less than anticipated.
A.4.—Due to the rapid expansion of the Air Raid Precautions Department.
B.1.—Due to savings on vacancies and changes in personnel.
B.2.—Due to vacancies.
B.4.—No expenditure was incurred in connexion with Public Inquiries into objections raised against new codes of regulations.
C.3.—The estimate is framed on figures supplied by the War Office.
E.1.—The number of references that will be made to Medical Referees cannot be accurately forecast.
F.1.—Due to the filling of vacancies by officers transferred from other Departments of the Service at rates above the minimum.
F.3.—The number and cost of deportation orders cannot be accurately estimated.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
PROBATION OF OFFENDERS.						
G.—Contributions towards the Expenses of Probation ..	92,000	88,979 12 9	3,020 7 3			—
ANTHRAX PREVENTION ACT, 1919.						
ANTHRAX DISINFECTING STATION.						
H. 1.—Salaries, &c.	14,385	8,875 6 10	5,509 13 2			—
H. 2.—Cost of Materials, &c. . .	13,120	7,468 14 5	5,651 5 7			—
H. 3.—Mersey Docks and Harbour Board Charges	150	79 12 0	70 8 —			—
H. 4.—Maintenance of Offices, Laboratory, and Miscellaneous Expenses ..	745	250 15 10	494 4 2			—
H. 5.—Machinery Repairs and Maintenance	1,000	362 6 1	637 13 11			—
J.—Roll of the Baronetage ..	130	119 18 4	10 1 8			—
HOME OFFICE INDUSTRIAL MUSEUM.						
K. 1.—Wages of Staff	1,501	1,374 10 1	126 9 11			—
K. 2.—Provision, Erection and Maintenance of Exhibits, &c... ..	300	110 1 2	189 18 10			—
L.—Special Constabulary Medal	50	20 14 7	29 5 5			—
M.—Royal Irish Constabulary: Liquidation Expenses ..	50	32 3 4	17 16 8			—
AIR RAID PRECAUTIONARY SERVICES.						
AIR RAID PRECAUTIONS DEPARTMENT.						
N.1.—Salaries, &c., (Headquarters Staff)	50,000	50,725 9 3	—			725 9 3
N.2.—Travelling and Incidental Expenses (Headquarters Staff)	15,000	7,896 10 1	7,103 9 11			—
N.3.—Civilian Anti-Gas Schools	22,500	18,979 10 4	3,520 9 8			—
N.4.—Special Services, including Training, Research and Experiments	343,000	108,246 2 1	234,753 17 11			—

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

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 three-shift basis. The import of scheduled materials was insufficient to keep the Station working at full capacity throughout the year but nevertheless the revenue from fees for disinfection, &c. (Subhead P) was greater than the total expenditure by 3,019/.

K.1.—There was a vacancy for a Senior Attendant for part of the year.

K.2.—A large proportion of the exhibits acquired during the year were furnished by the makers without charge.

N.1.—Due to increases in staff.

N.2.—The amount of travelling found to be necessary was much less than anticipated.

N.3.—It was not possible to open the second school as early as was anticipated.

N.4.—It was not possible during the year to put into operation the anticipated programme for Special Services and Research and Experiments.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
AIR RAID PRECAUTIONARY SERVICES— <i>contd.</i>						
AIR RAID PRECAUTIONS DEPARTMENT— <i>contd.</i>						
N.5.—Equipment and Materials	3,996,000	3,029,130 11 8	966,869 8 4		—	
N.6.—Respirator Factories ..	61,000	61,188 1 7	—		188 1 7	
N.7.—Inspection and Examination of Respirators and other Equipment and Materials	25,500	44,654 2 9	—		19,154 2 9	
N.8.—Storage and Distribution of Respirators and other Equipment and Materials	104,500	45,426 7 11	59,073 12 1		—	
O.—Fire Brigade Services ..	598,000	63,935 16 8	534,064 3 4		—	
GROSS TOTAL ..	£5,851,267	4,050,953 17 9	1,824,850 1 11		24,536 19 8	
			Surplus of Gross Estimate over Expenditure. £1,800,313 2 3			
<i>Deduct—</i>	Estimated.	Realized.	Deficiency of Appropriations in Aid realized.			
P.—Appropriations in Aid ..	74,310	67,191 9 8	£7,118 10 4			
NET TOTAL ..	£5,776,957	3,983,762 8 1	Net Surplus to be surrendered. £1,793,194 11 11			

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

N.5.—The saving is mainly due :—

- (1) to Civilian Duty respirators costing less than anticipated,
- (2) to failure to secure the expected deliveries of Civilian Duty and General Service respirators and Protective Clothing,
- (3) to the lack of an approved design of babies' respirator device.

N.7.—Due to the necessity for appointing further inspection staff in order to obtain requisite output.

N.8.—Due to delays in completion of Regional Stores and in obtaining motor vans estimated or, and to provision of racks being taken over by H.M. Office of Works.

O.—The submission of schemes of air raid fire precautions by local authorities was much delayed pending (1) a settlement of the basis on which Exchequer assistance could be afforded to local authorities in connection with these schemes, and (2) the passage of the Air Raid Precautions Act, 1937, and it was not possible to proceed with the allocation of appliances and equipment as anticipated.

For the same reason no grants were made during the year to local authorities towards the cost of training emergency personnel.

Details of Receipts.	Estimated.	Realized.
	£	£ s. d.
1. Home Office fees on Royal Licences, Charters, Ecclesiastical Appointments, &c... ..	400	524 10 6
2. Fees under the British Nationality and Status of Aliens Acts, 1914 and 1918	15,000	15,809 15 —
3. Aliens Change of Name fees	600	570 3 —
4. Fees for Documents of Identity (for persons of no nationality or doubtful nationality)	450	834 15 —
5. Do. : fees surcharged on certain documents	175	282 5 —
6. Fees and expenses under the Explosives Act	400	615 — —
7. Fees for chemical examination of samples of explosives	250	187 4 4
8. Fees under the Petroleum Act, 1926	100	88 2 6

Details of Receipts— <i>contd.</i>	Estimated	Realized.	
	£	£	s. d.
9. Fees under the Anthrax Prevention Act, 1919 ..	28,800	19,624	12 11
10. Sale of materials from Anthrax Station	600	431	5 2
11. Burial Removal Licence fees	500	470	10 -
12. Medical Referees: fees paid by applicants under Workmen's Compensation Act, 1925 ..	10,000	9,519	1 6
13. Baronetage Enrolment fees	135	—	—
14. Fees under the Dangerous Drugs Act, 1920 ..	2,900	2,943	16 8
15. 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	4,000	6,525	4 6
16. Civilian Anti-Gas Schools: Contribution by students towards cost of domestic staff, &c. ..	3,500	2,069	1 6
17. Fees from respirator manufacturers	1,000	42	- -
18. Sale of service respirators	5,000	1,900	11 11
19. Sale of materials from respirator factories and storage depots	200	3,949	17 9
20. Miscellaneous receipts	300	803	12 5
Total	£74,310	67,191	9 8

In all cases the estimate is necessarily conjectural.

9 and 10.—See Subhead H.

13.—These fees have been abolished.

EXTRA REMUNERATION (exceeding 50*l.*).

Two Temporary Administrative Assistants (Home Office) (350*l.* and 600*l.*) received naval retired pay at the rate of 188*l.* and 894*l.* 10*s.* per annum respectively. The Adviser on Police and Fire Brigade Communications (900*l.*) received naval retired pay at the rate of 292*l.* per annum. A Clerk (85*l.*–350*l.*) received 60*l.* 17*s.* 7*d.* from the Post Office for acting as a part-time night telephonist. An Inspector, Fire Brigades Division (450*l.*–550*l.*) received a Police pension at the rate of 372*l.* per annum. An Inspector, Fire Brigades Division (450*l.*–550*l.*) received naval retired pay at the rate of 543*l.* per annum. The Director of the Government Wool Disinfecting Station (1,222*l.* inclusive) received a gratuity of 200*l.* for special services in connection with the Station and the Deputy Director (650*l.*–800*l.*) received naval retired pay at the rate of 543*l.* per annum. An Assistant Secretary (1,150*l.*–1,450*l.*) received Royal Air Force retired pay at the rate of 189*l.* per annum.

In the Air Raid Precautions Department:—A Temporary Administrative Assistant (700*l.*) received Army retired pay at the rate of 320*l.* per annum; an Inspector (550*l.*–650*l.*) received naval retired pay at the rate of 365*l.* per annum; a Medical Officer (600*l.*) received Royal Air Force retired pay at the rate of 368*l.* per annum; the Chief Inspector (800*l.*) received Army retired pay at the rate of 724*l.* per annum; two Inspectors (450*l.*–550*l.*) received Army retired pay at the rate of 150*l.* and 640*l.* per annum respectively; an Inspector (450*l.*–550*l.*) received naval retired pay at the rate of 407*l.* 10*s.* per annum; three Medical Instructors (550*l.*) received Army retired pay at the rate of 543*l.*, 724*l.* and 724*l.* per annum respectively; a Deputy Supply Officer (152*l.*–515*l.*) received a civil pension at the rate of 284*l.* per annum; a Chief Instructor (Civilian Anti-Gas School) (800*l.*) received naval retired pay at the rate of 407*l.* per annum.

A Medical Officer (Civilian Anti-Gas School) (750*l.*) received naval retired pay at the rate of 543*l.* per annum; a Secretary Instructor (Civilian Anti-Gas School) (500*l.*) received Army retired pay at the rate of 248*l.* per annum; three Assistant Instructors (Civilian Anti-Gas School) (500*l.*) received naval retired pay at the rate of 407*l.* 10*s.* per annum and Army retired pay at the rate of 228*l.* per annum and 191*l.* per annum respectively; two Officers in charge of Regional Stores (230*l.*) received Police pension at the rate of 201*l.* per annum and naval retired pay at the rate of 151*l.* 10*s.* per annum respectively; three Temporary Assistant Inspecting Officers (31. 10*s.* a week) received Army retired pay at the rate of 112*l.*, 123*l.* and 150*l.* per annum respectively.

A. Maxwell,

Accounting Officer.

30 November 1938.

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 1938, 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.	
A.—Salaries, &c.	42,469	41,941 - 9	527 19 3	—	—	
B.—Victualling	11,436	11,394 - 11	41 19 1	—	—	
C.—Uniform, Clothing, Bedding, Furniture, &c.	4,677	4,789 5 9	—	112 5 9	—	
D.—Medicines, Surgical Instruments, &c.	460	465 18 3	—	5 18 3	—	
E.—Fuel, Cleaning Articles, Light, Water, &c.	6,577	6,148 3 10	428 16 2	—	—	
F.—Escort and Conveyance of Patients	130	92 1 9	37 18 3	—	—	
G.—Allowances to Patients and Gratuities on Discharge, &c.	1,200	1,182 11 10	17 8 2	—	—	
H.—Ordinary Repairs of Buildings, Roads, &c.	9,766	9,489 13 8	276 6 4	—	—	
J.—Incidental Expenses	340	340 1 10	—	—	1 10	
K.—Telegrams and Telephones	180	200 4 5	—	20 4 5	—	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

Number of Criminal Lunatics estimated for	765
Daily average number of Criminal Lunatics actually maintained	761
Number of Criminal Lunatics not in Broadmoor, for whose maintenance contributions were made	10

- A.—Saving due to vacancies and changes in staff.
 C.—Excess due to increased cost of materials for patients' clothing.
 E.—Saving due to reduction in price of electricity.
 F.—Fewer escorts of patients than anticipated.
 H.—Saving due to external work being held up owing to inclement weather.
 K.—Excess due to an increased number of telephone calls.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
L.—Farm (Net)	£ 5	£ — —	£ 5 — —	£ — —
GROSS TOTAL .. £	77,240	76,043 3 —	1,335 7 3	138 10 3
<i>Deduct—</i>	Estimated.	Applied.		
M.—Appropriations in Aid	4,181	4,181 — —		
NET TOTAL .. £	73,059	71,862 3 —	Surplus to be surrendered. £1,196 17 —	

	Receipts payable to Exchequer.	Estimated.	Realized.
(i) Receipts of classes authorized to be used as Appropriations in Aid		£ 4,181	£ 4,328 15 3
(ii) Receipts of other classes		—	75 — —
Total		£4,181	4,403 15 3
Appropriated in aid (Subhead M)			4,181 — —
Paid separately to Exchequer			£222 15 3

	Estimated.	Realized.
(i) Receipts of classes authorized to be used as Appropriations in Aid :—		
Maintenance of patients	£ 1,105	£ 1,177 6 5 (a)
Rent of cottages on the estate, sale of old stores, &c., surplus receipts from Farm	225	353 16 — (b)
Asylum staff for rations supplied and subscriptions from Attendants	2,851	2,797 12 10 (c)
	£4,181	4,328 15 3
(ii) Receipts of other classes :—		
One year's rent of Broadmoor School buildings	—	75 — —
Total		£4,403 15 3

- (a) Amounts recovered from patients' estates were greater than anticipated.
 (b) Receipts from the sale of old stores, rent of cottages, and from private telephone calls, &c., were greater than anticipated.
 (c) Smaller number of Attendants rationed than estimated for.

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

L.—The excess of Farm receipts (4,290l. 13s. 6d.) over payments (4,161l. 5s. 5d.) was carried to Appropriations in Aid. The Farm had a fairly satisfactory year; the outturn would have been better had not the price of fat sheep dropped sharply in the Spring of 1938.

J. S. Hopwood,

21 July 1938.

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.

See also Report of Comptroller and Auditor General.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1938, 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.	
METROPOLITAN POLICE.	£	£ s. d.	£ s. d.	£ s. d.		
A.—Salaries	8,565	8,170 17 8	394 2 4	—		
B.—Contribution towards General Expenses	100,000	100,000 — —	—	—		
INSPECTORS OF CONSTABULARY.						
C.—Salaries, &c.	3,808	3,260 11 4	547 8 8	—		
D.—Travelling and Incidental Expenses	1,050	864 3 5	185 16 7	—		
E.—Special Services	15,000	11,401 2 11	3,598 17 1	—		
GOVERNMENT GRANTS.						
F.—Grants in respect of Police Expenditure	12,177,000	12,077,708 19 2	99,291 — 10	—		
G.—Police Federation (including Grant in Aid)	800	740 3 8	59 16 4	—		
H.—International Criminal Police Commission	175	175 — —	—	—		
I.—Experimental Extension of Road Motor Patrols	140,000	127,441 18 —	12,558 2 —	—		
GROSS TOTAL	£12,446,398	12,329,762 16 2	116,635 3 10	—		
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>				
J.—Appropriations in Aid	210	210 — —		Surplus to be surrendered.		
NET TOTAL	£12,446,188	12,329,552 16 2	£116,635 3 10			

Receipts payable to Exchequer.

Estimated. Realized.

	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid	210	1,209 17 10
Appropriated in aid (Subhead J)		210 — —
Paid separately to Exchequer		£999 17 10

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Payments in respect of the Supplement to Metropolitan Police Magistrates were less than anticipated.

C and D.—Due to a vacancy in the Inspectorate for part of the year.

E.—Two additional Regional Laboratories were established during the year but it was not found possible to open them as early as was anticipated.

I.—In the Metropolitan Police it was not possible to employ the full complement of men on which the estimate was framed.

Receipts.—The additional receipts are in respect of Court Fees, &c., earned by the Regional Laboratories; the amount of 210*l.* represents superannuation deductions from salaries.

NOTE.

The statutory salaries of the Metropolitan Police Magistrates are borne on the Consolidated Fund. Their total remuneration has been calculated at the same rates as corresponding Civil Service remuneration for the period to 30 June 1937 and the difference is included in this Account. After that date, in accordance with the Statutory Salaries Act, 1937, their remuneration is wholly chargeable on the Consolidated Fund.

30 November 1938.

A. Maxwell,
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
ACCOUNT showing Receipts and Payments

	Receipts.		£	s.	d.	£	s.	d.
Balance on 1 April 1937						1,093,094	1	7
A.—VOTE OF PARLIAMENT :								
(i) Salaries of Commissioner, Receiver and two Assistant Commissioners			6,200	—	—			
(ii) Grant, representing one-half the net expenditure for Police purposes, including pensions			4,378,745	18	4			
(iii) Grant, representing one-half the Probation expenditure			20,280	10	6			
(iv) Special Contribution in respect of services of Metropolitan Police for Imperial and National purposes			100,000	—	—			
(v) Grant from Road Fund under Sec. 57 (4) of the Road Traffic Act, 1930			33,251	12	4			
			<u> </u>			4,538,478	1	2
B.—POLICE RATE :								
Receipts on rate warrants						4,252,503	3	6
C.—RECEIPTS FOR THE SERVICES OF POLICE SPECIALLY EMPLOYED :								
(i) From public departments			241,771	18	4			
(ii) From public companies and private individuals ..			36,902	19	8			
(iii) Reimbursements			2,758	9	1			
			<u> </u>			281,433	7	1
D.—DEDUCTIONS FROM PAY OF POLICE TOWARDS PENSION								
						231,934	3	7
E.—POLICE PROSECUTIONS—LEGAL EXPENSES RECOVERED								
						17,449	19	7
E.(2)—POLICE PROSECUTIONS — WITNESSES' EXPENSES RECOVERED IN NON-INDICTABLE CASES								
						26,810	5	11
F.—LICENSING OF PUBLIC CARRIAGES :								
(i) Fees received from persons licensed			3,481	6	—			
(ii) Grant in respect of licensing of taxi-cabs			16,370	—	—			
(iii) Grant in respect of licensing of drivers and conductors			1,142	—	—			
			<u> </u>			20,993	6	—

POLICE FUND.

for the Year ended 31 March 1938.

		Payments.					
		£	s.	d.	£	s.	d.
A.—ADMINISTRATIVE EXPENSES :							
1.	Salaries—Commissioner's staff	185,064	16	1	(a)(b)		
2.	Salaries—Receiver's staff	213,169	14	5			
3.	Police College Expenses*	17,915	1	2			
4.	Printing, stationery, typewriters and office machinery	19,015	15	4			
5.	Postage	7,957	13	6			
6.	Travelling expenses	2,072	17	1			
7.	Newspapers and advertisements	1,573	9	2			
8.	Legal expenses†	15,053	11	10			
9.	Cost of audit	1,000	—	—			
10.	Miscellaneous office expenses	2,291	19	11			
					465,114	18	6
B.—PAY, ALLOWANCES, CLOTHING AND EQUIPMENT OF THE FORCE :							
14.	Salaries of deputy assistant commissioners, chief constables and superintendents	41,721	—	11			
15.	Pay of inspectors, sergeants and constables	4,469,835	9	1			
15(A).	Pay of candidates, &c.	24,511	12	9			
16.	Rent allowances	589,264	16	2			
17.	Allowances for uniforms, for plain clothes and boots	81,014	2	6			
18.	Clothing and accoutrements	94,475	2	11			
					5,300,822	4	4
C.—MEDICAL, DENTAL AND HOSPITAL EXPENSES :							
19.	Salaries of medical officers, dental and divisional surgeons	18,882	—	9			
20.	Hospital, medical and dental treatment for Police, medical attendance for prisoners, &c.	18,842	15	9			
21.	Expenses of Police Nursing Home	3,847	17	5			
					41,572	13	11
D.—POLICE BUILDINGS—PURCHASE, ERECTION AND MAINTENANCE :							
23.	Purchase of sites and erection of buildings‡	54,099	19	6			
24.	Architects' and quantity surveyors' fees	17,794	1	—			
25.	Professional and legal charges	3,787	9	10			
26.	Loan expenses :						
	(1) Annuities	60,976	15	7			
	(2) Miscellaneous expenses	3	5	—			
27.	Furniture, electric light and gas fittings (new buildings)	5,830	9	7			
28.	Rent and insurance	13,199	9	10			

(a) Two Clerical Officers received 58*l.* 10*s.* 7*d.* and 52*l.* 9*s.* 5*d.*, respectively, and one Temporary Clerk received 56*l.* 18*s.* 9*d.*, from the General Post Office for services rendered as part-time telephonists during 1937–38.

(b) A temporary Supervising Solicitor employed from 1 April to 31 December 1937 received pension at the rate of 308*l.* 14*s.* per annum from the Vote for Superannuation and Retired Allowances.

* The pay and allowances of the Commandant and police instructional staff at the College amounted to 5,409*l.* 12*s.* 6*d.* and are included under Subhead B. The cost of the secretarial staff (1,144*l.* 16*s.* 1*d.*) is 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.

‡ In addition, the sum of 378,003*l.* 5*s.* 2*d.* was expended on Loan Account (see page 113).

METROPOLITAN

Receipts.		<i>£</i>	<i>s.</i>	<i>d.</i>
G.—LOST PROPERTY RECEIPTS..	.. .. .	1,833	12	6
H.—FEES FOR SERVICE OF SUMMONSES, FOR CERTIFICATES, FOR REPORTS OF STREET ACCIDENTS, &c.	.. .. .	25,841	11	9
J.—INTEREST ON CASH BALANCE	.. .. .	3,657	3	—
K.—RENTS RECEIVABLE	.. .. .	4,505	15	5
L.—PROCEEDS OF SALE OF SURPLUS PROPERTY	.. .. .	13,136	15	8
M.—MISCELLANEOUS RECEIPTS	.. .. .	17,574	3	10
N.—FINES AND FEES AT COURTS OF SUMMARY JURISDICTION	.. .. .	89,589	2	10
O.—COSTS IN CRIMINAL CASES ACT, 1908 : (Witnesses' Expenses recovered in indictable cases)	3,362	1	8

Carried forward	£10,622,196 15 1
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POLICE FUND—*contd.*

		Payments.					
		£	s.	d.	£	s.	d.
D.—POLICE BUILDINGS—PURCHASE, ERECTION AND MAINTENANCE— <i>contd.</i>							
30.	Rates and taxes	63,740	13	-			
31.	Furniture, electric light and gas fittings (existing buildings)	38,356	-	-			
32.	Special works (alteration of buildings, &c.)	71,059	1	11			
33.	Ordinary repairs	51,632	16	3			
33(A).	Sports grounds expenditure	4,105	6	3			
					384,585	7	9
E.—POLICE BUILDINGS—FUEL, LIGHT, CLEANING AND MISCELLANEOUS EXPENSES :							
34.	Fuel	13,996	2	10			
35.	Light	38,231	2	1			
36.	Cleaning	57,678	18	9			
37.	Miscellaneous expenses	7,932	-	2			
					117,838	3	10
F.—HORSES, MOTOR VEHICLES (INCLUDING PRISON VANS), AND MOTOR BOATS :							
38.	Purchase of horses	1,814	8	10			
39.	Forage	7,621	8	7			
40.	Saddlery, farriery and stable expenses	2,991	12	5			
41.	Purchase and maintenance of motor vehicles, prison vans, &c.	183,018	9	10			
42.	Purchase and maintenance of motor boats	8,501	13	8			
					203,947	13	4
G.—GENERAL MISCELLANEOUS EXPENSES :							
43.	Telephones, wireless, &c.	77,570	4	10			
44.	Subsistence and refreshment allowances, and miscellaneous expenses incurred by Police	49,402	3	1			
45.	Expenses incurred by Police in tracing, arresting and conveying offenders, preserving order on special occasions, and sundry expenses	53,970	2	9			
46.	Witnesses' Expenses (in non-indictable cases)	19,283	7	11			
46(A).	Bicycle allowances	16,319	4	9			
47.	Purchase and maintenance of lanterns	2,025	5	5			
					218,570	8	9
H.—48. EXPENSES OF LICENSING AND INSPECTING PUBLIC CARRIAGES*							
			2,239	13	5		
I.—49. EXPENSES OF LOST PROPERTY OFFICE†							
			577	8	6		
J.—50. PAY, CLOTHING, &c., OF WOMEN POLICE							
			20,342	5	9		
K.—51. SPECIAL CONSTABULARY EXPENSES							
			17,074	2	6		
L.—52. GRANT TO METROPOLITAN POLICE PROVIDENT ASSOCIATION							
			33,400	-	-		
M.—MISCELLANEOUS EXPENSES UNDER VARIOUS ACTS :							
53.	Awards under Riot (Damages) Act, 1886	26	18	6			
54.	Expenses under the Dogs Act, 1906	926	6	2			
			953	4	8		

* The pay and allowances of the police staff of the Public Carriage Office amounted to 18,493*l.* 3*s.* 5*d.* and the pensions of the former members of this staff to 22,159*l.* 15*s.* 11*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.

METROPOLITAN

Receipts.

	£	s.	d.
Brought forward	10,622,196	15	1

Carried forward £10,622,196 15 1

POLICE FUND—*contd.*

		Payments.					
		£	s.	d.	£	s.	d.
N.—SPECIAL EXPENSES—TEMPORARY SUBHEADS :							
56.	Loss by Defalcations	88	11	3(c)			
57(B).	Expenses in connexion with the Coronation of H.M. King George VI	59,042	4	8			
					59,130	15	11
O.—59. PENSIONS, &c., OF CIVIL STAFF OF COMMISSIONER'S AND RECEIVER'S OFFICES							
					(d)20,289	12	1
P.—PENSIONS, &c., OF POLICE :							
62.	Pensions to police	2,451,621	9	3(e)			
63.	Gratuities to police retiring without pension ..	1,643	6	10			
64.	Rateable deductions returned	6,815	12	5			
65.	Pensions to widows and children of police who have died while serving in the Force	24,870	2	8			
66.	Pensions to widows and children of police pensioners ..	54,031	11	-(f)			
67.	Gratuities to widows and children	53	12	9			
68.	Expenses of management	3,769	19	10			
					2,542,805	14	9
Q.—POLICE COURTS—SALARIES, PENSIONS, &c. :							
69.	Salaries and allowances	59,712	-	4			
70.	Books, printing, stationery, &c.	2,392	3	9			
71.	Travelling expenses	384	-	7			
72.	Incidental expenses	1,631	11	11			
73.	Fees to witnesses, &c., and translation of depositions ..	1,003	10	9			
74.	Pensions, &c., Police Courts Staffs	8,294	12	7			
					73,417	19	11
R.—POLICE COURTS—ERECTION, ALTERATION, MAINTENANCE AND INCIDENTAL EXPENSES :							
75.	Erection and alteration of premises	8,296	13	5			
76.	Professional and legal charges	856	10	5			
78.	Furniture, electric light and gas fittings	1,329	7	9			
79.	Rent, insurance, rates and taxes	7,348	11	5			
80.	Fuel, light and miscellaneous charges	7,866	9	3			
82.	Maintenance and repairs	1,963	13	7			
					27,661	5	10
S.—83. EXPENSES UNDER PROBATION OF OFFENDERS ACT, 1907, AND PART I OF CRIMINAL JUSTICE ACT, 1925 ..							
					38,324	4	3
T.—84. PAYMENTS UNDER THE COSTS IN CRIMINAL CASES ACT, 1908 (in respect of Witnesses' Expenses in indictable cases)							
					3,484	17	-
Carried forward ..					£9,572,152	15	-

(c) This amount represents the repayment under Secretary of State's authority (800,148) of 2 September 1938, of 74*l.* -s. 7*d.*, missing from a Superintendent's imprest, and 14*l.* 10s. 8*d.* due to a private person, consequent upon defalcations by an ex-Clerk-Sergeant. In addition, misappropriated receipts amounting to 291*l.* 1s. were written off as irrecoverable under the same authority.

(d) Includes an extra-statutory pension of 32*l.* 10s. 6*d.* per annum granted under Secretary of State's authority (386785/15) of 27 November 1933.

(e) (i) Includes an extra-statutory pension of 72*l.* 12s. 4*d.* per annum granted under Secretary of State's authority (187860/896) of 3 October 1933.

Extra-statutory awards of increase of pension were also made in 24 cases amounting to 660*l.* 18s. 11*d.*

(ii) Overpayments of increase of pension of 25*l.* 7s. 5*d.* and 210*l.* -s. 1*d.* were written off as irrecoverable under Secretary of State's authority (678454/53) of 22 April 1938.

(f) Includes 19*l.* 4s. 6*d.* written off as irrecoverable under Secretary of State's authority (530050/4) of 12 April 1938 in respect of payments made under an award found to be based on false particulars, furnished by the applicant.

METROPOLITAN

Receipts.		£	s.	d.
Brought forward		10,622,196	15	1
LOAN FROM PUBLIC WORKS LOAN COMMISSIONERS (see Statement of Loan Account, below)		500,000	-	-
		£11,122,196 15 1		

1. STATEMENT OF LOANS AUTHORISED AND RAISED.

Act authorising Loan.	Amount authorised.	Amount raised prior to 1 April 1937.	Amount raised during the year to 31 March 1938.	Amount not yet raised.
	£	£	£	£
Metropolitan Police Act, 1886, s. 3 ..	200,000	200,000*	—	—
Metropolitan Police Act, 1887, s. 2 ..	300,000	300,000*	—	—
Metropolitan Police Courts Act, 1897, s. 4	200,000	200,000*	—	—
Metropolitan Police (Borrowing Powers) Act, 1897, s. 1.	250,000	50,000*	—	200,000
Metropolitan Police (Borrowing Powers) Act, 1935, s. 1.	4,000,000	500,000	500,000	3,000,000
	£ 4,950,000	1,250,000	500,000	3,200,000

* These loans were fully repaid prior to 1 April 1936.

3. STATEMENT OF THE RECEIPTS AND PAYMENTS OF THE METROPOLITAN Metropolitan Police Act, 1886 and Metropolitan

Receipts.		Receipts prior to 1 April 1937.		Receipts during the year to 31 March 1938.		Total receipts.	
		£	s.	d.	£	s.	d.
From the Public Works Loan Commissioners ..		500,000	-	-	500,000	-	-
		£ 500,000	-	-	500,000	-	-

POLICE FUND—*contd.*

		Payments.			
		£	s. d.	£	s. d.
	Brought forward			9,572,152	15 -
EXPENDITURE DEFRAIDED OUT OF LOAN (<i>see</i> Statement of Loan Account, below)				378,003	5 2
	TOTAL			9,950,156	- 2
Balance on 31 March 1938 (including a balance of 305,382 <i>l.</i> 14 <i>s.</i> 2 <i>d.</i> on Loan Account— <i>see</i> below) ..				1,172,040	14 11
				<u>£11,122,196</u>	<u>15 1</u>

6 January 1939.

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.

2. STATEMENT RELATING TO THE REPAYMENT OF OUTSTANDING LOANS.

	Amount borrowed.	Amount paid off prior to 1 April 1937.	Amount paid off during year ended 31 March 1938.	Balance due for repayment.
	£	£ s. d.	£ s. d.	£ s. d.
Permanent Loan No. 5 (1936) ..	500,000	8,972 7 3	18,384 9 11	472,643 2 10
Permanent Loan No. 6 (1937) ..	500,000	—	18,090 10 6	481,909 9 6
	<u>£ 1,000,000</u>	<u>8,972 7 3</u>	<u>36,475 - 5</u>	<u>954,552 12 4</u>

POLICE LOAN ACCOUNT FROM 1 APRIL 1935 TO 31 MARCH 1938.

Police (Borrowing Powers) Act, 1935.

		Payments.			
		Payments prior to 1 April 1937.	Payments during the year to 31 March 1938.	Total payments.	
		£ s. d.	£ s. d.	£	s. d.
New Police Quarters—Sites		84,580 - -	32,705 - -	117,285	- -
—Buildings		102,749 4 2	216,304 2 10	319,053	7 -
Training Establishments—Sites		—	—	—	—
—Buildings		—	—	—	—
Police Stations—Sites		36,528 - -	42,353 15 -	78,881	15 -
—Buildings		—	61,257 15 4	61,257	15 4
Central Office—Sites		92,756 16 6	—	92,756	16 6
—Buildings		—	25,382 12 -	25,382	12 -
Balance at 31 March 1938				305,382	14 2
		<u>£ 316,614 - 8</u>	<u>378,003 5 2</u>	<u>1,000,000</u>	<u>- -</u>

6 January 1939.

J. F. Moylan,
Receiver for the Metropolitan Police District.

PRISONS, ENGLAND AND WALES.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1938, 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.
PRISON COMMISSIONERS' OFFICE.						
A.—Salaries, &c. ..	49,063	47,930 16 9	1,132	3 3	—	—
B.—Travelling and Incidental Expenses ..	3,100	2,800 1 11	299	18 1	—	—
PRISONS, &c.						
D.—Pay and Allowances of Officers, including Uniform ..	703,609	685,814 18 1	17,794	1 11	—	—
E.—Victualling	73,975	72,558 12 7	1,416	7 5	—	—
F.—Clothing, Bedding, Equipment, &c., purchased ..	7,500	7,508 3 3	—	—	8	3 3
G.—Materials and Tools for Manufactures and Farms; and Instruction of Prisoners	314,935	313,334 5 1	1,600	14 11	—	—
H.—Medicines, &c. ..	4,848	4,805 15 6	42	4 6	—	—

EXPLANATION of the Causes of Variation between Expenditure and Grant.

Estimated number of prisoners, 11,000. Actual daily average number of prisoners, 10,698. Daily average number of Criminal Lunatics maintained in Borough and County Asylums, 75.

A.—Due to changes in personnel, discontinuance of services of women cleaners on change of premises, &c.

B.—Establishments were visited less often than was anticipated.

D.—Due chiefly to it being found unnecessary to employ for the whole of the year the total staff provided in the estimate, and the use of temporary officers to fill vacancies pending the training and appointment of established discipline officers.

E.—The daily average population was lower than anticipated.

G.—Includes expenditure of 235,190*l.* 2*s.* 10*d.*, as against provision of 235,000*l.*, for supplies to other Government Departments, &c., which was offset by receipts amounting to 259,434*l.* 16*s.* 3*d.* (see Subhead V. Appropriations in Aid, and Details of Receipts).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
PRISONS, &c.—contd.						
I.—Lighting, Water, Cleaning Articles, &c.	32,317	32,966 10 3	—	—	649 10 3	
K.—Rent, &c.	1,870	2,112 12 6	—	—	242 12 6	
L.—Escort and Conveyance	23,650	26,288 14 10	—	—	2,638 14 10	
M.—Travelling and Removal Expenses of Officers	9,240	9,650 3 —	—	—	410 3 —	
N.—Incidental Expenses	2,000	1,989 13 3	10 6 9	—	—	
O.—New Buildings and Alterations, &c. ..						
Original	94,380 <i>l.</i>					
Supplementary	10 <i>l.</i>					
	94,390	88,283 17 4	6,106 2 8	—	—	
P.—Ordinary Repairs of Buildings	40,000	45,792 17 8	—	—	5,792 17 8	
Q.—Grants from Proceeds of Disciplinary Fines	20	1 8 4	18 11 8	—	—	
R.—Maintenance of Prisoners otherwise than in Prisons ..	6,560	6,610 9 6	—	—	50 9 6	
S.—Grants to Voluntary Bodies	28,119	27,165 15 6	953 4 6	—	—	
T.—Prisoners' Earnings, &c.	6,900	6,578 3 5	321 16 7	—	—	

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

I.—Due to increased consumption of gas and electricity through longer labour hours and improved cell lighting.

K.—Additional houses were leased as Quarters for Superior Officers (S.40751, S.41981).

L.—Due to greater use of road transport to avoid publicity, increased rail fares and more frequent movement of prisoners.

M.—Movements of staff were more numerous than was anticipated.

O and P.—Detailed explanation appended.

Q.—Expenditure is regulated by the proceeds of Disciplinary Fines. Balance 1 April 1937, 1*l.* 8*s.* 4*d.*, which was expended in grants. As no fines were received no balance remained to be carried to 1938.

R.—The daily average number of Criminal Lunatics was 75 as against 68 estimated, expenditure being 5,699*l.*, as compared with 5,134*l.* estimated, offset by a saving of 515*l.* in expenditure for maintenance in Police Cells and Hospitals.

S.—Expenditure in respect of Grants to Voluntary Bodies was as follows:—

	Estimate.	Expenditure.
	£	£
Aylesbury After-care Association—		
(a) Borstal	502	545
(b) Convict	250	235
Borstal Association	11,842	11,842
Central Association	6,234	5,685
Prisoners' Aid Societies	8,861	8,533
Miscellaneous	400	326
	<u>£28,119</u>	<u>27,166</u>

The savings on account of the Central Association and Prisoners' Aid Societies were due to the number of prisoners discharged to after-care being less than estimated.

T.—The daily average population was lower than anticipated.

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 Telephones	4,680	4,909 17 6	—	229 17 6
GROSS TOTAL				
Original .. 1,406,766 <i>l.</i>				
Supplementary .. 10 <i>l.</i>				
	£ 1,406,776	1,387,102 16 3	29,695 12 3	10,022 8 6
Deduct—	Estimated.	Applied.		
V.—Appropriations in Aid	262,500	262,500 - -		
NET TOTAL				
Original .. 1,144,266 <i>l.</i>				Surplus to be surrendered.
Supplementary 10 <i>l.</i>				£19,673 3 9
	£ 1,144,276	1,124,602 16 3		

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid	262,500	272,901 3 11
(ii) Receipts of other classes	—	167 2 -
Total ..		273,068 5 11
Appropriated in aid (Subhead V) ..		262,500 - -
Paid separately to Exchequer ..		£ 10,568 5 11

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

U.—Due to new installations and extension of existing systems (E.20904).

Details of Receipts.	Estimated.	Realized.
	£	£ s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid :—		
Proceeds of manufactures and farms supplied to other Government Departments, &c.	253,000	259,434 16 3
Miscellaneous receipts (rents, sale of scrap metal, old stores, kitchen refuse, &c.)		9,274 18 7
Prisons Department, Scotland, towards (1) salaries of the Director of Prison Industries and an Assistant Commissioner and Inspector (Woman) and (2) training of Probationers	8,000	879 4 7
Salary of an officer seconded to Metropolitan Police		512 15 3
Maintenance of prisoners from the Colonies, India, Guernsey, Jersey and the Isle of Man	1,500	2,799 9 3
		272,901 3 11
(ii) Receipts of other classes :—		
Surrender value of a Borstal Association Staff Superannuation Insurance Policy	—	167 2 -
		167 2 -
Total		£273,068 5 11

NOTES.

A sum of 6*l.* 11*s.* was paid to an officer injured in the course of his duty, comprising 11*s.* in respect of charge for ambulance used and a contribution of 6*l.* towards the charge for maintenance in hospital (P.2/53883).

A sum of 5*l.* -*s.* 6*d.* was paid in respect of medical expenses incurred as a result of an injury to an officer in the course of his duty (P.2/60426).

The following sums have been written off as irrecoverable or as losses :—

10*l.* 3*s.* 6*d.*, tools and equipment destroyed by fire (S.30023).

2*l.* 16*s.*, goods lost or damaged in transit (S.30023).

10*l.* 10*s.* in notes lost from the Reception Ward at a Prison in circumstances under which no officer or other person could be charged with dishonesty or negligence (S.42770).

16*l.* 6*s.*, outstanding balance of a sum of 31*l.* 15*s.* claimed in respect of damage caused by a car to prison gates (S.42909).

16*l.* 4*s.* 4*d.*, overissue of pay to a Nursing Sister for which no refund was called (E.18582).

72*l.* 16*s.* 7*d.*, representing a total loss of 90*l.* 16*s.* 10*d.* less 18*l.* -*s.* 3*d.* arrears of salary withheld, due to embezzlement by an Assistant Steward of a Prison who was prosecuted and convicted and subsequently dismissed. The loss will be largely offset by the recovery by the Ministry of Pensions of the sum of 71*l.* 19*s.* 9*d.* (S.43037).

The following sums were paid to prisoners :—

12*l.* 15*s.* in respect of injury to left elbow and wrist (S.35466).

10*l.* do. do. to finger.

6*l.* do. do. to shoulder.

A donation of 50*l.* was paid to the restoration fund for the repair of Princetown (Dartmoor) Church (S.41479).

EXTRA REMUNERATION (exceeding 50*l.*).

A sum of 109*l.* 4*s.* was received by the Medical Commissioner (1,161*l.*-1,360*l.*) from the Home Office Vote for services rendered in connexion with medical inquiries in capital cases.

A sum of 55*l.* 13*s.* 1*d.* was received by an officer, employed temporarily at a Prison on a day to day basis (8*s.* *ad. per diem*), from the General Post Office for services as a night telephonist.

14 October 1938.

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, MANUFACTURED GOODS, &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 1937.

	On 1 April 1937.			On 31 March 1938.		
	£	s.	d.	£	s.	d.
Materials (Manufacturing)	128,188	19	1	133,056	9	7
Farm (Live and Dead Stock)	16,011	12	9	16,272	16	10
				144,200	11	10
Manufactured Goods ..				44,370	1	10
Tools (Manufacturing) ..	30,212	14	1	33,339	7	9
Farm Tools and Implements	5,591	10	5	6,965	3	10
				35,804	4	6
				£224,374	18	2
				£229,205	18	5

Harold Scott,
Accounting Officer.

STATEMENT of EXPENDITURE on NEW BUILDINGS and ALTERATIONS
and on ORDINARY REPAIRS.

Service.	Estimate.		Expenditure.	
	For 1937.	Total for Work.	In 1937.	Total to 31 March 1938.
O.I.				
CONSTRUCTING AND IMPROVING PRISONS.				
1. New Borstal Institution at Lowdham Grange	£ 11,000	£ 172,800	£ 8,952	£ 123,746
2. Additional Borstal accommodation (North Sea Camp)	1,000	24,500	2,348	25,585
3. Parkhurst: Separate cell block	1,000	4,200	972	3,365
4. Brixton: To rebuild Reception	—	5,200	—	—
5. Camp Hill: Boiler house	3,000	4,500	2,900	4,072
6. Wakefield: Accommodation for Training Classes	4,000	14,000	3,520	3,520
7. Pentonville: Officers' Club	100	2,846	—	—
8. Wormwood Scrubs: Replacement of heating boilers	2,100	2,100	2,148	2,148
9. Various prisons	22,960	—	23,156	—
10. New Borstal Institution (Hollisley Bay Colony) (Supplementary)	10	167,769	—	—
O.II.				
PROVIDING COOKING AND WASHING ACCOMMODATION.				
1. Lewes: New kitchen	500	2,100	499	2,108
2. Exeter: New kitchen	1,000	1,600	1,157	1,552
3. Wandsworth: New laundry	500	22,000	492	20,213
4. Various prisons	6,500	—	5,273	—
O.III.				
PROVIDING AND IMPROVING OFFICERS' QUARTERS.				
1. Improvements to quarters at various prisons	3,000	—	3,409	—
2. Pentonville: Rebuilding North Wall and Roman Road block quarters	3,350	18,000	3,758	18,180
3. Provision of 94 quarters for subordinate staff of various prisons	7,500	54,000	7,752	14,891
4. Wormwood Scrubs: Quarters for two Chief Officers	1,170	1,900	1,139	1,168
5. Pentonville: Quarters for two Chief Officers	2,100	2,200	1,333	1,433
6. Wormwood Scrubs: Ten quarters for subordinate Officers	100	6,500	—	—
7. Demolition of seven and erection of nine superior Officers' quarters at various prisons	500	18,000	300	300
8. Bedford: Purchase of three quarters for subordinate Officers	1,950	1,950	—	—

OBSERVATIONS.

I.1.—Owing to very slow deliveries it was not possible to complete the boiler house and laundry, nor to pay for the plant. Saving transferred to Subhead P (S.35000/37) and to other items to meet excesses.

I.2.—Completed. Total estimate increased from 24,500*l.* to 25,500*l.* and expenditure for 1937 from 1,000*l.* to 2,300*l.* (S.38638).

I.4.—This service is in abeyance.

I.6.—Progress impeded through delay in supply of steel.

I.7.—Service postponed pending a decision as to disposal of Pentonville Prison.

I.8.—Completed.

I.9.—Excess met from savings on Item V (3) (S.42312).

I.10.—This token provision was made by Supplementary Estimate in February 1938, to enable negotiations for the purchase of Hollisley Bay Colony to be started without delay.

II.1.—Completed.

II.2.—Excess met from savings on other items (S.42312).

II.4.—Work on some of these services was slowed down to provide funds towards the excess on Subhead P (S.35000/37).

III.1.—Excess met from savings on other items (S.42312).

III.2.—Completed.

III.5 and 7.—Progress slowed down to provide funds for Subhead P (S.35000/37).

III.6.—Start delayed pending decision as to use of this site.

III.8.—Property withdrawn from the market. Saving transferred to Subhead P (S.35000/37).

STATEMENT of EXPENDITURE on NEW BUILDINGS and ALTERATIONS
and on ORDINARY REPAIRS—*contd.*

Service.	Estimate.		Expenditure.	
	For 1937.	Total for Work.	In 1937.	Total to 31 March 1938.
O.IV. SANITARY SERVICES AT VARIOUS PRISONS.	£ 5,240	—	£ 4,350	—
O.V. PROVIDING AND IMPROVING WORKSHOPS AND STORES.				
1. Borstal: Extension of workshops	1,800	6,000	1,860	3,806
2. Parkhurst: Conversion of works shelter to workshop	100	1,200	182	1,246
3. Oxford: Extension of workshop	500	1,100	—	—
4. Various prisons	5,580	—	5,826	—
O.VI. PROVIDING AND IMPROVING HOSPITALS.				
1. Wakefield: Hospital	—	1,400	—	—
2. Wormwood Scrubs: Additional accommodation to hospital	100	1,400	84	1,243
3. Hull: New hospital	1,000	3,000	1,017	1,836
4. Various prisons	1,320	—	1,352	—
O.VII. IMPROVING THE SECURITY OF PRISONS	3,780	—	3,266	—
O.VIII. MISCELLANEOUS SERVICES	1,250	—	973	—
O.IX. INSURANCE.				
National Insurance Schemes: Employer's contributions	380	—	266	—
Total: Subhead O	94,390		88,284	
Net Saving		£6,106		
P. ORDINARY REPAIRS OF BUILDINGS	40,000		45,793	
Net Excess		£5,793		
TOTAL: SUBHEADS O AND P	134,390		134,077	

OBSERVATIONS.

- IV.—Some services held in abeyance to provide funds for Subhead P (S.35000/37).
V.2.—Completed.
V.3.—Service postponed, saving transferred to Item I (9) (S.42312).
V.4.—Excess met from savings on other items (S.42312).
VI.1.—This service is in abeyance.
VI.2.—Completed.
VII.—Saving required for Subhead P (S.35000/37).
VIII.—Some services delayed to provide funds for Subhead P (S.35000/37) and to meet excesses on other items (S.42312).
Subhead P.—Excess met from savings on Subhead O (S.35000/37).

Harold Scott,
Accounting Officer.

APPROVED SCHOOLS, &c., ENGLAND AND WALES.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1938, 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.
MAINTENANCE GRANTS.						
A.—Approved Schools						
<i>Original</i>	365,000 <i>l.</i>					
<i>Supplementary</i> ..	55,000 <i>l.</i>					
	420,000	419,981 17 —	18 3 —	—		
B.—Variable Grant	14,000	13,907 9 8	92 10 4	—		
C.—Local Authorities: Maintenance						
<i>Original</i>	21,850 <i>l.</i>					
<i>Supplementary</i> ..	4,900 <i>l.</i>					
	26,750	26,193 8 7	556 11 5	—		
D.—Remand Homes						
<i>Original</i>	30,000 <i>l.</i>					
<i>Supplementary</i> ..	5,000 <i>l.</i>					
	35,000	34,998 6 8	1 13 4	—		
E.—Local Authorities: Parental Contributions						
	1,600	1,632 3 7	—	32 3 7		
GROSS TOTAL						
<i>Original</i>	432,450 <i>l.</i>					
<i>Supplementary</i> ..	64,900 <i>l.</i>					
	497,350	496,713 5 6	668 18 1	32 3 7		
Deduct—						
F.—Appropriations in Aid						
<i>Original</i>	16,000 <i>l.</i>					
<i>Supplementary</i> ..	3,000 <i>l.</i>					
	19,000	19,000 — —				
NET TOTAL						
<i>Original</i>	416,450 <i>l.</i>					
<i>Supplementary</i> ..	61,900 <i>l.</i>					
	478,350	477,713 5 6	Surplus to be surrendered.			
			£636 14 6			

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid	19,000	20,409 1 10
Appropriated in aid (Subhead F)		19,000 — —
Paid separately to Exchequer		£1,409 1 10

The number of children under detention in Approved Schools on 30 September 1937 was 8,548, as compared with 7,927 on 30 September 1936, the latest figure 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	19,000	20,301	1 10
Miscellaneous receipts	—	108	— —
Total	£19,000	20,409	1 10

30 November 1938.

A. Maxwell,
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, &c.

See also Report of Comptroller and Auditor General.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1938, 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.	£ s. d.	£ s. d.	
SUPREME COURT OF JUDICATURE.						
A.—Salaries, &c.	367,826	364,465 3 3	3,360 16 9	—		
B.—Clerks of Assize	13,325	13,332 3 7	—	7 3 7		
C.—Shorthand Reporting ..	5,000	1,561 12 11	3,438 7 1	—		
D.—Circuit Allowances and Expenses	22,345	22,997 8 11	—	652 8 11		
E.—Salaries, &c., District Registries	28,457	28,468 12 4	—	11 12 4		
F.—Salaries, &c., District Probate Registries ..	62,614	61,673 - 5	940 19 7	—		
G.—Official Solicitor's Expenses	3,500	4,835 8 2	—	1,335 8 2		
H.—Travelling Expenses, &c.	2,500	2,721 14 8	—	221 14 8		
I.—Incidental Expenses ..	1,885	1,860 6 -	24 14 -	—		
J.—Telegrams and Telephones	2,460	2,467 15 4	—	7 15 4		

EXPLANATION of the Causes of Variation between Expenditure and Grant.

C.—The new service of civil shorthand writing did not come into operation until the latter half of the financial year. The estimate was for a full year and necessarily conjectural.

D.—More accounts fell for payment in the financial year than was anticipated.

G.—These recoverable expenses grew rapidly with the larger volume of work being handled by increased staff.

H.—Excess travelling expenses were mainly incurred by District Probate Registrars (199*l.*) and Shorthand Writers attending Assizes for civil actions (169*l.*); partly offset by 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.
SUPREME COURT OF JUDICATURE— <i>contd.</i>				
K.—Trial of Election Petitions	10	—	10 — —	—
L.—Fees to Commissioners of Assize	1,000	945 — —	55 — —	—
M.—Grant in Aid of the Expenses of Administering the Poor Persons' Rules ..	7,000	7,000 — —	—	—
COURT OF CRIMINAL APPEAL.				
N.—Salaries, &c.	12,403	12,145 8 3	257 11 9	—
O.—Travelling Expenses, &c.	1,200	1,329 4 1	—	129 4 1
PENSIONS APPEALS TRIBUNALS.				
P.—Salaries, &c.	1,347	1,315 2 —	31 18 —	—
Q.—Travelling and Incidental Expenses	410	475 10 11	—	65 10 11
GROSS TOTAL .. £	533,282	527,593 10 10	5,119 7 2	2,430 18 —
			Surplus of Gross Estimate over Expenditure. £5,688 9 2	
<i>Deduct—</i>			Difference between Estimated and Applied Appropriations in Aid.	
R.—Appropriations in Aid	Estimated. 533,182	Applied. 527,593 10 10	£5,588 9 2	
NET TOTAL .. £	100	—	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	860,135	914,657 19 8
Amount authorized to be appropriated in aid (Subhead R)	533,182	527,593 10 10
Paid separately to Exchequer	£326,953	387,064 8 10

Details of Receipts.	Estimated.		Realized.	
	£	£	s.	d.
Official Solicitor's costs	27,900	28,190	6	1
Fees received by District Registrars	55,000	57,371	14	1
Fees of Taxation on Bills of Costs, payable out of Funds in Court	1,700	1,200	19	—
Percentage, under Lunacy Act, 1890, and Amending Acts, in cash, payable out of Funds in Court	32,000	38,342	11	8
Brokerage, &c., fees	16,000	13,475	19	5
Crown Office: Fees in connexion with Warrants and Letters Patent	2,250	2,415	7	—
Royal Courts of Justice: Fees for Arbitration Rooms and Courts, &c.	1,100	1,039	1	4
Reimbursement of salary of officer seconded to Railway and Canal Commission	685	684	13	7
Miscellaneous	500	607	7	7
Probate Registry: Fees in respect of the notification of Charitable Bequests	3,000	3,434	—	6
Fees received by District Probate Registrars	180,000	204,405	1	10
Judicature Fee Stamps	540,000	563,490	17	7
Total	£860,135	914,657	19	8

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, two Clerks received sums of 60*l.* 13*s.* 2*d.* and 57*l.* 10*s.* 8*d.* respectively for acting as part-time night telephonists.

An Army officer in receipt of 724*l.* a year retired pay was employed as a medical member of a Pensions Appeals Tribunal and received fees amounting to 289*l.* 16*s.*

NOTES.

A total sum of 267*l.* 8*s.* 11*d.*, in respect of costs that the Official Solicitor is unable to recover in twelve cases arising between the year 1922 and the present time, has been written off as irrecoverable (E.28357).

Sums of 10*l.* 13*s.* and 7*l.* respectively, due and underpaid in respect of Lunacy Percentage, have been written off as irrecoverable (E.25699).

17 November 1938.

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 1938, compared with the Sum Granted, for the Salaries and Expenses connected with the COUNTY COURTS, including a Supplement to County Court Judges, and the expenses of the Arrears Investigation Committee.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
A.—County Court Department, Salaries, &c.	24,626	24,536 3 8	89 16 4	—	—	
B.—County Court Officers, &c., Salaries, &c.	687,177	670,645 14 2	16,531 5 10	—	—	
C.—Travelling and Subsistence.	32,114	33,265 13 10	—	1,151 13 10	—	
D.—Expenses of Holding Possession of Goods	8,000	6,057 19 —	1,942 1 —	—	—	
E.—Postage for the Courts	30,000	33,131 2 5	—	3,131 2 5	—	
F.—Telegrams and Telephones.	3,510	3,607 11 10	—	97 11 10	—	
G.—Conveyance of Persons committed to Prison	1,050	1,001 14 —	48 6 —	—	—	
H.—Incidental Expenses	1,400	1,107 5 10	292 14 2	—	—	
ARREARS INVESTIGATION COMMITTEE.						
J.—Salaries, &c.	8,055	2,917 3 11	5,137 16 1	—	—	
K.—Travelling, &c., and Miscellaneous Expenses	3,500	341 18 3	3,158 1 9	—	—	
GROSS TOTAL	799,432	776,612 6 11	27,200 1 2	4,380 8 1	—	
			Surplus of Gross Estimate over Expenditure. £22,819 13 1			
<i>Deduct—</i>			Difference between Estimated and Applied Appropriations in Aid.			
L.—Appropriations in Aid	Estimated. 799,332	Applied. 776,612 6 11	£22,719 13 1			
NET TOTAL	100	—	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			811,555	864,433 9 1		
Amount authorized to be appropriated in aid (Subhead L)			799,332	776,612 6 11		
Paid separately to Exchequer			£12,223	87,821 2 2		

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- B.—Mainly due to delay in filling vacancies.
 C and F.—Mainly due to further progress with the grouping of Courts.
 D.—Due to a continued decrease in the number of cases in which the goods seized were held in close possession.
 E.—Due to payment for five quarters' supply of " Official paid " envelopes.
 H.—Estimate necessarily conjectural. This subhead includes an item of 18l. 18s. paid in settlement of a claim for compensation for a wrongful arrest made by a County Court bailiff (E.34912).
 J and K.—This Committee was set up under the Tithe Act 1936 to hear appeals by tithe payers for the reduction of arrears of tithe that existed at the date of operation of the Act. The number of cases in which arrears existed was approximately 70,000 and it was expected that nearly all the tithe payers would lodge appeals to be heard by the Committee. Actually only 4,085 appeals have been lodged to date, with the result that the expense of the Committee has been much less than anticipated.

Details of Receipts.	Estimated.	Realized.
	£	£
Fees payable by suitors, fines and other receipts	774,915	836,188
Fees for Searches in the Registry of Judgments	2,700	2,791
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 650 <i>l.</i> in respect of the audit of the accounts of those Registries by County Court Auditors	22,385	22,385
Repayment of expenses of Arrears Investigation Committee from the Redemption Annuities Account	11,555	3,069
Total	£811,555	864,433

The scale of fees is largely *ad valorem*.

EXTRA REMUNERATION (exceeding 50*l.*).

From the Vote for the Ministry of Labour, 11 Registrars received as fees for services as Chairmen of Courts of Referees sums varying from 68*l.* 5*s.* to 399*l.*

From this Vote, five retired County Court Judges, whose pensions are borne on the Consolidated Fund, received fees varying from 33*l.* 12*s.* to 184*l.* 16*s.* for acting as Deputy Judges.

From the Vote for the Post Office, two County Court Clerks (75*l.*–280*l.*) received sums of 55*l.* 13*s.* 9*d.* and 52*l.* 12*s.* 9*d.*, respectively, for acting as part-time night telephonists.

From the Vote for the Office of Works and Public Buildings, one County Court Staff Clerk (400*l.*–500*l.*) received a payment of 55*l.* for services as Court Keeper.

NOTES.

The statutory salaries of County Court Judges are borne on the Consolidated Fund. For the quarter to 30 June 1937 their total remuneration was calculated at the same rates as corresponding Civil Service remuneration and the difference is included in this Account. After that date, in accordance with the Statutory Salaries Act, 1937, their remuneration is wholly chargeable on the Consolidated Fund.

The following sums were collected by Registrars during the year ended 31 March 1938 :—57,371*l.* 14*s.* 1*d.*, District Registry Fees, transferred to the Vote for the Supreme Court of Judicature; 5,713*l.* 3*s.* 6*d.*, fees for Medical Referees, transferred to the Vote for the Home Office; 40*l.* 2*s.*, fees under the Silicosis and Asbestosis (Medical Arrangements) Scheme, 1931, transferred to the Silicosis, &c., Medical Expenses Fund; 391*l.* 5*s.* 6*d.*, fees for Companies (Winding-up) business and 24,911*l.* 12*s.*, Bankruptcy fees, transferred to the Treasury (General Deposit) Account.

21 November 1938.

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.

LAND REGISTRY.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1938, 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.	259,293	248,342 14 2	10,950 5 10			—
B.—Travelling and Incidental Expenses	1,450	1,115 4 1	334 15 11			—
C.—Postage, Telegrams, and Telephones	9,260	9,368 11 4	—			108 11 4
D.—Legal, &c., Costs	8,000	7,450 3 9	549 16 3			—
GROSS TOTAL .. £	278,003	266,276 13 4	11,834 18 —			108 11 4
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>	Surplus of Gross Estimate over Expenditure. £11,726 6 8			
E.—Appropriations in Aid ..	277,903	266,276 13 4	Difference between Estimated and Applied Appropriations in Aid. £11,626 6 8			
NET TOTAL .. £	160	—	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 (Fees, &c.)	360,000	386,178 — 4
Amount authorized to be appropriated in aid (Subhead E)	277,903	266,276 13 4
Paid separately to Exchequer	£82,097	119,901 7 —

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 and to modification of staff complements in the light of experience gained of the effect of the extension of compulsory registration to the County of Middlesex.

B.—Savings occurred on travelling expenses (111*l.*) and on other miscellaneous items chargeable to this subhead (224*l.*).

C and D.—The expenditure under these subheads is variable and uncertain.

Receipts.

In estimating the receipts to be expected from the *ad valorem* fees for the services rendered by the Registry (its only source of income) it is not possible to forecast accurately an income which depends on the value of land. Land values vary from time to time. To ensure an adequate margin of safety, it is thought wiser not to take too optimistic a view of future land values.

The realized revenue was considerably larger than was required to meet total expenditure including the cost of all allied services.

EXTRA REMUNERATION (exceeding 50l.).

One Clerk (85l.—350l.), one Deputy Office Keeper (215l.—240l.), one established Messenger (145l.—190l.), eleven Unestablished Paper Keepers (55s. 6d.—61s. a week) and eight Unestablished Messengers (47s. 6d.—55s. 6d. a week) received naval or military pensions varying from 50l. 3s. 9d. to 131l. per annum.

From the Post Office Vote four Clerks (85l.—350l.), one Clerk (Special Class) Grade 2 (60s. 5d.—80s. a week), two Clerks (Special Class) Grade 3 (55s. 2d.—75s. a week), four Unestablished Paper Keepers (55s. 6d.—61s. a week) and one Unestablished Messenger (47s. 6d.—55s. 6d. a week) received sums varying from 52l. 13s. 4d. to 62l. 8s. 3d. as part-time night telephonists; two Unestablished Messengers (47s. 6d.—55s. 6d. a week) received 70l. 2s. 5d. and 77l. 13s. 5d. respectively as auxiliary sorters.

J. S. Stewart-Wallace,
Accounting Officer.

26 July 1938.

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 1938, 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.	
A.—Salaries, &c.	251,185	244,798 4 7	6,386 15 5	—	—	
B.—Travelling and Incidental Expenses	535	530 10 5	4 9 7	—	—	
C.—Postages, Telephones, &c.	7,325	6,848 9 2	476 10 10	—	—	
GROSS TOTAL.. ..£	259,045	252,177 4 2	6,867 15 10	—		
			Surplus of Gross Estimate over Expenditure. £6,867 15 10			
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>	<i>Difference between Estimated and Applied Appropriations in Aid.</i>			
D.—Appropriations in Aid	258,945	252,177 4 2	£6,767 15 10			
NET TOTAL£	100	—	Net Surplus to be surrendered. £100			

Receipts payable to the Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts of classes authorized to be used as Appropriations in Aid	318,000	318,157 2 9
Amount authorized to be appropriated in aid (Subhead D)	258,945	252,177 4 2
Paid separately to Exchequer..	£59,055	65,979 18 7

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Mainly due to unfilled vacancies and changes in personnel.

C.—Savings on postages (38*l.*), stamps on cheques (72*l.*) and telephones (18*l.*).

Details of Receipts.	Estimated.	Realized.	
	£	£	s. d.
Fees, &c.	318,000	318,108	5 3
Amount recovered in reduction of loss charged in 1929..	—	48	17 6
		<u>£318,157 2 9</u>	

The total realized revenue was larger than was required to meet expenditure, including the cost of allied services.

EXTRA REMUNERATION (exceeding 50*l.*).

From the Post Office Vote, one Clerk received the sum of 54*l.* 19*s.* 1*d.* for acting as part-time night telephonist.

11 October 1938.

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 1938, 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.	£ s. d.
LAW OFFICERS' DEPARTMENT.						
A. — Salaries, &c.	12,624	12,608 10 10	15 9 2		—	
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	76,013	76,511 9 1	—		498 9 1	
B.2.—Salaries, &c., Department of the Director of Public Prosecutions..	23,609	23,765 13 1	—		156 13 1	
C. — Incidental Expenses ..	75	61 10 8	13 9 4		—	
D. — Telegrams and Telephones	1,200	1,326 11 1	—		126 11 1	
LEGAL PROCEEDINGS.						
E. — Civil						
Original 18,000l.						
Supplementary .. 4,000l.						
	22,000	21,146 1 7	853 18 5		—	
F. — Criminal.. ..	23,000	23,406 6 7	—		406 6 7	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

B.1.—Due to increased expenditure on copying (922l.) and changes in Clerical and Typing Staffs (53l.) offset by savings resulting from changes in Professional Staff (363l.) and in minor grades (32l.) and by saving on overtime (82l.).

B.2.—Due to increased expenditure on copying (498l.) offset mainly by savings resulting from the retirement of a Legal Assistant (332l.).

D.—Due to a general increase in the use of these services.

E.—Costs payable as a result of litigation cannot be closely estimated. The saving was increased by the Costs of an Appeal in an Admiralty case not being presented for payment within the year (340l.).

The expenditure is distributable as follows:—Treasury, 4,511l.; Admiralty, 5,250l.; War Office, 3,284l.; Air Ministry, 3,800l.; Office of Works, 618l.; Ministry of Transport, 480l.; Ministry of Transport (Trunk Roads), 30l.; Charity matters, 2,167l.; Foreign Office, 177l.; Home Office, 367l.; Colonial Office, 28l.; County Courts Dept., 135l.; Registrar of Friendly Societies, 17l.; Forestry Commission, 263l.; Agricultural Research Council, 19l.; Total, 21,146l.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.					
			Less than Granted.			More than Granted.		
LEGAL PROCEEDINGS— <i>contd.</i>	£	£ s. d.	£	s.	d.	£	s.	d.
G. — Divorce Interventions ..	6,500	6,518 4 3	—			18	4	3
H. — Parliamentary Agency ..	400	22 3 8	377	16	4	—		
GROSS TOTAL								
Original	161,421l.							
Supplementary ..	4,000l.							
	£	165,421	165,366	10	10	1,260	13	3
		Estimated.	Applied.					
I. — Appropriations in Aid ..	38,000	38,000 - -						
NET TOTAL								
Original	123,421l.		Surplus to be surrendered.					
Supplementary ..	4,000l.							
	£	127,421	127,366	10	10	£54	9	2

Receipts payable to Exchequer.	Estimated.	Realized.
Receipts authorized to be used as Appropriations in Aid	£ 38,000	£ 38,601 5 1
Appropriated in aid (Subhead I)		38,000 - -
Paid separately to Exchequer		£601 5 1

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

H.—Bills were presented in the following matters during the year (E.25686/3) :—*re* Bourne-mouth Corporation Trolley Vehicles Provisional Order, &c., 1l. 8s. ; *re* Trade Marks (Amendment) Bill 1937, 20l. 15s. 8d.

Details of Receipts.	Estimated.	Realized.
Civil Proceedings, costs recovered	£ 13,900	£ 8,439
Criminal Prosecutions, ditto	19,000	22,075
Interventions by King's Proctor, ditto	1,000	704
Crown's Nominee Costs	3,500	5,725
Forestry Commission—contribution in respect of expenses incurred	250	250
Electricity Commissioners—contribution in respect of services rendered	50	50
Miscellaneous costs, fees, &c.	300	734
Refund of Salary of a Senior Legal Assistant seconded to Mines Department	—	624
Total	£38,000	38,601

The estimate was prepared upon the basis of a recognized proportion of receipts to expenditure. As a large amount of the work has been in respect of arbitration in connexion with the compulsory acquisition of land, from which no receipts are obtained, the recognized proportion was found to be inapplicable, resulting in a reduction in the amount actually realized, as compared with the estimate, under Civil Proceedings (Subhead E). King's Proctor's Costs were below and Crown's Nominee Costs were above the average, and miscellaneous receipts were more than anticipated.

EXTRA REMUNERATION (exceeding 50l.).

A Senior Legal Assistant seconded from the Treasury Solicitor's Department received from the Vote for the Mines Department 168l. 1s. 1d. allowance as Chief Registrar to Coal (Registration of Ownership) Department.

From this Vote, two Clerks (85l.-350l.) in the Director of Public Prosecutions Department received 83l. 18s. 4d. and 76l. 1s. 4d. respectively for copying-overtime, and a Shorthand Writer and Copyist (120l.-250l.) in the same Department received 41l. 9s. 5d. for copying-overtime and also 41l. 12s. 6d. from the Post Office Vote for acting as a part-time night telephonist.

NOTES.

Costs of the King's Proctor in seven cases amounting to 958l. 17s. 3d., costs of the Treasury Solicitor in one case amounting to 51l. 15s. 4d. and costs of the Director of Public Prosecutions in one case amounting to 90l. were written off with Treasury Authority (E.25246/2, E.35524 and E.35250). In the last mentioned case 60l. was recovered from one of the defendants (against 150l. ordered to be paid by them); 47l. was also received from County funds as the Court allowance for the prosecution. Actual payments in respect of Counsel's fees and incidental expenses amounted to 161l. 2s. 10d., of which, therefore, only 54l. 2s. 10d. was not recovered.

Costs of the King's Proctor in ten cases amounting to 560l. 18s. 6d. and costs of the Treasury Solicitor in 15 cases amounting to 88l. 6s. 6d. were written off under the general authority given to the Treasury Solicitor (S.15076).

22 October 1938.

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 THE LAW OFFICERS DURING YEAR ENDED 31 MARCH 1938.

Department.	Sir D. B. Somervell, K.C., M.P., as Attorney-General.		Sir T. J. O'Connor, K.C., M.P., as Solicitor-General.	
	£	s. d.	£	s. d.
Treasury Solicitor	1,009	14 10	333	16 6
King's Proctor	110	— —	109	11 —
Director of Public Prosecutions	87	13 6	604	7 —
Ministry of Health	—	— —	155	3 —
Commissioners of Crown Lands	—	8 8	—	— —
Inland Revenue	4,616	— 2	2,081	9 —
Customs and Excise	313	— —	114	11 —
General Post Office	1	3 6	40	2 —
Board of Trade	98	— —	72	1 —
Ministry of Agriculture & Fisheries	87	13 6	87	13 6
	<u>£6,323</u>	<u>14 2</u>	<u>3,598</u>	<u>14 —</u>

MISCELLANEOUS LEGAL EXPENSES.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1938, 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 Grants in Aid of the Expenses of the LAW SOCIETY, and of the SOLICITORS' DISCIPLINE (SCOTLAND) COMMITTEE.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
SHERIFFS' EXPENSES.						
A.—Repayment to Sheriffs	£ 25,150	£ 24,929 12 7	£ 220	s. 7	d. 5	—
FUGITIVE OFFENDERS.						
B.—Expenses incurred under various Treaties with Foreign Powers, and under the Fugitive Offenders Act, 1881	1,000	153 9 10	846	10	2	—
RAILWAY AND CANAL COMMISSION.						
C.—Salaries, &c.	7,260	6,856 14 3	403	5	9	—
D.—Travelling and Incidental Expenses	125	24 1 7	100	18	5	—
	£ 7,385	6,880 15 10	504	4	2	—
WRECK INQUIRIES.						
E.—Inquiries before Magistrates ..	700	347 6 1	352	13	11	—
E.E.—Inquiries before Commissioners	—	304 15 6	—			304 15 6
F.—Assessors : Remuneration ..	1,250	750 4 6	499	15	6	—
G.—Assessors : Travelling Expenses	750	343 13 3	406	6	9	—
H.—Shorthand Writers	550	682 13 4	—			132 13 4
	£ 3,250	2,428 12 8	1,258	16	2	437 8 10
LAW SOCIETY.						
I.—Grant in Aid of the Law Society	2,500	2,500 - -	—			—

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—There was a saving (138*l.*) on the provision for rewards in respect of extraordinary exertions in the furtherance of justice.

B.—The estimate under this subhead is necessarily conjectural.

C.—The saving was due to the provision for extra assistance (400*l.*) not being required.

E, EE, F, G and H.—It is not possible to foresee the number or cost of the inquiries which may be necessary.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
SOLICITORS' DISCIPLINE (SCOTLAND) COMMITTEE.						
J.—Grant in Aid of the Solicitors' Discipline (Scotland) Committee	150	150 - -	—	—	—	—
ACQUISITION OF LAND: ASSESSMENT OF COMPENSATION.						
K.—Salaries, &c.	11,891	11,976 16 6	—	—	85 16 6	—
L.—Travelling and Incidental Expenses	700	421 13 9	278 6 3	—	—	—
	£ 12,591	12,398 10 3	278 6 3	—	85 16 6	—
PRIZE PROCEEDINGS OVERSEAS.						
M.—Legal Expenses in connexion with Prize Proceedings Overseas..	500	—	500 - -	—	—	—
GROSS TOTAL	£ 52,526	49,441 1 2	3,608 4 2	—	523 5 4	—
<i>Deduct—</i>	Estimated.	Applied.				
N.—Appropriations in Aid	10,250	10,250 - -				
NET TOTAL	£ 42,276	39,191 1 2	Surplus to be surrendered.			
			£ 3,084 18 10			

Receipts payable to Exchequer.

Estimated.

Realized.

Receipts authorized to be used as Appropriations in Aid..	£ 10,250	£ 15,325 14 -
Appropriated in aid (Subhead N)	—	£ 10,250 - -

Paid separately to Exchequer £ 5,075 14 -

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

K.—The excess due to the appointment of an additional Arbitrator in September 1937 (1,441*l.*) was partially offset by savings on the following:—Fees to part-time Arbitrators for Scotland (720*l.*); vacancy following the death of an Arbitrator (389*l.*); vacancy pending the appointment of the fourth Arbitrator (254*l.*).

L.—Saving due to the vacancies mentioned above. The appointment of the additional Arbitrator also tended to lessen the need for long journeys.

M.—It is not possible to forecast the expenditure, if any, which may arise under this subhead.

Details of Receipts.

Estimated.

Realized.

Railway and Canal Commission fee stamps	£ 250	£ 313 13 -
Fees (stamps) charged under the Acquisition of Land Act, 1919, and the Law of Property Act, 1925	10,000	15,012 1 - (a)
Total	£ 10,250	15,325 14 -

(a) Excess due to increase of work, particularly under the Town and Country Planning Act, 1932 and the Ribbon Development Act, 1935, which has necessitated the appointment of a fifth Arbitrator.

Treasury,
19 October 1938.

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 1938, 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.
INSPECTOR OF CONSTABULARY.						
A.—Salary	1,162	1,161 2 -	-	18 -	-	-
B.—Travelling and Incidental Expenses	200	132 13 3	67	6 9	-	-
GOVERNMENT GRANTS.						
C.—Grants in respect of Police Expenditure	1,208,000	1,193,376 - -	14,624	- -	-	-
D.—Police Federation (Grant in Aid)	120	105 - -	15	- -	-	-
TOTAL	£1,209,482	1,194,774 15 3	14,707	4 9	-	-
Surplus to be surrendered			£14,707 4 9			

EXPLANATION of the Causes of Variation between Expenditure and Grant.

B.—Expenditure under this head is necessarily variable.

Scottish Office,
28 June 1938.

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.

PRISONS DEPARTMENT FOR SCOTLAND.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1938, 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.	£ s. d.	
HEADQUARTERS OFFICE.						
A.—Salaries, &c.	11,116	11,167 2 9	—	51 2 9		
B.—Travelling and Incidental Expenses	785	505 15 1	279 4 11	—		
PRISONS, &c.						
C.—Pay and Allowances of Officers	90,390	88,682 11 2	1,707 8 10	—		
D.—Victualling	7,600	7,292 1 —	307 19 —	—		
E.—Clothing, Bedding, Furniture, &c., purchased	1,510	1,410 3 7	99 16 5	—		
F.—Materials and Tools for Manufactures and Farms; and Instruction of Prisoners	24,869	26,029 7 5	—	1,160 7 5		
G.—Medicines, &c.	870	769 2 5	100 17 7	—		
H.—Fuel, Lighting, Water, Cleaning Articles, &c.	9,950	9,917 3 7	32 16 5	—		
I.—Rents, &c.	654	632 9 6	21 10 6	—		
K.—Escort and Conveyance	975	886 1 1	88 18 11	—		
L.—Travelling and Removal Expenses of Officers	770	737 11 7	32 8 5	—		
M.—Incidental Expenses	600	452 3 11	147 16 1	—		
N.—New Buildings and Alterations	85,985	19,893 8 10	66,091 11 2	—		

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 1,740. The actual average number was 1,592.

A.—Salary for 15 months instead of 12 charged exceptionally this year in the cases of two officers owing to change in accounting practice (43*l.*), revised salary scales (36*l.*); offset by saving due to sick leave without pay to a temporary officer (25*l.*).

B.—Less travelling (296*l.*), fewer telegrams (2*l.*) and miscellaneous charges (2*l.*); offset by more telephone calls (21*l.*).

D, E, G.—Fewer prisoners than anticipated.

F.—Excess mainly due to extra issue of uniform jackets (210*l.*), purchase of laundry and other machinery for Edinburgh Prison (300*l.*), introduction of electric welding at Polmont Borstal Institution (225*l.*), and more work done for Government departments.

K.—Fewer prisoners removed.

M.—More tobacco and cigarettes for criminal lunatics got from King's warehouse, obviating purchase (78*l.*); fewer prisoners photographed (31*l.*); fewer interments (23*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	3,650	3,761 3 8	—		111 3 8	
P.—Maintenance of Prisoners otherwise than in Prisons.. ..	1,100	1,148 6 6	—		48 6 6	
Q.—Gratuities to Prisoners, &c.	1,600	1,543 4 10	56 15 2		—	
R.—Telegrams and Telephones	250	253 2 5	—		3 2 5	
GROSS TOTAL .. £	242,674	175,080 19 4	68,967 3 5		1,374 2 9	
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>				
Z.—Appropriations in Aid	21,258	21,258 — —				
NET TOTAL .. £	221,416	153,822 19 4			Surplus to be surrendered. £67,593 — 8	

Receipts payable to Exchequer.

Estimated.

Realized.

Receipts authorized to be used as Appropriations
in Aid 21,258

Appropriated in aid (Subhead Z)

£

£ s. d.

21,861 19 11

21,258 — —

Paid separately to Exchequer ..

£603 19 11

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

O.—Excess due to materials (cables, switchgear, motors) required for the installation of additional laundry and joinery machinery, for which no special provision had been made. See explanation under Subhead F, to which subhead the cost of the machinery itself is charged.

P.—Higher numbers in mental hospitals (22*l.*) and legalized police cells (35*l.*); offset by lower numbers in public hospitals (9*l.*).

Q.—Fewer prisoners.

Details of Receipts.

Estimated.

Realized.

	£	£ s. d.
Proceeds of manufactures and farms	20,100	20,586 14 3
Miscellaneous receipts (rents, old stores, &c.)	1,158	1,275 5 8 (a)
Total	£21,258	21,861 19 11

(a) Receipts increased by sale of piece of ground at Polmont for 60*l.* (S. 37506).

26 August 1938.

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 1937.

	On 1 April 1937.			On 31 March 1938.		
	£	s.	d.	£	s.	d.
MANUFACTURES						
Materials	7,365	16	3	17,779	4	10
Manufactured Goods	5,212	18	3	3,096	14	2
Tools, &c.	1,681	8	2	2,129	7	2
FARMS						
Live and Dead Stock.. .. .	1,078	9	9	1,008	11	11
Tools, &c.	382	7	1	433	3	2
	<u>£15,720</u>	<u>19</u>	<u>6</u>	<u>24,447</u>	<u>1</u>	<u>3</u>

W. Leith-Ross,
Accounting Officer.

STATEMENT OF EXPENDITURE ON NEW BUILDINGS AND ALTERATIONS.

Service.	Estimate.		Expenditure.	
	For 1937.	Total for work.	In 1937.	Total to 31 March 1938.
	£	£	£	£
1. New Criminal Lunatic Asylum and State Institution for Defectives	61,050	173,566*	13,250	16,392
2. New Borstal Institution for Males	1,110	120,000 (provisional figure).	—	7,000
3. New Prison for Females	—	—	167	4,154
4. Aberdeen—Installation of electric light in prison	60	220	60	176
5. Do.—Installation of electric light in six Warders' quarters	145	145	125	125
6. Dumfries—Installation of electric light in quarters	55	115	62	122
7. Do.—Installation of electric light in prison	25	200	24	114
8. Do.—Reconditioning of main avenue	250	250	206	206
9. Edinburgh—Provision of footpath on public Road	1,500	1,500	1,212	1,212

* See Estimate for 1938.

OBSERVATIONS.

1. Progress less than anticipated mainly owing to unavoidable delay in fixing contracts at a time of fluctuating prices.

2. Building operations postponed in view of existing pressure on building trades.

3. At the request of the Department of Health for Scotland two Swedish timber houses were allowed to be erected on the site without charge, for the purpose of being exhibited, the houses to become the property of the Prisons Department without charge after exhibition for some months. The houses are suitable for occupation as warders' quarters. The expenditure is mainly for Customs duties (50%), sewer connexion, sewer and drains (90%), and gas and electricity connexions on a scale suitable for the new prison (S. 42773).

6. Rise in prices of materials.

8. Saving due to employment of prison labour for part of the work.

9. Work done by City Authorities at moderate rates.

STATEMENT OF EXPENDITURE ON NEW BUILDINGS AND ALTERATIONS—*contd.*

Service.	Estimate.		Expenditure.	
	For 1937.	Total for work.	In 1937.	Total to 31 March 1938.
	£	£	£	£
10. Edinburgh—New internal telephone system	250	250	250	250
11. Do.—Additional store accommodation ..	200	200	250	250
12. Barlinnie—Provision of new Warders' quarters	16,000	35,000 (provisional figure).	—	2,755
13. Do.—Alteration of gatehouse and administrative buildings	3,500	5,000	2,426	2,573
14. Do.—Improvement of workshed heating ..	300	300	306	306
15. Do.—Improvement of cookhouse plant and buildings	1,000	1,000	963	963
16. Greenock—Installation of electric light and power in prison	80	300	86	191
17. Do.—Installation of electric light in quarters	155	236	179	260
18. Do.—Introduction of electric main to quarters	40	40	46	46
19. Perth—Extension of main outfall sewer (to abate a public nuisance)	250	250	281	281
20. State Inebriate Reformatory—maintenance of property, &c.	10	—	—	—
21. National Insurance Scheme—Employers' contributions	5	—	—	—
Total, Subhead N	85,985		19,893	
Net Saving.. ..				£66,092

OBSERVATIONS—*continued.*

- 11. Rise in prices of building materials.
- 12. Preliminary work took longer than expected and rising prices and shortage of labour gave rise to a decision for some delay.
- 13. Progress slower than anticipated.
- 17 and 18. Rise in prices.
- 19. Additional protection of bank of stream found necessary during progress of work.

W. Leith-Ross,
Accounting Officer.

APPROVED SCHOOLS, &c., SCOTLAND.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1938, compared with the Sum Granted, for Grants in respect of the 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.		
MAINTENANCE GRANTS.								
	£	£ s. d.	£	s.	d.	£	s.	d.
A.—Approved Schools.. ..	65,980	65,617 16 5	362	3	7	—	—	—
B.—Variable Grant to Schools	3,000	3,000 - -	—	—	—	—	—	—
C.—Education Authorities : Maintenance Grants ..	3,645	2,988 13 3	656	6	9	—	—	—
D.—Education Authorities : Parental Contributions..	375	371 11 11	3	8	1	—	—	—
GROSS TOTAL .. £	73,000	71,978 1 7	1,021 18 5			—		
<i>Deduct—</i>								
E.—Appropriations in Aid ..	Estimated. 4,650	Applied. 4,650 - -						
NET TOTAL £	68,350	67,328 1 7	Surplus to be surrendered. £1,021 18 5					

Receipts payable to Exchequer.	Estimated.	Realized.
Receipts authorized to be used as Appropriations in Aid	£ 4,650	£ 4,702 8 9
Appropriated in aid (Subhead E)		4,650 - -
Paid separately to Exchequer ..		£52 8 9

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving of 547*l.* on the balances of grant for the year 1936, offset to the extent of 185*l.* by excess on the instalments of grant for 1937. The net expenditure of the schools in 1936 proved to be less than originally estimated. The instalments of grant for 1937 were based on revised estimates of the net expenditure of the schools which were made towards the end of the year.

C.—The net expenditure of the Education Authorities in 1936 proved to be less than originally estimated, and the instalments of grant for 1937 were reduced in view of an anticipated decrease in the expenditure for that year.

Details of Receipts.	Estimated.	Realized.	
	£	£	s. d.
Parental contributions in respect of children and young persons committed to Approved Schools or to the care of Education Authorities, less the prescribed deductions in respect of the cost of collection by Education Authorities	1,580	1,574	17 3
Orphans' pensions in respect of children and young persons committed to Approved Schools	3,070	3,124	1 6
Repayment of grant overpaid in previous year	—		3 10 —
	£4,650	4,702	8 9

NOTE.

Provision for the cost of departmental administration is included with the Scottish Education Department, Class IV, Vote 13.

Scottish Education Department,
20 October 1938.

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 1938, 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.	7,044	6,471 10 4	572 9 8	—	—	
B.—Travelling Expenses	1,800	1,341 15 6	458 4 6	—	—	
C.—Incidental Expenses	330	235 11 3	94 8 9	—	—	
GROSS TOTAL .. £	9,174	8,048 17 1	1,125 2 11	—	—	
			Surplus of Gross Estimate over Expenditure. £1,125 2 11			
<i>Deduct—</i>	<i>Estimated.</i>	<i>Realized.</i>	Deficiency of Appropriations in Aid realized.			
D.—Appropriations in Aid	400	395 6 7	£4 13 5			
NET TOTAL .. £	8,774	7,653 10 6	Net Surplus to be surrendered. £1,120 9 6			

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings due to changes in staff (434*l.*) ; on provision, for part of year, made for bonus to Members of Court (130*l.*) ; and in respect of Valuers, Assessors, Surveyors and Arbiters, Overtime and Interpreters (41*l.*) : offset by certain improved salary scales (33*l.*).

B.—The Members of the Court and Staff were not employed away from Edinburgh to the extent estimated. In consequence of an action in the Court of Session at the instance of one of the Members of Court regarding his tenure of office, he, by arrangement with Crown Authorities, took no part in work of Court from 1 October 1937.

C.—Due to curtailment of programmes of Appeal Court Sittings and Divisional Hearings.

Details of Receipts.	Estimated.		Realized.	
	£	s. d.	£	s. d.
Fees collected by means of stamps	400	—	392	11 —
Minor receipts	—	—	2	15 7
Total			£395	6 7

NOTE.

The statutory salaries of Members of the Court are borne on the Consolidated Fund. Their total remuneration has been calculated at the same rates as corresponding Civil Service remuneration and the difference in respect of the period to 30 June 1937 is included in this Account. From that date remuneration is, in consequence of the Statutory Salaries Act, 1937, entirely chargeable to the Consolidated Fund.

EXTRA REMUNERATION (exceeding 50l.).

A Clerk (80l.-335l.) received from the War Office Vote 63l. 16s. 10d. 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,
6 June 1938.

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 1938, compared with the Sum Granted, 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..	17,039	16,966 2 7	72 17 5		—	
B.—Telegrams and Telephones	200	143 9 6	56 10 6		—	
C.—Criminal Prosecutions, &c.	27,500	27,278 4 11	221 15 1		—	
D.—Procurators Fiscal: Salaries, &c... ..	42,087	42,381 6 8	—		294 6 8	
E.—Legal Expenses	5,550	7,869 11 5	—		2,319 11 5	
	£ 92,376	94,638 15 1	351 3 —		2,613 18 1	
COURTS OF LAW AND JUSTICE.						
F.—Salaries, &c. (Court of Session)	23,678	21,061 10 1	2,616 9 11		—	
G.—Salaries (Court of Justiciary)	2,373	2,366 — 7	6 19 5		—	
H.—Circuit Expenses ..	500	342 17 1	157 2 11		—	
I.—Salaries, &c. (Accountant of Court's Office) ..	6,492	6,269 18 8	222 1 4		—	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings on extra Advocate Depute (69*l.*) and clerical assistance (50*l.*); offset by excesses on account of the extension of the salary scale of the Clerk to the Lord Advocate (12*l.*) and the substitution of a shorthand clerk for a clerk (35*l.*).

B and C.—Expenditure variable and uncertain.

D.—Excess due to payment of salary increases and arrears to Deputes under an agreement of 26 March 1937 with the Procurators Fiscal Society (300*l.*), additional and temporary shorthand typists (509*l.*), overtime (55*l.*), temporary assistance (150*l.*), and the substitution of a whole-time post for a part-time post (10*l.*); offset by savings on account of vacancies and new appointments (730*l.*).

E.—The excess is due mainly to the re-armament programme. The total is made up thus:—Accountant of Court, 8*l.* 9*s.* 4*d.*; Admiralty, 65*l.* 10*s.* 4*d.*; Air Ministry, 847*l.* 2*s.* 6*d.*; Board of Control, Scotland, 11*l.* 15*s.* 6*d.*; Commissioners of Crown Lands, 63*l.* 5*s.* 9*d.*; Fishery Board, 31*l.* 15*s.*; Lord Advocate's Department, 73*l.* 17*s.* 1*d.*; National Galleries, 1*l.* 1*s.*; Prisons Department, 209*l.* 17*s.*; Scottish Education Department, 43*l.* 16*s.* 8*d.*; Scottish Office, 313*l.* 5*s.* 11*d.*; Board of Trade, 172*l.*; War Department, 2,183*l.* 15*s.* 4*d.*; Office of Works, 3,844*l.*

F.—Saving due to the abolition of two posts (1,306*l.*) and vacancies and new appointments (1,459*l.*); offset by extra payments on account of the revision of the salary scales of the clerical staff (30*l.*) and the payment of bonus arrears to an Assistant Clerk of Session (119*l.*).

H and J.—Expenditure variable and uncertain.

I.—Saving due mainly to posts unfilled.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
COURTS OF LAW AND JUSTICE— <i>contd.</i>						
J.—Travelling and Incidental Expenses	520	426 - 5	93 19 7	—	—	
SHERIFF COURTS.						
K.—Salaries, &c.	65,648	64,255 3 3	1,392 16 9	—	—	
L.—Incidental Expenses	640	854 19 2	—	214 19 2	—	
M.—Telegrams and Telephones	1,450	1,437 9 10	12 10 2	—	—	
MISCELLANEOUS.						
N.—Election Petitions	5	—	5 - -	—	—	
	£ 101,306	97,013 19 1	4,507 - 1	214 19 2	—	
PENSIONS APPEALS TRIBUNALS.						
O.—Salaries, &c.	179	152 12 -	26 8 -	—	—	
P.—Travelling and Incidental Expenses	75	35 3 1	39 16 11	—	—	
	£ 254	187 15 1	66 4 11	—	—	
GROSS TOTAL	£ 193,936	191,840 9 3	4,924 8 -	2,828 17 3	—	
<i>Deduct—</i>						
	Estimated.	Applied.				
Q.—Appropriations in Aid ..	145,400	145,400 - -				
NET TOTAL	£ 48,536	46,440 9 3	Surplus to be surrendered. £2,095 10 9			

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

K.—Savings on account of vacancies, changes in staff and sick pay (1,928*l.*), re-grading of a Deputeship (98*l.*), allowances for temporary assistance (102*l.*), allowances in lieu of auditors' fees (43*l.*), temporary Sheriffs Substitute (199*l.*), and the substitution of a part-time post for a whole-time post (53*l.*); offset by payments in respect of salary increases and arrears to Deputes and Clerks under the agreement of 17 March 1937 between the Scottish Office and the Sheriff Courts Officials' Association (686*l.*), overtime (35*l.*), additional and temporary typists (309*l.*).

L.—Removals were more numerous than in previous years.

O.—Saving due to fewer sittings of the Court, offset by payment of a gratuity of 25*l.* for the secretarial work (E.1661/3).

P.—Savings on travelling and subsistence of members and appellants (29*l.*), and overseas appeals (10*l.*).

Receipts payable to Exchequer.	Estimated.	Realized.	
	£	£	s. d.
Receipts authorized to be used as Appropriations in Aid.. .. .	145,400	165,824	- 8
Appropriated in aid (Subhead Q)		145,400	- -
Paid separately to Exchequer ..		<u>£20,424</u>	<u>- 8</u>

Details of Receipts.	Estimated.	Realized.	
	£	£	s. d.
Fees of Sheriff Clerk of Chancery	600	561	14 -
Fees of Commissary Clerk, Edinburgh	17,000	19,292	14 6
Fees of Sheriff Clerks—Commissary business	58,000	67,839	14 6
Fees of Sheriff Clerks—Sheriff Court business	41,000	44,761	14 1
Fees collected by means of Law Court stamps	18,500	18,809	12 11
Miscellaneous receipts	800	978	15 8
Fines and forfeitures	9,500	(a) 13,579	15 -
Total	<u>£145,400</u>	<u>165,824</u>	<u>- 8</u>

(a) Fines and forfeited bail bonds amounting to 324*l.* 11*s.* 1*d.* were remitted by the Secretary of State for Scotland.

EXTRA REMUNERATION (exceeding 50*l.*).

Procurators Fiscal received in the year 1937, 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 allowance in certain cases covers necessary outlays):—Banff, 62*l.*; Fort William, 56*l.*; Glasgow, 277*l.*; Haddington, 129*l.*; Lanark, 121*l.*; Linlithgow, 215*l.*; Perth, 212*l.*; Selkirk, 75*l.*

Exchequer, Edinburgh,
16 August 1938.

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 1938, 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.	
	£	£ s. d.	£ s. d.	£ s. d.		
A.—Salaries, &c.	61,015	60,663 - 6	351 19 6	—		
B.—Incidental Expenses.. ..	670	698 16 9	—	28 16 9		
C.—Telegrams and Telephones ..	515	579 7 7	—	64 7 7		
D.—Publication of Historical Records	200	200 - -	—	—		
D.D.—Purchases	—	10 - -	—	10 - -		
GROSS TOTAL .. £	62,400	62,151 4 10	351 19 6	103 4 4		
			Surplus of Gross Estimate over Expenditure. £248 15 2			
<i>Deduct—</i>	<u>Estimated.</u>	<u>Applied.</u>	Difference between Estimated and Applied Appropriations in Aid. £148 15 2			
E.—Appropriations in Aid	62,300	62,151 4 10	Net Surplus to be surrendered. £100			
NET TOTAL .. £	100	—				

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts of classes authorized to be used as Appropriations in Aid (Fees)	77,000	80,510 1 5
Amount authorized to be appropriated in aid (Subhead E)	62,300	62,151 4 10
Paid separately to Exchequer ..	£14,700	18,358 16 7

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings on salaries (34*l.*), copying (150*l.*), bookbinding (93*l.*), photoprinting (20*l.*) and insurance (52*l.*).

B.—Due to unforeseen expenditure upon advertising in connexion with appointment in Historical Department.

C.—Due to increase in business.

D.D.—Purchase of manuscript relating to the High Court of Justiciary, 1701 (E.30706).

25 July 1938.

Wm. Angus,
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.

NORTHERN IRELAND SERVICES.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1938, 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.
	£	£ s. d.	£ s. d.	£ s. d.
REGISTRY OF DEEDS.				
A.1.—Salaries, &c.	7,380	7,332 8 7	47 11 5	—
A.2.—Travelling and Incidental Expenses	60	30 4 5	29 15 7	—
COUNTY COURTS.				
B.1.—Salaries, &c.	4,353	4,167 — 6	185 19 6	—
B.2.—Proportion of cost of Clerical Staff, &c.	2,000	2,000 — —	—	—
PENSIONS APPEALS TRIBUNALS.				
C.1.—Salaries, &c.	125	131 12 4	—	6 12 4
C.2.—Travelling and Incidental Expenses	50	12 15 4	37 4 8	—
GROSS TOTAL	13,968	13,674 1 2	300 11 2	6 12 4
Deduct—	Estimated.	Applied.		
D.—Appropriations in Aid	7,000	7,000 — —	Surplus to be surrendered.	
NET TOTAL	6,968	6,674 1 2	£293 18 10	

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid (Registry of Deeds fees)	7,000	7,480 11 6
Appropriated in aid (Subhead D)		7,000 — —
Paid separately to Exchequer		£ 480 11 6

EXPLANATION of the Causes of Variation between Expenditure and Grant.

B.1.—Payments in respect of the Supplement to Chairmen of Quarter Sessions and Recorders were less than anticipated.

The Statutory Salaries of Chairmen of Quarter Sessions and Recorders are borne on the Consolidated Fund. Their total remuneration has been calculated at the same rates as corresponding Civil Service remuneration for the quarter to 30 June 1937, and the difference is included in this Account. After that date, in accordance with the Statutory Salaries Act 1937, their remuneration is wholly chargeable on the Consolidated Fund.

30 November 1938.

A. Maxwell,
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, &c., NORTHERN IRELAND.

See also Report of Comptroller and Auditor General.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1938, 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 (including certain expenses in connexion with Land Purchase in Northern Ireland).

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.	48,739	47,800 8 2	938 11 10	—	—	—
B.—Assize Expenses	900	764 5 9	135 14 3	—	—	—
C.—Incidental Expenses ..	320	250 8 4	69 11 8	—	—	—
D.—Bankruptcy (King's Bench Division): Costs of Official Assignee ..	150	134 — 2	15 19 10	—	—	—
E.—Telegrams and Telephones	272	297 5 2	—	25 5 2	—	—
EXPENSES IN CONNEXION WITH REMANET DUTIES OF LAND PURCHASE IN NORTHERN IRELAND.						
F.1.—Salaries, &c.	1,944	1,827 16 2	116 3 10	—	—	—
F.2.—Legal and other Expenses	350	20 2 6	329 17 6	—	—	—
F.3.—Contributions to Landlords on Remission of Rent	100	11 — 11	88 19 1	—	—	—
F.4.—Payments to Tenants and in respect of Sinking Fund	80	—	80 — —	—	—	—
GROSS TOTAL .. £	52,855	51,105 7 2	1,774 18 —	25 5 2	—	—
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>				
G.—Appropriations in Aid ..	31,235	31,235 — —				
NET TOTAL £	21,620	19,870 7 2	Surplus to be surrendered. £1,749 12 10			
Receipts payable to Exchequer.		Estimated.	Realized.			
		£	£ s. d.			
(i) Receipts authorized to be used as Appropriations in Aid		31,235	38,189 5 8			
(ii) Receipts of other classes		—	39 7 6			
Total			38,228 13 2			
Appropriated in aid (Subhead G)			31,235 — —			
Paid separately to Exchequer			£6,993 13 2			

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Changes in staff personnel and vacancies allowed to lapse (1,091*l.*), savings in fees to shorthand writers (108*l.*), postponement of appointments to fill vacancies (45*l.*), part provision for Registrar of Winter Assizes and Deputy Taxing Master not required (46*l.*), sick leave deductions (34*l.*), and employer's contributions to National Insurance (18*l.*); offset by promotions and increases of pay (100*l.*), revision of salary scales (171*l.*), extra temporary assistance (93*l.*), and allowance for trainbearer's uniform (40*l.*).

B.—Provision for Judge's Lodgings at Winter Assizes not required (15*l.*); High Sheriff's expenses vary with duration and place of Assizes (120*l.*).

C.—Savings were realized on Land Registry maps (41*l.*), travelling and subsistence (14*l.*), towels and dusters (10*l.*), and miscellaneous items (22*l.*); offset by increase for uniforms, attendant and messenger staff (18*l.*).

E.—Operating charges have appreciated and rentals enlarged by an addition to the number of extensions.

F.1.—Changes in staff arrangements when time arrived for the actual take over from the Land Purchase Commission, Northern Ireland (117*l.*), sick leave deductions (8*l.*), provision for Court Shorthand Reports not required (10*l.*); offset by increases arising through the revision of salary scales (6*l.*) and cost of State insurance underestimated (13*l.*).

F.2.—Saving due to there being no legal expenses except a few searches in the Registry of Deeds, Dublin; also there were no expenses incurred for travelling.

F.3 and F.4.—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.
(i) Receipts of classes authorized to be used as Appropriations in Aid :—				
Fee Stamp Receipts—				
Judicature	20,600	24,280	15	9
Land Registry	8,400	11,391	10	1
Bankruptcy	950	915	9	6
Judgments Registry	170	276	11	—
Bankruptcy—Percentages	800	986	2	6
District Probate Registry—Agency fees ..	275	289	7	—
Miscellaneous receipts for telephone calls, &c.	40	49	9	10
	<u>£31,235</u>	<u>38,189</u>	<u>5</u>	<u>8</u>
(ii) Receipts of other classes :—				
Moiety of fees for use of Consulting Rooms in the Courts		39	7	6
TOTAL ..		<u>£38,228</u>	<u>13</u>	<u>2</u>

EXTRA REMUNERATION (exceeding 50*l.*).

From the Lunacy Fund for Northern Ireland the Chief Clerk (1,400*l.*) received 75*l.* in respect of additional salary as Registrar in Lunacy from 1 November 1937 and a lump sum of 2,000*l.* for past services as Acting Registrar in Lunacy in respect of the period 12 October 1921 to 31 October 1937.

18 October 1938.

Wm. T. Barry,
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.

IRISH LAND PURCHASE SERVICES.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1938, compared with the Sum Granted, for charges in connexion with Land Purchase in Ireland, including payment of LAND PURCHASE ANNUITIES in respect of 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.—Payment of Land Purchase Annuities ..	956,462	956,219 17 6	242 2 6	—	—	—
B.—Excess Stock, &c. ..	808,000	807,884 19 —	115 1 —	—	—	—
C.—Land Purchase Aid Fund	541,500	540,478 6 3	1,021 13 9	—	—	—
D.—Management of Guaranteed Stocks and Bonds	25,917	25,818 15 6	98 4 6	—	—	—
E.—Improvement Annuities	94	93 18 6	— 1 6	—	—	—
GROSS TOTAL .. £	2,331,973	2,330,495 16 9	1,477 3 3	—		
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>				
F.—Appropriations in Aid	94	94 — —	Surplus to be surrendered.			
NET TOTAL .. £	2,331,879	2,330,401 16 9	£1,477 3 3			

Receipts payable to Exchequer.

Receipts authorized to be used as Appropriations in Aid..
(Improvement annuities collectible in Northern Ireland)
Appropriated in aid (Subhead F)

Paid separately to Exchequer

Estimated. Realized.

£ 94 £ s. d.
95 10 4

94 — —

£1 10 4

M. F. Headlam,
Accounting Officer.

12 September 1938.

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,
1937.

CLASS IV.

EDUCATION.

(44099)—IV

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	55,232,959	5,694,000	49,538,959	55,113,853	19 3
168	2	British Museum	228,029	33,080	194,949	223,310	5 4
170	3	British Museum (Natural History)	119,458	1,950	117,508	117,013	14 7
172	4	Imperial War Museum	13,195	850	12,345	12,877	13 4
174	5	London Museum	7,064	1,300	5,764	7,063	1 3
175	6	National Gallery	34,538	2,151	32,387	34,430	13 9
177	7	National Maritime Museum	11,110	50	11,060	11,098	17 9
178	8	National Portrait Gallery	10,264	1,230	9,034	10,236	7 1
180	9	Wallace Collection	12,952	1,750	11,202	12,801	18 5
181	10	Scientific Investigation, &c.	360,132	97,140	262,992	359,613	3 5
184	11	Universities and Colleges, Great Britain	2,155,000	—	2,155,000	2,145,000	— —
186	12	Broadcasting	3,230,000	—	3,230,000	3,229,635	2 11
187	13	Public Education, Scotland	8,512,171	782,955	7,729,216	8,509,913	11 8
192	14	National Galleries, Scotland	12,560	315	12,245	12,220	5 2
194	15	National Library, Scotland	11,389	7,973	3,416	11,309	4 2
		Total	69,950,821	6,624,744	63,326,077	69,810,377	18 1

CLASS IV.
EDUCATION.

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	5,694,000	-	-	49,419,853	19	3	119,105	-	9	-	-	-	119,105	-	9	61,207	14	6
2	33,080	-	-	190,230	5	4	4,718	14	8	-	-	-	4,718	14	8	796	7	11
3	1,950	-	-	115,063	14	7	2,444	5	5	-	-	-	2,444	5	5	14	18	-
4	850	-	-	12,027	13	4	317	6	8	-	-	-	317	6	8	578	3	3
5	1,300	-	-	5,763	1	3	-	18	9	-	-	-	-	18	9	375	5	1
6	2,151	-	-	32,279	13	9	107	6	3	-	-	-	107	6	3	355	3	1
7	50	-	-	11,048	17	9	11	2	3	-	-	-	11	2	3	148	15	7
8	1,230	-	-	9,006	7	1	27	12	11	-	-	-	27	12	11	138	-	6
9	1,750	-	-	11,051	18	5	150	1	7	-	-	-	150	1	7	32	19	-
10	97,140	-	-	262,473	3	5	518	16	7	-	-	-	518	16	7	1	9	8
11	-	-	-	2,145,000	-	-	10,000	-	-	-	-	-	10,000	-	-	-	-	-
12	-	-	-	3,229,635	2	11	364	17	1	-	-	-	364	17	1	-	-	-
13	782,955	-	-	7,726,958	11	8	2,257	8	4	-	-	-	2,257	8	4	219	8	1
14	315	-	-	11,905	5	2	339	14	10	-	-	-	339	14	10	157	15	7
15	7,971	18	11	3,337	5	3	79	15	10	1	1	1	78	14	9	-	-	-
	6,624,742	18	11	63,185,634	19	2	140,443	1	11	1	1	1				64,026	-	3
Total amount to be surrendered										.. £		140,442 - 10						

BOARD OF EDUCATION.

See also Report of Comptroller and Auditor General.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1938, 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, and Grants and Expenses in connection with Physical Training and Recreation.

SUMMARY.

Service.	Grant.	Expenditure.		Expenditure compared with Grant.			
				Less than Granted.		More than Granted.	
	£	£	s.	d.	£	s.	d.
A.—Administration ..	344,304	339,326	11	—	4,977	9	—
B.—Inspection and Examination ..	339,812	339,961	14	4	—	—	149 14 4
C.—Grants for Elementary Education ..	35,184,250	35,122,331	13	4	61,918	6	8
D.—Grants for Higher Education ..	11,205,250	11,227,182	9	8	—	—	21,932 9 8
E.—Pensions to Teachers	7,458,850	7,596,138	19	5	—	—	137,288 19 5
F.—Aid to Students ..	237,790	222,928	17	—	14,861	3	—
G.—Royal College of Art	18,656	19,551	18	7	—	—	895 18 7
H.—Victoria and Albert Museum ..	123,747	121,459	18	5	2,287	1	7
I.—Science Museum ..	75,721	72,392	8	9	3,328	11	3
K.—Bethnal Green Museum	6,989	7,011	18	9	—	—	22 18 9
L.—Physical Training and Recreation							
Original	60,590l.						
Supplementary	177,000l.						
	237,590	45,532	14	8	192,057	5	4
LL.—Losses	—	34	15	4	—	—	34 15 4
GROSS TOTAL							
Original	55,055,959l.						
Supplementary	177,000l.						
	55,232,959	55,113,853	19	3	279,429	16	10
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>					
M.—Appropriations in Aid	5,694,000	5,694,000	—	—			
NET TOTAL							
Original	49,361,959l.						
Supplementary	177,000l.						
	49,538,959	49,419,853	19	3			
					Surplus to be surrendered.		
					£119,105 — 9		

Receipts payable to Exchequer.

Estimated.

Realized.

Receipts authorized to be used as Appropriations in Aid
Appropriated in aid (Subhead M)

£

5,694,000

£

5,755,207 14 6

5,694,000 — —

Paid separately to Exchequer

.. .. .

£61,207 14 6

DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT.

Service.	Grant.	Expenditure.		Expenditure compared with Grant.			
				Less than Granted.		More than Granted.	
ADMINISTRATION.	£	£	s.	d.	£	s.	d.
A.1.—Salaries, &c.	337,794	330,520	8	11	7,273	11	1
A.2.—Travelling and Incidental Expenses	2,650	2,950	1	—	—	300	1
A.3.—Miscellaneous Inquiries, &c. ..	1,350	3,193	—	5	—	1,843	—
A.4.—Telegrams and Telephones	2,510	2,663	—	8	—	153	—
INSPECTION AND EXAMINATION.							
B.1.—Salaries, &c. ..	266,346	263,814	11	—	2,531	9	—
B.2.—Medical Department	21,456	21,782	14	6	—	326	14
B.3.—Travelling and Incidental Expenses	50,000	52,083	—	8	—	2,083	—
B.4.—Carriage and Expenses incidental to Examinations..	240	315	1	6	—	75	1
B.5.—Telegrams and Telephones	1,770	1,966	6	8	—	196	6

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.1.—Saving due to vacancies, partly offset by the increased salaries payable under the Ministers of the Crown Act, 1937 (2,475*l.*), and excess expenditure on overtime (1,833*l.*) necessitated by staff vacancies and by the general growth of the Board's work.

A.2.—Excess due mainly to expenditure on transport of educational exhibits to Australia and New Zealand (294*l.*) (S.41816), advertising of staff vacancies (116*l.*), travelling (83*l.*), and increased charges for carriage (37*l.*). Provision of 250*l.* was made in respect of a survey of educational needs of adults in Wales (S.41226) but was not required within the year.

A.3.—Excess due to expenditure on an investigation by the Secondary School Examinations Council into the Higher Certificate Examinations (2,115*l.*) (S.21255) was partly offset by savings on other Committees.

A.4.—Increased telephone rental and operating charges, due mainly to the increases in the Board's staff.

B.1.—Saving due to vacancies.

B.2.—Excess due to additional staff (E.14248 and 15827).

B.3.—Excess due partly to increased travelling, particularly by inspectors of physical exercises, and partly to the increase in railway fares as from October 1937.

B.4.—Increased number of candidates for the Board's Examinations in Art.

B.5.—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.	
	£	£	s. d.	£	s. d.	£	s. d.
GRANTS FOR ELEMENTARY EDUCATION.							
C.1.—Grants to Local Education Authorities	35,116,000	35,057,038	— —	58,962	— —		

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	3,475,000	3,376,843	98,157	—
Instalments for 1937	31,641,000	31,680,195	—	39,195
Total	£35,116,000	35,057,038	98,157	39,195
			Net Saving .. £58,962	

The grant for the year 1936 proved to be less than the estimated amount on which the instalments paid in that year had been based, mainly because the average attendance was lower than had been expected. The balances of grant remaining to be paid in 1937 were therefore less than the estimate.

The instalments of grant paid in 1937 were related to the L.E.As'. revised estimates, which exceeded the figure against which the Board had made provision.

Local Education Authorities' Net Expenditure on Elementary Education for 1937 :—

	L.E.As.' Estimates.	Assumed by Board for Estimates.
	£(000)	£(000)
Salaries of Teachers	44,133	43,807
Loan Charges (Public Elementary Schools)	3,143	3,000
Administration and Inspection	3,013	2,850
Other Expenditure	11,013	11,000
Conveyance of Children	394	400
Maintenance Allowances	73	70
Re-organization and Development	2,080	1,800
Special Services (including Loan Charges thereon)	5,913	5,700
Employers' Pension Contributions	2,209	2,183
Total	£(000) 71,971	70,810

Complete returns of the expenditure of Local Education Authorities for the year are not yet to hand.

The following table shows the payment of grant in 1937 to Local Education Authorities for Elementary Education, and the amounts remaining unpaid on 31 March 1938, so far as ascertainable, according to the year to which they relate :—

Grant for	Paid in 1937.	Estimated as outstanding on 31 March 1938.	Net Total Grant for year.	Board's Grant to L.E.A. expenditure. Per cent.
	£	£	£	
1935 and previous years	235,320	718	—	—
1936	3,141,523	210,147	34,632,320	49.6
1937	31,680,195	3,519,000	35,199,195	49.3
Total	£35,057,038	3,729,865		

DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT—*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
GRANTS FOR ELEMENTARY EDUCATION— <i>contd.</i>	£	£ s. d.	£	s. d.	£	s. d.
C.2.—Grants to Bodies other than Local Education Authorities	68,250	65,293 13 4	2,956	6 8	—	—
GRANTS FOR HIGHER EDUCATION.						
D.1.—Grants to Local Education Authorities	9,649,000	9,698,984 14 7	—	—	49,984	14 7

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

C.2.—The estimate and expenditure were :—					
(1) Substantive Grant to Public Elementary Schools not maintained by the Local Education Authority (Section 25 of the Education Act, 1921)	Esti- mate.	Expendi- ture.	Saving.	Excess.	
	£	£	£	£	
(2) Special Schools	37,200	37,737	—	537	
(3) Play Centres	8,500	7,242	1,258	—	
(4) Nursery Schools	10,900	10,100	800	—	
(5) Grants in respect of Pension Contributions payable by Employers	1,150	1,148	2	—	
Total	£68,250	65,294	3,493	537	
		Net Saving	£2,956		

(1) The average attendance fell below the estimate. In addition one school was closed, one was transferred to the Local Education Authority, and the provision for a new school (97*l.*) was not required.

(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. The number of such children was slightly in excess of the estimate.

(3) The expenditure in respect of which grant was payable exceeded the estimate, but two grants normally payable in the year (2,034*l.*) were not paid until after the end of the year.

(4) The provision for seven new schools and for one school transferred to the Local Education Authority was not required. One grant normally payable in the year (102*l.*) was not paid until after the end of the year.

D.1.—The estimate and expenditure were :—					
	Estimate.	Expenditure:	Saving.	Excess.	
	£	£	£	£	
(1) Grant for Higher Education	9,620,000	9,670,028	—	50,028	
(2) Intermediate Education, Wales	29,000	28,957	43	—	
Total	£9,649,000	9,698,985	43	50,028	
		Net Excess	£49,985		
(1) Grant for Higher Education	Estimate	Expenditure	Saving	Excess	
Balances of grant for previous years ..	£926,000	914,049	11,951	—	
Instalments for 1937	8,694,000	8,755,979	—	61,979	
Total	£9,620,000	9,670,028	11,951	61,979	
		Net Excess	£50,028		

The balances of grant for previous years were less than the estimate, because the expenditure of L.E.As. in 1936 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.	£ s. d.	£ 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)	1,556,250	1,528,197 15 1	28,052 4 11			—

EXPLANATION of the Causes of Variation between Expenditure and Grant—*contd.*D.1.—*contd.*

In the calculation of grant to one L.E.A., a receipt, which under the terms of the Regulations fell to be taken into account in reduction of the net expenditure on which grant was payable, was disregarded in the special circumstances with Treasury concurrence (S.41934). The additional amount of grant thus paid was 443*l.*

The instalments of grant for 1937 were related to the L.E.As.' revised estimates which indicated a recognizable expenditure of 19,458,000*l.* compared with 19,320,000*l.* against which the Board had made provision.

The following table shows the payment of grant to L.E.As. in 1937, and the amounts remaining unpaid on 31 March 1938, so far as ascertainable, according to the years to which they relate:—

Grant for	Paid in 1937.	Estimated outstanding on 31 March 1938.	Total Grant for the year.
	£	£	£
1935 and previous years..	104,330	—	—
1936	809,719	107,394	9,260,968
1937	8,755,979	973,000	9,728,979
Total	£9,670,028	1,080,394	

D.2.—The estimate and expenditure were:—

	Estimate.	Expenditure.	Saving.	Excess.
	£	£	£	£
(1) Training of Teachers ..	668,000	646,568	21,432	—
(2) Secondary Schools	676,000	674,698	1,302	—
(3) Technical Schools, &c. ..	161,350	155,667	5,683	—
(4) Grants in respect of Pension Contributions payable by Employers	44,500	44,980	—	480
(5) Central Welsh Board.. ..	6,400	6,285	115	—
Total	£1,556,250	1,528,198	28,532	480
		Net Saving ..	£28,052	

(1) *Training of Teachers (non-L.E.A.).*

	Estimate.	Expenditure.	Saving.
	£	£	£
(a) Grants for Training of Teachers	660,500	639,151	21,349
(b) Short Courses for Teachers	7,500	7,417	83
Total	£668,000	646,568	21,432

(1) (a) The number of students and the average fee payable for University students fell below the estimate. The savings due to these causes were partly offset by unforeseen expenditure (1,300*l.*) on a new grant in respect of two-year courses of advanced standard in physical training (S.16905).

(2) The increase in the number of pupils was slightly less than was estimated.

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.1.—Pensions, &c., to Teachers	£ 7,163,850	£ 7,286,959 4 5	£	s. d.	£	s. d.
			—		123,109	4 5

EXPLANATION of the Causes of Variation between Expenditure and Grant—*contd.*D.2—*contd.*

(3) Technical Schools, &c. (non-L.E.A.).	Estimate.	Expenditure.	Saving.	Excess.
	£	£	£	£
(a) Colleges, &c.	40,250	35,071	5,179	—
(b) Art Schools, &c.	6,800	6,598	202	—
(c) Junior Technical Schools, &c.	350	330	20	—
(d) Schools of Nautical Training, &c.	12,000	13,606	—	1,606
(e) University Tutorial Classes and other forms of Adult Education	90,500	89,095	1,405	—
(f) Evening Institutes and Day Continuation Schools	7,700	7,318	382	—
(g) Technical Teaching in Institutions for Blind, &c. Students	3,600	3,499	101	—
(h) Chelsea Physic Garden (Grant in Aid)	150	150	—	—
Total	£161,350	155,667	7,289	1,606
		Net Saving	£5,683	

(3) (a) In several cases the cost of the work in respect of which grant was payable proved to be less than had been anticipated. The financial responsibility for one college was transferred to the L.E.A., resulting in a saving of grant (1,540*l.*) under this subhead.

(d) Excess due mainly to an increase in the number of pupils qualifying for grant. With Treasury approval (S.41572) a grant of 600*l.*, not covered by Regulations, was made towards the cost of administering a scheme of training of officers for the Mercantile Marine.

(e) Saving due mainly to the number of classes being slightly fewer than was expected.

(f) The cost of the work at several schools was found to be less than was estimated.

(4) These grants are payable to the Responsible Bodies of non-L.E.A. Secondary Schools, Technical Schools and Training Colleges. The grants payable in respect of Secondary Schools proved to be greater than had been anticipated.

E.1.—The estimate and expenditure were:—

	Estimate.	Expenditure.	Excess.
(1) Code Pensions, Elementary Teachers	£ 350	£ 479	£
(2) Superannuation and Disablement Allowances under the Acts 61 and 62 Vict., c. 57, and 2 and 3 Geo. 5, c. 12	45,000	64,478	107
(3) Increase of Pensions payable under the Acts 10 and 11 Geo. 5, c. 36, and 14 and 15 Geo. 5, c. 32	19,500	(included above).	
(4) Superannuation Allowances and Gratuities under the Acts 8 and 9 Geo. 5, c. 55, 15 and 16 Geo. 5, c. 59, 25 and 26 Geo. 5, c. 35, and 1 Edw. 8 and 1 Geo. 6, c. 47	7,099,000	7,222,002	123,002
Total for Pensions	£7,163,850	7,286,959	123,109

DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT—*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.					
			Less than Granted.			More than Granted.		
PENSIONS TO TEACHERS— <i>contd.</i>	£	£ s. d.	£	s.	d.	£	s.	d.
E.2.—Refund to Teachers of Balance of Contributions, and payment of Compensation Awards under the Teachers (Superannuation) Acts, 1922 and 1925	295,000	309,179 15 -				14,179	15	-
AID TO STUDENTS.								
F.—Scholarships and Maintenance Allowances granted by the Board	237,790	222,928 17 -	14,861	3	-			

EXPLANATION of the Causes of Variation between Expenditure and Grant—*contd.*E.1—*contd.*

Numbers of Pensioners.	Nos. at 1 April 1937.	New awards during Year.	Nos. expired during Year.	Nos. at 31 March 1938
Code	13	—	3	10
Acts of 1898 and 1912	1,369	3	151	1,221
Acts of 1918 to 1937 {	Age Awards	2,826	1,283	34,288
	Infirmity Awards..	7,529	800	8,012

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, seven ; Acts of 1898 and 1912, 841.

Extra-statutory awards of pensions increase were made in four 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).

(4) It is within the option of teachers to retire on pension at any age from 60 to 65, and this renders difficult a close estimate. During the year an abnormal number of teachers retired at the earlier ages, and in addition an increased number of infirmity pensions and death gratuities were awarded.

Of the 2,826 teachers to whom pensions were awarded during the year on grounds of age, 80 allocated a part of the pension in favour of a spouse or dependant under the provisions of the Teachers (Superannuation) Act, 1937. At the end of the year, one widow of a pensioner was in receipt of benefit under Option A of the allocation scheme and 37 pensioners were in receipt of benefits under Option B of the scheme.

Of the total number (42,300) of pensions in force at the end of the year, 13,592 carried an increase under the Teachers (Superannuation) Act, 1935, the aggregate annual value of such increases being 64,821*l.*

E.2.—The claims paid in 1937 numbered 4,721, of which 2,589 were in respect of women claiming on account of marriage. These payments relieve the Vote from liability for future payments under Subhead E.1.

The number of payments in 1937 was the largest yet recorded.

F.—The estimate and expenditure were :—

	Estimate.	Expenditure.	Saving.
(1) State Scholarships (tenable at Universities)	138,200	129,324	8,876
(2) Studentships for Teachers in Advanced Courses	1,500	1,422	78
(3) For Students at Training Colleges ..	79,100	74,480	4,620
(4) For Science (tenable at the Imperial College of Science and Technology) ..	12,250	11,328	922
(5) For Art	6,740	6,375	365
Total	£237,790	222,929	14,861

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.
ROYAL COLLEGE OF ART.						
G.1.—Salaries, &c. ..	14,826	15,094 5 2	—		268 5 2	
G.2.—Incidental Expenses	2,895	3,523 2 3	—		628 2 3	
G.3.—Post-Diploma Course for Intending Art Teachers ..	810	810 — —	—		—	
G.4.—Telegrams and Telephones ..	125	124 11 2	—	8 10	—	
VICTORIA AND ALBERT MUSEUM.						
H.1.—Salaries, &c. ..	101,597	99,448 13 10	2,148	6 2	—	
H.2.—Travelling and Inci- dental Expenses..	1,300	1,459 5 2	—		159 5 2	
H.3.—Printing, &c. ..	2,150	1,974 12 7	175	7 5	—	
H.4.—Carriage, &c. ..	950	851 13 3	98	6 9	—	
H.5.—Apparatus, Materials, &c.	2,700	2,699 2 1	—	17 11	—	
H.6.—Purchase Grant (Grant in Aid) ..	13,130	13,130 — —	—		—	
H.7.—Local Museums (Grants in Aid) ..	1,000	1,000 — —	—		—	
H.8.—Telegrams and Telephones ..	920	896 11 6	23	8 6	—	
SCIENCE MUSEUM.						
I.1.—Salaries, &c. ..	69,159	66,642 17 3	2,516	2 9	—	
I.2.—Apparatus, Materials, &c.	3,300	2,741 11 5	558	8 7	—	
I.3.—Travelling and Inci- dental Expenses	1,580	1,319 2 8	260	17 4	—	

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

(1) The average number and the average cost of the scholarships held during the year were less than had been estimated.

(3) The number of day students was less than was expected.

(4) Some holders relinquished their awards before completion of the period of tenure, and fewer students applied for an extension.

(5) Some students did not qualify for the maximum maintenance allowance, and some relinquished their awards before completion of the period of tenure.

G.1.—Excess due to increased staff and number of classes (E.28/4 and 31771).

G.2.—Excess due to unforeseen expenditure on equipment and materials (E.28/4), offset by saving on travelling expenses (115/).

H.1.—Saving mainly due to vacancies.

H.2.—Increased cost of uniforms (100/.) and extra travelling (E.24745).

H.3.—Owing to late delivery of a new catalogue, the cost (226/.) was not paid within the year. This saving was partly offset by excess expenditure on picture postcards (50/.) due to increased demand.

H.4.—Requirements for the transport of museum objects were less than usual.

H.6 and H.7.—See Grant in Aid Accounts appended.

I.1.—Saving due to vacancies.

I.2.—Some anticipated expenditure on new apparatus, &c., was deferred, and a large proportion of the material for the special exhibitions was provided by trade organizations.

I.3.—The number of reprints of picture postcards was fewer than had been expected (136/.). There were also savings on travelling, &c. (59/.), and posters (48/.).

DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT—*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
SCIENCE MUSEUM.— <i>contd.</i>	£	£ s. d.	£ s. d.	£ s. d.
I.4.—Purchase Grant (Grant in Aid) ..	1,150	1,150 - -	—	—
I.5.—Telegrams and Telephones ..	532	538 17 5	—	6 17 5
BETHNAL GREEN MUSEUM.				
K.1.—Salaries, &c. ..	6,864	6,906 9 11	—	42 9 11
K.2.—Apparatus, Materials, &c.	125	105 8 10	19 11 2	—
PHYSICAL TRAINING AND RECREATION.				
L.1.—Salaries, &c. ..	7,590	12,524 13 7	—	4,934 13 7
L.2.—Publicity, Travelling and Incidental Expenses				
Original ..	2,000 <i>l.</i>			
Supplementary	19,000 <i>l.</i>			
	21,000	14,958 18 3	6,041 1 9	—
L.3.—Training Arrangements	10,000	891 15 8	9,108 4 4	—
L.4.—Administration of Central and Local Committees ..	41,000	15,481 7 2	25,518 12 10	—
L.5.—Grants				
Supplementary	158,000 <i>l.</i>	1,676 - -	156,324 - -	—
LL.—Losses	—	34 15 4	—	34 15 4
	Estimated.	Applied.		
M.—Appropriations in Aid	5,694,000	5,694,000 - -	—	—

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

I.4.—See Grant in Aid Accounts appended.

K.1.—Excess caused by increases in rates of labourers' wages.

K.2.—The renewal of certain case fittings was deferred.

L.1.—Excess due to increased staff (E.22386/2 and 34429).

L.2.—The total amount of expenditure authorized by the Treasury for purposes of Publicity in 1937 was 23,500*l.*—19,000*l.* being included in the Board's Vote and the remaining 4,500*l.* to be borne on the Vote for Stationery and Printing.

Subsequently it was decided that all printing costs should be borne by the Stationery Office as an Allied Service and as a consequence the expenditure falling on their Vote was estimated to be 10,500*l.* The Board therefore endeavoured to limit their expenditure to 13,000*l.*, but owing to commitments entered into before the question of Allied Service had been settled it was not possible to do this, the actual expenditure being 14,321*l.* The total expenditure actually defrayed during the year from both Votes was however only 16,971*l.*

The expenditure on travelling, &c., could not be closely estimated.

L.3, L.4, L.5.—The Physical Training and Recreation Act did not come into operation until July 1937 and the estimates of expenditure on this new service were necessarily tentative. The setting up of the 22 Area Committees and the appointment by them of the appropriate staffs took longer than had been anticipated and the Committees did not begin to function until towards the end of the financial year. By 31 March 1938 the Grants Committee had recommended to the Board for their approval capital grants amounting to over 152,000*l.*, but excepting one project the cases did not mature for payment within the financial year.

LL.—With Treasury sanction (S.3839) the Board waived repayment of one term's maintenance allowance (26*l.* 13*s.* 4*d.*) paid to a State Scholar who was absent from College through illness.

Cancellation charges (8*l.* 2*s.*) were incurred in respect of reservations for a proposed journey by air liner which had to be abandoned at the last moment. With Treasury sanction (E.34429) the loss was written off.

Details of Receipts.	Estimated.	Realized.		
	£	£	s.	d.
(1) Pension Contributions :—				
Teachers	2,825,000	2,857,936	1	9
Employers	2,825,000	2,854,469	5	—
(2) Receipts from Local Authorities towards the cost of pensions to educational organizers and to teachers in poor-law schools.. .. .	14,500	13,382	12	10
(3) Sale of photographs, illustrated catalogues, &c. (Museums)	3,895	4,757	5	6
(4) Repayment by ex-students of Training Colleges of cost of training	2,000	2,942	5	3
(5) Repayment of grants, &c., overpaid in previous years	10,000	4,980	5	3
(6) Fees for examinations	1,056	965	10	—
(7) Fees for tuition at the Royal College of Art	4,500	4,507	13	—
(8) Repayment by the Government of Northern Ireland of grants made in respect of teachers in training in England	2,550	2,105	14	1
(9) Fees for examination of imported educational cinematograph films	50	66	13	4
(10) Re-imburement of salaries of seconded officers	2,800	4,530	19	3
(11) Miscellaneous receipts	2,649	4,563	9	3
Total	£5,694,000	5,755,207	14	6

(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. The actual sums received within the year proved to be greater than was anticipated when the estimate was framed.

(2) The number of teachers in poor-law schools who retired in the year was less than had been estimated.

(3) The demand for publications and picture postcards continued to increase.

(4) Repayments are usually made by instalments spread over a number of years. Large repayments were made in several cases.

(5) The recoveries here brought to account are :—

	£	s.	d.	£	s.	d.
Grants to L.E.As. :—						
Elementary Education	4,567	—	—			
Less—Repayment (net) in respect of Higher Education	375	—	—			
				4,192	—	—
Grants to Bodies other than L.E.As.				118	11	9
Pensions, etc. to Teachers				664	6	9
Miscellaneous				5	6	9
Total				£4,980	5	3

A sum of 750*l.* previously recovered from one Authority in respect of Higher Education grant for 1935 was repaid to the Authority on recalculation of the grant. From other Authorities the sums recovered in respect of Higher Education amounted to 375*l.*

(6) The number of candidates for the Endorsed Certificates in Commerce was less than had been expected.

(8) There was a reduction in the number of teachers in training.

(10) The number of officers seconded was greater than was anticipated. The figures were :— Administration, 14 (3,901*l.*); Inspectorate, three (344*l.*); Medical Department, one (130*l.*); Science Museum, one (155*l.*).

(11) The receipts here brought to account are :—

	£	s.	d.
Repayment of building grants made in respect of four Elementary Schools ..	2,109	1	8
Voluntary repayment by an Ex-Service Student of the Grants paid on his behalf during 1920–1923	546	11	—
Recovery of telephone charges for private calls.. .. .	512	17	2
Repayment of salaries of Inspectors visiting schools in the Isle of Man and Channel Islands	406	3	5
Recovery of cost of carriage of collections on loan from the Victoria and Albert Museum	205	5	5
Short Courses for Teachers—sundry receipts	201	5	10
Postage on Museum Publications.. .. .	175	5	4
Lavatory fees (Museums)	133	8	11
Sale of materials at the Royal College of Art	93	1	—
Sundry	180	9	6
Total	£4,563	9	3

NOTES.

An electrotype copy of a mazer (value 4*l.* 10*s.*) and a plaster cast of a lion (value 10*s.*) were presented to the Belize Museum, British Honduras. A terra-cotta bust of Disraeli (value 5*l.*) was presented to the Coningsby Club, London (E.27213).

With Treasury sanction, nine water-colours (estimated value 340*l.*) and a number of other objects (estimated value 47*l.*), lost from the Victoria and Albert Museum during the period 1932-37, were written off the Museum records (E.36264).

EXTRA REMUNERATION (exceeding 50*l.*).

From the Inland Revenue Department a Keeper (1,161*l.*) received 83*l.* 8*s.* 9*d.*; three Keepers 2nd Class (1,058*l.*) received 102*l.* 10*s.*, 55*l.* and 40*l.* 18*s.* 9*d.*; and two Assistant Keepers 1st Class (605*l.*-953*l.*) received 91*l.* 17*s.* 6*d.* and 90*l.* 12*s.* 6*d.* respectively for Estate Duty Valuations. The Keeper 2nd Class who received 40*l.* 18*s.* 9*d.* as above, received in addition from the Customs and Excise Department 12*l.* 10*s.* for advice on claims to freedom from import duty.

From this Vote three Clerks (85*l.*-350*l.*) received 60*l.* 16*s.*, 59*l.* 10*s.* and 52*l.* 6*s.* 8*d.*; four Supervising Warders 1st Class (180*l.*-200*l.*) received 58*l.* 6*s.* 4*d.*, 54*l.* 2*s.* 4*d.*, 52*l.* -*s.* 8*d.* and 50*l.* 16*s.* 10*d.*; three Supervising Warders 2nd Class (155*l.*-180*l.*) received 52*l.* 2*s.* 5*d.*, 50*l.* 18*s.* 3*d.* and 50*l.* 14*s.* 6*d.*, and three Messengers (145*l.*-190*l.*) received 63*l.* 19*s.* 5*d.*, 55*l.* 8*s.* 1*d.* and 54*l.* 1*s.* respectively for Overtime; and an Assistant, Royal College of Art (240*l.*) received 90*l.* 4*s.* fees for professional services.

From the Vote for the Post Office an Engraving School Assistant, R.C.A. (190*l.*-240*l.*) received 56*l.* 12*s.* 9*d.*; a Paper Keeper (55*s.* 6*d.*-61*s.* a week) received 56*l.* 10*s.*; a Messenger (47*s.* 6*d.*-55*s.* 6*d.* a week) received 53*l.* 19*s.* 11*d.*; a Cleaner (55*s.*-58*s.* a week) received 52*l.* 16*s.* 4*d.* and a Labourer 54*l.* 17*s.* 8*d.*, respectively for services as part-time night telephonist; a Paper Keeper (55*s.* 6*d.*-61*s.* a week) received 71*l.* 16*s.* 3*d.* and a Messenger (47*s.* 6*d.*-55*s.* 6*d.* a week) 90*l.* 5*s.* 1*d.* respectively for services as auxiliary sorter.

From the Clearing Offices a Clerk (85*l.*-350*l.*) received 81*l.* 16*s.* 8*d.* extra remuneration while acting as Clerk, Higher Grade.

The Secretary (part-time) to the Council of the Royal College of Art (250*l.*) received from this Vote a sum of 64*l.* 3*s.* 4*d.* while acting as Registrar of the College. In addition he received 226*l.* 6*s.* 5*d.* civil pension. A Publicity Relations Officer (900*l.*) received 247*l.* 3*s.* 1*d.* civil pension and the Secretary to an Area Committee for National Fitness (600*l.*-700*l.*) received 393*l.* 10*s.* navy retired pay.

M. G. Holmes,
Accounting Officer.

28 October 1938.

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, 1937.

	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 1937	671	11	9	289	19	1	138	11	4
Grants in Aid, 1937, Subheads H.6, H.7 and I.4	13,130	-	-	1,009	-	-	1,150	-	-
Donations	838	15	-	-	-	-	-	-	-
Totals	£14,640	6	9	1,289	19	1	1,288	11	4
<i>Deduct—</i>									
Expenditure, 1937	14,494	3	7	1,124	10	-	1,003	3	8
Balances on 31 March 1938 ..	£146	3	2	165	9	1	285	7	8

M. G. Holmes,
Accounting Officer.

TRUST FUNDS ADMINISTERED BY THE BOARD OF EDUCATION.

Title of Fund and Security.	Amount of Stock at 31 March 1938.		
	£	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	107,885	15	11
Whitworth Scholarships, 3½ per cent. Conversion Stock, 1961	20,245	9	3
Whitworth Scholarships, 4 per cent. Funding Stock, 1960-90	11,819	14	5
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 Bequest, India 3½ per cent. Stock, 1931	325	11	6
Farquharson Prize, 3½ per cent. Conversion Stock, 1961	517	5	8
Stephenson Bequest, 3½ per cent. Conversion Stock, 1961	2,122	6	2
Gulland Fund, India 3½ per cent. Stock, 1931	1,060	5	4
Lloyd Scholarship, India 3½ per cent. Stock, 1931	2,327	16	7
Henriques Scholarship, India 3½ per cent. Stock, 1931	501	4	1

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 1938.		
	£	s.	d.
John Webb Trust Fund, New South Wales 5 per cent. Stock, 1945-65.. ..	5,000	-	-
John Webb Trust Fund, 3½ per cent. War Stock	5,078	3	3

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BRITISH MUSEUM.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1938, 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.	165,827	164,846 11 7	980 8 5	—	—	
B.—Purchases and Acquisitions (Grant in Aid)	25,300	25,300 — —	—	—	—	
C.—Mounting, Preparing, &c. ..	1,821	1,811 6 9	9 13 3	—	—	
D.—Printing, Photography, &c. ..	22,798	18,591 16 7	4,206 3 5	—	—	
E.—Incidental Expenses	3,675	3,609 19 3	65 — 9	—	—	
F.—Telephones	725	744 6 2	—	19 6 2	—	
G.—Annuity in respect of Loan for Purchase of Land (57 & 58 Vict. c. 34) and Expenses of the Property	7,883	8,406 5 —	—	523 5 —	—	
GROSS TOTAL	£ 228,029	223,310 5 4	5,261 5 10	542 11 2	—	
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>				
H.—Appropriations in Aid	33,080	33,080 — —	Surplus to be surrendered.			
NET TOTAL	£ 194,949	190,230 5 4	£4,718 14 8			

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid	33,080	33,835 — 6
(ii) Receipts of other classes	—	41 7 5
Total		33,876 7 11
Appropriated in aid (Subhead H)		33,080 — —
Paid separately to Exchequer		£796 7 11

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Saving due to unforeseen retirements and delay in filling vacancies.
D.—Saving due mainly to delay in the production of publications.
G.—Excess due to expenditure connected with the upkeep of the property.

Details of Receipts.	Estimated.	Realized.
	£	£
(i) Receipts of classes authorized to be used as Appropriations in Aid :—		
Receipts in respect of the General Catalogue of Printed Books :		
From Subscribers	7,520	6,043
From Vote for Scientific Investigation, &c. (Class IV. Vote 10)	250	174
Proportion of dividends on 30,000 <i>l.</i> Consols	500	500
Receipts from the sale of Museum publications, old material, &c.	3,000	3,146
Receipts from the sale of pictorial postcards and reproductions	4,500	4,616
Receipts from the sale of photographs and negatives and for the use of the Photographic Studio	2,600	3,344
Rents from houses, &c.	14,500	15,797
Contribution from the Rockefeller Foundation	210	215
	£33,080	33,835
(ii) Receipts of other classes :—		
Donations : Codex Sinaiticus	—	41
Total		£33,876

GRANT IN AID ACCOUNT (PURCHASES AND ACQUISITIONS).

Receipts.			Payments.		
	£	s.	£	s.	d.
Balance, 1 April 1937	4,613	11	30,656	2	8
Grant in Aid, 1937 (Subhead B)	25,300	—			
Donations	4,135	16			
Proceeds of sales of duplicates	931	—			
	£34,980	8	4,324	5	8
	8	4	£34,980	8	4

John Forsdyke,
Accounting Officer.

24 August 1938.

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 1938, 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.
A.—Salaries, &c.	99,898	98,332	9	1	1,565	10	11
B.—Purchases and Acquisitions (Grant in Aid)	8,000	8,000	—	—	—	—	—
C.—Preparing, Bookbinding, &c. ..	4,805	4,897	11	3	—	92	11
D.—Printing Catalogues, &c. ..	4,000	2,925	10	3	1,074	9	9
E.—Incidental Expenses	2,020	2,089	4	7	—	69	4
F.—Telegrams and Telephones ..	735	768	19	5	—	33	19
GROSS TOTAL	£ 119,458	117,013	14	7	2,640	—	8
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>					
G.—Appropriations in Aid	1,950	1,950	—	—	Surplus to be surrendered.		
NET TOTAL	£ 117,508	115,063	14	7	£ 2,444	5	5

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid	1,950	1,964 18 —
Appropriated in aid (Subhead G)		1,950 — —
Paid separately to Exchequer		£ 14 18 —

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Saving due to unforeseen vacancies and delay in making new appointments.
 C.—Excess due to increased cost of apparatus and materials.
 D.—Saving due mainly to delay in completing scientific catalogues.
 E.—Excess due to increased expenditure for freight and carriage and to a contribution of 30% to the International Commission on Zoological Nomenclature which was not provided for in the Estimate (E.35226).
 F.—Excess due to provision of additional telephonic facilities in new buildings.

Details of Receipts.	Estimated.	Realized.
	£	£
Sale of Museum publications, old material, &c.	800	806
Sale of pictorial postcards and reproductions	500	509
Proportion of dividends on 30,000% Consols	250	250
Contribution from the Rothschild Trust	400	400
Total	£ 1,950	1,965

EXTRA REMUNERATION (exceeding 50l.).

From the Post Office Vote, one Technical Assistant, Second Class, (202l.-252l.) and one Labourer (1s. 3½d. an hour) received 52l.-s. 3d. and 52l. 11s. 9d. respectively, for acting as part-time night telephonists.

GRANT IN AID ACCOUNT (PURCHASES AND ACQUISITIONS).

Receipts.				Payments.			
	£	s.	d.		£	s.	d.
Balance, 1 April 1937 ..	4,268	14	2	Expenditure, 1937	10,155	14	11
Grant in Aid, 1937 (Sub-head B) ..	8,000	-	-	Balance, 31 March 1938	2,225	5	10
Miscellaneous receipts ..	112	6	7				
	<hr/>				<hr/>		
	£12,381	-	9		£12,381	-	9
	<hr/>				<hr/>		

2 November 1938.

C. Forster Cooper,
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 1938, compared with the Sum Granted, for the Salaries and Expenses of the IMPERIAL WAR 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.
A.—Salaries, &c.	12,140	11,932 8 7	207	11	5	—	—	—
B.—Travelling and Incidental Expenses	230	159 10 4	70	9	8	—	—	—
C.—Telegrams and Telephones	65	50 12 8	14	7	4	—	—	—
D.—Bookbinding, Preparing Exhibits, Catalogues, &c.	610	585 1 9	24	18	3	—	—	—
E.—Purchases and Acquisitions (Grant in Aid)	150	150 — —	—	—	—	—	—	—
GROSS TOTAL	13,195	12,877 13. 4	317	6	8	—	—	—
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>	Surplus to be surrendered.					
F.—Appropriations in Aid	850	850 — —						
NET TOTAL	12,345	12,027 13 4	£317 6 8					
Receipts payable to Exchequer.		Estimated.	Realized.					
Receipts authorized to be used as Appropriations in Aid		£ 850	£ s. d. 1,428 3 3					
Appropriated in aid (Subhead F)			850 — —					
Paid separately to Exchequer			£ 578 3 3					

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Saving due to the abolition of a post and other staff changes (120*l.*) and to sick leave (87*l.*).
 B.—Saving on travelling expenses (95*l.*), partly offset by an increase in the sum required for incidental expenses.
 D.—Saving on mounting, framing and repairs.

Details of Receipts.							Estimated.	Realized.
							£	£
Sale of photographs .. .. .	..	..	..	..	..	..	240	283
Sale of catalogues and postcards .. .. .	..	..	..	..	..	..	75	89
Reproduction fees .. .. .	..	..	..	..	..	..	400	866
Mutoscope machines .. .. .	..	..	..	..	..	..	110	150
Miscellaneous receipts .. .. .	..	..	..	..	..	..	25	40
Total .. .. .	..	..	..	..	..	..	£850	1,428

Excess receipts due mainly to reproduction and print fees in connexion with a weekly publication and to the receipts from mutoscope machines being greater than anticipated.

GRANT IN AID ACCOUNT (PURCHASES AND ACQUISITIONS).

Receipts.			Payments.		
	£	s. d.		£	s. d.
Balance, 1 April 1937	31	14 11	Expended, 1937	134	14 1
Grant in Aid, 1937 (Subhead E)	150	- -	Balance, 31 March 1938 ..	47	- 10
	<hr/>			<hr/>	
	£181	14 11		£181	14 11
	<hr/>			<hr/>	

30 September 1938.

L. R. Bradley,
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.

LONDON MUSEUM.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1938, 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.	£ 3,579	£ s. d. 3,565 8 11	£ s. d. 13 11 1	£ s. d. —		
B.—Police Pensioners	2,600	2,529 16 —	70 4 —	—		
C.—Purchases and Acquisitions (Grant in Aid)	150	150 — —	—	—		
D.—Incidental Expenses	735	817 16 4	—	82 16 4		
GROSS TOTAL	£ 7,064	7,063 1 3	83 15 1	82 16 4		
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>				
E.—Appropriations in Aid	1,300	1,300 — —	Surplus to be surrendered.			
NET TOTAL	£ 5,764	5,763 1 3	£ 18 9			
Receipts payable to Exchequer.		Estimated.	Realized.			
Receipts authorized to be used as Appropriations in Aid		£ 1,300	£ s. d. 1,675 5 1			
Appropriated in aid (Subhead E)			1,300 — —			
Paid separately to Exchequer			£ 375 5 1			

EXPLANATION of the Causes of Variation between Expenditure and Grant.

D.—Due to publication of a souvenir catalogue in commemoration of the silver jubilee of the Museum.

Details of Receipts.	Estimated.	Realized.
Admission fees	£ 900	£ 1,201
Sales of catalogues (340l.), postcards (112l.), photographs (11l.), and miscellaneous (11l.)	400	474
Total	£ 1,300	1,675

GRANT IN AID ACCOUNT (PURCHASES AND ACQUISITIONS).

Receipts.			Payments.		
Balance, 1 April 1937	£ s. d. 71 4 10		Expended on exhibits	£ s. d. 58 7 6	
Grant in Aid, 1937 (Subhead C)	150 — —		Balance, 31 March, 1938	162 17 4	
	£ 221 4 10			£ 221 4 10	

22 July 1938.

R. E. M. Wheeler,
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.

NATIONAL GALLERY.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1938, compared with the Sum Granted, for the Salaries and Expenses of the NATIONAL GALLERY and of the TATE GALLERY, MILLBANK, 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.	25,947	25,766 18 10	180 1 2	—	—	—
B.—Purchase of Pictures (Grant in Aid)	6,000	6,000 — —	—	—	—	—
C.—Incidental Expenses	2,591	2,663 14 11	—	—	72 14 11	—
GROSS TOTAL ..	£ 34,538	34,430 13 9	180 1 2	—	72 14 11	—
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>				
D.—Appropriations in Aid	2,151	2,151 — —				
NET TOTAL ..	£ 32,387	32,279 13 9	Surplus to be surrendered.			
			£107 6 3			

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid	2,151	2,506 3 1
Appropriated in aid (Subhead D)		2,151 — —
Paid separately to Exchequer		£ 355 3 1

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Due to sickness, staff changes, &c. (136*l.*), overtime pay (18*l.*), and fewer extra lectures (26*l.*).

C.—Due to the urgent necessity of improving the records at the National Gallery which involved making special photographs in various important collections (290*l.*), telephone costs (24*l.*) and increased cost of uniforms (54*l.*), partly offset by savings due to various causes on framing, cleaning, travelling, &c. (296*l.*).

Details of Receipts.	Estimated.	Realized.
	<u>£</u>	<u>£</u>
Fees for admission—National Gallery	1,300	1,452
Tate Gallery	530	701
National Portrait Gallery contribution towards the cost of centralized accountancy and of the Repairing Assistant ..	176	176
Refund of amount provided in Subhead A for wages and insurance of saleswoman	145	146
Miscellaneous.. .. .	—	31
Total ..	<u>£2,151</u>	<u>2,506</u>

EXTRA REMUNERATION (exceeding 50*l.*).

From the Inland Revenue Vote, the Keeper (*1,058*l.**) received 147*l.* 10*s.*, and two Assistants (*337*l.*–738*l.**) received 101*l.* 17*s.* 6*d.* and 87*l.* 16*s.* 3*d.* respectively, in fees for valuations on behalf of the Estate Duty Office.

GRANT IN AID ACCOUNT (PURCHASE OF PICTURES).

Receipts.	£	s.	d.	Payments.	£	s.	d.
Balance, 1 April 1937	48	4	3	Purchase of investments ..	6,198	11	3
Grant in Aid, 1937 (Subhead B) ..	6,000	—	—	Purchase of pictures ..	10,663	8	7
Dividends on investments ..	202	4	10	Balance, 31 March 1938 ..	205	17	7
Sale of investments	10,815	13	10				
Interest	1	14	6				
	<u>£17,067</u>	<u>17</u>	<u>5</u>		<u>£17,067</u>	<u>17</u>	<u>5</u>

No securities were held at 31 March 1938.

5 August 1938.

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.

G. C. Upcott,
Comptroller and Auditor General.

NATIONAL MARITIME MUSEUM.

See also Report of Comptroller and Auditor General.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1938, compared with the Sum Granted, for the Salaries and other Expenses of the NATIONAL MARITIME MUSEUM, including a Grant in Aid.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
A.—Salaries, &c.	£ 8,285	£ 8,290 s. 1 d. —	£ — s. — d. —	£ 5 s. 1 d. —
B.—Incidental Expenses ..	575	604 14 4	—	29 14 4
C.—Preparing, Bookbinding, &c. (Revote 200L.)	2,000	1,954 2 5	45 17 7	—
D.—Purchases and Acquisitions (Grant in Aid) ..	250	250 — —	—	—
GROSS TOTAL .. £	11,110	11,098 17 9	45 17 7	34 15 4
<i>Deduct—</i>	Estimated.	Applied.		
E.—Appropriations in Aid ..	50	50 — —	Surplus to be surrendered.	
NET TOTAL .. £	11,060	11,048 17 9	£11 2 3	

Receipts payable to Exchequer.

Estimated.

Realized.

Receipts authorized to be used as Appropriations in Aid ..	£ 50	£ 198 s. 15 d. 7
Appropriated in aid (Subhead E)	—	50 — —
Paid separately to Exchequer ..	—	£148 15 7

EXPLANATION of the Causes of Variation between Expenditure and Grant.

B.—The excess is due to unforeseen expenses in connexion with the installation of telephones.

Details of Receipts.

Estimated.

Realized.

Sale of photographs	£ 50	£ 89
Admission fees	—	110
Total	£50	199

The charge of admission fees was authorized after the Estimate was framed.

GRANT IN AID ACCOUNT (PURCHASES AND ACQUISITIONS).

Receipts.		Payments.	
£	s. d.	£	s. d.
Balance, 1 April 1937	—	Purchases	231 5 6
Grant in Aid, 1937 (Subhead D)	250 — —	Balance, 31 March 1938..	18 14 6
	£250 — —		£250 — —

Geoffrey Callender,
Accounting Officer.

20 September 1938.

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 PORTRAIT GALLERY.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1938, compared with the Sum Granted, for the Salaries and Expenses of the NATIONAL PORTRAIT GALLERY, 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.	7,582	7,412 1 2	169 18 10	—
B.—Purchase of Portraits (Grant in Aid)	881	881 — —	—	—
C.—Night Watchmen	771	765 3 10	5 16 2	—
D.—Incidental Expenses	1,030	1,178 2 1	—	148 2 1
GROSS TOTAL	10,264	10,236 7 1	175 15 —	148 2 1
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>		
E.—Appropriations in Aid	1,230	1,230 — —		
NET TOTAL	9,034	9,006 7 1	Surplus to be surrendered. £27 12 11	

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid..	1,230	1,368 — 6
Appropriated in aid (Subhead E)		1,230 — —
Paid separately to Exchequer		£138 — 6

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving due to vacancies, sickness, staff changes, &c. (191*l.*), partly offset by extra pay in connexion with an extension of the hours of opening (21*l.*).

D.—Excess due to purchases of better quality postcards at increased cost (82*l.*), to purchases of a larger number of photographs and of guides for sale (130*l.*), and of photographs for reference (43*l.*), partly offset by a saving on frames and repairs to portraits (107*l.*).

Details of Receipts.	Estimated.	Realized.
	£	£
Admission fees	200	197
Proceeds of sale of catalogues and guides	205	187
“ “ “ “ picture postcards and photographs	575	616
Commission on the sale of photographs, and copyright fees	250	329
Miscellaneous	—	39
Total	£1,230	1,368

EXTRA REMUNERATION (exceeding 50l.).

From the Inland Revenue Vote, the Director (1,058l.) received 68l. 2s. 6d. and two Assistants (337l.-738l.) received respectively 99l. 1s. 3d. and 95l. in fees for inspections and reports.

From the Post Office Vote, one Attendant, First Class (56s. 6d.-62s. 6d. a week) and one Attendant, Second Class (47s. 6d.-56s. 6d. a week) received respectively 52l. 10s. 4d. and 57l. 6s. 4d. for services as night telephonists.

STOCKTAKING DEFICIENCIES.

Postcards, prints and photogravures to the value at cost price of 10l. 8s. 5d. have been written off (E. 36188).

GRANT IN AID ACCOUNT (PURCHASE OF PORTRAITS).

Receipts.				Payments.			
	£	s.	d.		£	s.	d.
Balance, 1 April 1937 ..	2,813	2	3	Purchase of Portraits ..	753	19	6
Grant in Aid, 1937 (Sub-head B)	881	-	-	Balance, 31 March 1938 ..	2,940	2	9
	<u>£3,694</u>	<u>2</u>	<u>3</u>		<u>£3,694</u>	<u>2</u>	<u>9</u>

25 August 1938.

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.

G. C. Upcott,
Comptroller and Auditor General.

WALLACE COLLECTION.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1938, compared with the Sum Granted, 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.	£ s. d.	£ s. d.
A.—Salaries, &c.	10,998	10,848 8 4	149 11 8	—	—	—
B.—Publications	1,207	1,205 16 7	1 3 5	—	—	—
C.—Incidental Expenses	747	747 13 6	—	—	13 6	—
GROSS TOTAL	£ 12,952	12,801 18 5	150 15 1	—	13 6	—
<i>Deduct—</i>	Estimated.	Applied.				
D.—Appropriations in Aid	1,750	1,750 — —	Surplus to be surrendered.			
NET TOTAL	£ 11,202	11,051 18 5	£ 150 1 7			

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid	1,750	1,782 19 —
Appropriated in aid (Subhead D)		1,750 — —
Paid separately to Exchequer		£ 32 19 —

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings mainly in respect of Sunday attendance and fire drill pay, &c. (63*l.*) and sick leave deductions (70*l.*).

Details of Receipts.	Estimated.	Realized.
	£	£
Receipts from admission and lavatory fees	390	427
Sale of catalogues	415	385
„ photographs	100	105
„ postcards	630	682
„ prints	210	176
Miscellaneous	5	8
Total	£ 1,750	1,783

16 July 1938.

J. G. Mann,
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.

SCIENTIFIC INVESTIGATION, &c.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1938, 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.	
	£	£	s.	d.	£	s.	d.
GRANTS IN AID.							
A.—Royal Society	12,000	12,000	—	—	—	—	—
B.—Royal Geographical Society ..	1,250	1,250	—	—	—	—	—
C.—Royal Society of Edinburgh ..	600	600	—	—	—	—	—
D.—British School at Athens ..	1,000	1,000	—	—	—	—	—
E.—British School at Rome ..	1,000	1,000	—	—	—	—	—
F.—Royal Scottish Geographical Society	200	200	—	—	—	—	—
G.—National Library of Wales ..	17,000	17,000	—	—	—	—	—
H.—National Museum of Wales ..	19,000	19,000	—	—	—	—	—
I.—Solar Physics Observatory ..	3,000	3,000	—	—	—	—	—
J.—North Sea Fisheries Investigation	1,000	893	17	1	106	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 ..	5,000	5,000	—	—	—	—	—
P.—Medical Research Council ..	195,000	195,000	—	—	—	—	—
Q.—Agricultural Research Council	97,140	97,140	—	—	—	—	—

EXPLANATION of the Causes of Variation between Expenditure and Grant.

J.—This grant is paid in Danish Kroner and is dependent on the rate of exchange.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
OTHER GRANTS.	£	£ s. d.	£	s. d.	£	s. d.
R.—Edinburgh Observatory ..	3,192	2,855 6 4	336	13 8	—	—
S.—British Museum General Catalogue of Printed Books ..	250	174 — —	76	— —	—	—
GROSS TOTAL	£ 360,132	359,613 3 5	518 16 7		—	
	Esti- mated.	Applied.	Surplus of Gross Estimate over Expenditure. £518 16 7			
<i>Deduct—</i> T.—Appropriations in Aid ..	97,140	97,140 — —	—			
NET TOTAL	£ 262,992	262,473 3 5	Surplus to be surrendered. £518 16 7			

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid	97,140	97,141 9 8
Appropriated in aid (Subhead T)		97,140 — —
Paid separately to Exchequer		£1 9 8

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

R.—The post of Astronomer Royal was vacant for six months (290*l.*). There was a saving on the provision for the firing of the time gun (38*l.*) and also minor savings on the allowance for computing and on the provision for telephones.

S.—The number of volumes supplied within the year was smaller than anticipated.

Details of Receipts.	Estimated.	Realized.
	£	£ s. d.
Grant from the Development Fund in respect of the grant to the Agricultural Research Council (see Subhead Q)	97,140	97,140 — —
Edinburgh Observatory—private telephone calls ..	—	1 9 8
Total		£97,141 9 8

Treasury,
19 October 1938.

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.

UNIVERSITIES AND COLLEGES, GREAT BRITAIN.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1938, 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) ..	2,100,000	2,100,000	—	—
B.—British Post Graduate Medical School (Grant in Aid) ..	55,000	45,000	10,000	—
TOTAL ..	£ 2,155,000	2,145,000	10,000	—
Surplus to be surrendered ..			£10,000	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

B.—Saving due to slower progress of building than had been anticipated when the Estimate was framed.

R. V. Nind Hopkins,

Accounting Officer.

Treasury,

30 September 1938.

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, 1937.

Receipts.				Payments.			
	£	s.	d.		£	s.	d.
Balance, 1 April 1937	299,207	14	6	Payments as per Schedule			
Grant in Aid—Subhead A	2,100,000	-	-	below	2,116,300	-	-
				Balance, 31 March 1938	282,907	14	6
	<u>£2,399,207</u>	<u>14</u>	<u>6</u>		<u>£2,399,207</u>	<u>14</u>	<u>6</u>

GRANTS TO UNIVERSITIES AND COLLEGES.

Birmingham University	86,750
Bristol University, including Faculty of Engineering at Bristol Merchant Venturers' Technical College	65,750
Cambridge University	124,600
Durham University	65,850
Exeter University College	19,000
Leeds University	97,000
Liverpool University	98,000
London University, including constituent Colleges and Schools	621,000
Manchester University	93,500
Manchester College of Technology	15,500
Nottingham University College	28,500
Oxford University	109,600
Reading University	42,000
Sheffield University	58,500
Southampton University College	28,000
University of Wales, including Aberystwyth, Bangor, Cardiff and Swansea University Colleges and the Welsh National School of Medicine	171,000
Aberdeen University	68,000
Edinburgh University	132,300
Glasgow University	109,700
Glasgow Royal Technical College	17,750
St. Andrew's University, including Dundee University College	64,000
	<u>£2,116,300</u>

Treasury,
30 September 1938.

R. V. Nind Hopkins,
Accounting Officer.

BROADCASTING.

See also Report of Comptroller and Auditor General.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1938, compared with the Sum Granted, for a Grant to the BRITISH BROADCASTING CORPORATION.

Service.	Grant.	Expenditure.		Expenditure compared with Grant.			
				Less than Granted.		More than Granted.	
	£	£	s.	d.	£	s.	d.
British Broadcasting Corporation (Grant)							
Original ..	2,870,000 <i>l.</i>						
Supplementary ..	360,000 <i>l.</i>	3,230,000	3,229,635	2	11	364	17 1
Surplus to be surrendered						£364	17 1

NOTE.

Expenditure of 42,886*l.* is attributable to Northern Ireland and has been reported to the Treasury with a view to deduction from the Northern Ireland share of reserved taxes.

T. R. Gardiner,
Accounting Officer.

General Post Office,
3 November 1938.

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 EDUCATION, SCOTLAND.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1938, 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.	
ADMINISTRATION.						
<i>Offices in London and Edinburgh.</i>						
A.1.—Salaries, &c.	60,859	60,426 5 2	432 14 10	—	—	
A.2.—Travelling and Incidental Expenses . .	1,340	910 3 3	429 16 9	—	—	
A.3.—Telegrams and Telephones	940	911 2 3	28 17 9	—	—	
A.4.—Advisory Council . .	130	56 6 8	73 13 4	—	—	
INSPECTION.						
B.1.—Salaries, &c.	54,713	53,670 19 5	1,042 — 7	—	—	
B.2.—Travelling and Incidental Expenses . .	9,836	10,004 15 4	—	168 15 4	—	
GRANTS IN AID OF THE EDUCATION (SCOTLAND) FUND.						
C.—General Aid Grant . .	7,358,387	7,358,387 — —	—	—	—	
D.—Superannuation of Teachers	998,540	998,540 — —	—	—	—	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.1.—Savings in respect of staff changes (619*l.*), architect's fees (184*l.*), and minor items (19*l.*) were offset by excesses in respect of new salary scales (389*l.*).

A.2.—Due to savings on provision for removals (74*l.*), travelling expenses (169*l.*), advertisements (52*l.*), and general office disbursements (135*l.*).

A.4.—Saving in respect of travelling expenses as no meeting of the Council was held during the year.

B.1.—Savings in respect of staff changes (1,198*l.*) and inspection of music (70*l.*) were offset by excesses in respect of assistance at examinations, &c. (216*l.*) and miscellaneous (10*l.*).

B.2.—Expenditure under this head cannot be precisely estimated. Excess on the provision for travelling and incidental expenses (348*l.*) was offset by savings on the provision for subsistence (91*l.*) and removals (88*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.
THE ROYAL SCOTTISH MUSEUM, EDINBURGH.							
E.1.—Salaries, &c.	20,053	19,695	7	11	357	12	1
E.2 —Patrols	2,933	2,898	14	5	34	5	7
E.3.—Purchase of Specimens, Books, &c. (Grant in Aid)	2,800	2,800	—	—	—	—	—
E.4.—Apparatus, Materials, &c.	1,300	1,297	8	11	2	11	1
E.5.—Travelling and Incidental Expenses	340	315	8	4	24	11	8
GROSS TOTAL	£ 8,512,171	8,509,913	11	8	2,426	3	8
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>					
F.—Appropriations in Aid	782,955	782,955	—	—	Surplus to be Surrendered.		
NET TOTAL	£ 7,729,216	7,726,958	11	8	£2,257	8	4

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid	782,955	783,174 8 1
Appropriated in aid (Subhead F)		782,955 — —
Paid separately to Exchequer		£219 8 1

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

E.1.—Savings in respect of staff changes (451*l.*), and professional assistance (72*l.*), were offset by excesses in respect of new salary scales and rates of pay (111*l.*) and opening Museum one extra evening per week (54*l.*).

E.3.—See Grant in Aid Account appended.

Details of Receipts.	Estimated.	Realized.
	£	£ s. d.
Pension Contributions (payment from the Education (Scotland) Fund: see Account appended):—		
Teachers	390,976	390,976 — —
Employers	390,673	390,673 — —
Educational Endowments (Scotland) Act, 1928:—		
(a) Repayment of cost of advertisements	100	191 2 10
(b) Fees for audit of accounts	500	557 9 5
(c) Fees for inspection and repayment of travelling and other expenses	40	50 12 2
Repayments of salaries of seconded officers	500	497 12 10
Royal Scottish Museum: cloakroom fees	24	25 9 —
Miscellaneous receipts	142	203 1 10
Total	£782,955	783,174 8 1

EXTRA REMUNERATION (exceeding 50*l.*).

Three Inspectors (1,050*l.*–1,200*l.*) received 69*l.* 8*s.* 6*d.*, 56*l.* 10*s.* and 54*l.* 15*s.* respectively.
 Eight Inspectors (625*l.*–1,100*l.*) received 102*l.* 5*s.*, 87*l.* 7*s.*, 83*l.* 12*s.* 5*d.*, 83*l.* 1*s.* 6*d.*, 82*l.* 1*s.*, 81*l.* 2*s.* 7*d.*, 53*l.* 16*s.* 7*d.*, and 52*l.* 17*s.* respectively.
 One Inspector (510*l.*–940*l.*) received 50*l.* 13*s.* 2*d.*
 Two Sub-Inspectors (400*l.*–700*l.*) received 65*l.* 2*s.* 9*d.* and 59*l.* 3*s.* 1*d.* respectively.
 One Staff Officer (535*l.*–635*l.*) received 51*l.* 15*s.* and one Executive Officer (145*l.*–510*l.*) received 60*l.* 17*s.* 6*d.*

These sums were received partly from the Education (Scotland) Fund for work in connexion with the Leaving Certificate Examination, partly from the Scottish Office for services in connexion with the Scottish Police Examination, 1938, and partly from the Civil Service Commission for services as Occasional Assistant Examiner.

In addition one Executive Officer (145*l.*–510*l.*) received 51*l.* 5*s.* from the Scottish Office for services as Assistant Secretary to the Scottish Grants Committee for Physical Training and Recreation, and 15*l.* 10*s.* from endowment funds for services as auditor.

9 November 1938.

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.

GRANT IN AID ACCOUNT ROYAL SCOTTISH MUSEUM.
(PURCHASE OF SPECIMENS, BOOKS, &c.)

	£	s.	d.		£	s.	d.
Balance, 1 April 1937	834	11	1	Expenditure, 1937	*3,248	11	7
Grant in Aid, 1937 (Subhead E.3)	2,800	—	—	Balance, 31 March 1938	385	19	6
	£3,634	11	1		£3,634	11	1

* Additional expenditure amounting to 222*l.* for binding books and specifications of patents has been borne by the Stationery and Printing Vote (Class VII, Vote 13).

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 <i>l.</i> 9 <i>s.</i> 10 <i>d.</i> 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 1938 the market value of the Stock was 1,892*l.* 8*s.*

ACCOUNT of the Income of the EDUCATION (SCOTLAND) FUND in

RECEIPTS.		£	s.	d.
Balance on 1 April 1937		25,852	12	4
<i>Grants from Votes of Parliament :—</i>				
Education (Scotland) Act, 1918, Section 21 (1) :—				
Subhead C. (Class IV, Vote 13, 1937)		6,771,545	—	—
Local Government (Scotland) Act, 1929, Section 52 (3) :—				
Subhead C. (Class IV, Vote 13, 1937)		586,842	—	—
Education (Scotland) (Superannuation) Acts, 1919 (Section 6), and 1925 (Section 6 (2)) :—				
Subhead D. (Class IV, Vote 13, 1937)		998,540	—	—
<i>Superannuation Contributions :—</i>				
Education (Scotland) (Superannuation) Act, 1925, Section 2 :—				
Teachers' Contributions		444,462	15	10
Managers' Contributions		443,957	11	2
<i>Other Receipts :—</i>				
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)		61,908	6	3
		£9,333,108 5 7		

SECURITIES HELD AT 31 MARCH 1938 for the Scottish Teachers' Superannuation Fund.

	Nominal Amount.	Cost.	Market Value, 31 March 1938.
	£ s. d.	£ s. d.	£ s. d.
India, 3½ per cent. Stock	430,257 10 9	384,478 6 2	393,954 11 1
War Stock, 3½ per cent.	256,250 14 11	243,431 — 1	259,774 3 10
Funding Stock, 1960-90, 4 per cent.	95,000 — —	76,000 — —	107,290 12 6
Conversion Stock, 1940-44, 4½ per cent.	103,000 — —	94,945 11 5	108,858 2 6
Consolidated Stock, 4 per cent.	314,815 3 9	254,923 17 —	343,345 6 3
Conversion Stock, 3½ per cent.	481,462 12 10	343,903 18 7	491,693 14 5
	£ 1,680,786 2 3	1,397,682 13 3	1,704,916 10 7

the Year ended 31 March 1938, and of the Expenditure thereof.

PAYMENTS.		£	s.	d.
<i>Education (Scotland) Act, 1908, Sections 16 (1) (a) to (f) :—</i>				
Inspection of Secondary Schools and Expenses of Leaving Certificate Examination		9,961	1	4 (a)
Grants to Universities		—		
Grants to Central Institutions		157,682	11	2
Grants for Training of Teachers		41,036	17	6
Pensions to Teachers, Education (Scotland) Act, 1908 (Section 13) and Education (Scotland) (Superannuation) Acts, 1919 to 1937 (including refund of contributions under the Acts of 1922 and 1925)		1,110,200	11	4 (b)
Other Educational Expenditure		5,966	12	2
<i>Education (Scotland) Act, 1918, Section 21 (2) (a) :—</i>				
Grants to Voluntary Schools, &c., under Education (Scotland) Miscellaneous Grants Regulations, 1925 and 1936		122,488	3	7
Grants under Education (Scotland) Teachers' Superannuation Grant Regulations, 1928		11,889	13	7
Grants to Education Authorities under the following annual Grant Regulations :—				
Education Authorities (Scotland) Grant Regulations, 1936 and 1937 :—				
	1936	£ 833,806		
	1937	6,250,500		
		7,084,306	—	—
<i>Education (Scotland) (Superannuation) Act, 1925, Section 6 (1) :—</i>				
Payment to Class IV, Vote 13, 1937, Subhead F. in respect of :—				
Teachers' Superannuation Contributions		390,976	—	—
Managers' Superannuation Contributions		390,673	—	—
Balance on 31 March 1938		7,927	14	11
		£9,333,108	5	7

(a) This amount is net, after deducting 300*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.

(b) This amount is net, after deducting 737*l.* 2*s.* 1*d.*, amount of annuities (Elementary School Teachers (Superannuation) Act, 1898), accrued in the year ended 31 December 1937, to grantees of Disablement Allowances who had attained the age of 65.

J. W. Peck,
Accounting Officer.

Scottish Education Department,
9 November 1938.

NATIONAL GALLERIES, SCOTLAND.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1938, 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.	9,602	9,297 16 11	304 3 1	—
B.—Purchase of Pictures (National Gallery), Grant in Aid	800	800 - -	—	—
C.—Purchase of Objects, &c. (Museum of Antiquities), Grant in Aid	220	220 - -	—	—
D.—Purchase of Portraits (Scottish National Portrait Gallery), Grant in Aid	718	718 - -	—	—
E.—Incidental Expenses ..	1,220	1,184 8 3	35 11 9	—
GROSS TOTAL ..	£ 12,560	12,220 5 2	339 14 10	—
<i>Deduct—</i>	Estimated.	Applied.		
F.—Appropriations in Aid ..	315	315 - -	Surplus to be surrendered.	
NET TOTAL ..	£ 12,245	11,905 5 2	£339 14 10	

Receipts payable to Exchequer.

Estimated.

Realized.

Receipts authorized to be used as Appropriations in Aid ..	£ 315	£ 472 15 7
Appropriated in aid (Subhead F)		315 - -
Paid separately to Exchequer ..		£157 15 7

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Due to staff vacancies and absences (259*l.*), and fewer extra attendances (45*l.*).

Details of Receipts.	Estimated.	Realized.
Fees for admission	£ 130	£ 228 (a)
Sale of catalogues, guides and books of illustrations (National Gallery)	80	88
Sale of illustrated hand-lists and pamphlets (National Portrait Gallery)	12	10
Sale of guides (Museum)	5	4
Photographic record commission	13	18
Share of proceeds from sale of photographs and publications	25	57
Sum recovered from Royal Fine Art Commission for Scotland towards shorthand typist's salary	50	50
Proceeds from prints, lantern slides, &c	—	18
Total	£315	473

(a) Receipts from admission fees were abnormal during the period of Special Exhibition.

GRANT IN AID ACCOUNTS.

	Purchase of Pictures (National Gallery).	Purchase of Objects, &c. (Museum of Antiquities).	Purchase of Portraits (Scottish National Por- trait Gallery).
Balances from 1936.. .. .	£ 324 14 1	£ —	£ 194 7 7
Grants in Aid, 1937 (Subheads B. C. and D. respectively)	800 — —	220	718 — —
Special Grant, 1936, retransferred from Trust Fund	—	—	500 — —
Donation	15 — —	—	—
Interest	1 12 5	—	17 3 8
Totals	£ 1,141 6 6	220	£ 1,429 11 3
Expenditure, 1937	1,065 10 6	*220	331 9 —
Balances to 1938	£ 75 16 —	—	1,098 2 3

*This expenditure comprises a grant of 220*l.* to the Society of Antiquaries of Scotland. The Society had a balance of 102*l.* 11*s.* 6*d.* at the end of the previous year, and 90*l.* 19*s.* 4*d.* was spent on the purchase of objects, &c., during the year, leaving a balance of 231*l.* 12*s.* 2*d.* in hand at 31 March 1938.

R. K. Blair,
Accounting Officer.

21 October 1938.

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 1938, compared with the Sum Granted, for the Salaries and Expenses of the NATIONAL LIBRARY, SCOTLAND, 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.	7,108	7,010 16 11	97 3 1	—
B.—Purchase of Books (Grant in Aid)	200	200 — —	—	—
B.B.—Keppie Bequest Fund (Grant in Aid) <i>Supplementary</i>	2,956	2,955 1 9	— 18 3	—
C.—Incidental Expenses <i>Original</i> 600 <i>l.</i> <i>Supplementary</i> 50 <i>l.</i>	650	675 8 9	—	25 8 9
D.—Expenses of Copyright Agency	475	467 16 9	7 3 3	—
GROSS TOTAL <i>Original</i> 8,383 <i>l.</i> <i>Supplementary</i> 3,006 <i>l.</i> —£	11,389	11,309 4 2	105 4 7	25 8 9
<i>Deduct—</i>	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure.	
E.—Appropriations in Aid <i>Original</i> 5,017 <i>l.</i> <i>Supplementary</i> 2,956 <i>l.</i> —	7,973	7,971 18 11	£79 15 10	
NET TOTAL <i>Original</i> 3,366 <i>l.</i> <i>Supplementary</i> 50 <i>l.</i> —£	3,416	3,337 5 3	Deficiency of Appropriations in Aid realized. £1 1 1	
			Net Surplus to be surrendered. £78 14 9	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings on account of vacancies (65*l.*), sickness (15*l.*), National Insurance (12*l.*).
C.—The expenses of removing the collection of books bequeathed by Mr. Sharp of Hill of Tarvit, Cupar, Fife, was more than was anticipated.

Details of Receipts.	Estimated.	Realized.
	£	£ s. d.
Income from Endowment Fund	5,017	5,016 17 2
Keppie Bequest (<i>Supplementary</i>)	2,956	2,955 1 9
Total	£7,973	7,971 18 11

Exchequer, Edinburgh,
21 July 1938.

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,
1937.

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	23,426,236	1,332,390	22,093,846	23,265,143 10 11
206	1A	Grants to Public Assistance Authorities (England and Wales)	190,000	—	190,000	179,852 - -
207	2	Board of Control .. .	171,048	14,277	156,771	169,640 9 11
209	3	Registrar General's Office ..	123,017	26,000	97,017	117,977 10 8
211	4	National Insurance Audit Department	170,750	4,190	166,560	169,458 10 5
212	5	Friendly Societies Registry ..	51,840	4,750	47,090	49,464 14 2
213	6	Old Age Pensions	45,531,000	15,000	45,516,000	45,480,170 13 -
215	7	Widows' Orphans' and Old Age Contributory Pensions	16,000,000	—	16,000,000	16,000,000 - -
216	8	Ministry of Labour	30,292,100	6,454,090	23,838,010	30,044,549 17 8
222	9	Grants in respect of Employment Schemes	3,700,000	—	3,700,000	3,667,546 2 5
223	10	Commissioner for Special Areas (England and Wales)	4,500,200	4,500,090	110	3,951,023 - 3
228	11	Unemployment Assistance Board	51,370,000	—	51,370,000	41,396,644 18 10
232	12	Special Areas Fund	3,500,000	—	3,500,000	3,500,000 - -
233	12A	Financial Assistance in Special and other Areas	301,047	—	301,047	8,720 15 2
234	13	Department of Health for Scotland	3,785,113	186,612	3,598,501	3,689,658 7 6
239	14	Board of Control for Scotland ..	16,781	450	16,331	16,226 10 6
240	15	Registrar General's Office, Scotland	19,958	1,845	18,113	19,531 8 9
241	16	Commissioner for Special Areas (Scotland)	831,100	830,990	110	565,871 13 -
244	17	Grants to Public Assistance Authorities (Scotland) ..	166,000	—	166,000	163,301 4 1
		Total	184,146,190	13,370,684	170,775,506	172,454,781 7 3

CLASS V.

HEALTH, LABOUR AND INSURANCE.

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	1,331,920	- -	21,933,223	10 11	161,092	9 1	470	- -	160,622	9 1	387,188	3 3
1A	—		179,852	- -	10,148	- -	—		10,148	- -	—	
2	14,277	- -	155,363	9 11	1,407	10 1	—		1,407	10 1	468	9 6
3	26,000	- -	91,977	10 8	5,039	9 4	—		5,039	9 4	7,934	4 1
4	4,190	- -	165,268	10 5	1,291	9 7	—		1,291	9 7	41	15 10
5	4,517	2 4	44,947	11 10	2,375	5 10	232	17 8	2,142	8 2	—	
6	15,000	- -	45,465,170	13 -	50,829	7 -	—		50,829	7 -	919	6 -
7	—		16,000,000	- -	—		—		—		—	
8	6,298,678	16 2	23,745,871	1 6	247,550	2 4	155,411	3 10	92,138	18 6	—	
9	—		3,667,546	2 5	32,453	17 7	—		32,453	17 7	1,668	15 11
10	3,951,023	- 3	—		549,176	19 9	549,066	19 9	110	- -	—	
11	—		41,396,644	18 10	9,973,355	1 2	—		9,973,355	1 2	988	9 9
12	—		3,500,000	- -	—		—		—		—	
12A	—		8,720	15 2	292,326	4 10	—		292,326	4 10	—	
13	186,612	- -	3,503,046	7 6	95,454	12 6	—		95,454	12 6	56,436	14 7
14	438	2 8	15,788	7 10	554	9 6	11	17 4	542	12 2	—	
15	1,845	- -	17,686	8 9	426	11 3	—		426	11 3	390	19 9
16	565,871	13 -	—		265,228	7 -	265,118	7 -	110	- -	—	
17	—		163,301	4 1	2,698	15 11	—		2,698	15 11	—	
	12,400,372	14 5	160,054,408	12 10	11,691,408	12 9	970,311	5 7			456,036	18 8
Total amount to be surrendered .. £									10,721,097	7 2		

MINISTRY OF HEALTH.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1938, compared with the Sum Granted, for the Salaries and Expenses of the MINISTRY OF HEALTH; including Grants, a Grant in Aid and other Expenses in connexion with HOUSING, certain Grants to Local Authorities, &c., Grants in Aid in respect of Benefits, &c., under the NATIONAL HEALTH INSURANCE ACT, certain Expenses in connexion with the WIDOWS', ORPHANS' AND OLD AGE CONTRIBUTORY PENSIONS ACT, and other Services.

SUMMARY.

Service.	Grant.	Expenditure.		Expenditure compared with Grant.			
				Less than Granted.		More than Granted.	
	£	£	s.	d.	£	s.	d.
MINISTRY OF HEALTH.							
A.—E.—Administration	2,133,031	2,148,916	1	10	—	15,885	1 10
F.—Housing Grants ..	14,666,000	14,619,928	11	6	46,071	8	6
G.—Miscellaneous Grants, &c. ..	515,350	493,944	18	7	21,405	1	5
H.—Grants in respect of Benefits, &c., in England under the National Health Insurance Act (Grants in Aid) ..	5,622,000	5,537,000	—	—	85,000	—	—
WELSH BOARD OF HEALTH.							
L.—P.—Administration	141,105	136,123	5	11	4,981	14	1
Q.—Miscellaneous Grants	22,750	20,599	—	—	2,151	—	—
R.—Grants in respect of Benefits, &c., in Wales under the National Health Insurance Act (Grants in Aid) ..	326,000	308,631	13	1	17,368	6	11
GROSS TOTAL	£ 23,426,236	23,265,143	10	11	176,977	10	11
<i>Deduct—</i>	Estimated.	Applied.		Surplus of Gross Estimate over Expenditure. £161,092 9 1			
S.—Appropriations in Aid	1,332,390	1,331,920	—	—	Deficiency of Appropriations in Aid.* £470 — —		
NET TOTAL	£ 22,093,846	21,933,223	10	11	Net Surplus to be surrendered. £160,622 9 1		

	Receipts payable to Exchequer.	Estimated.	Realized.
		£	£ s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid	1,332,390	1,335,546 11 2
(ii) Receipts of other classes	340,850	383,561 12 1
Total	1,673,240	1,719,108 3 3
Appropriated in aid (Subhead S)		1,331,920 — —*
Paid separately to Exchequer		£387,188 3 3

* A sum of 470*l.* which should have been appropriated in aid of the Vote was paid separately to the Exchequer.

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.
MINISTRY OF HEALTH.						
ADMINISTRATION.						
A.1.—Salaries, &c. ..	1,926,541	1,938,781 19 9	—		12,240	19 9
A.2.—Part-time Regional Medical and Dental Staff ..	40,540	42,577 4 —	—		2,037	4 —
B.—Travelling, &c. ..	88,750	95,260 11 —	—		6,510	11 —
C.1.—Special Inquiries and Services ..	21,000	23,607 7 7	—		2,607	7 7
C.2.—Medical and Dental Referee Services—Fees for Nurses, &c.	22,330	21,354 7 2	975	12 10	—	
D.—Incidental Expenses	23,620	15,334 13 1	8,285	6 11	—	
E.—Telegrams and Telephones ..	10,250	11,999 19 3	—		1,749	19 3

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.1.—Additional expenditure consequent on awards of the Industrial Court, additional appointments and overtime not anticipated when the estimates were framed (33,000*l.*); partly offset by savings through unavoidable delay in filling vacancies (21,000*l.*).

A.2.—The number of persons referred for medical examination proved less than estimated but the resultant saving was offset by payment to a part-time medical officer of a belated claim for sessions taken in previous years; in addition the services of the part-time dental officers were required to a greater extent than anticipated.

B.—The excess is due mainly to travelling and removal expenses arising from an expansion of the Insurance Inspectorate in connexion with the Unemployment Insurance (Agriculture) Act, 1936, and of the Audit Staff, together with an increase of 5 per cent. in rail fares in the latter half of the year; partly offset by less travelling by the Engineering Staff and by the Regional Medical Staff and insured persons consequent on the decline in the number of references for medical examination (see explanation under Subhead A.2).

C.1.—The excess is due mainly to expenditure on additional Departmental Committees, to costs of a local inquiry into the outbreak of typhoid fever at Croydon (subsequently recovered in 1938 from the Local Authority) and to payment to Approved Societies for a greater number of certificates of insurance relating to pensions claims than was anticipated, partly offset by less expenditure on pensions and insurance appeals and on special inquiries into diseases.

C.2.—See Subhead A.2.—The decline in the number of references for medical examination resulted in less expenditure on nurses, examination centres, &c.

D.—The saving is to the extent of 7,897*l.* due to re-allocation between the Ministry and H.M. Stationery Office of the provision made for Public Health Publicity, the saving on the Ministry of Health Vote being offset by increased expenditure on the Stationery Office Vote. There were also fewer law charges but an increased cost of printing and paper of insurance stamps.

Expenditure under this Subhead includes (1) 5*l.* in respect of replacement of a microscopic lens missing from the Department's Pathological Laboratory (S.43004); (2) 4*l.* 12*s.*—in respect of theft of certain Postal Orders, either in transit or after delivery, sent to the Ministry by Overseas Voluntary Contributors or their agents as pensions contributions (S.25062); (3) 2*s.*—in respect of an inadvertent small loss in making cash payments. Negligence cannot be imputed to the paying officer (S.19173).

E.—The installation of telephones in new offices and the increased use of telephones at headquarters and by the outdoor staff of the Insurance Department involved unforeseen expenditure.

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.
HOUSING GRANTS.						
F.1.—Grants towards Housing Expenses	14,660,000	14,618,503 14 2	41,496 5 10		—	
F.2.—Losses on repayment before the due dates of Housing Loans made by the Public Works Loan Commissioners in respect of the sale of houses erected by Housing Associations	5,000	424 17 4	4,575 2 8		—	
F.3.—Grant in aid of the expenses of a Central Housing Association ..	1,000	1,000 — —	—		—	
MISCELLANEOUS GRANTS, &c.						
G.1.—Grants for the Training of Midwives and Health Visitors	22,000	22,239 19 8	—		239 19 8	
G.2.—Grants to Authorities under the Midwives Act, 1936 ..	185,000	210,080 1 6	—		25,080 1 6	
G.3.—Grants to Voluntary Hospitals in respect of Spirit Duty ..	2,100	1,971 5 —	128 15 —		—	

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

F.1.—Due to the number of houses completed under the Housing Act, 1936, and grants under the Acts of 1926 and 1931, being less than was anticipated; partly offset by unforeseen increases in amounts paid in respect of grants under the 1919, 1923 and 1924 Acts and to a payment of 1,386*l.* 9*s.* 4*d.* to a Local Authority under section 110 of the Housing Act, 1936, towards losses sustained under guarantees to building and other societies.

Expenditure under this Subhead includes 480*l.* representing extra-statutory payments to a Local Authority. Certain houses were provided by a Voluntary Housing Association and under section 2(1) of the Housing (Financial Provisions) Act, 1924, the Minister undertook to pay to the Local Authority in respect of expenses incurred by them in promoting their construction, annual contributions for 40 years. The houses had subsequently to be taken over by the Local Authority and, prior to the passage of the Housing (Financial Provisions) Act, 1938, there was no power to pay the contributions in the circumstances in which the houses were taken over. The annual contributions continue to be paid (S.41701).

F.2.—The number of houses sold by Housing Associations during the year was less than was expected. The estimate is necessarily conjectural.

G.2.—The excess is due to the grants towards payments by Local Authorities of compensation to midwives being greater than anticipated; partly offset by a saving in the amount of grant that could be paid on account within the year in respect of domiciliary midwifery services of Local Authorities.

The amount of grant payable in respect of each midwife directly employed by a Local Supervising Authority had not been determined and payments on account have accordingly been limited.

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 GRANTS, &c.— <i>contd.</i>								
G.4.—Grants to Port and Riparian Sanitary Authorities, &c.	49,000	50,024 12 -	—			1,024	12	—
G.5.—Compensation to Air Raid Victims	1,400	1,294 12 4	105	7	8	—		
G.6.—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.7.—Grants towards the expenses incurred by Local Authorities in providing or improving Rural Water Supplies (Re-vote 100,000 <i>l.</i>)	250,000	202,485 - -	47,515	-	-	—		
GRANTS IN RESPECT OF BENEFITS, &c., IN ENGLAND UNDER THE NATIONAL HEALTH INSURANCE ACT.								
H.1.—Sums payable to the National Health Insurance Fund (England) (Grant in Aid)	5,245,000	5,245,000 - -	—			—		
H.2.—Contribution to the Unemployment Arrears Fund (Grant in Aid) . .	377,000	292,000 - -	85,000	-	-	—		
WELSH BOARD OF HEALTH.								
ADMINISTRATION.								
L.1.—Salaries, &c.	129,180	124,786 11 9	4,393	8	3	—		
L.2.—Part-time Regional Medical and Dental Staff	2,900	2,532 12 -	367	8	-	—		

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

G.4.—Mainly due to increased expenditure in connexion with the medical inspection of aliens.

G.5.—Saving due to the cessation of certain payments consequent upon deaths.

G.7.—The difficulty of Local Authorities in obtaining adequate supplies of pipes, &c., led to delays in the carrying out and completion of approved schemes.

H.2.—The Exchequer contribution to the Fund is a sum equal to the levy on weekly contributions. The reduction in the rate of the levy is due to the effect of the increase in employment.

L.1.—Saving due to vacancies remaining unfilled (1,800*l.*) and changes in personnel (2,970*l.*); partly offset by higher salary scales as from 1 June 1937 for certain grades of officers (370*l.*).

L.2.—The number of persons referred for medical, &c., examination proved less than anticipated and a higher average number was dealt with each session.

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.
WELSH BOARD OF HEALTH.— <i>contd.</i>						
ADMINISTRATION— <i>contd.</i>						
M. — Travelling, &c. ..	5,580	5,484 17 7	95 2 5	—	—	—
N.1.—Special Inquiries and Services ..	200	49 5 —	150 15 —	—	—	—
N.2.—Medical and Dental Referee Services—Fees for Nurses, &c. ..	1,850	1,846 3 1	3 16 11	—	—	—
O.—Incidental Expenses	655	670 19 7	—	—	15 19 7	—
P.—Telegrams and Telephones ..	740	752 16 11	—	—	12 16 11	—
MISCELLANEOUS GRANTS.						
Q.1.—Grants for the Training of Midwives and Health Visitors	750	719 — —	31 — —	—	—	—
Q.2.—Grants to Authorities under the Midwives Act, 1936 ..	22,000	19,880 — —	2,120 — —	—	—	—
GRANTS IN RESPECT OF BENEFITS, &C., IN WALES UNDER THE NATIONAL HEALTH INSURANCE ACT.						
R.1.—Sums payable to the National Health Insurance Fund (Wales) (Grant in Aid)	305,000	292,956 13 1	12,043 6 11	—	—	—
R.2.—Contribution to the Unemployment Arrears Fund (Grant in Aid) ..	21,000	15,675 — —	5,325 — —	—	—	—
	Estimated.	Applied.			Deficit.	
S.—Appropriations in Aid	1,332,390	1,331,920 — —	—	—	470 — —	—

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

N.1.—The number of hearings under sections 161 and 163 of the National Health Insurance Act, 1936, was less than anticipated and no expenditure was incurred on Medical and Dental Benefit inquiries.

Q.2.—The saving is due mainly to delay on the part of Local Supervising Authorities in bringing their schemes relating to domiciliary midwifery into operation; partly offset by the grants towards payments by Local Authorities of compensation to midwives being greater than anticipated (see also explanation under Subhead G.2.).

R.1.—The sums required to meet sickness benefit proved less than was anticipated.

R.2.—See explanation under Subhead H.2.

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 Act :—			
Repayment in respect of the expenses of administration ..	564,500	547,750	— — (a)
National Health Insurance Act :—			
Repayments in respect of expenses of administration—			
Benefits of Deposit Contributors	81,290	92,766	— — (b)
Navy, Army and Air Force Insurance Fund	23,050	22,330	— — (c)
Medical Benefit to exempt persons	4,330	4,163	— —
Approved Societies (Officers) Guarantee Funds	705	707	— —
Central Index Register of Insured Persons	28,220	28,808	— —
Medical Referee Service	185,150	182,357	— — (c)
Dental Referee Service	35,000	35,042	— —
Collection and allocation of contributions of seamen	5,900	5,610	— —
Repayment of cost of services in connexion with :—			
Unemployment Insurance	171,000	175,300	— — (d)
Unemployment Insurance (Agriculture)	20,600	22,600	— — (e)
Unemployment Assistance	2,030	2,060	— —
Audit Fee Stamps under the Local Government Act, 1933, and other Acts	180,000	180,747	10 —
Repayment of salaries of officers on loan to other Government Departments, &c.	3,000	5,765	6 1 (f)
Cost of official inquiries recovered under the Public Health and other Acts	18,010	19,924	19 6 (g)
Cost of prosecutions recovered*	2,030	2,127	3 11
Repayment by Admiralty, War Office, Air Ministry, &c., of cost of vaccine lymph supplied	2,400	2,319	11 2
Repayment by Board of Education of part of salary of Press Officer	250	250	— —
Repayment from Redemption Annuities Account of cost of staff employed on work arising from the Tithe Act, 1936	2,750	2,480	— —
Miscellaneous receipts	2,175	2,439	— 6
	1,332,390	1,335,546	11 2
(ii) Receipts of other classes :—			
Loans to Local Authorities in England and Wales :—			
Repayment of Principal	340,850	382,806	8 3 (h)
Part refund of Capital Grant for expenditure in connexion with sanatoria	—	755	3 10
Total	£1,673,240	1,719,108	3 3

(a) The deficiency is due to a reduction in the expenses of administration and to the adjustment of an over-recovery in respect of the previous year.

(b) The surplus is mainly due to an unexpected increase in the number of Deposit Contributors.

(c) The deficiency is mainly due to an adjustment of an over-recovery in the previous year.

(d) Additional recovery was made in the year, based on a revised estimate of the cost of this service; partly offset by the adjustment of an over-recovery in the previous year.

(e) Travelling expenses incurred in the previous year proved higher than anticipated.

(f) The number of officers on loan was in excess of that contemplated at the time the estimate was framed.

(g) A recovery not anticipated until next year in respect of a County Review and acceleration of slum clearance work account mainly for the surplus.

(h) The difference is due to the receipt of an instalment of 49,285*l.* 18*s.* 4*d.* from one Local Authority which should have been received in the previous year; partly offset by receipt after the end of the year of an instalment of 7,324*l.* from another Local Authority. Receipts were as under :—

* Irrecoverable costs amounting to 146*l.* 9*s.* 7*d.* have been written off (S.15495).

				Principal.		
				£	s.	d.
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
Essex County Council	..	..	..	98,571	16	8
Gateshead County Borough Council	..	..	..	4,244	1	4
Glamorgan County Council	..	..	..	35,313	7	9
London County Council	..	..	..	16,700	-	-
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>£382,806</u>	<u>8</u>	<u>3</u>

The amounts of the loans owing to the Exchequer at 31 March 1938 were £2,393,235 9s. 5d.

CLAIM ABANDONED.

Breaches occurred of the conditions under which lump sum grants were made by a Corporation to private builders under the provisions of the Housing, &c., Act, 1923. Such grants are reimbursed in whole or in part by the Minister in the form of annual contributions for 20 years in accordance with Section I of the Act and conditions imposed with the approval of the Treasury, the capital value of the contributions in this case being 70*l.* in respect of houses completed by 30 September 1927, and 50*l.* for houses completed after that date and before 30 September 1929.

Investigations made by the Corporation indicated the possibility of breaches in 61 cases, but attempts to recover the grants failed; they were advised that proceedings were unlikely to succeed and decided to abandon further action. Under Treasury sanction recovery of contributions paid and the withholding of further contributions for the unexpired periods, were limited to 35 cases (2,450*l.*) in which a measure of responsibility for the breaches and for failure to recover the grants rests upon the Corporation, all questions regarding the remaining 26 cases (some 1,600*l.*) being waived (S42076).

EXTRA REMUNERATION (exceeding 50*l.*).

From this Vote, a Principal (800*l.*-1,100*l.*) received an allowance of 100*l.* for acting as Deputy to the Director of Establishment; an Assistant Principal (277*l.* 16s.-634*l.* 19s.) received a gratuity of 75*l.* as Secretary to the Advisory Committee on Nutrition; one male clerk (95*l.*-350*l.*) and one woman clerk (35*l.*-280*l.*) received 60*l.* and 54*l.* 7s. 9d. respectively for additional duties; five clerks (95*l.*-350*l.*) received sums varying from 50*l.* 10s. 10d. to 77*l.* 8s. 9d. aggregating 334*l.* 18s. 4d. and two messengers (145*l.*-191*l.*) received 67*l.* 5s. 9d. and 80*l.* 14s. 2d. respectively for overtime.

From the Post Office Vote, twenty-one clerks received amounts for acting as part-time night telephonists which, together with overtime (under 50*l.*) paid from the Ministry of Health Vote varied from 50*l.* 13s. 6d. to 85*l.* 4s. and aggregated 1,295*l.* 12s. 11d.

From the Commonwealth of Australia, an Assistant Secretary (1,150*l.*-1,450*l.*) received an allowance of 262*l.* 18s. 4d. for his services in connexion with legislation on National Health Insurance in the Commonwealth.

From the Vote for Royal Commissions, an Assistant Administrative Officer (550*l.*-650*l.*) received an allowance of 73*l.* 7s. 5d. for his services as Assistant Secretary to the Royal Commission on the Geographical Distribution of the Industrial Population.

From the Board of Trade Vote, a woman clerk (85*l.*-280*l.*) received an allowance of 63*l.* 1s. 11d. for superior duties.

From the Central Valuation Committee, a clerk (95*l.*–350*l.*) received a gratuity of 75*l.* for his services to the Committee.

From Sierra Leone, Tanganyika, Nigeria and Gold Coast Funds, an unestablished bacteriologist (850*l.*–1,200*l.*) received 635*l.* as Pension.

From the Vote for H.M. Treasury, a temporary draughtsman (6*l.* per week) received 139*l.* 11*s.* 7*d.* as a Civil Pensioner.

George Chrystal,
Accounting Officer.

16 November 1938.

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).

ACCOUNT of the Sum Expended, in the Year ended 31 March 1938, 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 :— (Remanet)	190,000	179,852	10,148	—
			} <u>£10,148</u>	
			Surplus to be surrendered	

EXPLANATION of the Cause of Variation between Expenditure and Grant.

The balance of the grants payable under the Unemployment Assistance (Temporary Provisions) (Amendment) Act, 1937, in respect of the period ended 31 March 1937, was less than was anticipated when the estimate was framed.

George Chrystal,
Accounting Officer.

Ministry of Health,
22 July 1938.

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.

BOARD OF CONTROL.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1938, 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.	£ s. d.	
ADMINISTRATION.						
A.—Salaries, &c.	52,252	52,140 9 1	111 10 11	—		
B.—Travelling, &c.	3,800	3,967 13 8	—	167 13 8		
C.—Telegrams and Telephones ..	570	660 6 9	—	90 6 9		
D.—Incidental Expenses	155	104 12 8	50 7 4	—		
GRANTS.						
E.—Grants in respect of the Maintenance of certain Ex-Service Mental Patients ..	22,650	23,674 17 11	—	1,024 17 11		
STATE INSTITUTIONS.						
F.1.—Pay and Allowances	66,591	64,529 2 6	2,061 17 6	—		
F.2.—Maintenance of Patients and Staff	24,700	24,372 18 3	327 1 9	—		
F.3.—Travelling and Conveyance of Patients and Staff ..	320	190 9 1	129 10 11	—		
F.4.—Farms and Gardens (Net) ..	10	—	10 — —	—		
GROSS TOTAL ..	£ 171,048	169,640 9 11	2,690 8 5	1,282 18 4		
	Estimated.	Applied.				
<i>Deduct—</i>						
G.—Appropriations in Aid ..	14,277	14,277 — —				
NET TOTAL ..	£ 156,771	155,363 9 11	Surplus to be surrendered.			
			£1,407 10 1			

	Receipts payable to Exchequer.	Estimated.	Realized.
		£	£ s. d.
Receipts authorized to be used as Appropriations in Aid ..		14,277	14,745 9 6
Appropriated in aid (Subhead G)			14,277 — —
			£468 9 6
Paid separately to Exchequer ..			

Details of Receipts.	Estimated.		Realized.	
	£		£	s. d.
Lunacy Act, 1890: fees for licences	728		748	15 -
Mental Deficiency Act, 1913: fees for Certificates and Approvals	485		516	18 6
Miscellaneous receipts on account of State Institutions, &c.:—				
Rampton: staff rations (5,395 <i>l.</i>); other receipts (2,091 <i>l.</i>)	7,466		7,486	4 8
Moss Side: staff rations (1,247 <i>l.</i>); other receipts (312 <i>l.</i>) ..	1,398		1,558	18 5
Maintenance of patients	4,200		4,382	9 8
Other miscellaneous receipts	—		52	3 3
Total ..	£14,277		14,745	9 6

On the Farms and Gardens Accounts the surplus for supplies to Institutions and sales (2,450*l.*) over debits for purchase of stock, &c. (1,978*l.*), was 472*l.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings on office cleaning (255*l.*) and on changes in personnel (420*l.*); offset by increases of salary scales (426*l.*) and of staff (137*l.*)

B.—Due mainly to foreign visits for which no provision was made in the Estimate.

C.—Higher cost of telephones.

D.—Due to savings on the provision for expenses of Advisory Committee (98*l.*); offset by cost of advertising staff vacancies (42*l.*) and higher office expenses (6*l.*).

E.—Maintenance charges were higher and the numbers maintained were slightly more than estimated.

F.1.—Savings on vacancies and on changes in personnel. Expenditure was as follows:—Rampton, 53,352*l.*; Moss Side, 11,177*l.*

F.2.—Mainly due to less expenditure on maintenance of patients on licence and on recreational facilities. Expenditure was as follows:—Rampton, 20,224*l.*; Moss Side, 4,149*l.*. Average daily number of patients:—estimated, 1,422; actual, 1,411.

F.3.—Expenditure was as follows:—Rampton, 156*l.*; Moss Side, 34*l.*

F.4.—There was a surplus of receipts over expenditure (see note under Receipts).

NOTE.

Overpayments of salary totalling 8*l.* 5*s.* to two Shorthand Typists have been written off (E.35946).

23 November 1938.

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 1938, 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.	106,139	105,234 - 5	904 19 7	—	—	
B.—Travelling, &c.	1,450	962 9 -	487 11 -	—	—	
C.—Fees and Expenses of Superintendent Registrars, &c.	14,678	11,150 18 10	3,527 1 2	—	—	
D.—Incidental Expenses ..	290	252 - 11	37 19 1	—	—	
E.—Telegrams and Telephones	460	378 1 6	81 18 6	—	—	
GROSS TOTAL £	123,017	117,977 10 8	5,039 9 4			
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>				
F.—Appropriations in Aid	26,000	26,000 - -	Surplus to be surrendered.			
NET TOTAL £	97,017	91,977 10 8	£5,039 9 4			

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid	26,000	33,934 4 1
Appropriated in aid (Subhead F) .. ..	..	26,000 - -
Paid separately to Exchequer .. ..	..	<u>£7,934 4 1</u>

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Due to changes in staff and to unavoidable delay in filling of vacancies (2,471*l.*) ; offset by the cost of additional staff (1,117*l.*) and revision of certain salary scales (450*l.*).

B.—Due to retirement of the senior Inspector and to attendances of Inspectors at Head Office in connexion with Schemes under Section 24 of the Local Government Act, 1929.

C.—Due to the increase in the number of salaried Superintendent Registrars being larger than anticipated. It is impossible to forecast with accuracy the number of Superintendent Registrars' Districts likely to be changed in a year from a fee-earning to a salaried basis.

D.—A sum of 8*l.* 10*s.*, representing accumulated losses on birth, death, and marriage certificates sent by post, has been written off (S. 8555).

E.—Due to the occupancy of additional rooms requiring telephone installations not having fully developed.

Details of Receipts.	Estimated.	Realized.		
	—	—	—	—
	£	£	s.	d.
Searches and certified copies	25,600	31,504	9	6
Repayments by Local Authorities and others for statistical and census returns	400	603	11	3
Unclaimed deposits by applicants for certified copies	—	106	10	4
Repayment from the Unemployment Fund of cost of services in connexion with Unemployment Insurance, 1935, 1936, and 1937	—	1,555	—	— (a)
Repayment from the Unemployment Assistance Fund of cost of services rendered to the Unemployment Assistance Board, 1935, 1936, and 1937	—	142	—	— (a)
Sundry receipts	—	22	13	—
Total	£26,000	33,934	4	1

(a) Claims raised subsequent to the framing of the Estimate (S.3490/02/2).

EXTRA REMUNERATION (exceeding 50*l.*).

From the Prisons (England and Wales) Vote, the sum of 125*l.* was paid to the Medical Statistical Officer (847*l.*—1,058*l.*) for services rendered by him to the Prison Commissioners. From the Post Office Vote, a Clerk (85*l.*—350*l.*) received 51*l.* 3*s.*, a First Class Search Officer (76*s.*—85*s.*) received 51*l.* 6*s.*, and five Second Class Search Officers (47*s.* 6*d.*—73*s.*) received sums varying from 55*l.* 12*s.* to 64*l.* 11*s.* 10*d.* for duties as part-time night telephonists.

S. P. Vivian,
Accounting Officer.

3 November 1938.

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 1938, compared with the Sum Granted, for the Salaries and Expenses of the AUDIT STAFF under the NATIONAL HEALTH INSURANCE ACT, 1936.

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.	166,050	164,926 10 6	1,123 9 6	—	—	—
B.—Travelling, &c., Expenses	3,450	3,371 3 5	78 16 7	—	—	—
C.—Incidental Expenses ..	700	634 13 —	65 7 —	—	—	—
D.—Telegrams and Telephones	550	526 3 6	23 16 6	—	—	—
GROSS TOTAL .. £	170,750	169,458 10 5	1,291 9 7	—		
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>				
E.—Appropriations in Aid..	4,190	4,190 — —	Surplus to be surrendered.			
NET TOTAL£	166,560	165,268 10 5	£1,291 9 7			

Receipts payable to Exchequer.

	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid ..	4,190	4,231 15 10
Appropriated in aid (Subhead E)..		4,190 — —
Paid separately to Exchequer ..		£41 15 10

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings due to staff changes (1,940*l.*), sick leave deductions (230*l.*) and reduced cleaning charges (160*l.*); offset by increase resulting from revision of salary scales of the Executive and Higher Clerical grades (1,210*l.*).

Details of Receipts.				Estimated.	Realized.
				£	£ s. d.
Northern Ireland Agency Service .. ..	..	..	..	4,175	4,210 18 6
Miscellaneous .. .. ..	..	..	..	15	20 17 4
Total .. .. ..	..	..	..	£4,190	4,231 15 10

20 September 1938.

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 1938, 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)	48,090	45,928 18 -	2,161 2 -	—	—	—
B.—Salaries, &c. (Scotland) ..	1,910	1,864 - -	46 - -	—	—	—
C.—Travelling and Incidental Expenses	1,350	1,166 7 10	183 12 2	—	—	—
D.—Telegrams and Telephones	490	505 8 4	—	—	15 8 4	—
GROSS TOTAL .. £	51,840	49,464 14 2	2,390 14 2	15 8 4		
			Surplus of Gross Estimate over Expenditure. £2,375 5 10			
<i>Deduct—</i>	<i>Estimated.</i>	<i>Realized.</i>	Deficiency of Appropriations in Aid Realized			
E.—Appropriations in Aid ..	4,750	4,517 2 4	£232 17 8			
NET TOTAL £	47,090	44,947 11 10	Net Surplus to be surrendered. £2,142 8 2			

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings in respect of changes in personnel (1,088*l.*), vacancies temporarily unfilled (600*l.*) revised establishments (300*l.*) (E.1429/4), overtime (135*l.*), temporary clerical assistance (131*l.*) and sick leave deductions (81*l.*); offset by cost of revised scales of pay (174*l.*).

B.—Saving due to smaller number of Savings Bank awards than anticipated.

C.—Savings in respect of prosecutions (94*l.*) and travelling expenses (89*l.*).

D.—Excess due to increase in charge made by Post Office for operator's services.

Details of Receipts.	Estimated.	Realized.
	£	£ s. d.
Fees under sundry Acts and expenses recovered ..	4,600	4,373 11 8
Prosecutions, costs recovered	150	92 5 6
Miscellaneous receipts	—	51 5 2
Total	£4,750	4,517 2 4

These receipts cannot be closely estimated.

NOTE.

The sum of 17*l.* 12*s.* in respect of prosecution costs irrecoverable has been written off. (E37928).

30 November 1938.

John 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.

OLD AGE PENSIONS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1938, compared with the Sum Granted, for the payment of OLD AGE PENSIONS, Pensions to Blind Persons, and for certain Administrative Expenses in connexion 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.—Pensions						
<i>Original</i> .. 45,300,000 <i>l.</i>						
<i>Supplementary</i> .. 200,000 <i>l.</i>						
	45,500,000	45,448,251 1 5	51,748 18 7	—		
B.—Expenses of Pension Committees	31,000	30,414 11 4	585 8 8	—		
D.—Sums Irrecoverable ..	—	252 9 3	—	252 9 3		
E.—Extra-statutory Grants ..	—	1,252 11 —	—	1,252 11 —		
GROSS TOTAL						
<i>Original</i> .. 45,331,000 <i>l.</i>						
<i>Supplementary</i> .. 200,000 <i>l.</i>						
	£45,531,000	45,480,170 13 —	52,334 7 3	1,505 — 3		
<i>Deduct—</i>						
C.—Appropriations in Aid						
<i>Original</i> .. 12,000 <i>l.</i>						
<i>Supplementary</i> .. 3,000 <i>l.</i>						
	15,000	15,000 — —				
NET TOTAL						
<i>Original</i> .. 45,319,000 <i>l.</i>						
<i>Supplementary</i> .. 197,000 <i>l.</i>						
	£45,516,000	45,465,170 13 —			Surplus to be surrendered.	
					£50,829 7 —	

Receipts payable to Exchequer.

Estimated.

Realized.

	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid—Recoveries in cash	15,000	15,919 6 —
Appropriated in aid (Subhead C)	—	15,000 — —
Paid separately to Exchequer.. .. .		£919 6 —

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The amount of actual weekly pension payments fluctuates considerably.

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 arose in seven cases in connexion with Section 25 (4) of the Widows', Orphans' and Old Age Contributory Pensions Act, 1936, owing to certain Blind Pensions being paid after the recipients had reached the age of 70 and were already in receipt of Contributory Pensions.

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

Payments in error were written off (S.33669/2 and S.32537/16) in two cases, also in connexion with Section 25 (4) of the Widows', Orphans' and Old Age Contributory Pensions Act, 1936, where pensioners were awarded and received payment of Widows' Pensions in right of their deceased husbands' employment although they were already in receipt of Contributory Pension in right of their own insurance, the amounts chargeable to the year 1937/38 being 16*l.* 10*s.* and 29*l.* respectively.

Payment in error of 12*l.* 10*s.* in respect of pension fraudulently obtained by an officer of the Welsh Board of Health was written off. (S.42927).

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.32332/8, S.32332/9, S.32373/8, S.32373/9, S.32768, S.33300/01/3).

NOTES.

Identifiable Old Age Pension orders aggregating 51*l.* 14*s.* were lost after payment. In addition, 404*l.* 19*s.* 5*d.*, 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 Act, 1936, 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 1,460*l.* 13*s.* 1*d.* was recovered under Section 11 (4) of the Old Age Pensions Act, 1936, and Section 37 (4) of the Widows', Orphans' and Old Age Contributory Pensions Act, 1936, by withholding payment of pension subsequently accruing. In some cases part pension only has been withheld.

A total of 5,072*l.* 13*s.* 9*d.* which had been charged to Subhead A of the Vote and is repayable under Section 11 (2) of the Old Age Pensions Act, 1936, and Section 37 (2) of the Widows', Orphans' and Old Age Contributory Pensions Act, 1936, 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	1,621	13	6
Cases in which there was fraud or concealment, but where recovery was impracticable by reason of the pensioner's death, extreme poverty, &c.	2,387	4	3
Other cases of overpayment	1,063	16	-

In one case overpayment of non-contributory pension occurred as the result of fraud or concealment on the part of the pensioner concerned, but action was not taken in respect of the full period involved in view of the fact that entitlement to Contributory pension was shown to have existed (S.40899).

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.32537/16).

A certain number of payments in error in previous years amounting to 347*l.* came to notice during 1937. Of this amount 35*l.* 10*s.* was accounted for during the year, 10*s.* being recovered in cash, 16*s.* being recovered by withholding payment of pension subsequently accruing, 2*l.* 14*s.* being credited by the Post Office, and 31*l.* 10*s.* being written off. The balance of 311*l.* 10*s.* will be accounted for in the Appropriation Account, 1938.

The balance of 164*l.* 10*s.* 0*d.* shown in the Appropriation Account, 1936 (page 211) was written off in 1937 (S.33669/2, S.32537/16).

Custom House,
28 November 1938.

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 1938, 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, 1936.

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	16,000,000	16,000,000	—	—

R. V. Nind Hopkins,
Accounting Officer.

Treasury,
30 September 1938

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 1938, 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 Transfer and Resettlement; Expenses of Training of unemployed persons and, on behalf of the Army Council and Air Council, of soldiers and airmen for employment; 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.	£	s. d.
A.-F.—Administration ..	6,005,000	6,044,446 10 6	—		39,446 10 6	
G.-I.—Unemployment Insurance, &c.	22,018,200	22,044,308 15 10	—		26,108 15 10	
J.-P.—Employment and Training <i>Original</i> .. 2,203,600 <i>l.</i> <i>Supplementary</i> .. 100 <i>l.</i>	2,203,700	1,888,166 - 9	315,533 19 3		—	
Q.—International Labour Organization	54,700	53,459 9 1	1,240 10 11		—	
R.—Industrial Court ..	10,500	10,534 4 4	—		34 4 4	
RR.—Losses and Compensation	—	3,634 17 2	—		3,634 17 2	
GROSS TOTAL <i>Original</i> .. 30,292,000 <i>l.</i> <i>Supplementary</i> .. 100 <i>l.</i>	30,292,100	30,044,549 17 8	316,774 10 2		69,224 7 10	
<i>Deduct—</i>			Surplus of Gross Estimate over Expenditure. £247,550 2 4			
S.—Appropriations in Aid <i>Original</i> .. 6,454,000 <i>l.</i> <i>Supplementary</i> .. 90 <i>l.</i>	6,454,090	6,298,678 16 2	Deficiency of Appropriations in Aid realized. £155,411 3 10			
NET TOTAL <i>Original</i> .. 23,838,000 <i>l.</i> <i>Supplementary</i> .. 10 <i>l.</i>	23,838,010	23,745,871 1 6	Net Surplus to be Surrendered. £92,138 18 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.
ADMINISTRATION.							
A.—Salaries, &c.—							
(i) Headquarters.. ..	522,000	536,826	19	9	—	14,826	19 9
(ii) Claims and Record Office, Kew	608,000	616,937	1	7	—	8,937	1 7
(iii) Outstations	4,645,000	4,647,359	5	5	—	2,359	5 5
Total for Subhead A..£	5,775,000	5,801,123	6	9	—	26,123	6 9
B.—Travelling, &c., Expenses	96,000	102,557	1	9	—	6,557	1 9
C.—Incidental Expenses ..	33,500	28,492	1	5	5,007	18	7
D.—Telegrams and Telephones	88,000	94,636	3	9	—	6,636	3 9
E.—Law Charges	6,000	5,112	19	4	887	—	8
F.—Committees—Fees, Travelling, &c., Expenses	6,500	12,524	17	6	—	6,024	17 6
UNEMPLOYMENT INSURANCE, &c.							
G.—Contribution to the Unemployment Fund under Section 21 of the Unemployment Insurance Act, 1935 ..	21,900,000	21,919,746	8	5	—	19,746	8 5
H.—Grants to Associations in respect of Cost of Administration.. ..	25,000	29,477	7	8	—	4,477	7 8
I.1.—Office of the Umpire	14,000	12,946	1	7	1,053	18	5
I.2.—Courts of Referees, &c.	77,000	80,621	13	4	—	3,621	13 4
I.3.—Unemployment Insurance Statutory Committee.. ..	2,200	1,517	4	10	682	15	2

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A. (i) and A. (ii).—Excess due mainly to increase in volume of work.
- B.—Excess due mainly to (a) the transfer of a larger number of officers than anticipated, and (b) the opening of additional local offices and agencies.
- C.—Saving due to (a) a reduction of 1,500*l.* in the allocation for publicity, (b) less expenditure on publicity during the year and (c) a net reduction in miscellaneous expenditure.
- D.—Excess due mainly to (a) the establishment of about 400 local agencies in rural areas and (b) additional work in placing men in employment.
- E.—The expenditure is governed mainly by the number of cases in which it is necessary to employ local agents.
- F.—Excess due mainly to (a) the "Cost of Living" Enquiry for which no provision was made in the estimate and (b) an increase in the number of meetings of Trade Boards.
- G.—The amount of contributions paid under the Unemployment Insurance Acts, upon which the Exchequer Contribution depends, was more than anticipated.
- H.—The volume of benefit paid through Associations was greater than anticipated.
- 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.
EMPLOYMENT AND TRAINING.							
J.—Loans and Grants to facilitate the Removal and Resettlement of Workers and their Dependants ..	370,000	301,175	16	7	68,824	3	5
K.—Grants to Authorities and Associations under the Labour Exchanges Act, 1909	4,100	4,350	-	-	—	250	- -
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 ..	126,000	139,662	12	10	—	13,662	12 10
L.2.—Courses of Instruction and Occupation for Unemployed Juveniles ..	445,000	417,146	10	5	27,853	9	7
M.—Training of Unemployed Men, Soldiers and Airmen for Employment							
<i>Original</i> ..	1,040,000 <i>l.</i>						
<i>Supplementary</i> ..	100 <i>l.</i>						
	1,040,100	822,753	17	1	217,346	2	11

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

J.—The expenditure comprises :—(i) Loans advanced to facilitate transfer 30,200*l.* (estimate 29,600*l.*) and (ii) grants to facilitate transfer 270,976*l.* (estimate 340,400*l.*). The total amount of loans outstanding on 31 March 1938 was 4,796*l.*

The saving under (ii) was due to a substantial decrease in the use of the facilities available under the transference schemes.

Included under this Subhead are charges in respect of the cost of adaptations at a hostel for boys at Highgate, London (2,067*l.*).

K.—Excess due to payment of arrears of grant, offset by a reduction in the rate of grant.

L.1.—The expenditure of Local Education Authorities ranking for grant was more than anticipated.

L.2.—The saving arises mainly from an improvement in the employment position of juveniles.

Included under this Subhead are charges amounting to 409*l.* 6*s.* 5*d.* for payments to Local Authorities in respect of preliminary expenditure incurred in connexion with the acquisition of land or buildings for three Junior Instruction Centres ; ultimately it was decided not to proceed with the Centres owing to the reduction, in the areas concerned, of the number of unemployed juveniles.

M.—The number of men in training was less than anticipated and the progress in establishing certain new centres was less rapid than expected.

Included under this Subhead are charges (totalling approximately 6,600*l.*) for materials for certain extensions and adaptations at training centres and quasi-permanent hatted instructional centres and camps.

This Subhead also includes expenditure incurred, under Treasury authority, in farming operations at a centre purchased for training for work oversea, the receipts being credited to Appropriations in Aid (included in item (4) of Receipts on page 220). The cost of the farming operations during the year was 7,618*l.* and the corresponding income was 7,148*l.* The debit balance for the year, after allowing for variations in valuation, was 81*l.*

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.
EMPLOYMENT AND TRAINING—<i>contd.</i>						
N.—Training of Women ..	99,000	91,358 8 11	7,641 11 1		—	
O.—Grant in Aid of the National Council of Social Service ..	110,000	104,000 - -	6,000 - -		—	
P.—Training and Resettlement of Disabled Ex-Service Personnel	9,500	7,718 14 11	1,781 5 1		—	
INTERNATIONAL LABOUR ORGANIZATION.*						
Q.1.—Contribution towards the Expenses of the International Labour Organization (League of Nations) ..	49,400	48,489 16 1	910 3 11		—	
Q.2.—Travelling and Incidental Expenses ..	5,300	4,969 13 -	330 7 -		—	
—						
R.—Industrial Court ..	10,500	10,534 4 4	—		34 4 4	
RR.—Losses and Compensation	—	3,634 17 2	—		3,634 17 2	
S.—Appropriations in Aid	Estimated.	Realized.	Deficit.			
<i>Original</i> .. 6,454,000 <i>l.</i>						
<i>Supplementary</i> .. 90 <i>l.</i>						
	6,454,090	6,298,678 16 2	—		155,411 3 10	

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

N.—Saving due mainly to less expenditure than anticipated on domestic training centres and outfits, offset to some extent by additional expenditure on vocational training.

O.—The moneys required by the National Council for issue out of the Grant in Aid were slightly less than anticipated.

P.—The number of men requiring assistance under the scheme was less than estimated and certain payments of grant were unavoidably deferred.

Q.2.—Expenses in connexion with meetings of the Governing Body and Conferences were less than anticipated.

* 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.
(1) Amounts received in respect of the cost of Administration of Unemployment Insurance and of the payment of Unemployment Allowances borne on the Vote for the Ministry of Labour			
(a) from the Unemployment Fund (3,672,071 <i>l.</i>) ..			
(b) from the Unemployment Assistance Fund (1,966,218 <i>l.</i>)	5,716,000	5,638,289	- -
(2) Repayments of loans to facilitate the removal and re-settlement of workers and their dependants (Subhead J)	27,000	27,080	19 3
(3) Receipts from employers for services rendered under Sections 13 and 100 of the Unemployment Insurance Act, 1935	13,500	13,189	8 1
(4) Contributions by trainees towards the cost of board and lodging, sales of products, &c., under schemes for training of unemployed men (Subhead M)	150,000	132,344	9 7
(5) Payments by staff for meals, &c., under schemes for training of women (Subhead N)	5,000	5,306	15 6
(6) Grant from the Unemployment Fund towards the expenses incurred in respect of authorized courses of instruction for Juveniles and Unemployed Men (Subheads L.2 and M)			
Original	500,000 <i>l.</i>		
Less Supplementary	27,910 <i>l.</i>		
	472,090	401,000	- -
(7) Miscellaneous	42,500	54,238	8 6
(8) Repayments in respect of expenditure incurred in the training of soldiers and airmen (Subhead M)			
Supplementary	28,000	27,229	15 3
Total	£6,454,090	6,298,678	16 2

(1) The sum brought to account represents the full cost of administration (borne on the Vote for the Ministry of Labour) as provisionally determined for 1937/38 after allowing for the adjustment in respect of the final charges for 1936/37.

Item (a) is charged to the Unemployment Fund (General and Agricultural Accounts) and item (b) is charged to the Exchequer (through the Unemployment Assistance Fund and Class V, Vote 11.)

(4) The number of men at residential centres was less than expected (see Subhead M).

(6) The decrease in receipts is due mainly to the number of men in training being less than allowed for in the estimate (see Subhead M).

(7) These receipts cannot be estimated closely.

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 (3,634*l.* 17s. 2*d.*).

(a) Cases covered individually by Treasury sanction.

(i) Theft, Misappropriation, Fraud, &c. :—

£	s.	d.	
21	15	-	(S.37194/3).
49	13	6	(S.37194/2).
167	1	6	Salary amounting to 24 <i>l.</i> 14s. 10 <i>d.</i> has been withheld (S.37194/3).
170	14	4	Salary amounting to 11s. has been withheld (S.37194/2).

(ii) Other cases :—

6	2	6	<i>Ex gratia</i> payment to an officer of half the medical expenses incurred as the result of an injury alleged to have been caused in part by the officer's duties. (P.2/55014/3).
18	17	-	Excess payment to a clerk of salary in respect of a period of sickness (E.27554).
30	12	-	<i>Ex gratia</i> payments in respect of medical expenses, &c., incurred by an officer as the result of an accident while on duty (P.63897/18, P.63897/19). (Amounts paid in previous years, 127 <i>l.</i> 18s. 6 <i>d.</i>).
44	4	-	<i>Ex gratia</i> payments in respect of medical expenses, &c., incurred by an officer as the result of an accident while on duty (P.68569/44, P.68569/46). (Amounts paid in previous years, 307 <i>l.</i> 3s. 1 <i>d.</i>).
250	-	-	<i>Ex gratia</i> payment to a motor cyclist in full settlement of his claim for personal injury, loss of wages, &c., following upon a collision with an official vehicle (S.41850).
51	-	9	<i>Ex gratia</i> payments to 12 officers in respect of medical and other expenses, including loss of, or damage to, property arising out of accidents whilst on duty (P.2/55264, E.35421, P.2/53750, P.2/55311, E.29147, P.2/58231, P.2/56890, P.2/51324, E.34777, P.2/57903/2).

£810 - 7

LOSSES AND COMPENSATION—*contd.*

(b) Miscellaneous Losses written off departmentally under general Treasury authority (41520/19, S.3562) :—

£	s.	d.	
2,514	12	9	16,972 cash shortages at Local Offices in connexion with payments of benefit and allowances amounting to approximately 67,000,000 <i>l.</i> (A sum of 639 <i>l.</i> 2 <i>s.</i> 2 <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)).
56	2	9	46 payments for compensation for loss of, or damage to, property.
254	1	1	348 miscellaneous overpayments, &c., found to be irrecoverable.
<hr/>			
£2,824	16	7	

2. Amounts charged in previous years since ascertained to have been losses (additional to items noted under 1 above) :—

£	s.	d.	
3	19	1	7 miscellaneous items (41520/19).

3. Claims waived :—

£	s.	d.	
1,606	17	2	Loans to facilitate the removal of workers and their dependants, not wholly recovered (2,528 cases). (41520/19, S.32791, S.33229).
68	3	2	98 miscellaneous items (41520/19).

STORES DISCREPANCIES.

Deficiencies and losses of equipment, tools and stores, mainly at the centres for training unemployed men, amounted to 192*l.* 8*s.* (41520/19), including losses by burglary (4*l.* 3*s.* 3*d.*) and minor losses which may have been due to theft (4*l.* 4*s.* 5*d.*). The remaining deficiencies (184*l.* —*s.* 4*d.*) and surpluses (127*l.* 17*s.* 7*d.*), were revealed at periodical stocktakings and are considered to have arisen mainly from errors in issuing and recording. The records have been adjusted on the basis of the goods actually in stock.

NOTE.

Equipment, originally costing about 1,200*l.* and since 1931 in use at a Women's Residential Domestic Training Centre, was transferred free of charge to the Managers taking over the premises for use as an Approved School (S.1045/8).

EXTRA REMUNERATION (exceeding £50).

From this Vote, two Employment Officers (*Men*, 260*l.*—400*l.*) and 102 Clerks (*Men*, 75*l.*—280*l.*; *Women*, 75*l.*—240*l.*) received allowances varying from 51*l.* 11*s.* to 147*l.* 5*s.* (i) within the scale of the permanent grade, (ii) for performing superior duties, or (iii) as overtime pay. The Managers of two Local Training Centres (282*l.*—552*l.*) received allowances at the rate of 150*l.* per annum (subject to a salary maximum of 650*l.*).

From the Vote for the Commissioner for Special Areas (Scotland) a First Class Officer (738*l.*—847*l.*) received an allowance of 196*l.* —*s.* 11*d.* for acting as Secretary for the Office of the Commissioner.

From the Post Office Vote, 104 Clerks received amounts varying from 50*l.* 3*s.* 10*d.* to 81*l.* 9*s.* 10*d.* for acting as part-time night telephonists and one Clerk received an amount of 555*l.* 11*s.* 6*d.* as Sub-Postmaster.

From the Inland Revenue Vote, one Branch Manager received a pension amounting to 59*l.* 2*s.* 9*d.*

Seven Clerks, five Chairmen of Courts of Referees, a Senior Organizer of Physical Training, four Branch Managers and a Local Agent, received amounts varying from 54*l.* 15*s.* to 542*l.* in respect of Navy or Army Retired Pay. One Clerk received an Army Widow's Pension of 86*l.*

T. W. Phillips,
Accounting Officer.

10 October 1938.

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 IN RESPECT OF EMPLOYMENT SCHEMES.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1938, 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.
Grants in respect of Loan Charges	3,700,000	3,667,546 2 5	32,453	17 7	—	
Surplus to be surrendered			<u>£32,453 17 7</u>			

Receipts payable to Exchequer.

	£	s.	d.
Repayment of grant (following the sale of reclaimed land) under a scheme approved by the Unemployment Grants Committee	1,668	15	11

EXPLANATION of the Cause of Variation between Expenditure and Grant.

Claims received during the year were less than anticipated.

13 July 1938.

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 1938, 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, and the Special Areas (Amendment) Act, 1937, 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	32,971	12	4	—	—	—	971	12	4
B.—Travelling, &c., Expenses	1,800	2,253	8	2	—	—	—	453	8	2
C.—Incidental Expenses . . .	600	597	7	3	2	12	9	—	—	—
D.1.—General Expenses of the Commissioner under the Special Areas (Develop- ment and Improvement) Acts, 1934 and 1937										
Original	4,190,700 <i>l.</i>									
Supplementary	100 <i>l.</i>									
	4,190,800	3,691,283	7	4	499,516	12	8	—	—	—
D.2.—Grants in Aid under the Special Areas (Develop- ment and Improvement) Act, 1934	275,000	223,917	5	2	51,082	14	10	—	—	—
GROSS TOTAL										
Original	4,500,100 <i>l.</i>									
Supplementary	100 <i>l.</i>									
	4,500,200	3,951,023	—	3	550,662	—	3	1,425	—	6
<i>Deduct—</i>	<i>Estimated.</i>	<i>Realized.</i>			Surplus of Gross Estimate over Expenditure. £549,176 19 9					
E.—Appropriations in Aid					Deficiency of Appropriations in Aid realized. £549,066 19 9					
Original	4,500,000 <i>l.</i>									
Supplementary	90 <i>l.</i>									
	4,500,090	3,951,023	—	3						
NET TOTAL										
Original	100 <i>l.</i>									
Supplementary	10 <i>l.</i>									
	110	—								£110

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Excess due mainly to increased volume of work.
 B.—Excess due mainly to increase in industrial activities.
 D.1.—Schemes approved for grant did not mature for payment to the full extent anticipated. A sum of 12,170*l.* 6*s.* 4*d.* is included under this Subhead in respect of the acquisition of land for industrial development and land settlement.
 D.2.—Assistance required by grant-aided bodies was less than 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.

30 November 1938.

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.

(5) Other Services :—			
(a) Social Centres and Youth Hostels	28,104	7	9
(b) Physical Training	27,792	2	5
(c) Subsistence Production Scheme ..	46,937	8	4
(d) Voluntary (Local Amenities) Schemes	14,265	10	2
(e) Miscellaneous	9,998	16	6
			<hr/>
		127,098	5 2
Grants in Aid :—			
(a) National Council of Social Service (Incorporated)	222,200	—	—
(b) Order of St. John of Jerusalem, Priory for Wales	1,717	5	2
			<hr/>
		223,917	5 2
			<hr/>
		3,951,023	— 3
Payment to Minister of Labour of Receipts for transfer to Special Areas Fund		18,674	1 5
Balance, 31 March 1938 (Receipts to be paid to Minister of Labour for transfer to Special Areas Fund)		14,324	11 8
			<hr/>
		£3,984,021	13 4
			<hr/>
		£3,984,021	13 4

This Account (which covers expenditure under the Special Areas (Development and Improvement) Act, 1934, and the Special Areas (Amendment) Act, 1937) includes :—

- (i) Grants to Local Authorities totalling 607,314*l.* 13*s.* 4*d.* (Industrial Development (Site clearance, &c.) 77,081*l.* 9*s.*, Agriculture 53,032*l.* 12*s.* 6*d.*, Public Health 477,200*l.* 11*s.* 10*d.*)
- (ii) The following expenditure on the acquisition of land or property vested in the Commissioner :—
 - (i) Industrial Sites, 10 839*l.* 16*s.* 6*d.*
 - (ii) Agricultural Schemes, 1,330*l.* 9*s.* 10*d.*
- (iii) Advances on loan as follows :—Industrial Development, 1,284,513*l.* 16*s.* 10*d.* ; Agriculture, 112*l.* 4*s.* 1*d.* ; Housing, 423,385*l.*

The total amount of loans outstanding on 31 March 1938, was 2,070,987*l.* 7*s.* 5*d.*

The Account also includes certain expenditure on land or property vested in grant-aided bodies.

George M. Gillett,

Commissioner for the Special Areas in England and Wales.

28 November 1938.

H

B.—SPECIAL AREAS FUND.
(Special Areas (Development and Improvement) Act, 1934.)
Account of Receipts and Payments for the Year ended 31 March 1938.

Receipts.	£	s.	d.	Payments.	£	s.	d.
Balance, 1 April 1937	2,263,270	6	—	Sums required under Section 3(4) of the Act to meet the			
Grant in Aid transferred from the Vote for Special				expenses of the Commissioners:—			
Areas Fund (Class V, Vote 12)	3,500,000	—	—	England and Wales	3,951,023	—	3
Receipts paid over by the Commissioners under				Scotland	565,871	13	—
Section 3 (3) of the Act:—				Balance, 31 March 1938	1,274,137	14	2
England and Wales	18,674	1	5				
Scotland	9,088	—	—				
	£5,791,032	7	5		£5,791,032	7	5

Treasury,
30 November 1938.

R. V. Nind Hopkins,
Accounting Officer.

I have examined the foregoing Accounts A and B. 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.

UNEMPLOYMENT ASSISTANCE BOARD.

See also Report of Comptroller and Auditor General.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1938, 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 for SPECIAL PAYMENTS to recipients of Unemployment Allowances on the occasion of the Coronation of His Majesty King George VI; and Sums Payable by the Exchequer to the UNEMPLOYMENT ASSISTANCE FUND under the Unemployment Assistance 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.—Unemployment Assistance Board—Salaries, &c.						
(i) Headquarters	100,000	97,744 11 9	2,255 8 3	—	—	—
(ii) Outstations	1,560,000	1,531,836 18 10	28,163 1 2	—	—	—
Total for Subhead A .. £	1,660,000	1,629,581 10 7	30,418 9 5	—	—	—
B.—Appeal Tribunals—Salaries, &c.	20,000	19,104 15 10	895 4 2	—	—	—
C.—Contribution to the Unemployment Assistance Fund ..	49,580,000	39,638,577 6 —	9,941,422 14 —	—	—	—
D.—Special Coronation Payments Supplementary	110,000	109,341 19 —	658 1 —	—	—	—
D.D.—Losses and Compensation	—	39 7 5	—	39 7 5	—	—
TOTAL						
Original	51,260,000					
Supplementary	110,000					
£	51,370,000	41,396,644 18 10	9,973,394 8 7	39 7 5	—	—
Surplus to be surrendered ..			£9,973,355 1 2			
Receipts payable to Exchequer.			Estimated.	Realized.		
			£	£ s. d.		
Repayment of salaries of officers lent to other Departments, &c.			912	988 9 9		

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A. (i).—Savings were effected through re-organization of clerical work and through vacancies being filled at commencing rates of pay.

A. (ii).—Saving due to over-estimate of the average amount payable, mainly to investigating clerks, due to substantial numbers of vacancies being filled by appointments at minimum of scale (38,000*l.*) partially offset by additional appointments (10,000*l.*).

B.—The number of sittings of Tribunals was rather less than anticipated.

C.—The expenses falling on the Unemployment Assistance Fund were less than estimated mainly owing to the smaller number of applications for allowances. Explanation is given in the account of the Fund appended to this account.

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

D.D.—Losses and Compensation:—

	£	s.	d.
Four cases of theft or misappropriation of official cash; in one case wages amounting to 1 <i>l.</i> -s. 8 <i>d.</i> were withheld (S.39916, S.39916/01)	17	7	1
<i>Ex gratia</i> payments to members of the staff for compensation for loss of, or damage to, property, or personal injury incurred whilst on duty. (E.28838, E.35692, E.31608, P2/52110)	21	13	7
Two cases of overpayment of wages to temporary staff		6	9
	<u>£39</u>	<u>7</u>	<u>5</u>

EXTRA REMUNERATION (exceeding 50*l.*).

An Assistant District Officer received 23*l.* 11*s.* 3*d.* as an Army Supplementary Reserve gratuity and 34*l.* 18*s.* from the Civil Service Commission Vote for acting as an occasional Assistant Examiner.

From the Vote for Treasury and Subordinate Departments, a Clerk, Higher Grade, received an allowance of 100*l.* for acting as Assistant Private Secretary to the Minister for the Co-ordination of Defence.

From the Post Office Vote 23 Clerks received amounts varying from 50*l.* -s. 7*d.* to 111*l.* -s. 5*d.* for acting as part-time night telephonists. In addition one Assistance Officer and 16 Clerks received sums from the Post Office Vote for acting as part-time night telephonists, which with overtime payments from this Vote varied from 50*l.* 2*s.* 11*d.* to 89*l.* 7*s.* 2*d.*

From Indian Government Funds 4 Clerks received pensions varying from 106*l.* to 144*l.*

From South African Government Funds a Clerk received a pension of 154*l.*

One Assistance Officer, 27 Clerks, 13 Messengers and six Cleaners received amounts varying from 50*l.* 6*s.* 8*d.* to 181*l.* in respect of Navy, Army or Air Force pensions or retired pay. In addition, one Clerk, Higher Grade, four Assistance Officers, 42 Clerks, four Messengers and a Cleaner received sums in respect of Navy, Army or Air Force pensions or retired pay, which with overtime payments from this Vote varied from 53*l.* 2*s.* 7*d.* to 148*l.* 13*s.* 9*d.* One Clerk in receipt of an Army pension also acted as a part-time night telephonist: from these two sources he received a sum amounting to 78*l.* 16*s.* 3*d.*

Overtime payments from this Vote to an Area Officer and six Clerks varied in amount from 51*l.* 17*s.* 6*d.* to 71*l.* 9*s.* 2*d.*

G. T. Reid,

Accounting Officer.

3 November 1938.

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.—Miscellaneous Receipts	179	3	3	£ 200
10.—Contribution from the Exchequer under Section 47 (b) of the Unemployment Assistance Act, 1934 (Class V Vote 11) ..	39,638,577	6	—	49,580,000

£39,638,756	9	3	49,580,200
-------------	---	---	------------

Item 1.—Saving due to (i) the numbers transferred to the Board from Local Authorities on the Second Appointed Day being less than anticipated and (ii) other applications for allowances being less in number than anticipated, partly offset by an increase over the estimated average rate of payment.

Transitional Payments made in error prior to 6 January 1935 amounting to 7,065*l.* 19*s.* 1*d.* came to notice during the year, but were not recorded in the Account (they are recorded in Accounts already closed) (S.40018/01); the amount shown as "Recovery of sums paid in error" includes 1,045*l.* 4*s.* 1*d.* relating to Transitional Payments made in error prior to 6 January 1935.

Unemployment Allowances amounting to 633*l.* 1*s.* 10*d.* have been charged to the Fund in respect of which the usual vouchers cannot be produced. There is sufficient evidence that the sums were paid, and were properly issuable (S.19667).

This item includes extra-statutory payments (a) amounting to 397*l.* 13*s.* 5*d.*, mainly in cases where unemployment allowances were discontinued following erroneous decisions that applicants had reached the age of 65 years and, in consequence, relief was granted by and refunded to Public Assistance Authorities (S.40918 and S.40279); (b) amounting to 39*l.* 19*s.* 6*d.* in cases where, before the determination of an allowance, the applicant had entered into full-time employment (S.40279), and (c) the amount of which cannot easily be ascertained, due to modification in the treatment of casual earnings in relation to determinations increased under the provisos to Regulation IV and paragraph 1 (2) of the First Schedule of S.R. and O. 776 of 1936 (S.41575). It also includes *ex gratia* payments amounting to 66*l.* 15*s.* 6*d.* in cases where determinations had been reduced owing to misunderstanding in regard to disability pensions (S.40279).

ASSISTANCE FUND.

ment Assistance Act, 1934.)

Assistance Fund for the year ended 31 March 1938.

Payments.				Estimate.	
	£	s.	d.	£	
1.—Allowances to Applicants, &c.,					
Paid to Applicants	36,485,003	12	10		
Payments to Public Assistance Authorities under the Eighth Schedule to the Unemployment Assistance Act, 1934	39,481	13	4		
Sums paid in error (S.40018/01) ..	65,029	-	4		
	<u>36,589,514</u>	<u>6</u>	<u>6</u>		
Less Recovery of sums paid in error ..	13,455	1	4		
				36,576,059	5 2 46,000,000
2.—Provision and maintenance of Training, Instruction or Work Centres, including payments to Local Authorities towards cost of provision of same				3,500	- - 20,000
3.—Travelling and Incidental Expenses—					
(a) Headquarters	4,221	14	3		
(b) Outstations	68,812	6	8		
				73,034	- 11 59,000
4.—Telegrams and Telephones				20,689	6 - 16,000
5.—Expenses of Appeal Tribunals				3,146	- 2 5,000
6.—Expenses of Advisory Committees				1,994	18 6 15,000
7.—Other expenses of Administration—					
(i) Agency payments to Local Authorities (other than remuneration of Appointed Officers of the Board) ..				8,727	19 5 11,500
(ii) Expenses of other Government Departments—					
(a) Ministry of Labour	2,585,410	-	-		
(b) Office of Works	121,278	13	9		
(c) Rating of Government Property Department	20,632	16	8		
(d) Stationery Office	33,427	8	6		
(e) Post Office	24,721	-	-		
(f) Other Departments.. .. .	5,135	-	2		
				2,790,604	19 1 3,318,700
8.—Payment to Treasury of accruing liability in respect of superannuation allowances				161,000	- - 135,000
				<u>£39,638,756</u>	<u>9 3 49,580,200</u>

Item 2.—No training was undertaken directly by the Board and contributions in respect of training schemes managed by other bodies were less than anticipated.

Item 3.—The travelling and incidental expenses involved in dealing with applicants, and removal expenses occasioned by transfers of staff, were greater than estimated. This item includes 31*l.* 5*s.*, consolidated travelling allowance paid to a member of the Board (E.30618).

Item 4.—The expenditure on telephone calls was more than anticipated.

Item 5.—The number of sittings and the average cost per sitting were less than estimated.

Item 6.—The meetings of Advisory Committees were less frequent and the average cost of meetings was less than expected.

Item 7 (i).—The number of applications dealt with under Agency arrangements was less than estimated.

(ii).—There was a saving of 544,590*l.* on the estimated cost of services rendered by the Ministry of Labour, due to the number of applicants dealt with being smaller than anticipated; this was partially offset by expenditure in excess of the estimate by other Departments.

Item 8.—Excess due to a liability created during the course of the year in respect of the ultimate superannuation prospects of a temporary grade of staff.

Unemployment Assistance Board,
3 November 1938.

G. T. Reid,
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.

SPECIAL AREAS FUND.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1938, compared with the Sum Granted, for a GRANT IN AID of the SPECIAL AREAS FUND.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£	£	£
Special Areas Fund (Grant in Aid)	3,500,000	3,500,000	—	—

Treasury,
30 November 1938.

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.

FINANCIAL ASSISTANCE IN SPECIAL AND OTHER AREAS.

See also Report of Comptroller and Auditor General.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1938, compared with the Sum Granted, for financial assistance to site-companies providing factories in certain areas and to new industrial undertakings in the Special and Other Areas.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Expenses of Administration	1,047	720 15 2	326 4 10	—	—	—
B.—Financial Assistance under Section 5 of the Special Areas (Amendment) Act, 1937, to site-companies providing factories in certain areas ..	50,000	—	50,000 — —	—	—	—
C.—Loans to new industrial undertakings in the Special and Other Areas under Section 6 of the Special Areas (Amendment) Act, 1937 ..	250,000	8,000 — —	242,000 — —	—	—	—
Total	£ 301,047	8,720 15 2	292,326 4 10	—	—	—
Surplus to be surrendered.. .. .			£292,326 4 10			

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The provision for special enquiries was not wholly required.
B. and C.—It was not possible to forecast the rate of expenditure in connexion with this new service.

Treasury,
14 November 1938.

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.

DEPARTMENT OF HEALTH FOR SCOTLAND.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1938, compared with the Sum Granted, for the Salaries and Expenses of the DEPARTMENT OF HEALTH FOR SCOTLAND, including Grants, a Grant in Aid, 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 in respect of Benefits, &c., under the NATIONAL HEALTH INSURANCE ACT, certain Expenses in connexion with the WIDOWS', ORPHANS' AND OLD AGE CONTRIBUTORY PENSIONS ACT, and other Services.

SUMMARY.

Service.	Grant.	Expenditure.		Expenditure compared with Grant.			
				Less than Granted.		More than Granted.	
	£	£	s.	d.	£	s.	d.
A.—E.—Administration ..	291,986	296,019	3	1	—	4,033	3 1
F.—Housing Grants.. ..	2,610,865	2,545,972	6	5	64,892	13	7
G.—Miscellaneous Grants, &c.	159,262	133,666	18	—	25,595	2	—
H.—Grants in respect of benefits, &c., in Scotland under the National Health Insurance Act (Grant in Aid)	723,000	714,000	—	—	9,000	—	—
GROSS TOTAL	£ 3,785,113	3,689,658	7	6	99,487	15	7
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>					
I.—Appropriations in Aid	186,612	186,612	—	—			
NET TOTAL	£ 3,598,501	3,503,046	7	6	Surplus to be surrendered. £95,454 12 6		

Receipts payable to Exchequer.

	Estimated,		Realized.	
	£	£	s.	d.
(i) Receipts of classes authorized to be used as Appropriations in Aid	186,612	192,559	19	11
(ii) Receipts of other classes	50,488	50,488	14	8
Total	237,100	243,048	14	7
Appropriated in aid (Subhead I)		186,612	—	—
Paid separately to Exchequer		£56,436	14	7

DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT.

Service.	Grant.	Expenditure.		Expenditure compared with Grant.			
				Less than Granted.		More than Granted.	
ADMINISTRATION.							
A.1.—Salaries, &c.	£ 260,441	£	s.	d.	£	s.	d.
A.2.—Part-time Medical and Dental Staff	5,350	263,515	19	7	—	3,074	19 7
B. —Travelling, &c. ..	14,150	5,341	18	6	8	1	6
C.1.—Special Inquiries and Services	3,345	16,102	1	4	—	1,952	1 4
C.2.—Medical and Dental Referee Services—Cost of Nurses, &c. ..	1,650	1,867	10	10	1,477	9	2
D.—Certain Expenses of Administration of Contributory Pensions ..	2,950	1,629	3	11	20	16	1
E.1.—Incidental Expenses ..	1,450	3,455	15	7	—	505	15 7
E.2.—Telegrams and Telephones	2,650	1,266	9	10	183	10	2
		2,840	3	6	—	190	3 6
HOUSING GRANTS.							
F.1.—Grants towards Housing Expenses	2,517,689	2,452,496	11	5	65,192	8	7
F.2.—Annuities under Housing Act, 1914 ..	71,276	71,275	15	—	—	5	—
F.3.—Rosyth Housing Scheme	21,400	22,200	—	—	—	800	—
F.4.—Grant in aid of the expenses of a Central Housing Association	500	—	—	—	500	—	—
MISCELLANEOUS GRANTS, &c.							
G.1.—Grants for the Training of Midwives and Health Visitors ..	2,500	2,600	—	—	—	100	—
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

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.1.—Due to new posts created during the year, the revision of salary scales, and officers on loan to other Departments; partly offset by changes in personnel.

B.—The excess is largely due to increased travelling by the Insurance Inspectorate on farm survey work and Pensions references, and to increased travelling by Headquarter staff in connexion with Parliamentary and Departmental business.

C.1.—The saving is mainly due to delay in the completion of one special inquiry (Dietary Studies) and to the fact that the inquiries under Section 79 of the Housing (Scotland) Act, 1935, were fewer than was anticipated when the estimate was prepared.

D.—The expenditure on Registrars Fees in respect of notifications of deaths was heavier than was anticipated.

E.1.—Legal expenses were less than was anticipated.

E.2.—The excess arises from an increased number of telephone calls with local authorities on housing questions and with London on urgent Parliamentary and Departmental business.

F.1.—Due to the renewal of loans at lower rates of interest being carried out to a greater extent than was anticipated, to the settlement of a claim for repayment of interest on money borrowed for capital expenditure that was not approved by the Department and to the number of houses completed during the year earning 1930 Act grant being less than was estimated.

F.3.—The Company's deficit, which by agreement is met from this subhead, was greater than was originally estimated by the Company.

F.4.—No central Housing Association has yet been approved.

G.1.—The excess has arisen because of the increase in the numbers of training grant claims in respect of both midwives and health visitors.

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 GRANTS, &c. — <i>contd.</i>						
G.4.—Grants to Port Sanitary Authorities	4,500	4,452 2 11	47 17 1			
G.5.—Highlands and Islands (Medical Service) Grant (Grant in Aid) ..	98,000	79,000 - -	19,000 - -			
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	36,000	29,363 5 -	6,636 15 -			
GRANTS IN RESPECT OF BENEFITS, &c., IN SCOTLAND UNDER THE NATIONAL HEALTH INSURANCE ACT.						
H.1.—Sums payable to the National Health Insurance Fund (Scotland) (Grant in Aid)	680,000	680,000 - -	- - -			
H.2.—Contribution to the Unemployment Arrears Fund (Grant in Aid)	43,000	34,000 - -	9,000 - -			
	Estimated.	Applied.				
I.—Appropriations in Aid	186,612	186,612 - -	- - -			

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

G.5.—The saving is largely due to unforeseen delays arising in connexion with the proposed new hospital at Lerwick and the extensions at the Lewis Hospital, Stornoway.

G.7.—The saving is almost entirely accounted for by the inability of two local authorities to have the final measurements of the work in connexion with three large regional schemes agreed and submitted before the end of the year.

H.2.—The Exchequer contribution to the Fund is a sum equal to the amount raised by a levy at a prescribed rate on weekly contributions. The saving arises from a reduction in the rate of the levy.

Details of Receipts.	Estimated.	Realized.
	£	£ s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid:—		
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	25,100	25,873 3 11 (a)
Repayment of cost of services in connexion with Unemployment Insurance and Unemployment Assistance	25,490	28,693 - - (a)
Refund in respect of cost of administering—		
Widows', Orphans' and Old Age Contributory Pensions Act	70,550	72,723 5 2 (a)
Deposit Contributors Fund	6,956	7,010 - -

Details of Receipts— <i>contd.</i>	Estimated.	Realized.	
	£	£	s. d.
Refund in respect of cost of administering— <i>contd.</i>			
Deposit Contributors Insurance Section	490	489	— —
Exempt Persons Fund	750	600	— —
Morbidity and Certification Statistics Scheme	2,300	2,654	3 2 (a)
Approved Societies (Officers) Guarantee Fund (Scotland) ..	40	44	— —
Recovery from local authorities of fees and expenses of Commissioners under Section 79 of the Housing (Scotland) Act, 1935	550	270	13 8
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. ..	43,136	43,057	6 7
Receipts from Second Scottish National Housing Company (Housing Trust) Limited, to account of reduction of advances from the Department.. .. .	11,000	10,406	18 11
Miscellaneous	250	738	8 6 (b)
	186,612	192,559	19 11
(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	£237,100	243,048	14 7

(a) The expenditure on these services, and consequently the amounts of the recoveries, turned out to be greater than was originally anticipated.

(b) The excess of the receipts over estimate is due mainly to the recovery of salaries of officers on loan to other departments, a position which could not have been foreseen when the estimates were prepared.

The following Loans were outstanding on 31 March 1938—

Scottish National Housing Co., Ltd. (Housing Act, 1914)	£ 839,487
Second Scottish National Housing Co. (Housing Trust), Ltd.	1,039,826
Local Authorities under Section 24 (1) (b) Local Government (Scotland) Act, 1929	403,910

EXTRA REMUNERATION (exceeding 50*l.*).

From this Vote five Clerks (80*l.*–335*l.*) each received 51*l.* 1*s.* 5*d.* being allowance at the rate of 5*l.* per month when seconded for service on the Insurance Inspectorate.

NOTES.

Subhead F.1. contains a payment of 17*l.* 10*s.* to a Local Authority, being unit grant under Housing (Scotland) Act, 1930, for the removal and rehousing of families from unfit houses. The payment is extra-statutory in that the Authority failed, owing to an oversight, to carry out the formal procedure under the Act. The Treasury have agreed to the payment of such contributions amounting to 17*l.* 10*s.* per annum for forty years, as would have been payable had the requirements of the Act been fulfilled (S. 41386).

Subhead F.1. In connexion with the Government contributions payable under Section 4 of the Housing (Rural Workers) Act, 1926, it was found that the local authorities of the Counties of Dumfries, Perth and Sutherland had not satisfactorily operated the provisions of Section 3 (1) (c) of the Act, which require certificates to be furnished by owners of reconstructed dwellings. Steps have, however, been taken to secure the operation of these provisions in the future.

28 November 1938.

W. S. Douglas,
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 1938.

238 [Class V. Vote 13.]

CIVIL APPROPRIATION ACCOUNTS, 1937.

Receipts.	£	s.	d.	Payments.	£	s.	d.
Balance on 1 April 1937	691	3	3	Medical Service	49,041	8	-
Grant in Aid—Subhead G.5	79,000	-	-	Nursing Service	21,188	14	3
Scottish National Health Insurance Fund	10,000	-	-	Hospital and Ambulance Services—			
				(1) Capital Expenditure.. .. .	8,213	-	-
				(2) Maintenance	640	13	7
				Provision and Improvement of Houses—			
				(1) For Doctors	721	5	8
				(2) For Nurses	577	1	4
				(3) Annual Charges on Doctors' and Nurses' Houses	15	16	2
				Specialist Services	3,689	9	-
				Extensions of Telegraphs and Telephones	508	18	5
				Special Emergency Scheme	49	12	4
				Special Tuberculosis Scheme	3,267	9	11
				Suspense Account	5	-	-
				Total Payments for Medical Service, &c.	87,918	8	8
				Balance of Fund at 31 March 1938	1,772	14	7
	£89,691	3	3		£89,691	3	3

28 November 1938.

W. S. Douglas,
Accounting Officer.

BOARD OF CONTROL FOR SCOTLAND.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1938, 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.	£ 11,381	£ s. d. 11,127 16 10	£ s. d. 253 3 2	£ s. d. —
B.—Travelling Expenses ..	2,200	1,975 14 6	224 5 6	—
C.—Incidental Expenses ..	130	151 5 7	—	21 5 7
D.—Grants in respect of the Maintenance of certain Ex - Service Mental Patients	3,070	2,971 13 7	98 6 5	—
GROSS TOTAL .. £	16,781	16,226 10 6	575 15 1	21 5 7
			Surplus of Gross Estimate over Expenditure. £554 9 6	
<i>Deduct—</i>	<i>Estimated.</i>	<i>Realized.</i>	Deficiency of Appropriations in Aid realized.	
E.—Appropriations in Aid ..	450	438 2 8	£11 17 4	
NET TOTAL.. .. £	16,331	15,788 7 10	Net Surplus to be surrendered. £542 12 2	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Due mainly to savings on deferred appointment of a Deputy Commissioner (196*l.*) and to reduced rates of pay to staff on sick leave (38*l.*).

C.—Excess is mainly due to expenditure incurred and partly paid in connexion with an enquiry held under the Lunacy (Scotland) Acts which was not estimated for.

D.—Saving is due to a reduction in the number of these patients (168*l.*) ; modified by a general increase in the rates of board charged for their maintenance (70*l.*).

E.—The receipts consist of payments for licences of private asylums, orders of admission by Sheriffs, &c.

15 July 1938.

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 1938, 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.	18,718	18,172 2 -	545 18 -	—
B.—Travelling Expenses ..	1,100	1,230 15 -	—	130 15 -
C.—Incidental Expenses ..	140	128 11 9	11 8 3	—
GROSS TOTAL .. £	19,958	19,531 8 9	557 6 3	130 15 -
	Estimated.	Applied.		
Deduct—				
D.—Appropriations in Aid ..	1,845	1,845 - -		
NET TOTAL .. £	18,113	17,686 8 9	Surplus to be surrendered. £426 11 3	

Receipts payable to Exchequer.

Estimated. Realized.

Receipts authorized to be used as Appropriations in Aid	£ 1,845	£ 2,235 19 9
Appropriated in aid (Subhead D) .. ..	.. ..	1,845 - -
Paid separately to Exchequer .. ..	.. ..	£390 19 9

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Due mainly to savings on staff changes (656*l.*) and overtime (168*l.*); offset by increases in maxima of certain grades (119*l.*), gratuity to Secretary (50*l.*) and additional expenditure on temporary clerks (104*l.*).

B.—Excess due to abnormal removal expenses.

C.—Savings on telegrams (7*l.*) and on miscellaneous expenses.

D.—The demand for ordinary searches and extracts continued to show an increase.

Details of Receipts.

Estimated. Realized.

Fees for Searches and Extracts	£ 1,800	£ 2,200 9 9
Repayment of cost of services in connexion with Unemployment Insurance	45	35 - -
Receipts under Section 4 (2) of Census Act, 1920	—	- 10 -
Total ..	£1,845	2,235 19 9

13 October 1938.

J. G. Kyd,
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 (SCOTLAND).

See also Report of Comptroller and Auditor General.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1938, 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, and the Special Areas (Amendment) Act, 1937, including Grants 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.	16,000	13,014 1 11	2,985 18 1	—	—	—
B.—Travelling, &c., Expenses ..	1,600	1,219 18 4	380 1 8	—	—	—
C.—Incidental Expenses ..	400	239 14 7	160 5 5	—	—	—
D.1.—General Expenses of the Commissioner under the Special Areas (Development and Improvement) Acts, 1934 and 1937.						
Original .. 738,000l.						
Supplementary 100l.						
	738,100	507,273 8 1	230,826 11 11	—	—	—
D.2.—Grants in Aid under the Special Areas (Development and Improvement) Act, 1934 ..	75,000	44,124 10 1	30,875 9 11	—	—	—
GROSS TOTAL						
Original .. 831,000l.						
Supplementary 100l.						
	£ 831,100	565,871 13 —	265,228 7 —	—	—	—
<i>Deduct—</i>	Estimated	Realized.	Surplus of Gross Estimate over Expenditure. £265,228 7 —			
E.—Appropriations in Aid ..						
Original .. 830,900l.						
Supplementary 90l.						
	£ 830,990	565,871 13 —	Deficiency of Appropriations in Aid realized. £265,118 7 —			
NET TOTAL						
Original .. 100l.						
Supplementary 10l.						
	£ 110	—	Net Surplus to be surrendered. £110			

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—The provision for extra assistance was only partially required.
D.1.—Progress on nearly all schemes was slower than anticipated, but this was partially offset by increased expenditure on the Industrial Estate.
D.2.—Provision for further possible schemes was not required.
E.—The sum realized represents the amount appropriated from the Special Areas Fund to meet the expenditure on Subheads A to D.2.

LOSSES AND COMPENSATION.

(a) Theft.—Poultry and equipment to the value of 4l. 1s. 2d. was stolen from the Group Occupational Scheme at Wishaw (S.40694).

(b) *Ex gratia* payment.—Subhead B includes a payment of 100l. to the widow of the late Assistant Commissioner for expenses of removal, &c. (E.2197/011/4).

18 November 1938.

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.

ACCOUNT showing RECEIPTS and PAYMENTS of the COMMISSIONER FOR THE AND IMPROVEMENT) ACT, 1934, for the Year ended 31 March 1938, as required

				Receipts.		
				£	s.	d.
Balance, 1 April 1937 (Receipts to be paid to Minister)	..	..	..	702	18	5
Vote for the Commissioner for Special Areas (Scotland)	..	..	..	565,871	13	-
Other Receipts :—						
Rents :—						
Scottish Land Development Company, Limited	..	..	..	635	-	9
Second Scottish National Housing Company (Housing Trust), Limited	..	..	..	37	8	10
Exhibitions	..	..	..	302	5	6
Lampits Farm, Sublets	..	..	..	261	8	5
Interest on, and Repayment of Loans :—						
Scottish Land Development Company, Limited	..	..	..	319	1	9
Plotolders	..	..	..	280	6	-
Sales :—						
Lampits Farm (S.39640/01)	..	..	..	2,800	-	-
Livestock, equipment, &c.	..	..	..	4,397	11	5

£575,607 14 1

This account includes :—

(a) Grants to Local Authorities totalling	..	..	..	205,820	-	-
(b) The following expenditure on the acquisition of land or property vested in the Commissioner :—						
(1) Site for industry at Barrhead, Renfrewshire	..	..	..	1,125	-	-
(2) Properties for rehousing in Hamilton Burgh	..	..	..	1,671	1	8

16 November 1938.

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.	£	s.	d.
Salaries and Allowances of Officers and Servants of the Commissioner :—							
Permanent Staff (on loan from Government Departments) ..		10,601	14	11			
Temporary Staff		2,412	7	—			
					13,014	1	11
Travelling, &c., Expenses					1,219	18	4
Incidental Expenses					239	14	7
General Expenses of the Commissioner :—							
(1) Industrial Development—							
(a) Publicity, &c.		4,166	5	6			
(b) Scottish Industrial Estates, Limited		247,213	5	—			
(c) Industrial Site (including factory construction) ..		1,792	11	—			
(d) River Works		5,053	10	10			
					258,225	12	4
(2) Agriculture—							
(a) Farming Experiments		6,671	11	11			
(b) Scottish Land Development Company, Limited ..		9,246	7	9			
(c) Small holdings		2,457	8	3			
(d) Allotments		1,103	16	10			
(e) Assistance to Plottolders		288	16	—			
(f) Assistance to Institutions		2,015	—	—			
(g) Instructional Assistance		955	2	—			
					22,738	2	9
(3) Public Health—							
(a) Sewage and Sewerage Works		170,985	—	—			
(b) Water Supply Works		20,680	—	—			
(c) Baths, Parks and Recreation Grounds		13,275	—	—			
(d) Welfare Centres		280	—	—			
					205,220	—	—
(4) Housing—							
(a) Scottish Special Areas Housing Association		1,109	11	8			
(b) Second Scottish National Housing Company (Housing Trust), Limited		3,058	16	7			
					4,168	8	3
(5) Social Service—							
(a) Physical Training Schemes		12,659	15	5			
(b) Social Service Training Centre		2,198	—	2			
(c) Group Occupational Scheme		943	9	2			
(d) Play Centres and Day Nurseries		1,120	—	—			
					16,921	4	9
Grants in Aid—							
(a) Scottish Council for Community Service		27,573	13	6			
(b) District Nursing Associations		1,395	—	—			
(c) Youth Organisations		9,278	16	8			
(d) Scottish Economic Committee		3,650	—	—			
(e) Scottish Development Council		1,977	15	6			
(f) Voluntary Labour Scheme		249	4	5			
					44,124	10	1
Payment to Minister of Receipts for transfer to Special Areas Fund							
					9,088	—	—
Balance, 31 March 1938 (Receipts to be paid to Minister)							
					648	1	1
					<u>£575,607</u>	<u>14</u>	<u>1</u>

(c) Advances on Loan as follows :—

		£	s.	d.
(1) Industrial Development		246,954	10	—
(2) Agriculture		5,099	16	4

The total amount of loans outstanding on 31 March 1938 was 268,174*l.* 5*s.* 5*d.*

This account also includes certain expenditure on land or property vested in grant-aided bodies.

G. N. Douglas-Hamilton,

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).

ACCOUNT of the Sum Expended, in the Year ended 31 March 1938,
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 :— (Remanet)	166,000	163,301 4 1	2,698 15 11	—
		Surplus to be surrendered ..	£2,698 15 11	

Scottish Office,
28 June 1938.

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.

CIVIL ACCOUNTS,
1937.

CLASS VI.

TRADE AND INDUSTRY.

(44099)—VI

CLASS VI.
TRADE AND INDUSTRY.

SUMMARY.

Page.	No. of Vote.	SERVICE.	Estimated Gross Expenditure.	Authorized Appropriations in Aid.	Supply Grant.	Actual Gross Expenditure.
248	1	Board of Trade	£ 890,911	£ 583,379	£ 307,532	£ 863,014 2 5
255	2	Mercantile Marine Services ..	641,898	230,567	411,331	632,735 19 2
261	3	Assistance to British Shipping	8,510	—	8,510	4,320 2 10
262	4	Department of Overseas Trade	715,919	165,167	550,752	679,320 10 4
265	5	Export Credits	411,819	411,719	100	98,221 11 9
267	6	Mines Department of the Board of Trade	280,881	17,676	263,205	222,565 11 3
273	7	Office of Commissioners of Crown Lands	36,574	—	36,574	34,570 17 10
274	8	Ministry of Agriculture and Fisheries	3,357,837	556,486	2,801,351	3,304,469 11 7
293	9	Beet Sugar Subsidy, Great Britain	2,250,000	—	2,250,000	1,217,903 19 2
294	10	Milk (England and Wales and Northern Ireland)	858,000	—	858,000	644,702 16 5
296	11	Livestock Industry and Cattle Fund	4,774,967	43,000	4,731,967	4,318,468 4 7
300	11A	Land Fertility Improvement ..	864,300	200	864,100	656,766 2 5
302	12	Surveys of Great Britain ..	591,595	212,720	378,875	564,151 — 8
304	13	Forestry Commission	800,000	—	800,000	800,000 — —
306	14	Ministry of Transport	927,682	654,740	272,942	869,895 2 3
315	15	Roads, etc.	15,875,000	375,000	15,500,000	15,803,208 15 11
317	16	Development Fund	715,000	—	715,000	715,000 — —
318	17	Development Grants	830,000	—	830,000	821,600 4 5
319	18	Department of Scientific and Industrial Research	902,712	244,862	657,850	872,127 2 8
323	19	State Management Districts ..	550,000	549,890	110	545,964 8 3
325	20	Clearing Offices	72,100	71,990	110	69,831 13 11
326	21	Department of Agriculture, Scotland	739,290	122,436	616,854	699,719 — 5
336	22	Milk (Scotland)	131,110	—	131,110	115,285 6 2
338	23	Fishery Board for Scotland ..	140,972	12,892	128,080	133,268 16 5
341	24	Herring Industry	302,000	250,000	52,000	64,068 9 —
		Total	37,669,077	4,502,724	33,166,353	34,751,179 9 10

CLASS VI.
TRADE AND INDUSTRY.

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	568,602	-	3	294,412	2	2	27,896	17	7	14,776	19	9	13,119	17	10	388,474	5	-
2	230,567	-	-	402,168	19	2	9,162	-	10	-	-	-	9,162	-	10	34,092	7	8
3	-	-	-	4,320	2	10	4,189	17	2	-	-	-	4,189	17	2	45	14	7
4	163,154	3	11	516,166	6	5	36,598	9	8	2,012	16	1	34,585	13	7	-	-	-
5	98,221	11	9	-	-	-	313,597	8	3	313,497	8	3	100	-	-	586,500	3	5
6	17,676	-	-	204,889	11	3	58,315	8	9	-	-	-	58,315	8	9	5,152	3	1
7	-	-	-	34,570	17	10	2,003	2	2	-	-	-	2,003	2	2	-	10	-
8	541,842	10	1	2,762,627	1	6	53,367	8	5	14,643	9	11	38,723	18	6	109,477	13	10
9	-	-	-	1,217,903	19	2	1,032,096	-	10	-	-	-	1,032,096	-	10	-	-	-
10	-	-	-	644,702	16	5	213,297	3	7	-	-	-	213,297	3	7	-	-	-
11	35,141	1	1	4,283,327	3	6	456,498	15	5	7,858	18	11	448,639	16	6	-	-	-
11A	100	5	-	656,665	17	5	207,533	17	7	99	15	-	207,434	2	7	-	-	-
12	212,720	-	-	351,431	-	8	27,443	19	4	-	-	-	27,443	19	4	18,344	14	7
13	-	-	-	800,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	654,740	-	-	215,155	2	3	57,786	17	9	-	-	-	57,786	17	9	64,628	19	9
15	375,000	-	-	15,428,208	15	11	71,791	4	1	-	-	-	71,791	4	1	95,057	4	4
16	-	-	-	715,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	-	-	-	821,600	4	5	8,399	15	7	-	-	-	8,399	15	7	-	-	-
18	234,927	6	1	637,199	16	7	30,584	17	4	9,934	13	11	20,650	3	5	2,100	-	-
19	545,964	8	3	-	-	-	4,035	11	9	3,925	11	9	110	-	-	63,062	13	5
20	69,831	13	11	-	-	-	2,268	6	1	2,158	6	1	110	-	-	12,816	10	3
21	108,944	16	8	590,774	3	9	39,570	19	7	13,491	3	4	26,079	16	3	60	2	7
22	-	-	-	115,285	6	2	15,824	13	10	-	-	-	15,824	13	10	-	-	-
23	12,892	-	-	120,376	16	5	7,703	3	7	-	-	-	7,703	3	7	3,076	1	-
24	16,591	9	-	47,477	-	-	237,931	11	-	233,408	11	-	4,523	-	-	22,847	3	8
	3,886,916	6	-	30,864,263	3	10	2,917,897	10	2	615,807	14	-				1,405,736	7	2
Total amount to be surrendered .. £												2,302,089	16	2				

BOARD OF TRADE.

See also Report of Comptroller and Auditor General.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1938, 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	280,191	279,910	19	7	280	—	5
B.—Solicitor's Department	28,237	25,212	2	1	3,024	17	11
C.—Standards Department	12,378	11,057	6	10	1,320	13	2
D.—Industrial Property Department, including Patent Office	325,397	316,477	10	—	8,919	10	—
E.—Bankruptcy Department	156,585	148,933	17	11	7,651	2	1
F.—Companies Department	56,033	52,067	16	1	3,965	3	11
G.—Food (Defence Plans) Department	32,090	29,354	9	11	2,735	10	1
GROSS TOTAL .. £	890,911	863,014	2	5	27,896	17	7
					Surplus of Gross Estimate over Expenditure: £27,896 17 7		
					Difference between Estimated and Applied Appropriations in Aid. £14,776 19 9		
Deduct—	Estimated.	Applied.			Net Surplus to be surrendered. £13,119 17 10		
H.—Appropriations in Aid	583,379	568,602	—	3			
NET TOTAL .. £	307,532	294,412	2	2			

Receipts payable to Exchequer.

	Estimated.	Realized.
	£	£ s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid	900,732	956,430 16 7
(ii) Receipts of other classes	270	645 8 8
Total		957,076 5 3
Amount authorized to be appropriated in aid (Subhead H)		568,602 — 3
Paid separately to Exchequer ..		£388,474 5 —

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.
GENERAL ADMINISTRATION.						
BOARD OF TRADE.						
A.1.—Salaries, &c. ..	258,039	251,096 14 10	6,942	5 2	—	—
A.2.—Special Services ..	12,989	20,199 10 3	—	—	7,210	10 3
A.3.—Travelling and Incidental Expenses..	1,800	1,227 13 6	572	6 6	—	—
A.4.—Telegrams and Telephones	3,235	3,065 5 9	169	14 3	—	—
A.5.—Expenses under Dye-stuffs (Import Regulation) Acts, 1920 to 1934 ..	2,143	1,996 17 —	146	3 —	—	—
A.6.—Miscellaneous Expenses in respect of Enemy Property Branch ..	1,985	2,324 18 3	—	—	339	18 3
SOLICITOR'S DEPARTMENT.						
B.1.—Salaries, &c. ..	19,967	19,243 18 4	723	1 8	—	—
B.2.—Travelling and Incidental Expenses	120	125 17 4	—	—	5	17 4
B.3.—Law Charges	8,150	5,842 6 5	2,307	13 7	—	—

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.1.—Savings mainly in the Commercial Relations and Treaties Department (3,803*l.*), Census of Production Office (1,460*l.*) and Establishment Department (1,422*l.*) owing to unavoidable delay in filling vacancies.

A.2.—Due mainly to the setting up of the International Sugar Council (2,025*l.*), to heavy expenditure on the Trade Delegation to the United States (2,623*l.*) and to the initial costs of the exhibit at the Empire Exhibition, Glasgow, by the Scottish Committee of the Council for Art and Industry (927*l.*), none of which was foreseen when the estimate was framed, and also to the unexpected prolongation of the Enquiry into the Anglo-Argentine Meat Trade (3,700*l.*) (see note (b) appended to Details of Receipts, as to increase in contribution received from the Argentine Government); offset by net savings in other directions (2,065*l.*) including 1,150*l.* on the International Beef Conference and Empire Beef Council.

A.3.—The expenses of Missions abroad other than those of the Trade Delegation to the United States, which have been charged exceptionally to Subhead A.2. (see above) were less than anticipated.

A.5.—The total expenses were 3,871*l.* 19*s.* 10*d.*, including 770*l.* 16*s.* 6*d.* under Subhead A.1. and 1,104*l.* 6*s.* 4*d.* in respect of superannuation and allied services. These expenses are covered by fees credited to Appropriations in Aid (see Subhead H).

A.6.—Excess due to the cost of removal of the Enemy Property Branch, with its voluminous records, to smaller and less expensive premises.

B.3.—Savings mainly under Coal Mines Act (627*l.*), Merchant Shipping Acts (512*l.*), Patents, Designs and Trade Marks Acts (381*l.*) and Crown Lands Act (316*l.*).

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.
STANDARDS DEPARTMENT.						
C.1.—Salaries, &c. ..	9,293	9,092 12 5	200	7 7	—	—
C.2.—Travelling and Incidental Expenses	3,085	1,964 14 5	1,120	5 7	—	—
INDUSTRIAL PROPERTY DEPARTMENT, INCLUDING PATENT OFFICE.						
D.1.—Salaries, &c. ..	319,829	310,767 18 9	9,061	1 3	—	—
D.2.—Law Reporting ..	2,000	2,428 4 10	—	—	428	4 10
D.3.—International Bureaux ..	550	418 4 10	131	15 2	—	—
D.4.—Travelling and Incidental Expenses	1,888	1,737 19 1	150	— 11	—	—
D.5.—Telegrams and Telephones ..	1,130	1,125 2 6	4	17 6	—	—
BANKRUPTCY DEPARTMENT.						
E.1.—Inspector General's Office	27,506	26,471 19 10	1,034	— 2	—	—
E.2.—Salaried Official Receivers (High Court)	24,049	23,690 11 10	358	8 2	—	—
E.3.—Salaried Official Receivers (County Courts)	62,680	60,596 — 10	2,083	19 2	—	—

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

C.2.—Mainly due to postponement of purchase of instruments and curtailment of travelling in view of proposed transfer of the Department to other premises.

D.1.—Due mainly to the time taken to fill vacancies and to staff changes (10,689*l.*), offset by expenditure on additional posts and revision of certain salary scales not anticipated when the estimate was framed (1,628*l.*).

D.2.—More cases were reported than anticipated and costs per case are rising.

D.3.—The subscriptions were less and the rate of exchange more favourable than anticipated.

D.4.—Partly due to postponement of Industrial Property Conference at Berne (60*l.*).

E.1–10.—The net saving on the total grant for the Bankruptcy Department is mainly attributable to the replacement of officers transferred to Food (Defence Plans) and other Departments by others at lower rates of pay, and to intervals between the occurrence of vacancies and their being filled. The total number of Receiving Orders was 3,123 during the calendar year 1937 as compared with 3,249 in 1936, and 3,523 in 1935. A good deal of the expenditure under these Subheads, for example E.7–10, is necessarily variable, but the general tendency towards savings is connected with the lower numbers of Receiving Orders for the years 1936 and 1937.

E.3.—The provision for staffing the new salaried Bankruptcy Office at Sheffield was not required to the extent of some 650*l.*

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.
E.4.—Country Receivers paid by Fees and Commission ..	27,400	24,823	6 2	2,576	13 10	—	—
E.5.—Postages	2,750	2,548	9 4	201	10 8	—	—
E.6.—Telegrams and Telephones ..	1,100	1,053	18 6	46	1 6	—	—
E.7.—Travelling and Incidental Expenses	2,400	1,733	19 1	666	— 11	—	—
E.8.—Stationery and Printing.. ..	7,750	6,978	14 10	771	5 2	—	—
E.9.—Law Charges ..	500	696	10 —	—	—	196	10 —
E.10.—Rent of Rooms for Meetings ..	450	340	7 6	109	12 6	—	—
COMPANIES DEPARTMENT.							
F.1.—Salaries of Comptroller's Department	15,443	14,426	— 3	1,016	19 9	—	—
F.2.—Salaried Official Receivers (High Court)	36,190	33,874	10 1	2,315	9 11	—	—
F.3.—Country Receivers paid by Fees and Commission ..	650	896	6 6	—	—	246	6 6
F.4.—Contingencies, Travelling, and other Miscellaneous Expenses	1,600	1,342	18 10	257	1 2	—	—

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

E.4.—The number of Receiving Orders dealt with by Country Receivers under this Subhead was 910 as compared with an estimate of 1,020.

E.7.—Includes the sum of 764*l.* 5*s.* 9*d.* written off, being charges on certain bankrupts' estates in which the assets were insufficient to meet the expenses (S.9658/2). This represented a saving of 336*l.* and there was also a saving of 294*l.* on removals.

F.1-6.—The saving in the expenditure of the Companies Department was largely attributable to the replacement of officers transferred by others on lower rates of pay and to intervals between the occurrence of vacancies and their being filled. The number of companies wound up during the calendar year 1937 was 2,993 as compared with 2,996 in 1936 and 3,060 in 1935.

F.3.—The number of liquidations dealt with by Country Receivers during the year was 30 as compared with 18 in 1936.

F.4.—The provision for Special Inquiries was not required, but there was increased expenditure on telephones and removals. This item includes the sum of 540*l.* 19*s.* 6*d.* expenses properly chargeable to companies in liquidation, whose assets were insufficient to meet them (S.7914); as compared with an estimate of 500*l.* only.

DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT—*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
COMPANIES DEPARTMENT — <i>contd.</i>	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
F.5.—Stationery and Printing	1,800	1,489 1 5	310 18 7	—	—	
F.6.—Law Charges ..	350	38 19 —	311 1 —	—	—	
FOOD (DEFENCE PLANS) DEPARTMENT.						
G.1.—Salaries, &c. ..	25,940	25,839 6 3	100 13 9	—	—	
G.2.—Travelling and Incidental Expenses	6,000	3,252 16 5	2,747 3 7	—	—	
G.3.—Telegrams and Telephones	150	262 7 3	—	112 7 3	3	
	Estimated.	Applied.			Deficit.	
H.—Appropriations in Aid	583,379	568,602 — 3	—	14,776 19 9	9	

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

F.5-6.—Expenditure necessarily variable.

G.2. and G.3.—As this Department was not set up until December 1936, the incidental expenditure could not be closely estimated. Subhead G.2. includes retaining fees amounting to 1,261*l.* paid to 14 Divisional Food Officers, and honoraria amounting to 1,312*l.* paid to 17 Divisional Food Officers.

Details of Receipts.	Estimated.		Realized.	
	£	s. d.	£	s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid :—				
Board of Trade :				
Seamen's Savings Bank : contribution for cost of operation ..	550	—	550	—
Law costs recovered	1,500	—	1,970	2 8(a)
Boiler explosions : costs recovered	80	—	2	—
Gas Fund : contribution to Board of Trade for staff expenses, &c.	4,344	—	5,024	17 7
Fees for Licences under Dyestuffs (Import Regulation) Acts, 1920 to 1934 (see Subhead A.5)	5,300	—	5,765	7 6
Seamen's National Insurance Society : contribution for payment of the Society's benefits, medical and other accounts	580	—	586	—
Fees for registration of films and for licences issued under Cinematograph Films Act, 1927	5,900	—	6,484	— 6
Recovery from the Ministry of Health in respect of the cost of collecting Seamen's Insurance contributions (Subhead A.1) ..	50	—	55	—
Reimbursement of salaries of seconded Board of Trade officers (Subhead A.1)	2,505	—	2,620	7 1
Reimbursement of expenses chargeable to the Vote for Assistance to British Shipping	480	—	141	18 5
Repayment by the Government of India for work performed by the Board of Trade in connexion with the Indian Troop Service	971	—	1,120	15 11
Repayments by other Government Departments for work performed by the Board of Trade in connexion with Sea Transport Services	5,673	—	5,272	17 3

Details of Receipts— <i>contd.</i>	Estimated.	Realized.	
	£	£	s. d.
Board of Trade— <i>contd.</i>			
Imperial Shipping Committee: contribution to Board of Trade for staff expenses	36	55	12 8
Contribution from Argentine Government towards cost of Joint Committee of Enquiry set up under the Agreement of 1933 ..	200	3,000	— (b)
Sundries	200	287	13 11
Standards Office :			
Fees under Weights and Measures Acts, 1878–1926, Petroleum Acts, 1871–1926, and Fees (Increase) Act, 1923	3,400	4,274	— 6
Gas Fund: recovery in respect of expenses incurred under the Gas Regulation Act, 1920	70	70	— —
Patent Office :			
Revenue from stamps	643,000	702,880	13 4(c)
Copies of documents, &c.	1,700	1,915	14 7
Law costs recovered	300	1,121	11 6
Reimbursement of salaries of seconded Board of Trade officers (Subhead D.1)	687	944	8 1
Sums issued from the Bankruptcy and Companies Winding-up (Fees) Account under Part V of the Economy (Miscellaneous Provisions) Act, 1926, totalling 204,196 <i>l.</i> 14 <i>s.</i> , in respect of—			
Salaries and expenses of the Bankruptcy Department.. ..	156,585	148,933	17 11
Salaries and expenses of the Companies Department	51,022	47,056	16 1(d)
Expenses incurred by the Board of Trade in connexion with—			
(1) Bankruptcy Department, Subhead A.1 (3,315 <i>l.</i>) and Subhead B.1 (1,900 <i>l.</i>)	5,515	5,515	— —
(2) Companies Winding-up Department, Subhead A.1 (1,791 <i>l.</i>) and Subhead B.1 (900 <i>l.</i>)	2,691	2,691	— (d)
Fees, &c., received by the Enemy Property Branch	7,393	8,091	1 1(e)
	900,732	956,430	16 7
(ii) Receipts of other classes :—			
Gas Fund: recovery in respect of Allied Services	190	245	15 4
Imperial Shipping Committee: recovery in respect of Allied Services	80	153	8 10
Interest on loan to a glassware company	—	223	5 —
Trading Services (Timber)	—	22	19 6
Total	£901,002	£957,076	5 3

(a) Costs in five cases amounting to 65*l.* 13*s.* 10*d.* were abandoned with Treasury authority (S.17094).

(b) A further receipt on account of the moiety of the increased expenditure incurred in 1936.

(c) Of this sum 315,051*l.* 17*s.* equivalent to the net expenditure borne on this Vote in respect of the Patent Office (including the cost of Headquarters services), was appropriated in aid and the balance was paid separately to the Exchequer.

(d) These sums were appropriated in aid, being the equivalent of expenditure borne on the Vote in respect of the Companies Department *less* the estimated cost (5,011*l.*) of work of a non-winding-up character.

(e) This sum was appropriated in aid, being the equivalent of the expenditure borne on the Vote in respect of the Enemy Property Branch (including the cost of Headquarters services).

STATEMENT OF THE AMOUNT OF LOANS FROM VOTED MONEYS MADE, OR TAKEN OVER, BY THE BOARD OF TRADE, OUTSTANDING AT 31 MARCH 1938.

Loan to a glass-ware company .. £4,465.

NOTES.

Patent Office Publications.—During the year the sum of 39,176*l.* 14*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.

EXTRA REMUNERATION (exceeding 50*l.*).

From the Import Duties Advisory Committee Vote, a Senior Staff Officer (650*l.*–750*l.*) received 75*l.* for special services.

From the Post Office Vote, 11 Junior Clerks and a Record Keeper received amounts varying from 50*l.* 18*s.* 9*d.* to 64*l.* 4*s.* 1*d.* and aggregating 671*l.* –*s.* 5*d.* for acting as part-time night telephonists, and an unestablished clerk employed as an auxiliary postman received 104*l.* –*s.* 7*d.*

From this Vote, a Chief Staff Officer (700*l.*–860*l.*) received 242*l.* 4*s.* 8*d.* for acting as Assistant Director, and 6 Clerks received sums varying from 52*l.* 14*s.* 9*d.* to 86*l.* 16*s.* for overtime pay amounting to a total of 371*l.* 11*s.*

Board of Trade,
15 November 1938.

W. B. Brown,
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.

MERCANTILE MARINE SERVICES.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1938, compared with the Sum Granted, 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.	£ s. d.	£ s. d.
A.—Mercantile Marine Department						
<i>Original</i>	89,865 <i>l.</i>					
<i>Supplementary</i> ..	5,000 <i>l.</i>					
	94,865	92,255 3 4	2,609 16 8			—
B.—Mercantile Marine Offices, &c.	76,839	76,920 16 11	—			81 16 11
C.—Surveyors, &c.						
<i>Original</i>	200,326 <i>l.</i>					
<i>Less Supplementary</i>	600 <i>l.</i>					
	199,726	197,598 6 5	2,127 13 7			—
D.—Coastguard						
<i>Original</i>	169,475 <i>l.</i>					
<i>Supplementary</i> ..	1,300 <i>l.</i>					
	170,775	169,283 18 4	1,491 1 8			—
E.—British Seamen Abroad						
<i>Original</i>	34,400 <i>l.</i>					
<i>Supplementary</i> ..	10,000 <i>l.</i>					
	44,400	44,848 6 8	—			448 6 8
F.—General Register and Record Office of Shipping and Seamen	27,722	27,492 15 5	229 4 7			—
G.—Miscellaneous Services						
<i>Original</i>	21,071 <i>l.</i>					
<i>Supplementary</i>	6,500 <i>l.</i>					
	27,571	24,336 12 1	3,234 7 11			—
GROSS TOTAL						
<i>Original</i>	619,698 <i>l.</i>					
<i>Supplementary</i>	22,200 <i>l.</i>					
	641,898	632,735 19 2	9,692 4 5			530 3 7
Deduct—						
H.—Appropriations in Aid		Estimated.	Applied.			
<i>Original</i>	223,567 <i>l.</i>	—	—			
<i>Supplementary</i>	7,000 <i>l.</i>					
	230,567	230,567 — —				
NET TOTAL						
<i>Original</i>	396,131 <i>l.</i>					
<i>Supplementary</i>	15,200 <i>l.</i>					
	411,331	402,168 19 2				Surplus to be surrendered.
						£9,162 — 10

Receipts payable to Exchequer.	Estimated.	Realized.
(i) Receipts of classes authorized to be used as Appropriations in Aid	£ 230,567	£ 243,617 15 11
(ii) Receipts of other classes	15,200	21,041 11 9
Total		264,659 7 8
Appropriated in aid (Subhead H)		230,567 - -
Paid separately to Exchequer		£34,092 7 8

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.
MERCANTILE MARINE DEPARTMENT.						
A.1.—Salaries, &c.						
Original	82,390l.					
Supplementary	3,000l.					
	85,390	83,801 11 3	1,588	8 9	—	—
A.2.—Travelling and Incidental Expenses.. .. .						
Original	1,875l.					
Supplementary	1,000l.					
	2,875	2,329 13 -	545	7 -	—	—
A.3.—Sea Transport Bedding Store, Southampton	2,500	2,274 3 10	225	16 2	—	—
A.4.—Telegrams and Telephones						
Original	3,100l.					
Supplementary	1,000l.					
	4,100	3,849 15 3	250	4 9	—	—
MERCANTILE MARINE OFFICES, &c.						
B.1.—Salaries, &c.	74,199	74,215 13 7	—	—	16	13 7
B.2.—Travelling and Incidental Expenses	1,990	1,999 18 7	—	—	9	18 7
B.3.—Telegrams and Telephones	650	705 4 9	—	—	55	4 9
SURVEYORS, &c.						
C.1.—Salaries, &c.						
Original	189,746l.					
Less Supplementary	2,000l.					
	187,746	185,537 4 7	2,208	15 5	—	—
C.2.—Travelling Expenses of Surveyors, &c.						
Original	6,000l.					
Supplementary	1,400l.					
	7,400	7,145 - 11	254	19 1	—	—
C.3.—Incidental Expenses of Surveyors, &c.	1,400	1,807 1 9	—	—	407	1 9

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.2.—Saving mainly due to certain Sea Transport Officers' claims for travelling expenses incurred during March (544l.) not being received within the financial year.

A.3.—Saving on maintenance partly offset by higher rates.

A.4.—The additional provision for radiotelegrams was not wholly required.

B.2.—Includes an *ex gratia* payment of 6l. towards cost of retention of rooms of an officer temporarily transferred (E.419/015/3).

B.3.—Excess due to improvements in telephone facilities.

C.3.—Mainly due to provision of extra instruments in connexion with the reopening of certain examination centres for Masters and Mates and Engineers.

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.
SURVEYORS, &c.— <i>contd.</i>						
C.4.—Travelling and Incidental Expenses of Inspectors of Ships' Provisions	1,000	1,119 13 10	—	—	119 13 10	—
C.5.—Maintenance, &c., of Launches and Boats..	530	284 16 9	245 3 3	—	—	—
C.6.—Telegrams and Telephones	1,650	1,704 8 7	—	—	54 8 7	—
COASTGUARD.						
D.1.—Salaries, &c.						
Original ..	116,620 <i>l.</i>					
Less Supplementary	2,000 <i>l.</i>					
	114,620	113,848 14 —	771 6 —	—	—	—
D.2.—Travelling Expenses..	8,900	8,577 16 6	322 3 6	—	—	—
D.3.—Incidental Expenses..	8,030	8,132 7 5	—	—	102 7 5	—
D.4.—Expenses of Apparatus, &c., and Gratuities for Saving Life.						
Original ..	22,925 <i>l.</i>					
Supplementary	2,300 <i>l.</i>					
	25,225	24,818 10 4	406 9 8	—	—	—
D.5.—Telegrams and Telephones.						
Original ..	13,000 <i>l.</i>					
Supplementary	1,000 <i>l.</i>					
	14,000	13,906 10 1	93 9 11	—	—	—
BRITISH SEAMEN ABROAD.						
E.1.—Relief and Repatriation of British Seamen Abroad						
Original ..	33,000 <i>l.</i>					
Supplementary	9,000 <i>l.</i>					
	42,000	42,057 18 5	—	—	57 18 5	—
E.2.—Wages and Expenses of Seamen left Abroad.						
Original ..	1,400 <i>l.</i>					
Supplementary	1,000 <i>l.</i>					
	2,400	2,790 8 3	—	—	390 8 3	—

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

C.4.—Excess on travelling.

C.5.—Hired launches were not used to the extent contemplated.

C.6.—Excess due to improvements in telephone facilities.

D.3.—Includes *ex gratia* payments of 1*l.* 4*s.* 8*d.* for removal expenses of an officer who had been dismissed the Service (E.36206); 10*l.* for medical expenses of an officer injured on duty (P.2/49306/2); 9*l.* 10*s.* to cover the difference between Workmen's Compensation Act benefits and full pay of an officer absent through the effects of arduous cliff rescues (P.2/56242/2); and 6*l.* for compensation to a member of the public injured while conveying information of a wreck (S.42748).

E.1.—Includes losses amounting to 12*l.* 9*s.* 5*d.* incurred in three cases owing to oversights on the part of officers of the Board and to a misapprehension of instructions by a Consular Officer (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 or towards the expenses of their repatriation cannot be closely estimated, especially when conditions for shipping are subject to disturbance as in the Western Mediterranean.

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.	
GENERAL REGISTER AND RECORD OFFICE OF SHIPPING AND SEAMEN.						
F.1.—Salaries, &c.	27,547	27,338 13 —	208 7 —	—	—	
F.2.—Travelling and Incidental Expenses	60	42 17 4	17 2 8	—	—	
F.3.—Telegrams and Telephones	115	111 5 1	3 14 11	—	—	
MISCELLANEOUS SERVICES.						
G.1.—Wrecks and Casualties	175	151 2 2	23 17 10	—	—	
G.2.—North Atlantic Ice Patrol						
Original 15,000 <i>l.</i>						
Supplementary 2,500 <i>l.</i>						
	17,500	15,856 14 —	1,643 6 —	—	—	
G.3.—Spurn Point Works	355	337 9 11	17 10 1	—	—	
G.4.—Lighthouses in the Red Sea	5,100	5,192 2 6	—	92 2 6	—	
G.5.—Miscellaneous Expenses	441	423 — 7	17 19 5	—	—	
G.6.—Expenses under Merchant Shipping (Carriage of Munitions to Spain) Act, 1936.						
Supplementary	4,000	2,376 2 11	1,623 17 1	—	—	
	Estimated.	Applied.				
H.—Appropriations in Aid	—	—				
Original 223,567 <i>l.</i>						
Supplementary 7,000 <i>l.</i>						
	230,567	230,567 — —	—	—	—	

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

G.2.—Expenditure is the sterling equivalent of \$79,561 paid to the United States Government for services during the calendar year 1937.

G.4.—Expenditure was mainly recovered (see Subhead H).

G.6.—Expenditure during the first year or so under this new enactment (December 1936) could not be closely estimated.

Details of Receipts— <i>contd.</i>	Estimated.	Realized.		
	£	£	s.	d.
(ii) Receipts of other classes:—				
In respect of the rights and interests of the Crown in the foreshores of the United Kingdom ..	14,000	18,123	19	10
Fines received under section 44(3) of the Merchant Shipping Act, 1906	1,200	2,917	11	11(a)
		21,041 11 9		
Total		£264,659 7 8		

(a) Increase attributable to increased shipping activity.

(b) Recovery from shipowners of expenditure amounting to 54*l.* 11*s.* 1*d.* has been abandoned (S.41414 and S.2476/2).

(c) Unclaimed balances relating to the year 1935.

(d) Includes 515*l.* 3*s.* 3*d.* repayment for private telephone calls.

EXTRA REMUNERATION (exceeding 50*l.*).

The Engineer Surveyor in Chief (1,161*l.*) received 300*l.* from Lloyd's Register of Shipping for acting as General Superintendent of their chain cable proving establishment.

From the Clearing Offices Vote, a Clerk (85*l.*–350*l.*) received 102*l.* 10*s.* for acting as Clerk, Higher Grade.

From the Post Office Vote, two Clerks received 55*l.* 1*s.* 11*d.* and 61*l.* 11*s.* 3*d.* respectively for acting as part-time night telephonists.

From this Vote, five Clerks received sums varying from 61*l.* 6*s.* 6*d.* to 131*l.* 13*s.* 9*d.* for over-time pay amounting to a total of 445*l.* 12*s.* 11*d.*

Board of Trade,
11 November 1938.

W. B. Brown,
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.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1938, 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.
A.—Tramp Shipping Subsidy..	10	—	10 - -	—
B.—Expenses of Administration	8,500	4,320 2 10	4,179 17 2	—
TOTAL ..£	8,510	4,320 2 10	4,189 17 2	—

Surplus to be surrendered .. £4,189 17 2

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Surplus stores returned to Stationery Office and Office of Works	—	45 14 7

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This was a token provision and in the event no subsidy was payable as the average level of freight rates for the calendar year 1937 was not less than the average for 1929.

B.—Savings due principally to staff reductions effected as soon as it appeared certain that the subsidy for the calendar year 1937 would not become payable.

Board of Trade,
25 June 1938.

W. B. Brown,
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 1938, 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.						
<i>Original</i> 166,694 <i>l.</i>	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
<i>Supplementary</i> 1,450 <i>l.</i>						
	168,144	168,570 10 4	—		426 10 4	
A.2.—Travelling and Incidental Expenses: Head Office ..	1,200	1,161 18 2	38 1 10		—	
A.3.—Telephones and Home and Foreign Telegrams ..	3,420	3,397 7 11	22 12 1		—	
	£ 172,764	173,129 16 5	60 13 11		426 10 4	
COMMERCIAL DIPLOMATIC SERVICE.						
B.1.—Salaries, &c.	86,377	85,319 4 1	1,057 15 11		—	
B.2.—Office, &c., Allowances						
<i>Original</i> 44,944 <i>l.</i>						
<i>Less Supplementary</i> 1,500 <i>l.</i>						
	43,444	43,765 8 6	—		321 8 6	
B.3.—Travelling	6,915	6,755 — 1	159 19 11		—	
	£ 136,736	135,839 12 8	1,217 15 10		321 8 6	
H.M. TRADE COMMISSIONER SERVICE.						
C.1.—Salaries, &c.						
<i>Original</i> 54,100 <i>l.</i>						
<i>Less Supplementary</i> 1,800 <i>l.</i>						
	52,300	52,820 7 7	—		520 7 7	
C.2.—Office, &c., Allowances ..	19,239	18,455 8 5	783 11 7		—	
C.3.—Travelling						
<i>Original</i> 9,930 <i>l.</i>						
<i>Less Supplementary</i> 2,000 <i>l.</i>						
	7,930	7,182 17 9	747 2 3		—	
	£ 79,469	78,458 13 9	1,530 13 10		520 7 7	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.1.—Due to additional clerical assistance and overtime required in connexion with the British Industries Fair.

B.1.—Due to certain posts being temporarily vacant for part of the year.

C.1.—Due to additional expenditure on outfit allowances and to increase in bonus owing to rise in the cost of living in certain countries.

C.2.—Due to the office expenses at certain posts being rather 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.	£ s. d.	£ s. d.
D.—British Industries Fair						
Original	125,900l.					
Less Supplementary ..	8,900l.					
	117,000	114,806 18 2	2,193 1 10			—
E.—Exhibitions, &c.						
Original	89,460l.					
Supplementary	96,600l.					
	186,060	153,751 1 8	32,308 18 4			—
F.—Marketing, &c.	500	—	500 — —			—
G.—Grant in Aid of the Travel and Industrial Development Association of Great Britain and Ireland						
Original	9,000l.					
Less Supplementary ..	2,340l.					
	6,660	6,658 1 8	1 18 4			—
H.—Imperial Institute (Grant in Aid)	16,730	16,676 6 —	53 14 —			—
GROSS TOTAL						
Original	634,409l.					
Supplementary	81,510l.					
	£ 715,919	679,320 10 4	37,866 16 1			1,268 6 5
<i>Deduct—</i>						
I.—Appropriations in Aid						
Original	171,467l.					
Less Supplementary ..	6,300l.					
	£ 165,167	163,154 3 11				£ 2,012 16 1
NET TOTAL						
Original	462,942l.					
Supplementary	87,810l.					
	£ 550,752	516,166 6 5				Net Surplus to be surrendered. £ 34,585 13 7

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—contd.

D.—Certain expected payments did not fall to be met until 1938.

E.—Due mainly to the unavoidable deferment until 1938 of payments in respect of His Majesty's Government's participation in the Paris International Exhibition, 1937 (2,648l.) and in the Empire Exhibition, Scotland, 1938 (30,257l.), and to underspending of the provision for final payments in respect of participation in the Empire Exhibition, South Africa, 1936 (629l.). Savings were partly offset by unforeseen preliminary expenditure in connexion with the Canadian National Exhibition, Toronto, 1938 (324l.) and the New York World's Fair, 1939 (1,029l.).

F.—No trade investigations were undertaken during this year.

Details of Receipts.	Estimated.	Realized.
Special Register fees	£ 2,200	£ 2,036
British Industries Fair	139,500	139,558
Reimbursement of salaries of officers lent to Air Ministry, Clearing Offices, and Imperial Institute.	1,667	1,729
Post Office: Refund of estimated cost of services rendered by the Department in connexion with Exhibitions, &c.	9,000	7,291
Paris International Exhibition, 1937	12,250	11,734
Miscellaneous	550	806 (a)
Total ..	<u>£165,167</u>	<u>163,154</u>

(a) Receipts in respect of (i) sale of surplus stores (84*l.*) (ii) miscellaneous refunds and rebates (562*l.*) (iii) refund by Imperial Economic Committee of estimated cost of messenger and cleaning services (160*l.*).

EXTRA REMUNERATION (exceeding 50*l.*).

From this Vote, three Executive Officers (150*l.*–525*l.*) received 91*l.* 2*s.* 9*d.*, 61*l.* 16*s.* 7*d.* and 56*l.* 18*s.* 10*d.* respectively, one Clerk, Higher Grade (400*l.*–525*l.*) received 84*l.* 6*s.* 7*d.* and 18 Clerks (85*l.*–350*l.*) received amounts varying between 98*l.* 15*s.* 10*d.* and 51*l.* 3*s.* 2*d.* for overtime. A Temporary Assistant (250*l.*) received 50*l.* for incidental expenditure, 286*l.* 19*s.* 10*d.* as commission in respect of advertisements in the catalogue of the British Industries Fair and 38*l.* 13*s.* 10*d.* commission in respect of advertisements in the catalogue of the British Section of the Paris International Exhibition, 1937.

From the Post Office Vote, a Clerk (85*l.*–350*l.*) received 42*l.* 12*s.* 8*d.* (in addition to 12*l.* 7*s.* 3*d.* from this Vote for overtime) and a Record Keeper (55*s.* 6*d.*–61*s.* a week) received 62*l.* 18*s.* 3*d.* (in addition to 17*s.* 11*d.* from this Vote for overtime) for services as part-time night telephonists.

NOTES.

Sums amounting to 30*l.* 19*s.* and 44*l.* 7*s.* 3*d.* due from exhibitors at the British Industries Fairs of 1937 and 1938 respectively, have been written off as irrecoverable (S.28837/4).

Subhead E. includes payments amounting to 284*l.* 6*s.* 9*d.* made in respect of damage to or loss of exhibits loaned for display in the British Pavilion at the Paris International Exhibition, 1937 (S.40002/2).

21 November 1938.

T. St. Quintin Hill,
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.

EXPORT CREDITS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1938, 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.	50,319	45,755	4	9	4,563	15	3
B.—Travelling, Commission and Incidental Expenses ..	22,000	17,014	15	8	4,985	4	4
C.—Payments under Guarantees in connexion with the Export of Goods wholly or partly produced or manufactured in the United Kingdom	338,000	35,169	15	7	302,830	4	5
D.—Recovery and Inquiry Charges	1,500	281	15	9	1,218	4	3
GROSS TOTAL	411,819	98,221	11	9	313,597	8	3
					Surplus of Gross Estimate over Expenditure. £313,597 8 3		
	Estimated.	Applied.			Difference between Estimated and Applied Appropriations in Aid.		
<i>Deduct—</i> E.—Appropriations in Aid ..	411,719	98,221	11	9	£313,497	8	3
NET TOTAL	100	—			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	413,000	684,445 6 —
(ii) Receipts of other classes	—	276 9 2
	413,000	684,721 15 2
Amount authorized to be appropriated in aid (Subhead E)	411,719	98,221 11 9
Paid separately to Exchequer	£ 1,281	586,500 3 5

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Due to lower cost of representation in China (433*l.*), to vacant posts (2,010*l.*), and to the provision for additional staff, &c., not being fully required (2,121*l.*).

B.—Savings on travelling, &c. (18*l.*) and on commission, legal and other expenses (5,070*l.*), offset by excess expenditure on telegrams (18*l.*) and telephones (85*l.*).

C.—Due to the 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 (873*l.*), and on cable and other charges incurred in making inquiries regarding the status of importers and financial institutions overseas (345*l.*).

Details of Receipts.	Estimated.	Realized.		
	—	—		
(i) Receipts of classes authorized to be used as Appropriations in Aid :—				
	£	£	s.	d.
Recoveries in respect of payments made under guarantees	10,000	7,613	8	8
Recoveries in respect of expenditure for cable, legal, bank and other charges in connexion with guarantees implemented (or due to be implemented)	1,000	98	14	4
Recoveries in respect of cable and other charges incurred in making inquiries regarding the standing of Importers, &c., overseas	400	236	17	—
Premiums, &c.	401,600	676,496	6	— (a)
		684,445	6	—
(ii) Receipts of other classes :—				
Interest	—	267	9	2
Recoveries of guarantees, &c., previously written off	—	9	—	—
		276	9	2
Total		£684,721	15	2

(a) A sum of 217*l.* 14*s.* 11*d.*, received in addition to these premiums, was paid to a bank abroad for assuming a share of the risk on a transaction, and for safeguarding the Department's interests therein (F.14828/2).

EXTRA REMUNERATION (exceeding 50*l.*).

From the Post Office Vote, two Clerks (85*l.*–350*l.*) received 52*l.* 15*s.* 11*d.* and 52*l.* 7*s.* 10*d.*, respectively, for acting as part-time night telephonists.

NOTES.

The following amounts have been written off as irrecoverable by the Executive Committee :—
Guarantees, 12,855*l.* 15*s.* 4*d.* ; Recovery Charges, 107*l.* 2*s.* 3*d.*

These losses related to 86 policies, spread over 40 countries, in respect of 132 individual cases.

Export Credits Guarantee Department,
24 November 1938.

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.

See also Report of Comptroller and Auditor General.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1938, 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.	£ s. d.	£ s. d.	£ s. d.
ADMINISTRATION.						
A.—Salaries, &c.	163,247	158,183 17 2	5,063 2 10	—	—	—
B.—Travelling and Incidental Expenses	23,750	24,734 1 1	—	984 1 1	—	—
C.—Telegrams and Telephones	2,725	2,668 9 2	56 10 10	—	—	—
D.—Inquiries, Arbitrations, &c.	2,700	3,800 - 7	—	1,100 - 7	—	—
	£ 192,422	189,386 8 -	5,119 13 8	2,084 1 8	—	—
TESTING AND RESEARCH.						
E.—Testing and Research	£ 9,401	8,975 - 7	425 19 5	—	—	—
BOARD FOR MINING EXAMINATIONS.						
F.—Salaries, &c.	1,500	1,554 6 6	—	54 6 6	—	—
G.—Travelling and Incidental Expenses	850	666 13 5	183 6 7	—	—	—
	£ 2,350	2,220 19 11	183 6 7	54 6 6	—	—

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Due to certain vacancies remaining unfilled for part of the year and appointments being made at lower rates of pay (7,323*l.*) partly offset by new appointments and increases in certain scales of pay (2,260*l.*).

B.—Due mainly to the inter-divisional transfers in the Inspectorate.

E.—The expenditure on apparatus and materials was less than anticipated.

F.—Due to an increase in the number of Local Examiners for the oral part of the Examination.

G.—Expenditure was less than anticipated.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
COAL MINES ACT, 1930.						
H.—Coal Mines Committees of Investigation	3,000	3,501 1 1	—	501 1 1		
COAL MINES REORGANIZATION COMMISSION.						
I. 1.—Salaries, &c... ..	8,383	7,910 11 4	472 8 8	—		
I. 2.—Travelling and Incidental Expenses	225	79 17 1	145 2 11	—		
J.—Coal Mines National Industrial Board	100	—	100 — —	—		
	£ 11,708	11,491 9 6	717 11 7	501 1 1		
COAL (REGISTRATION OF OWNERSHIP) DEPARTMENT.						
L. 1.—Salaries, &c. Supplementary	15,000	7,671 13 3	7,328 6 9	—		
L. 2.—Expenses in connexion with registration of ownership of coal. Supplementary	50,000	2,820 — —	47,180 — —	—		
	£ 65,000	10,491 13 3	54,508 6 9	—		
GROSS TOTAL						
Original	215,881 <i>l.</i>					
Supplementary	65,000 <i>l.</i>					
	£ 280,881	222,565 11 3	60,954 18 —	2,639 9 3		
Deduct—						
K.—Appropriations in Aid ..	17,676	17,676 — —				
NET TOTAL						
Original	198,205 <i>l.</i>					
Supplementary	65,000 <i>l.</i>					
	£ 263,205	204,889 11 3			Surplus to be surrendered.	
			£58,315 8 9			

Receipts payable to Exchequer.

	Estimated.	Realized.
	£	£ s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid	17,676	19,209 3 1
(ii) Receipts of other classes	—	3,619 — —
Total		22,828 3 1
Appropriated in aid (Subhead K)		17,676 — —
Paid separately to Exchequer ..		£5,152 3 1

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

H.—Due to an increase in the number of complaints submitted to the Committees by consumers.

I.—The attendance of the part-time Commissioners was not required during the year.

L.—The estimate under this Subhead was conjectural.

Details of Receipts.	Estimated.	Realized.		
	£	£	s.	d.
(i) Receipts of classes authorized to be used as Appropriations in Aid :—				
Fees paid by candidates for certificates under the Coal Mines Act, 1911, Sec. 9 (5) ..	1,400	1,552	15	— (a)
Fines imposed under the Coal and Metalliferous Mines Regulation Acts in respect of England and Wales	300	610	4	6 (b)
Repayment from Miners' Welfare Fund of expenses of the Committee of Management and salaries, &c., of secretarial staff ..	5,372	5,019	2	1 (c)
Repayment from Mining Research Fund of expenses of the Safety in Mines Research Board, and of salaries, &c., of seconded administrative and secretarial staffs ..	2,688	2,738	2	5
Fees for testing explosives for use in mines ..	500	491	—	— (d)
Fees for testing miners' safety lamps and lamp bulbs	200	461	—	— (d)
Fees for testing rescue apparatus	50	75	—	— (d)
Fees for testing exploders and other apparatus	100	160	—	— (d)
Fees for testing flameproof electrical apparatus	2,250	2,490	5	— (d)
Reimbursement of salaries of officers seconded to the Royal Commission on Safety in Coal Mines (Class I, Vote 21)	1,766	1,765	9	2
Application fees for licences and minimum annual payments by licensees under the Petroleum (Production) Act, 1934	2,950	3,660	13	10 (e)
Miscellaneous receipts	100	185	11	1
				19,209 3 1
(ii) Receipts of other classes :—				
Sums collected by the Commissioners of Inland Revenue :—				
Coal Award (Coal Mines (Emergency) Act, 1920)	—	3,292	—	—
Coal Mines Excess Payments (Coal Mines Control Agreement (Confirmation) Act, 1918)	—	327	—	—
				3,619 — —
Total				£22,828 3 1

- (a) There was an increase 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 secretarial staff loaned to the Committee of Management.
(d) These receipts depend upon the number of applications for tests of mining apparatus, &c.
(e) The amount received is dependent on the number of applications for licences and the extent of the areas for which minimum annual payments are made.

EXTRA REMUNERATION (exceeding 50*l.*).

A Technical Adviser (750*l.*) received 894*l.* 10*s.* in respect of Navy Retired Pay.

NOTE.

The sum of 67*l.* 3*s.* 3*d.* due in respect of shorthand notes of the proceedings at an enquiry into an explosion at Auchinraith Colliery in 1930 has been written off (S.43031).

A. E. Faulkner,
Accounting Officer.

9 November 1938.

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)
Mining Industry (Welfare Fund) Act, 1931, Section 1;

ACCOUNT of RECEIPTS

(a) *Under Mining Industry Acts,*

		Receipts.					
		£	s.	d.	£	s.	d.
Balance, 1 April 1937—							
Cash		7,794	17	11			
Investments at cost		1,052,186	14	1			
		<hr/>			1,059,981	12	-
Contributions					572,953	3	4(a)
Interest (including 4,539 <i>l.</i> 14 <i>s.</i> 4 <i>d.</i> net profit on investments realized)					40,612	2	8
					<hr/>		
					£1,673,546	18	-
					<hr/>		

(b) *Under Mining Industry Act, 1926*

		£	s.	d.	£	s.	d.
Balance, 1 April 1937—							
Cash		5,951	11	5			
Investments at cost		803,366	16	3			
		<hr/>			809,318	7	8
Royalties Welfare Levy—Receipts from Inland Revenue..					175,000	-	-
Appropriation from Output Levy Account (see above) ..					199,188	5	3
Interest (including 3,204 <i>l.</i> 17 <i>s.</i> 7 <i>d.</i> net profit on investments realized)					27,671	16	5
					<hr/>		
					£1,211,178	9	4
					<hr/>		

(a) Contributions amounting to 2,606*l.* 13*s.* 7*d.* have been written off as irrecoverable under Treasury sanction (S.16202).

FUND ACCOUNT.

Act, 1925, Section 1; Mining Industry Act, 1926, Sections 14 to 17;
Mining Industry (Welfare Fund) Act, 1934, Sections 1 to 3.

and PAYMENTS for Year ended 31 March 1938.

1920 to 1934 (Output Levy).

								Payments.					
								£	s.	d.	£	s.	d.
Expenditure on authorized schemes :—													
Recreation	..	..	..	..	..	..	..	151,370	13	2			
Health	..	..	..	..	..	..	..	105,372	8	1			
Education	..	..	..	..	..	..	..	19,499	8	2			
Research	..	..	..	..	..	..	..	42,795	9	6			
Pit Welfare	..	..	..	..	..	..	..	89,109	11	8			
District expenses	..	..	..	..	..	..	..	9,919	15	11			
											418,067	6	6
Administrative and building expenses	..	..	..	..	..	..	..				20,641	9	11
Appropriation for pithead baths (see below)	..	..	..	..	..	..	..				199,188	5	3(b)
Balance, 31 March 1938—													
Cash	..	..	..	..	..	..	..	56,811	10	11			
Investments at cost	..	..	..	..	..	..	..	978,838	5	5			
											1,035,649	16	4
											£1,673,546	18	-

(Royalties Welfare Levy).

								£	s.	d.	£	s.	d.
Expenditure on pithead baths	..	..	..	..	..	..	..				538,531	3	5
Administrative and building expenses	..	..	..	..	..	..	..				36,182	10	10
Balance, 31 March 1938—													
Cash	..	..	..	..	..	..	..	34,913	17	5			
Investments at cost	..	..	..	..	..	..	..	601,550	17	8			
											636,464	15	1
											£1,211,178	9	4

(b) Made in pursuance of Section 3 (2) of the Mining Industry (Welfare Fund) Act, 1934.

MINERS' WELFARE FUND ACCOUNT—*contd.*

STATEMENT OF INVESTMENTS HELD.

Security.	Nominal Amount.			Cost.			Market Value.		
	£	s.	d.	£	s.	d.	£	s.	d.
5 per cent. Conversion Stock 1944/64	1,533	4	1	1,556	6	6	1,734	19	9
4½ per cent. Conversion Stock 1940/44	496,079	10	11	487,371	17	11	519,099	13	6
4½ per cent. Tanganyika Stock 1948/68	102,500	—	—	98,911	9	5	113,783	8	6
4 per cent. Consolidated Stock ..	462,722	2	3	395,218	15	11	501,375	5	1
2½ per cent. Funding Stock 1956/61	440,000	—	—	424,277	5	—	389,821	18	4
1 per cent. Treasury Bonds 1939/41	95,000	—	—	93,143	1	1	93,812	10	—
Treasury Bills.. .. .	80,000	—	—	79,910	7	3	79,910	7	3
	<u>£1,677,834</u>	<u>17</u>	<u>3</u>	<u>1,580,389</u>	<u>3</u>	<u>1</u>	<u>1,699,538</u>	<u>2</u>	<u>5</u>

The investments held are apportioned *pro rata* to the respective balances on the Output Levy and Royalties Welfare Accounts.

Mines Department,
9 November 1938.

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 1938, 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.
A.—Salaries, &c.	£ 33,855	£ 32,502 16 —	£ 1,352 4 —	£ —
B.—Incidental Expenses ..	80	86 2 11	—	6 2 11
C.—Telegrams and Telephones	364	360 16 6	3 3 6	—
LEGAL BRANCH.				
D.—Fees to Counsel	250	69 15 2	180 4 10	—
E.—Law Stationers' Bills, &c.	2,025	1,551 7 3	473 12 9	—
TOTAL ..	£ 36,574	34,570 17 10	2,009 5 1	6 2 11

Surplus to be surrendered.. .. . £2,003 2 2

Receipts payable to Exchequer, 10s.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Due to variations in Establishment (1,496*l.*), sick leave of temporary employees (16*l.*) and minor savings (6*l.*); modified by exceedings due to the revision of the salary scales of certain permanent grades (70*l.*), overtime (92*l.*) and minor exceedings (4*l.*).

D.—Expenditure under this Subhead is dependent on litigation which cannot be closely estimated.

E.—Due chiefly to a change in office procedure whereby the cost of Law Stationers' Bills has been reduced.

NOTE

Under section 2 (1) of the Statutory Salaries Act, 1937, the supplement paid to the Commissioner and Secretary was incorporated in his salary as from 1 July 1937.

3 June 1938.

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 1938, 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, 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, Control of Diseases of Fish, 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.	£ s. d.
A-F.—General Services						
Original	643,735 <i>l.</i>					
Supplementaries ..	24,110 <i>l.</i>					
	667,845	665,216 - -	2,629 - -			
G.—Agricultural Education and Research						
Original	756,860 <i>l.</i>					
Less Supplementary	22,010 <i>l.</i>					
	734,850	709,723 14 10	25,126 5 2			
H.—Live Stock						
Original	254,910 <i>l.</i>					
Supplementaries ..	431,050 <i>l.</i>					
	685,960	715,731 2 6	—		29,771 2 6	
J.—Land Settlement, &c.						
Original	1,013,870 <i>l.</i>					
Supplementaries ..	26,000 <i>l.</i>					
	1,039,870	985,601 14 10	54,268 5 2			
K.—Agricultural Wages (Regulation) Act, 1924						
Original	13,585 <i>l.</i>					
Supplementary ..	1,325 <i>l.</i>					
	14,910	16,076 13 7	—		1,166 13 7	
L.—Agricultural Credits						
Original	75,000 <i>l.</i>					
Less Supplementary	34,000 <i>l.</i>					
	41,000	39,314 13 5	1,685 6 7			
M.—Agricultural Marketing						
Original	37,457 <i>l.</i>					
Less Supplementary	3,275 <i>l.</i>					
	34,182	33,910 7 2	271 12 10			
N.—Royal Botanic Gardens, Kew						
Original	56,139	55,590 3 7	548 16 5			
O.—Miscellaneous Services						
Original	5,670	5,469 - -	201 - -			

SUMMARY—contd.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
F.—Fisheries Department						
<i>Original</i>	77,611 <i>l.</i>					
<i>Less Supplementary</i>	200 <i>l.</i>					
	77,411	77,836 1 8	—		425 1 8	
GROSS TOTAL						
<i>Original</i>	2,934,837 <i>l.</i>					
<i>Supplementaries</i> ..	423,000 <i>l.</i>					
	£3,357,837	3,304,469 11 7	84,730 6 2		31,362 17 9	
<i>Deduct—</i>			Surplus of Gross Estimate over Expenditure.			
Z.—Appropriations in Aid	Estimated.	Realized.	£53,367 8 5			
<i>Original</i>	567,786 <i>l.</i>		Deficiency of Appropriations in Aid realized.			
<i>Less Supplementaries</i>	11,300 <i>l.</i>		£14,643 9 11			
	556,486	541,842 10 1				
NET TOTAL						
<i>Original</i>	2,367,051 <i>l.</i>		Net Surplus to be surrendered.			
<i>Supplementaries</i> ..	434,300 <i>l.</i>		£38,723 18 6			
	£2,801,351	2,762,627 1 6				

	Receipts payable to Exchequer.	Estimated.	Realized.
Receipts not authorized to be used as Appropriations in Aid		£59,090	109,477 13 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.	£ s. d.	£ s. d.	£ s. d.
GENERAL SERVICES.						
A.—Salaries, &c.						
<i>Original</i>	517,920 <i>l.</i>					
<i>Supplementary</i> ..	43,800 <i>l.</i>					
<i>Less Supplementary</i>	25,240 <i>l.</i>					
	536,480	533,908 19 9	2,571 - 3		—	
B.—Travelling and Removal Expenses						
<i>Original</i>	74,750 <i>l.</i>					
<i>Supplementary</i>	5,600 <i>l.</i>					
<i>Less Supplementary</i>	4,350 <i>l.</i>					
	76,000	75,610 9 5	389 10 7		—	

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.
C.1.—Legal and Incidental Expenses	1,200	1,502 8 11	—		302	8 11
C.2.—Telegrams and Telephones	6,200	6,251 19 5	—		51	19 5
D.—Special Services						
Original	5,465 <i>l.</i>					
Supplementary ..	4,300 <i>l.</i>					
	9,765	9,454 10 4	310	9 8	—	
E.—Collection of Agricultural Statistics	35,400	35,257 19 4	142	— 8	—	
F.—County Agricultural Committees: Administration	2,800	3,229 12 10	—		429	12 10
AGRICULTURAL EDUCATION AND RESEARCH.						
G.1.—Agricultural Education: Expenses	19,650	18,943 10 1	706	9 11	—	
G.2.—Agricultural Education: Grants						
Original	275,680 <i>l.</i>					
Supplementary ..	17,725 <i>l.</i>					
	293,405	286,490 11 10	6,914	8 2	—	
G.3.—Agricultural Education: Grants in Aid						
Original	66,500 <i>l.</i>					
Less Supplementary	3,650 <i>l.</i>					
	62,850	62,850 — —	—		—	
G.4.—Agricultural Research: Expenses						
Original	38,670 <i>l.</i>					
Less Supplementary	9,360 <i>l.</i>					
	29,310	28,784 16 9	525	3 3	—	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

C.1.—The expenditure charged to this subhead includes *ex gratia* payments totalling 102*l.* 19*s.* 10*d.* to five Live Stock Officers (P.2/52757, 56680, 56959, 58434 and 60427), two Veterinary Inspectors (P.2/58202 and 59041) and three Meat Graders (P.2/51686, 55410, 55410/2 and 58761) in reimbursement of medical expenses incurred by them as a direct result of injuries sustained on duty, and one of 4*l.* 16*s.* to a Clerk in respect of the loss of private emoluments while attending an Air Raid Precautions course (E.34782).

F.—The activities of certain committees during the year were greater than anticipated.

G.2.—Saving arose chiefly on the provision for grants to local authorities in respect of annual expenditure. Certain items for which provision was made in the second Supplementary Estimate did not mature for payment until 1938 and, in addition, the total balance of grant payable to authorities in respect of their expenditure in 1936 was smaller 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.
G.5.—Agricultural Research : Grants										
<i>Original</i>	163,985 <i>l.</i>									
<i>Less Supplementary</i>	22,350 <i>l.</i>									
	141,635	128,359	7	11	13,275	12	1	—		
G.6.—Agricultural Research : Grants in Aid										
<i>Original</i>	192,375 <i>l.</i>									
<i>Less Supplementary</i>	4,375 <i>l.</i>									
	188,000	184,295	8	3	3,704	11	9	—		
LIVE STOCK (ERADICATION OF DISEASE, IMPROVEMENT OF BREEDING, &c.).										
H.1.—Diseases of Animals : Grants										
<i>Original</i>	200,610 <i>l.</i>									
<i>Supplementary</i> ..	87,000 <i>l.</i>									
<i>Supplementary</i> ..	334,400 <i>l.</i>									
	622,010	651,978	8	8	—			29,968	8	8
H.2.—Licensing of Stallions and Bulls	4,750	4,896	5	6	—			146	5	6
H.3.—National Stud (Net) ..	10	—			10	—		—		
H.4.—Improvement of Live Stock										
<i>Original</i>	47,650 <i>l.</i>									
<i>Supplementary</i> ..	9,650 <i>l.</i>									
	57,300	56,836	14	2	463	5	10	—		
H.5.—Importation of Animals	850	844	2	1	5	17	11	—		
H.6.—Exportation of Pedigree Stock	1,040	1,175	12	1	—			135	12	1

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

G.5.—Saving occurred on a large number of grants but arose mainly on the item for capital expenditure due to unexpected delays in connexion with building schemes.

Expenditure charged to this subhead includes a sum of 4,037*l.* 15*s.* in respect of the purchase of additional land at the Ministry's Veterinary Laboratory at Weybridge and incidental expenses in connexion therewith (S.38344/2).

G.6.—Grants in respect of certain new developments and activities did not materialize for payment within the year.

H.1.—Excess arose on the provision for grant to the Diseases of Animals Account as respects foot and mouth disease; the compensation for animals slaughtered in connexion with the series of outbreaks during the latter part of the financial year amounted to considerably more than was anticipated at the time of closing the second Supplementary Estimate.

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.
LAND SETTLEMENT, CULTIVATION, DRAINAGE, &C.						
J.1.—Small Holdings and Allotments Account:						
Grant in Aid						
<i>Original</i> 846,000 <i>l.</i>						
<i>Less Supplementary</i> 9,000 <i>l.</i>						
	837,000	834,000 - -	3,000 - -			
J.2.—Bosbury Trust Estate..	10	- 7 -	9 13 -			
J.3.—Improvement of Cultivation of Land ..	1,610	1,286 4 7	323 15 5			
J.4.—Land Drainage Expenses	1,250	1,092 10 11	157 9 1			
J.5.—Land Drainage: Grants						
<i>Original</i> 165,000 <i>l.</i>						
<i>Supplementary</i> .. 100,000 <i>l.</i>						
<i>Less Supplementary</i> 65,000 <i>l.</i>						
	200,000	149,222 12 4	50,777 7 8			
AGRICULTURAL WAGES (REGULATION) ACT, 1924.						
K.1.—Salaries, &c.	6,935	7,143 9 6	—		208 9 6	
K.2.—Travelling Expenses ..	2,500	2,762 17 5	—		262 17 5	
K.3.—Special Services, Legal and Incidental Expenses						
<i>Original</i> 4,150 <i>l.</i>						
<i>Supplementary</i> .. 1,325 <i>l.</i>						
	5,475	6,170 6 8	—		695 6 8	

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

J.3.—An expiring war service for which it is difficult to estimate.

J.5.—Saving arises chiefly in connexion with grants payable under the Agriculture Act, 1937—a new service for which it was difficult to estimate. Further savings arose in respect of grants payable under the Land Drainage Act, 1930, due to a slower rate of progress than expected and to delay in the receipt of accounts in respect of two large schemes.

K.1 and 2.—The number of meetings of the Agricultural Wages Board and of Agricultural Wages Committees during the year was greater than expected.

K.3.—The number of notices and orders advertised during the year was above the average.

Note.—The total cost of the proceedings under the Agricultural Wages (Regulation) Act for the year was 44,767*l.* 13*s.* 7*d.*, viz. :—

Expenditure (Subheads K.1 to 3)	£	s.	d.
<i>Less</i> Legal expenses recovered (included in Appropriations in Aid)	16,076	13	7
	77	6	4
	15,999	7	3
Salaries, wages and travelling expenses, &c., of the Headquarters staff of the Ministry engaged upon duties under the Act	24,663	13	7
Cost of office accommodation (buildings, furniture, fuel and light, &c.), rates, stationery and printing, postages, maps, &c., borne on Votes of the respective Departments.. .. .	4,104	12	9
Total	£44,767	13	7

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.
AGRICULTURAL CREDITS.							
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 i of the Act <i>Original</i> 65,000 <i>l.</i> <i>Less Supplementary</i> 34,000 <i>l.</i>	31,000	29,314	13	5	1,685	6	7
AGRICULTURAL MARKETING.							
M.1.—Agricultural Marketing <i>Original</i> 25,650 <i>l.</i> <i>Less Supplementary</i> 2,275 <i>l.</i>	23,375	23,707	3	3	—	332	3
M.2.—Market Supply Committee	3,723	3,189	2	11	533	17	1
M.3.—Sugar Commission <i>Original</i> 8,074 <i>l.</i> <i>Less Supplementary</i> 1,000 <i>l.</i>	7,074	7,014	1	—	59	19	—
M.4.—Agricultural Marketing Fund: Grant in Aid ..	10	—	—	—	10	—	—
ROYAL BOTANIC GARDENS, KEW.							
N.1.—Salaries, &c.	22,458	22,174	16	8	283	3	4
N.2.—Police and Patrols ..	7,050	6,977	16	2	72	3	10

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 and cannot be closely forecast.

M.2.—Saving due mainly to vacancies remaining unfilled.

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.
ROYAL BOTANIC GARDENS, KEW— <i>contd.</i>						
N.3.—Maintenance	25,785	25,715 10 11	69 9 1	—	—	—
N.4.—Travelling Expenses, Special Services, and Incidental Expenses ..	846	721 19 10	124 — 2	—	—	—
MISCELLANEOUS SERVICES.						
O.1.—Contributions to Inter- national Institutions, &c.	5,040	4,914 7 —	125 13 —	—	—	—
O.2.—Destructive Insects and Pests	450	395 1 4	54 18 8	—	—	—
O.3.—Expenses Repayable ..	180	159 11 8	20 8 4	—	—	—
TOTAL FOR AGRICULTURAL AND GENERAL SERVICES	£3,280,426	3,226,633 9 11	86,325 14 4	32,533 4 3	—	—
FISHERIES DEPARTMENT.						
P.1.—Salaries, &c. <i>Original</i> 61,631 <i>l.</i> <i>Less Supplementary</i> 2,200 <i>l.</i>	59,431	59,384 18 1	46 1 11	—	—	—
P.2.—Travelling and Removal Expenses	3,640	4,343 2 3	—	703 2 3	—	—
P.3.—Special Services, Legal and Incidental Expenses <i>Original</i> 500 <i>l.</i> <i>Supplementary</i> .. 1,000 <i>l.</i>	1,500	1,396 8 7	103 11 5	—	—	—
P.4.—Telegrams and Tele- phones	480	435 3 4	44 16 8	—	—	—
P.5.—Fishery Research: Grants	600	543 8 1	56 11 11	—	—	—

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

P.2.—Six additional Whale Fishery Officers were appointed during the year with consequent increased expenditure on travelling, &c., expenses which was recouped from fees—see Appropriations in Aid. Further, expenditure in connexion with removals was greater than anticipated as a result of the transfer of a number of District Fishery Officers to new stations during the year.

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>				
P.6.—Fishery Research:	£	£ s. d.	£ s. d.	£ s. d.
General				
<i>Original</i>	9,855 <i>l.</i>			
<i>Supplementary</i>	1,000 <i>l.</i>			
	10,855	10,805 12 2	49 7 10	—
P.7.—Shell-fish Research and Development	905	927 9 2	—	22 9 2
TOTAL FOR FISHERIES SERVICES.. .. .	77,411	77,836 1 8	300 9 9	725 11 5
Z.—Appropriations in Aid:	Estimated.	Realized.		Deficit.
<i>Original</i>	567,786 <i>l.</i>			
<i>Supplementary</i>	31,550 <i>l.</i>			
<i>Less Supplementary</i>	42,850 <i>l.</i>			
	556,486	541,842 10 1	—	14,643 9 11

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 Diseases of Animals Account in respect of salaries, &c., and travelling expenses:—			
Staff for foot and mouth disease business			
<i>Original</i>	14,830 <i>l.</i>		
<i>Supplementary</i>	4,300 <i>l.</i>		
		19,130	18,775 3 1
Staff for swine fever business		15,400	15,400 — —
Staff for duties in connexion with tuberculosis in cattle			
<i>Supplementary</i>	25,000 <i>l.</i>		
<i>Less Supplementary</i>	23,750 <i>l.</i>		
		1,250	307 17 5 (a)
Contributions from Small Holdings and Allotments Account in respect of salary and travelling expenses of the Director of Farm Settlements		780	777 12 3
Contribution from Cattle Fund in respect of staff seconded from the Ministry to the Livestock Commission and administrative expenses, &c.			
<i>Original</i>	8,081 <i>l.</i>		
<i>Supplementary</i>	1,100 <i>l.</i>		
		9,181	9,687 1 1 (b)
Contribution from Redemption Annuities Account under Section 25, Tithe Act, 1936, in respect of services of Legal Branch of Ministry			
<i>Original</i>	2,460 <i>l.</i>		
<i>Supplementary</i>	1,700 <i>l.</i>		
		4,160	4,081 8 1
Repayments in respect of staff seconded from the Ministry:—			
Commissioner for Special Areas (England and Wales)		1,100	1,468 1 5 (c)
Welsh Land Settlement Society, Ltd.		107	632 16 1 (b)
Food (Defence Plans) Department, Board of Trade		6,849	7,238 11 — (c)
Mines Department, Board of Trade		—	31 13 —

(a) Recruitment was slower than anticipated.

(b) The period of secondment was longer than expected.

(c) An additional officer was seconded during the year.

Details of Receipts— <i>contd.</i>	Estimated.	Realized.		
	£	£	s.	d.
<i>Agricultural and General Services—contd.</i>				
Contribution from Wheat Commission in respect of expenditure certified by the Minister under Section 10 (3), Wheat Act, 1932..	750	715	-	-
Repayment by Land Fertility Committee in respect of apportioned cost of staff employed by the Ministry on business of the Committee				
<i>Supplementary</i> .. 6,500 <i>l.</i>				
<i>Less Supplementary</i> 2,900 <i>l.</i>				
	3,600	4,466	-	-(d)
Contributions from Land Fertility (Research) Fund :—				
Advisory and local investigation work. <i>Supplementary</i>	1,500	2,400	-	-(d)
Apportioned cost of staff employed in connexion with the Fund	—	115	-	-(d)
Repayment by Milk Marketing Board and Racecourse Betting Control Board (through Agricultural Research Council) of cost of special research work	2,950	2,860	-	-
Fees under Importation of Animals Act, 1922	17,000	16,884	-	3
Fees under Diseases of Animals Acts, 1894 to 1914, for veterinary examination of horses prior to export (Prevention of export of horses unfit to travel or to work)	750	720	5	-
Statistical information furnished to the Press.	800	603	-	-(e)
Contribution from Canadian Government in respect of part expenses of delegate to the International Institute of Agriculture, Rome	50	100	-	-(f)
Witnesses' fees and expenses and other legal expenses recovered . .	450	345	3	-
Sales of Vaccine (Abortion in Cattle)	3,000	2,797	9	6(g)
Sales of Vaccine (Fowl Pox)	950	718	8	6(g)
Sales of Vaccine (Fowl Typhoid)	50	86	18	8
Fees for diagnosis of poultry disease	1,500	1,620	15	8
Fees for testing agricultural machinery	80	56	8	-
Miscellaneous receipts (Research in Animal Pathology)	250	122	18	-(h)
Fees for licences for stallions, and appeal fees	2,350	2,346	15	-
Fees for applications for licences and permits for bulls, and appeal fees	12,000	11,444	7	11(j)
Excess of receipts over payments in connexion with the National Stud <i>Supplementary</i>	11,200	11,441	9	-
Fees for milk recording certificates and entries in the Register of Dairy Cattle in respect of bulls	175	193	10	-
Fees in respect of animals detained at Quarantine Station (Exportation of Pedigree Stock)	2,200	2,621	16	7(k)
Fees for immunization of cattle against redwater, &c.	50	133	9	-(l)
Expenses recovered under Land Drainage Act, 1930	1,100	1,307	15	3(m)

(d) A new service.

(e) The quarterly sum due towards the end of 1937 was not received until early in 1938.

(f) The contribution due in the previous year was received in 1937.

(g) The demand for the vaccine during the year was rather smaller than expected.

(h) Decreased receipts due to delay in commencing certain new research work in connexion with fowl paralysis.

(j) The number of applications for licences was slightly less than anticipated.

Fees amounting to 6*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. This arrangement for the remission of fees terminated in April 1937 (S.38390).

(k) The number of individual consignments of animals and their values were both higher than expected, with consequent increase in the average fee payable.

(l) The number of animals treated during the year was greater than expected.

(m) Excess receipts due to the inclusion of certain items which it was originally expected would be received in 1936.

Details of Receipts— <i>contd.</i>		Estimated.	Realized.	
Agricultural and General Services— <i>contd.</i>		£	£	s. d.
Sales of material, &c., land drainage schemes (Ministry's quota)				
	<i>Original</i>	1,000 <i>l.</i>		
	<i>Less Supplementary</i>	900 <i>l.</i>		
		100	252	7 2 ⁽ⁿ⁾
Tithe, Improvement of Land, and other fees charged under Inclosure, &c., Expenses Act, 1868; fees under Property Acts, 1922 and 1924, and Land Drainage Act, 1930; horticulture and other miscellaneous fees				
	<i>Original</i>	20,800 <i>l.</i>		
	<i>Less Supplementary</i> ..	1,950 <i>l.</i>		
		18,850	19,550	8 2 ^(o)
Sales of produce exhibited at shows, &c., (Agricultural Marketing)				
		3,700	3,819	1 10
Repayment by Department of Agriculture, Scotland, of share of expenses of Market Supply Committee				
		500	467	— —
Recovery of expenses incurred by Sugar Commission, &c.				
		1,000	1,102	10 —
Admission fees and other miscellaneous receipts, Royal Botanic Gardens, Kew				
		6,600	7,401	13 6 ^(p)
Receipts from disposal of skins of musk rats and miscellaneous receipts				
		20	12	8 —
Expenses repayable recovered within the year				
		130	155	8 2
Miscellaneous receipts on Development Fund schemes				
		—	86	8 3 ^(q)
Grants from Development Fund (including grants awarded by Agricultural Research Council)				
	<i>Original</i>	412,695 <i>l.</i>		
	<i>Less Supplementary</i> ..	34,550 <i>l.</i>		
		378,145	359,678	18 4 ^(r)
Miscellaneous receipts				
		780	811	14 1
Fisheries Services.				
Miscellaneous receipts in connexion with oyster breeding experiments				
		20	20	— —
Fees for cleansing of mussels				
		600	708	7 4 ^(s)
Fees for whaling licences and other receipts in connexion with inspection of whaling vessels				
	<i>Original</i>	3,300 <i>l.</i>		
	<i>Supplementary</i> ..	1,400 <i>l.</i>		
		4,700	4,305	2 11 ^(t)
Fees for licences to import fish or eggs of fish under Section 1, Diseases of Fish Act, 1937				
	<i>Supplementary</i>	50	34	9 3
Miscellaneous receipts on Development Fund schemes				
		—	12	12 6
Grants from Development Fund				
		20,454	20,684	2 6
Miscellaneous receipts				
		125	239	5 4 ^(u)
Total		£556,486	541,842	10 1

(n) Receipts depend upon progress made in completing schemes and cannot be closely forecast.

(o) Activities in several directions were slightly greater than expected.

(p) Excess receipts due largely to an increase in the number of visitors during the exceptionally favourable weather in March 1938.

(q) These receipts could not be foreseen—for details see appended Account A.

(r) Expenditure on Development Fund (Agricultural) Services was 18,466*l.* less than estimated—see explanations under relevant subheads.

(s) The demand for mussel cleansing continued to increase owing to a further reduction in the fee and to favourable climatic conditions.

(t) An application for three licences which it was expected would be received did not materialize. Further, an amount promised by a Dominion Government in respect of the expenses of a Whale Fishery Officer placed on a factory ship registered in that Dominion was not received within the year.

(u) These receipts are of a varied character and cannot be closely forecast.

Details of Receipts— <i>contd.</i>	Estimated.	Realized	
	£	£	s. d.
(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 (1921-6) for the relief of unemployment—Drainage Boards' contributions, &c.	570	150	- -(v)
Agricultural Credits Act, 1923, Section 2—Repayments of advances, and interest	650	783	4 2
Repayments of, and interest on, loans to Co-operative Marketing Societies	1,400	10,071	3 3(w)
Agricultural Marketing Act, 1931—Interest on loans issued from the Agricultural Marketing Fund	10	—	(x)
Agricultural Marketing Act, 1933—Repayments by Marketing Boards of expenses of Agricultural Marketing Reorganization Commissions, &c.	10	—	
Home-Grown Sugar, Ltd.—Accruing to Ministry on liquidation ..	56,000	41,515	12 6(y)
Proceeds of sale of Ministry's holding of shares in the British Sugar Corporation, Ltd.	—	56,661	5 11(z)
Repayments of, and interest on, loans for purchase of herring drift nets	400	247	8 -(aa)
Fees under Herring Fishery (Branding) Act, 1913	10	10	- -
Total	£59,090	109,477	13 10

(v) The provision was in respect of the balance due from a single Drainage Authority which, in the event, was only able to pay an instalment within the year.

(w) Increased receipts due mainly to a special repayment by one society of the outstanding balance of its loan.

(x) No loans from the Agricultural Marketing Fund were outstanding at the beginning of the year or made during the year.

(y) The sum received represents the amounts due to the Ministry in respect of deferred dividends for the years 1920 to 1929 (55,625*l.*) less income tax at the rates appropriate to the years in question (14,109*l.*).

(z) These shares were allotted to the Ministry in exchange for its holding in Home Grown Sugar, Ltd. Their sale could not be forecast at the time the estimate was framed.

(aa) Receipts under this head in any year cannot be closely forecast.

AMOUNTS WRITTEN OFF AS IRRECOVERABLE.

	£	s.	d.
Balance due from an agent employed to distribute two National Mark films, under an agreement whereby one half of the net proceeds arising from the contracts made was to be received by the Ministry. Early in 1935, the agent assigned her rights to a limited liability company but continued to be personally liable for the amounts payable under the agreement. Subsequently the agent fell into arrears and, although every effort was made to obtain payment, a sum of 14 <i>l.</i> was outstanding in March 1936, when a winding-up order was made against the company. The Department proved for 14 <i>l.</i> and a sum of 10 <i>s.</i> 3 <i>d.</i> was ultimately received, being a first and final dividend at the rate of 8 <i>s.</i> 8 <i>d.</i> in the £. It was found impracticable, however, to recover the balance as by the date of the winding-up order the agent had disappeared, and her address could not be traced (S.43491)		13	9 9
Amount outstanding in connexion with a loan to a fisherman for the purchase of herring drift nets. The loan-holder executed a deed of assignment for the benefit of his creditors and a sum of 18 <i>s.</i> 10 <i>d.</i> , being a distribution at the rate of 3 <i>d.</i> in the £, was received by the Ministry in settlement of its claim of 75 <i>l.</i> 6 <i>s.</i> (S.39032/2)		74	7 2

AMOUNTS WRITTEN OFF AS IRRECOVERABLE— <i>contd.</i>		£	s.	d.
Balance of amount due in connexion with an unexpired period covered by a grant paid in respect of a premium bull. The bull was sold under a rent distress levy and the custodian subsequently filed his petition in bankruptcy. The Ministry received a sum of 11s. 3d., being a first and final dividend at the rate of 1s. 8d. in the £ on its claim of 6l. 14s. 8d. (S.34683)		6	3	5
Balance of a fee due to the Ministry in connexion with the compulsory redemption of tithe rent charge. The debtor's financial circumstances were such as to make recovery impracticable (S.34683)		3	16	4
Amounts (1l. 10s. 9d. and 2s. 6d.) due from two former licensees for royalty fees in respect of the incorporation of the Minister's registered trade mark (National Mark) in private brand butter wrappers and poultry seals, applications for payment having proved fruitless (S.34683)		1	13	3
Amounts due in three cases for the post-mortem examination of poultry at the Ministry's Veterinary Laboratory, where the debtors had removed and could not be traced (S.34683)			13	—
In connexion with Fishery Research certain articles costing 17l. 12s. 6d. were lost at sea (S.34683).				

STATEMENT OF THE AMOUNT OF LOANS OUTSTANDING AT 31 MARCH 1938.

(1) Loans made by the Ministry from Voted Moneys :—

	£	s.	d.
(i) Agriculture :—			
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	6,313	1	7(a)
Co-operative Marketing Societies	2,277	7	1
(ii) Fisheries :—			
Loans for the purchase of herring drift nets		780	11 5
		<u>£49,926</u>	<u>10 1</u>

(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.).

Two Clerks (85l.—350l., one with an allowance of 90l.) and four Established Messengers (145l.—190l.) received 100l. 3s., 85l. 10s. 3d., 96l. 10s. 10d., 65l., 55l. 19s. 3d. and 52l. 11s. 8d. respectively for overtime with the Secretariat.

Five Clerks (85l.—350l.) received 72l. 17s. 8d., 64l. 17s. 6d., 62l. 8s. 4d., 58l. 16s. 11d. and 54l. 17s. 9d. respectively for supervisory duties and overtime in connexion with agricultural statistics.

Seven Clerks (85l.—350l.) and two Unestablished Storekeepers (55s. 6d.—61s. a week) received 136l. 3s. 7d., 135l. 15s. 1d., 134l. 7s., 132l. 4s. 3d., 108l. 11s. 3d., 106l. 15s. 9d., 82l. 3s. 6d., 101l. 2s. 8d. and 69l. 10s. 2d. respectively for special work in connexion with Agricultural Marketing.

Seven Clerks (85l.—350l., one with an allowance of 45l.) received 90l. 9s. 9d., 86l. 12s. 10d., 59l. 16s. 11d., 58l. 14s. 11d., 58l. 3s. 8d., 55l. 18s. 3d. and 51l. 17s. 3d. respectively for overtime in connexion with foot and mouth disease outbreaks.

One Keeper (738l.—953l. with free residence), two Botanists (337l.—738l., and one Lady Botanist (277l.—590l.) received 56l., 67l., 62l. and 62l. respectively for evening lectures to student gardeners, and one Clerk (85l.—350l.) received 92l. 15s. 8d. for special work out of office hours, at the Royal Botanic Gardens, Kew.

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

One Woman Clerk (85*l.*–280*l.*) received 55*l.* 12*s.* 1*d.* for overtime as personal clerk to the Fisheries Secretary.

From the Cattle Fund, one Principal (800*l.*–1,100*l.*) received 67*l.* 1*s.* 6*d.* whilst seconded for special duties with the Livestock Commission.

From the Board of Trade Vote, the Assistant Secretary, Market Supply Committee (680*l.*–847*l.*), one Marketing Officer (515*l.*–634*l.*) and one Assistant Investigation Officer, Market Supply Committee, received 91*l.* 15*s.* 2*d.*, 177*l.* 19*s.* 9*d.* and 71*l.* 2*s.* 8*d.* respectively while seconded for special duties with the Food (Defence Plans) Department.

From the Post Office Vote, one Clerk (Special Class), (55*s.* 2*d.*–75*s.* a week) and one Un-established Messenger (47*s.* 6*d.*–55*s.* 6*d.* a week) received 54*l.* 3*s.* 7*d.* and 58*l.* 7*s.* 4*d.* respectively for acting as part-time night telephonists.

29 November 1938.

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.

(A)

ACCOUNT of the PAYMENTS and RECEIPTS on DEVELOPMENT FUND SCHEMES
in the Year ended 31 March 1938.

(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 1937 .. 17,729 16 -	Total expenditure (Net) (for details see statement following) .. 380,363 - 10
Issues from Development Fund 382,500 - -	Balance, 31 March 1938 19,866 15 2
£400,229 16 -	£400,229 16 -

Details of Expenditure on Development Fund Schemes.

(1) Agricultural Services.

	£ s. d.	£ s. d.	£ s. d.
<i>Agricultural Education</i> :—			
Grants to Colleges and Institutions :—			
Capital expenditure—major items (Subhead G.2)			37,956 11 1
<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)	16,407 10 3		
Less Miscellaneous receipts (Subhead Z)	2 17 4		
		16,404 12 11	
Special investigations at Ministry's Veterinary Laboratory :—			
Salaries, &c. of additional staff (Subhead A) ..	134 18 9 ^(a)		
Materials, apparatus, &c. (Subhead G.4) ..	1,502 2 1 ^(a)		
		1,637 - 10	
Research scholarships, studentships and fellowships; and representation of agricultural science at international conferences, &c. (Subhead G.4)	3,885 13 9		
Less Miscellaneous Receipts (Subhead Z)	7 19 9		
		3,877 14 -	
Grants to Colleges, Institutions, &c. (Subhead G.5):—			
Capital expenditure	10,854 15 11		
Advisory and local investigation work	89,499 - 4		
Less Contribution from Land Fertility (Research) Fund towards cost of advisory services (Subhead Z)	2,400 - -		
		87,099 - 4	
Special investigations and researches, &c. ..	22,054 6 2 ^(b)		
		120,008 2 5	
Grants in aid of annual expenditure of colleges, institutions, &c. (Subhead G.6)	179,870 8 3		
Less Refund of salary of Director of a research institute while loaned to Government of India (Subhead Z)	74 10 -		
		179,795 18 3	
		359,679 19 6	
Less Miscellaneous receipt (Subhead Z)		1 1 2	
Total :—Agricultural Services		£359,678 18 4	

(a) Grants awarded by the Agricultural Research Council.

(b) Includes grants amounting to 10,389*l.* 3*s.* 7*d.* awarded by the Agricultural Research Council.

(A)—*contd.*Details of Expenditure on Development Fund Schemes—*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)				543	8	1			
Less Amount not repayable from Development Fund				300	-	-			
				<hr/>			243	8	1
<i>Fishery Research (General) :—</i>									
Proportion of salaries and wages and travelling expenses of scientific staff (Subheads P.1 and P.2)				8,225	1	10			
Maintenance of research vessels (Subhead P.6) ..				9,325	5	-			
Maintenance of laboratory buildings, Lowestoft (Subhead P.6).. .. .				130	6	11			
				<hr/>			17,680	13	9
<i>Shellfish Research and Development :—</i>									
Salaries and expenses of technical staff (Subheads P.1 and P.2)				928	10	11			
Proportion of salaries and wages and travelling expenses of scientific staff (Subheads P.1 and P.2)	1,645	-	5						
Oyster breeding experiments (Subhead P.7).. ..	396	-	6						
Cleansing of mussels, Conway—Maintenance of tanks (Subhead P.7).. .. .				339	16	7			
Maintenance of Laboratory, Conway, and minor experiments (Subhead P.7).. .. .				191	12	1			
				<hr/>			3,501	-	6
Less Receipts from oyster breeding experiments (20 <i>l.</i>), fees for cleansing of mussels (70 <i>8l.</i> 7 <i>s.</i> 4 <i>d.</i>), and miscellaneous receipts (12 <i>l.</i> 12 <i>s.</i> 6 <i>d.</i>) (Subhead Z)							740	19	10
							<hr/>		
							2,760	-	8
Total :—Fisheries Services							<hr/>		
							£20,684	2	6
GRAND TOTAL							<hr/>		
							£380,363	-	10
							<hr/>		

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.
Agricultural Services					
Original	412,695				
Less Supplementary	34,550				
	<hr/>				
Fisheries Services.. .. .		378,145		359,678	18 4
		20,454		20,684	2 6
		<hr/>		<hr/>	
		£398,599		£380,363	- 10
		<hr/>		<hr/>	

Donald Fergusson,
Accounting Officer.

29 November 1938.

(B)

DISEASES OF ANIMALS ACCOUNT.

(Formerly Cattle Pleuro-Pneumonia Account for Great Britain.)

ACCOUNT of RECEIPTS and PAYMENTS in the Year ended 31 March 1938,
rendered in accordance with Regulation 2 of the Second Schedule to the Diseases
of Animals Act, 1894.

Receipts.			Payments.				
	£	s. d.		£	s. d.	£	s. d.
Advance from Consolidated Fund (Paragraph 1 (2) of the Third Schedule to the Local Government Act, 1929)	300,000	- -	Salaries:—				
Parliamentary Grant (Class VI, Vote 8, Subhead H.1)	570,071	18 6	Ministry's staff—				
Proceeds of Sales of carcasses of slaughtered animals:—			Foot and Mouth Disease	10,130	- -		
Foot and Mouth Disease	4,522	4 8	Swine Fever	9,400	- -		
Miscellaneous Receipts:—			Tuberculosis in Cattle	215	11 3		
Foot and Mouth Disease	191	4 9	Paid by Fees—				
Swine Fever	2	18 9	Foot and Mouth Disease	14,879	15 11		
			Swine Fever	11,998	13 7	46,624	- 9
			Travelling Expenses:—				
			Ministry's staff—				
			Foot and Mouth Disease	8,645	3 1		
			Swine Fever	6,000	- -		
			Tuberculosis in Cattle	92	6 2		
			Staff loaned by Local Authorities—				
			Tuberculosis in Cattle	1,253	11 6		
			Staff paid by Fees—				
			Foot and Mouth Disease	9,887	7 2		
			Swine Fever	3,327	5 7	29,205	13 6
			Compensation to owners of slaughtered animals:—				
			Foot and Mouth Disease	425,294	4 6		
			Swine Fever	1,419	13 6	426,713	18 -
			Miscellaneous expenses (including the cost of telegrams and telephones; requisites for cleansing and disinfection; slaughter, burial and removal of animals; and petty expenses):—				
			Foot and Mouth Disease	66,553	2 7		
			Swine Fever	5,522	17 3		
			Tuberculosis in Cattle	152	2 5		
			Other Diseases	16	12 2	72,244	14 5
			Total:—				
			Foot and Mouth Disease	535,389	13 3		
			Swine Fever	37,668	9 11		
			Tuberculosis in Cattle	1,713	11 4		
			Other Diseases	16	12 2	574,788	6 8
			Repayment to Consolidated Fund			300,000	- -
						£874,788	6 8
						£874,788	6 8

29 November 1938.

(44099)—VI

Donald Fergusson,
Accounting Officer.

K

(C)

SMALL HOLDINGS AND ALLOTMENTS ACCOUNT.

ACCOUNT of RECEIPTS and PAYMENTS in the Year ended 31 March 1938, rendered in pursuance of Section 51(4) of the Small Holdings and Allotments Act, 1908.

Receipts.			Payments.		
	£	s. d.		£	s. d.
Balance, 1 April 1937	5,939	1 3	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..	802,898	- 4
Parliamentary Grant (Class VI, Vote 8, Subhead J.1).. ..	834,000	- -	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	29,225	17 1(a)
Receipts in connexion with Farm Settlements established under the Small Holding Colonies Acts, 1916-18 (see statement on page 291) ..	32,740	8 7	Payments to Local Authorities in respect of losses on the provision of allotment gardens for unemployed or partly employed persons (Section 14, Agricultural Land (Utilization) Act, 1931)..	268	11 7
			Payments in connexion with Farm Settlements established under the Small Holding Colonies Acts, 1916-18 (see statement on page 291) ..	34,999	10 1
			Balance, 31 March 1938 ..	5,287	10 9
	<u>£872,679</u>	<u>9 10</u>		<u>£872,679</u>	<u>9 10</u>

(a) This sum represents the loss incurred in the provision or equipment of 1,692 small holdings. Of this number 53 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 4.6 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).

(C)—*contd.*SMALL HOLDINGS AND ALLOTMENTS ACCOUNT—*contd.*

Amount Written Off as Irrecoverable.

Amount due for rent and costs from a former tenant at the Sutton Bridge Farm Settlement. In 1933 the tenant became liable for heavy legal costs in connexion with an action arising out of a motor car accident and as a result his financial circumstances became precarious. Although at that time his arrears of rent amounted to 108*l.* 6*s.* 4*d.* it was decided that he should be given an opportunity to recover his position and, by the end of 1936, his indebtedness had been reduced to 58*l.* 13*s.* or slightly less than six months' rent. Subsequently the tenant filed his petition and the Ministry was informed that his assets were insufficient to cover the costs of the bankruptcy. Possession of the holding was obtained at Ladyday 1937, by which date the arrears of rent had increased to 120*l.* 13*s.* 6*d.* against which a sum of 75*l.* was received from the incoming tenant in respect of tenant right valuation, leaving a sum of 45*l.* 13*s.* 6*d.* outstanding. Taxed costs amounting to 3*l.* 8*s.* 4*d.* were also incurred in connexion with proceedings for obtaining possession of the dwelling-house on the holding (S.19854/4)

£49 1 10

STATEMENT of RECEIPTS and PAYMENTS, in the Year ended 31 March 1938, in connexion with the Farm Settlements established under the Small Holding Colonies Acts, 1916-18.

Receipts.			Settlement.	Payments.		
Capital.	Revenue.	Total.		Capital.	Revenue.	Total.
£ s. d.	£ s. d.	£ s. d.		£ s. d.	£ s. d.	£ s. d.
—	638 12 11	638 12 11	Acton Park..	—	155 6 —	155 6 —
696 18 10	2,611 19 2	3,308 18 —	Amesbury ..	50 14 10	2,632 17 10	2,683 12 8
2 8 9	4,371 6 10	4,373 15 7	Holbeach ..	983 18 8	3,118 1 —	4,101 19 8
1 —	1,657 11 1	1,657 12 1	Rolleston ..	581 1 6	946 10 5	1,527 11 11
210 — 1	22,551 9 11	22,761 10 —	Sutton Bridge	1,700 11 7	24,830 8 3	26,530 19 10
£909 8 8	31,830 19 11	32,740 8 7		£ 3,316 6 7	31,683 3 6	34,999 10 1

Donald Fergusson,
Accounting Officer.

29 November 1938.

(D)

AGRICULTURAL MARKETING FUND.

ACCOUNT of RECEIPTS and PAYMENTS in the Year ended 31 March 1938,
rendered in pursuance of Section 11 (6) of the Agricultural Marketing Act, 1931.

Receipts.		Payments.		
	£		£	s. d.
Balance, 1 April 1937 ..	155,500	Balance, 31 March 1938..	155,500	- -
	- -		- -	
	£155,500		£155,500	- -
	- -		- -	

Donald Fergusson,
Accounting Officer.

29 November 1938.

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 1938, compared with the Sum Granted, for a SUBSIDY ON SUGAR MANUFACTURED FROM BEET GROWN IN GREAT BRITAIN.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.							
			Less than Granted.			More than Granted.				
	£	£	s.	d.	£	s.	d.	£	s.	d.
Beet Sugar Subsidy, Great Britain	2,250,000	1,217,903	19	2	1,032,096	—	10	—	—	—
Surplus to be surrendered					£1,032,096 — 10					

EXPLANATION of the Causes of Variation between Expenditure and Grant.

Gross savings arose of 1,238,000*l.* due chiefly to (a) the low sugar beet acreage, (b) the poor crop, (c) the prescribed rate of assistance being lower than anticipated, and (d) an increase in the average raw sugar price resulting in an effective rate of assistance lower than the prescribed rate. These savings were partly offset by a supplementary payment for poor crops (141,000*l.*) and an extra payment for short throughput (65,000*l.*) in accordance with Section 15 and Paragraph 3(iii) of the Fourth Schedule respectively of the Sugar Industry (Reorganization) Act, 1936.

Ministry of Agriculture and Fisheries,
24 October 1938.

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 1938, 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						
Original .. 310,000 <i>l.</i>						
Supplementary 78,000 <i>l.</i>						
	388,000	139,925 5 7	248,074 14 5			—
B.—Improvement of Quality of Milk Supply						
Original .. 60,000 <i>l.</i>						
Less Supplementary 20,000 <i>l.</i>						
	40,000	30,571 18 10	9,428 1 2			—
C.—Contributions towards Expenses of the Milk Marketing Board in Increasing the Demand for Milk						
Original .. 240,000 <i>l.</i>						
Supplementary 190,000 <i>l.</i>						
	430,000	474,205 12 —	—			44,205 12 —
TOTAL						
Original .. 610,000 <i>l.</i>						
Supplementary 248,000 <i>l.</i>						
	858,000	644,702 16 5	257,502 15 7			44,205 12 —
Surplus to be surrendered						£213,297 3 7

Receipts payable to Exchequer.	Estimated.	Realized.
Milk Act, 1934—Payment by Milk Marketing Board under Section 5 of the Act	£ 180,000	£ — (a)

(a) Technical difficulties in connexion with the determination of the categories of milk to be included delayed the issue of the necessary Regulations under Sections 5 and 7 of the Milk Act, 1934, and in consequence it was not possible to make a claim for payment in the financial year.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—*England and Wales*.—Saving 221,972*l.* The statutory butter-milk price was higher than expected, with consequent decrease in the rates of payment required to bring the price of milk used for manufacture into butter up to the standard price, and, in addition, the gallonage of milk ranking for payment was appreciably lower than expected. Further, only remanet payments were made in respect of milk used for manufacture into other milk products as, contrary to expectation, the statutory cheese-milk price throughout the year exceeded the standard price.

Northern Ireland.—Saving 26,103*l.* Mainly due to the realization prices being higher than anticipated.

B.—The number of assisted tests which were found to be necessary during the year in connexion with Supervised Herds under the Tuberculosis (Attested Herds) Scheme was considerably less than expected. Further, a change in the method of payment resulted in only approximately eleven months' claims for bonus in respect of milk produced from Attested Herds and sold under the marketing scheme of the Milk Marketing Board being paid during the year.

C.—Excess due mainly to additional expenditure under the "Milk-in-Schools" Scheme, owing to increases in the consumption of milk and in the average rate of grant consequent upon higher liquid milk prices.

Ministry of Agriculture and Fisheries,
15 November 1938.

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.

LIVESTOCK INDUSTRY AND CATTLE FUND.

See also Report of Comptroller and Auditor General.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1938, compared with the Sum Granted, for the Salaries of the LIVESTOCK COMMISSION; for a Grant to and a Grant in Aid of the CATTLE FUND; and for certain Expenses in connexion with EXPERIMENTAL SLAUGHTERHOUSE SCHEMES.

Service.	Grant.	Expenditure.		Expenditure compared with Grant.				
				Less than Granted.		More than Granted.		
	£	£	s.	d.	£	s.	d.	£
A.—Salaries, &c.	43,000	35,141	1	1	7,858	18	11	—
B.—Experimental Slaughterhouse Schemes	200	—	—	—	200	—	—	—
C.—Cattle Fund (Grant)	1,403,000	1,294,827	3	6	108,172	16	6	—
D.—Cattle Fund (Grant in Aid)	3,328,767	2,988,500	—	—	340,267	—	—	—
GROSS TOTAL	£ 4,774,967	4,318,468	4	7	456,498	15	5	—
					Surplus of Gross Estimate over Expenditure. £456,498 15 5			
<i>Deduct—</i>	<i>Estimated</i>	<i>Realized</i>			<i>Deficiency of Appropriations in Aid realized.</i>			
Z.—Appropriations in Aid	43,000	35,141	1	1	£7,858 18 11			
NET TOTAL	£ 4,731,967	4,283,327	3	6	Net Surplus to be surrendered. £448,639 16 6			

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The lump sum of 43,000*l.* provided in the estimate before the staffing of the Livestock Commission had been settled proved to be in excess of requirements. The expenditure was repaid from the Cattle Fund as an Appropriation in Aid.

B.—Token provision only.

C.—The number of animals presented for certification in the first four months of the year was less than anticipated (see Cattle Fund Account I.A.).

D.—In the absence of experience of the revised subsidy scheme under the Livestock Industry Act, 1937, provision for the Grant in Aid of the Cattle Fund for the period 1 August 1937 to 31 March 1938 was made on the basis of the maximum of 5,000,000*l.* a year permitted by the Act. Owing to a decrease in the number of animals presented for certification, the whole of the sum thus provided was not required but, with Treasury concurrence (S.42740), the amount of the Grant in Aid issued was so adjusted as to allow of a balance of approximately 250,000*l.* being carried forward in the Cattle Fund (see Account I.B.).

Z.—See under Subhead A above.

EXTRA REMUNERATION (exceeding 50*l.*).

From the Post Office Vote, two temporary clerks received 100*l.* 15*s.* and 69*l.* 15*s.* 4*d.* respectively for acting as part-time night sorters.

Ministry of Agriculture and Fisheries,
31 October 1938.

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.

CATTLE FUND.

I.A.—ACCOUNT of RECEIPTS and PAYMENTS for the Period 1 April 1937 to 31 July 1937, rendered in pursuance of Section 5 (3) of the Cattle Industry (Emergency Provisions) Act, 1934.

Receipts.			Payments.		
	£	s. d.		£	s. d.
6. Transfer from Parliamentary Grant	1,294,827	3 6	1. Salaries, &c. (Estimate 18,870 <i>l.</i>)	19,358	9 2
7. Certification Fees, &c. (Estimate 1,730 <i>l.</i>)	2,857	9 3	2. Travelling Expenses, &c. (Estimate 800 <i>l.</i>)	843	6 10
			3. Office Administration (Estimate 5,330 <i>l.</i>)	5,694	19 4
			4. Miscellaneous Expenses (Estimate 4,730 <i>l.</i>)	5,590	2 5
			5. Payments to Producers (a) In respect of live animals (Estimate 1,325,500 <i>l.</i>)	1,217,890	5 -
			(b) In respect of carcases (Estimate 49,500 <i>l.</i>)	48,307	10 -
	<u>£1,297,684</u>	<u>12 9</u>		<u>£1,297,684</u>	<u>12 9</u>

Items 1, 3 and 4. In consequence of the necessity for discharging all liabilities up to the date of termination of the Emergency Subsidy Scheme, the amount paid to the Ministry of Agriculture for Northern Ireland in respect of salaries and expenses in connexion with the certification of animals and the marking of imported animals, and the payment to the Post Office in respect of postages, covered a period of seven months. The excesses are offset by corresponding savings under items 2 and 4 in Account I.B.

Item 5. See explanation under Subhead C of the Vote.

Item 7. Northern Ireland certification fees for a period of seven months were brought to account.

Donald Fergusson,
Accounting Officer.

31 October 1938.

CATTLE FUND.

I.B.—ACCOUNT of RECEIPTS and PAYMENTS for the Period 1 August 1937 to 31 March 1938, rendered in pursuance of Section 41 of the Livestock Industry Act, 1937.

Receipts.			Payments.		
	£	s. d.		£	s. d.
6. Transfer from Parliamentary Grant in Aid ..	2,988,500	- -	Livestock Commission :—		
7. Receipts of the Livestock Commission transferred from Account II (Estimate 3,480 <i>l.</i>)	2,752	16 7	1. Salaries, &c. (Estimate 43,000 <i>l.</i>)	35,491	1 1
			2. Other Expenses (transferred to Account II) (Estimate 23,570 <i>l.</i>)	16,627	19 8
			3. Accruing Superannuation Liability (Estimate 1,777 <i>l.</i>)	2,121	4 5
			4. Expenses in connexion with Imported Cattle (Estimate 8,900 <i>l.</i>)	6,542	6 5
			5. Payments to Producers (a) In respect of live animals (Estimate 3,137,700 <i>l.</i>)	2,606,031	11 1
			(b) In respect of carcases (Estimate 117,300 <i>l.</i>)	70,979	19 2
			Balance, 31 March 1938 ..	253,4	14 9
	<u>£2,991,252</u>	<u>16 7</u>		<u>£2,991,252</u>	<u>16 7</u>

In view of Sections 38 and 41 of the Livestock Industry Act, 1937, certain items of expenditure for which provision was made in Appendix I of the Estimate in respect of Cattle Fund (Grant in Aid) were defrayed by the Livestock Commission, and are included under "Other Expenses," being accounted for in detail in the Livestock Commission Account appended hereto. The Estimate provisions shown in brackets have been in part re-grouped to accord with the prescribed form of the Cattle Fund Account.

Item 1. Of this amount 35,141*l.* 1*s.* 1*d.* was appropriated in aid of the Vote for Livestock Industry and Cattle Fund. See also explanation under Subhead A of the Vote.

Item 2. The administrative expenses of the Livestock Commission could not be closely foreseen at the time the estimate was prepared. See also explanation under items 1, 3 and 4 of Account I.A.

Item 3. Paid to Exchequer. The numbers and grades of staff in respect of which this contribution was payable were not known at the time the estimate was prepared.

Item 4. See explanation under items 1, 3 and 4 of Account I.A.; also the number of animals imported was less than anticipated.

Item 5. See explanation under Subhead D of the Vote.

Item 7. Only five months receipts for certification fees in Northern Ireland were brought to account—see explanation under item 7 of Account I.A. The consequent reduction in receipts was partly affected by the increase in the certification fee in Northern Ireland from 6*d.* to 1*s.* per animal as from 1 August 1937.

NOTES.

The receipts in Account I.A (Cattle Fund) and Account II (Livestock Commission) include 2,159*l.* 16*s.* 6*d.* certification fees collected at dead weight certification centres in Great Britain and 3,423*l.* 18*s.* 4*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 113,171*l.* 17*s.* 10*d.* was collected from producers by other Certifying Officers at live weight certification centres in Great Britain. Of this sum 79,621*l.* 11*s.* 9*d.* was retained by the Certifying Officers to cover their fees and expenses and 33,550*l.* 6*s.* 1*d.* paid by them as fees to the other members of the Certifying Authorities. At certain dead weight certification centres in Great Britain where the Certifying Officers are officers of the local authorities, 1,523*l.* 11*s.* 3*d.* 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) and the Cattle Subsidy Scheme (Approval) Order 1937 made under Section 5 of the Livestock Industry Act, 1937 (S.R. & O. 659/1937).

The following deficiency of equipment has been written off with Treasury sanction (S. 40750):— 10 ear-punches, costing originally 10*l.* 13*s.* 6*d.*, lost by Certifying Officers. Having regard to the conditions under which the ear-punches are used it was not considered reasonable to recover the cost from the Certifying Officers concerned. Four ear-punches previously written off as lost have been recovered.

Donald Fergusson,
Accounting Officer.

31 October 1938.

LAND FERTILITY IMPROVEMENT.

See also Report of Comptroller and Auditor General.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1938, compared with the Sum Granted, for the Salaries and Expenses of the LAND FERTILITY COMMITTEE and Contributions towards the cost of acquiring and transporting Lime and Basic Slag incurred by Occupiers of Agricultural Land in the United Kingdom.

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.	11,000	17,810 7 2	—	6,810 7 2		
B.—Travelling Expenses, &c. . .	1,800	698 2 8	1,101 17 4	—		
C.—Advisory Committee and Sub-Committees	1,000	—	1,000 — —	—		
D.—Telegrams, Telephones and Incidental Expenses	500	163 12 5	336 7 7	—		
E.—Contributions towards cost of Lime and Basic Slag	850,000	638,094 — 2	211,905 19 10	—		
GROSS TOTAL	£ 864,300	656,766 2 5	214,344 4 9	6,810 7 2		
<i>Deduct—</i>	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £207,533 17 7			
F.—Appropriations in Aid	—	—	Deficiency of Appropriations in Aid realized. £99 15 —			
NET TOTAL	£ 864,100	656,665 17 5	Net surplus to be surrendered. £207,434 2 7			

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A, B and D.—Requirements under these heads in connexion with this new service could not be closely forecast when the estimate was prepared.

C.—The necessity for the setting up of these Committees did not arise during the financial year.

E.—At the time the estimate was framed there were no reliable data as to the existing demand for lime and basic slag or as to the probable extent to which such demand would be stimulated as the result of the passing of the Agriculture Act, 1937.

The expenditure charged to this subhead includes a sum of 28*l.* 18*s.* 9*d.* being the amount of contribution paid to associations of farmers, allotment-holders, small-holders, &c., under the Land Fertility Scheme in respect of lime or basic slag purchased by such associations between the date of the commencement of the operation of the Scheme and the date of their provisional approval (S.41978/05/2).

F.—The expenses of the Land Fertility Committee in connexion with and recoverable from the Research Fund set up under the Scheme proved less than anticipated.

EXTRA REMUNERATION (exceeding 50*l.*).

Five Clerks (35*l.*–350*l.*) received 51*l.* 2*s.* 8*d.*, 55*l.* 16*s.*, 59*l.* 7*s.* 10*d.*, 59*l.* 19*s.* 8*d.* and 66*l.* 13*s.* 8*d.* respectively for overtime.

Donald Fergusson,
Accounting Officer.

Ministry of Agriculture and Fisheries,
15 November 1938.

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.

SURVEYS OF GREAT BRITAIN.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1938, 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.
A.—Pay and Allowances to Staff	21,890	17,812 1 10	4,077	18	2	—		
B.—Pay and Allowances to Warrant Officers, Non-commissioned Officers and Sappers	73,450	83,581 8 8	—			10,131	8	8
C.—Pay, &c., of Civil Assistants, &c.	347,970	322,467 6 6	25,502	13	6	—		
D.—Travelling Expenses	26,850	21,905 6 7	4,944	13	5	—		
E.—Stores, &c.	109,165	109,800 — 7	—			635	—	7
F.—Air Photographs	5,000	1,780 12 —	3,219	8	—	—		
G.—Incidental Expenses	6,700	6,210 11 2	489	8	10	—		
H.—Telegrams and Telephones	570	593 13 4	—			23	13	4
GROSS TOTAL	£ 591,595	564,151 — 8	38,234	1 11	—	10,790	2 7	
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>						
I.—Appropriations in Aid ..	212,720	212,720 — —	Surplus to be surrendered.					
NET TOTAL	£ 378,875	351,431 — 8	£27,443 19 4					

Receipts payable to Exchequer.

Estimated.

Realized.

Receipts authorized to be used as Appropriations in Aid

£

£

s. d.

212,720

231,064 14 7

Appropriated in aid (Subhead I)

212,720 — —

Paid separately to Exchequer

£18,344 14 7

The proceeds of sale of geological memoirs, &c., realized a sum of 153*l.* 6*s.* 11*d.*, which was paid over to the Stationery Office.

The proceeds of the sale of Geological Survey maps and sections realized a sum of 1,029*l.* 7*s.* 10*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 additional directing staff for which provision was made not being available (3,500*l.*) and to the Department being under establishment by two Royal Engineer Officers almost throughout the year. The saving was offset to some extent by the payment of an increased rate of Ration Allowance (Army Order 65/1937).

B.—Due to the average number of Royal Engineers available for employment throughout the year being higher than anticipated, and to the payment of an increased rate of Ration Allowance (Army Order 65/1937).

C.—Recruitment of the additional civilian staff required for the larger programme of work was considerably delayed, as it was not practicable to provide the accommodation required as early as was anticipated. The wastage from the staff of field assistants, owing to discharges of men found unsuitable for such duties, and to resignations, was much higher than could have been anticipated, and effective replacement was impracticable.

D.—Travelling expenses of survey parties in the field were generally less than anticipated, due to some extent to the shortage in the number of recruits and to discharges and resignations of field assistants.

E.—Due to necessary purchases of general stores and instruments being more than estimated.

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

F.—Provision was made for an experimental air-photographic contract, but on the recommendation of the Departmental Committee this was not placed, nor was a contract made in 1936 completed. Payments were confined to the purchase of air photographs for large scale revision of Ordnance Survey maps, and to small purchases of enlargements made under the 1936 contract.

G.—Expenditure for the carriage of stores of survey parties in the field was less than anticipated. Expenditure under this subhead includes payments as compensation for damage, &c., amounting to 34*l.* 18*s.*

Details of Receipts.	Estimated.	Realized.		
	£	£	s.	d.
Sale of maps, &c.	80,000	79,736	18	5
Royalty payments and other miscellaneous receipts ..	6,000	10,695	8	8
Services in respect of which repayment is made by Public Departments, Local Authorities, &c. :—				
Admiralty	260	1,145	5	—
Air Ministry	7,900	19,034	4	9
Geological Survey	7,000	6,753	9	9
Land Registry	19,000	18,390	18	8
Ministry of Finance, Northern Ireland	2,700	2,775	3	3
Ministry of Transport	1,000	1,504	—	—
Stationery Office	1,750	1,847	18	7
Tithe Redemption Commission	6,860	7,641	15	2
War Office	75,500	75,578	17	—
Local Authorities, &c.	4,750	5,960	15	4
Total	£212,720	231,064	14	7

EXTRA REMUNERATION (exceeding 50*l.*).

From Army Funds, one retired officer in charge of a Field Division of the Ordnance Survey (550*l.*) received in Army retired pay 147*l.*

From this Vote, three Lower Grade Clerks (75*l.*–320*l.*) received 53*l.* 12*s.* 10*d.*, 54*l.* 17*s.* 8*d.* and 55*l.* 13*s.* 6*d.*, and two Technical Civil Assistants (124*l.*–319*l.*) received 56*l.* 3*s.* 3*d.* and 55*l.* 17*s.* 5*d.*, respectively, for overtime.

From the Post Office Vote, one Assistant (132*l.*) received 67*l.* 14*s.* 3*d.* for acting as part-time night telephonist.

NOTES.

A loss of 12*l.* 7*s.* 6*d.* occurred through the insolvency of a debtor and the amount has been written off as irrecoverable (S.2200/2).

Under the authority of the Director General losses amounting to 7*l.* 16*s.* 2*d.* have also been written off (S.2200).

A set of 6-inch maps of Scotland, the Hebrides and the Orkney and Shetland Islands (gross value 543*l.* 17*s.*) was presented to the Oslo University for use in connexion with work on the place names of Scotland which will be of benefit to the Ordnance Survey (S.42209).

M. N. MacLeod,

Brigadier,
Accounting Officer.

Ordnance Survey Office, Southampton,
1 December 1938.

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.

NOTES.

B.—Excess due to expenses of officers engaged on a Census of Woodlands for which no provision was made in the Estimates (E.35863).

C.—Excess due largely to unforeseen expenditure on offices, stationery, &c., for the Census of Woodlands staff and a new Division in Scotland (E.35863). The expansion in acquisitions, planting and holdings work led to greater expenditure on maps and stationery than was estimated.

E.—Excess due to increases in wages of forest workers (E.23082), abnormal expenditure on weeding owing to climatic conditions and increased expenditure on preparation of forest produce (more than offset by increased receipts).

F.—Progress was delayed owing to high costs and preoccupation of contractors with defence work. In addition, work on 50 holdings was suspended owing to the inability of a contractor to fulfil his contract.

H.—Excess due to unforeseen expenditure on short courses of forestry training for woodmen from private estates (S.40697/03).

Allowances or remissions of mining rents and royalties amounting to 583*l.* 11*s.* 6*d.* have been made (S.17907—475*l.*; S.28514—25*l.*; S.35941—5*l.*; S.36414—53*l.*; S.36744—5*l.*; S.38772—8*l.* 11*s.* 6*d.*; S.41726—5*l.*; S.42685—7*l.*).

The following amounts have been written off :—674*l.* 16*s.* 9*d.* for rent (S.18776—529*l.* 12*s.* 8*d.*; S.21105—145*l.* 4*s.* 1*d.*); 32*l.* 5*s.* 10*d.* for forest produce, 11*l.* 18*s.* 10*d.* for stores, &c., 1*l.* 6*s.* 6*d.* for cash and overpayment of wages (S.14188), and seventeen small debts amounting to 59*l.* 15*s.* 1*d.*, the recovery of which was regarded by the Treasury Solicitor as impracticable (S.20007).

An *ex gratia* payment of 1*l.* 18*s.* 6*d.* was made for medical attention to a boy under 16 injured in the course of his duty (E.35410).

An *ex gratia* payment of 19*l.* 17*s.* 6*d.* was made to a tenant in respect of half the cost of reflooring a house affected by rot. The tenant was liable for repairs but the defect was not apparent when the lease commenced (S.2539).

Payments amounting to 13*l.* 11*s.* 8*d.* have been made for personal property damaged by fire or accident (E.22272—12*l.* 1*s.*; E.28838—1*l.* 10*s.* 8*d.*).

Gifts of approximately 1,420 plants, 120 rabbits, 50 lb. of forest tree seed and 4 hinds 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 and S.41761).

EXTRA REMUNERATION (exceeding 50*l.*).

From the Post Office Vote, a messenger (47*s.* 6*d.* to 55*s.* 6*d.* a week) received 62*l.* 2*s.* 3*d.* for acting as part-time night telephonist.

30 November 1938.

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.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1938, 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, the Road and Rail Traffic Act, 1933, and the Trunk Roads Act, 1936; Expenses in respect of Advances under the Light Railways Act, 1896; Expenses of maintaining Holyhead Harbour, the Caledonian and Crinan Canals; and other services.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Salaries, &c.	725,976	680,726 4 1	45,249	15 11	—	—
B.—Travelling Expenses	64,200	68,431 9 7	—	—	4,231	9 7
C.—Special Services, Inquiries and Incidental Expenses	33,230	36,841 16 2	—	—	3,611	16 2
D.—Telegrams and Telephones	6,700	7,872 5 9	—	—	1,172	5 9
E.—Railway Rates Tribunal	12,596	12,101 4 11	494	15 1	—	—

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving mainly due to staff requirements for Crofter Counties Scheme (16,450*l.*), Roads Divisional Offices (15,600*l.*), Driving Test Organization (9,100*l.*), Traffic Commissioners (5,100*l.*), and Finance Department (5,750*l.*) not being as large as was expected; absences on reduced or stopped pay (1,030*l.*): offset by increases in salaries of the Minister and Secretaries (3,225*l.*), revision of salary scales (2,950*l.*), cost of staff for new Port and Transport (Defence Plans) Section (900*l.*) and general overtime (210*l.*).

B.—Excess due to under-estimates of 3,527*l.* for travelling (Trunk Roads and Driving Tests) and 704*l.* for removal expenses.

C.—Excess due to increase in legal expenses incurred by Traffic Commissioners (2,765*l.*), cost of enquiries (366*l.*) and press notices (530*l.*) arising out of Trunk Roads Act.

D.—Underestimate of expenditure by Roads Department and in Area Traffic Offices.

E.—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.—Road and Rail Traffic Act: Appeal Tribunal ..	5,976	5,722 14 4	253 5 8	—	—	—
G.—Holyhead Harbour ..	21,429	15,136 18 8	6,292 1 4	—	—	—
H.—Caledonian Canal ..	44,772	29,496 13 7	15,275 6 5	—	—	—
I.—Crinan Canal	7,565	8,263 2 6	—	698 2 6	—	—
J.—Menai Bridge: Salaries, &c.	1,819	1,884 6 8	—	65 6 8	—	—
K.—Annuities under the Light Railways Act, 1896 ..	3,419	3,418 6 —	— 14 —	—	—	—
GROSS TOTAL	£ 927,682	869,895 2 3	67,565 18 5	9,779 — 8		
<i>Deduct—</i>	<i>Esti- mated.</i>	<i>Applied.</i>				
L.—Appropriations in Aid ..	654,740	654,740 — —				
NET TOTAL	£ 272,942	215,155 2 3	Surplus to be surrendered. £57,786 17 9			

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid	654,740	716,040 8 9
(ii) Receipts of other classes	3,328	3,328 11 —
Total	658,068	719,368 19 9
Appropriated in aid (Subhead L)		654,740 — —
Paid separately to Exchequer		£64,628 19 9

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

G.—Progress of special repairs to the breakwater was slower than was expected.

H —Saving due to delay in placing contract for the reconstruction of Tomnahurich Bridge.

I.—Excess due to the cost of repairing damaged lock gates at Crinan (see Notes).

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 ..	270	183	—	—	
2. Grant from the Road Fund in respect of—					
Reconstruction of bridges over the Caledonian Canal	25,825	10,399	15	5	
Reconstruction of bridges over the Crinan Canal	—	77	—	—	
3. Fees collected by the Area Traffic Commissioners (Road Traffic Act, 1930, Road and Rail Traffic Act, 1933 and Road Traffic Act, 1934) ..	475,000	541,335	11	2	
4. Fees for driving tests (Road Traffic Act, 1934) ..	93,000	96,619	1	9	
5. Fees collected by Appeal Tribunal (Road and Rail Traffic Act, 1933)	500	565	5	4	
6. Contribution from Mersey Conservancy Funds in respect of services rendered by the Ministry of Transport	250	250	—	—	
7. Recovery of costs of electricity enquiries, enquiries under the Road Traffic Act, 1930, and into applications for loans by highway authorities, &c.	2,605	2,087	4	3	
8. Recovery from Service Departments in respect of supervision of agency work	15,000	20,727	5	2	
9. Repayment by Railway Companies and the London Passenger Transport Board in respect of expenses of the Rates Tribunal	13,500	13,346	5	7	
10. Rates Tribunal—fees	1,200	1,653	4	8	
11. Rates Tribunal—sale of minutes of evidence, &c. ..	1,300	1,211	16	4	
12. Holyhead Harbour—dues, rents, &c.	4,680	4,642	8	2	
13. Caledonian Canal—dues, rents, &c.	5,670	5,413	4	3	
14. Crinan Canal—dues, rents, &c.	6,240	7,076	8	—	
15. Menai Bridge—tolls, &c.	9,000	9,779	3	5	
16. Miscellaneous receipts	700	673	15	3	
		716,040	8	9	
(ii) Receipts of other classes :—					
17. Repayments by Lee Conservancy of advances made under the Ministry of Transport Act, 1919	203	203	11	—	
18. Interest on investments in light railway undertakings	3,125	3,125	—	—	3,328 11 —
Total		£719,368	19	9	

(2) See explanation under Subhead H.

(3) Increase due to fees expected to be paid in 1936 being received in the current year, and to extension of currency period for passenger vehicle licences.

The fees are net after deduction of 6,852*l.* 4*s.* 3*d.* in respect of refunds of amounts paid for licences issued. There is no statutory power to make refunds in respect of amounts paid for licences issued under the Road Traffic Act, 1930, the Road and Rail Traffic Act, 1933, and the Road Traffic Act, 1934, but with Treasury concurrence extra statutory refunds have been made on grounds of equity, e.g. fee paid for licence taken out in error and not used, fee paid for licence of vehicle which has been disposed of before licence expires and fee paid for licence where no liability for fee was incurred (S.36959, 39258).

(8) A greater volume of work was carried out for the Air Ministry than was anticipated.

(14) Includes 671*l.* 15*s.* recovered towards the cost of repairs to lock gates (see Notes).

NOTES.

Costs amounting to 7*l.* 4*s.* 5*d.* of an inquiry into an appeal under Section 81 of the Road Traffic Act, 1930, were written off on account of the financial position of the debtor (S.37158).

A sum of 6*l.* 7*s.* 6*d.* was paid in respect of medical treatment to an unestablished officer who was injured whilst on duty (P.2/54678).

With reference to the note on page 308 of the Civil Appropriation Accounts 1936, a further sum of 3*l.* 10*s.* is charged to Subhead C representing the value of insurance stamps paid to the Unemployment Insurance Fund owing to the disappearance of an employee (S.34628).

An extra contractual payment of 149*l.* 9*s.* was made in respect of unforeseen excessive wastage in quarrying the required standard of stone for the special repairs to breakwater, Holyhead Harbour (S.38624).

The cost of the special repairs to lock gates, Crinan Canal, amounted to 934*l.* 9*s.* 5*d.* (see Account C appended), and in addition loss of revenue, estimated at 460*l.*, resulted through the consequent closing of the canal from 17 June to 10 July 1937. The amount recovered was 671*l.* 15*s.*, which is the maximum liability of the shipowners under the Merchant Shipping Act, 1894.

(B.)

CALEDONIAN CANAL.

ACCOUNT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31 MARCH 1938.

Receipts.				Payments.			
	£	s.	d.		£	s.	d.
Dues—				Management—			
Tonnage	3,295	7	8	Salaries, &c.	736	13	4
Harbour, wharf and basin	484	9	1	Travelling and subsistence	138	14	—
Anchorage, shore and towage	168	19	9	Rates and feu duties..	402	16	2
Transit tolls.. .. .	512	8	1	Fuel and light	36	—	9
Terminal charges	43	17	10	Incidentals	38	11	7
Rents	668	8	10				1,352 15 10
Sale of gravel and sand	62	17	—	Operating—			
Hire of plant, &c.	132	—	8	Wages, &c.	7,211	5	8
Miscellaneous	44	15	4	Materials and services	268	14	3
Grant from Road Fund for reconstruction of bridges	10,399	15	5				7,479 19 11
				Maintenance—			
				Wages, &c.	3,747	2	11
				Materials and services	3,984	14	10
							7,731 17 9
				Replacement of barge .. .			1,650 15 —
				Castings, &c., for repairs (de-watering canal) ..			881 9 8
				Reconstruction of bridges			10,399 15 5
							29,496 13 7†
	15,812	19	8*				
				Payments by other Departments—			
				Paymaster General (pensions, &c.) ..	2,723	—	—
				Post Office	21	—	—
				Stationery Office ..	15	—	—
				Board of Trade	12	—	—
							2,771 — —
Excess of Payments over Receipts	16,454	13	11				
	£32,267	13	7				£32,267 13 7

Free passages to the value of 41*l.* and 12*l.* were allowed to vessels on Government Service and on the service of the Mission to Deep Sea Fishermen respectively and are not included in this Account.

* See Details of Receipts, items 2 and 13.

† See Subhead H

16 November 1938.

Leonard Browett,
Accounting Officer.

(C.)

CRINAN CANAL.

ACCOUNT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31 MARCH 1938.

Receipts.			Payments.			
	£	s.	d.	£	s.	d.
Dues—						
Tonnage	4,034	12	1	Salary,	469	11 9
Harbour, Wharf, &c. ..	1,963	16	5	Travelling	53	7 5
Rents	280	13	11	Rates and feu duties..	184	8 7
Miscellaneous	797	5	7	Fuel and light.. .. .	44	10 -
Grant from Road Fund for converting swing bridges from hand to mechanical power	77	-	-	Incidentals	35	1 1
						786 18 10
				Operating—		
				Wages, &c.	2,305	7 5
				Materials	176	16 2
						2,482 3 7
				Maintenance—		
				Wages, &c.	2,863	5 6
				Materials	1,119	5 2
						3,982 10 8
				Special Repairs to Sea		
				Lock—		
				Wages &c.	332	10 8
				Materials	601	18 9
						934 9 5
				Balance of cost of con- verting swing bridges from hand to mechani- cal power		77 - -
						8,263 2 6†
	7,153	8	-*	Payments by other De- partments—		
				Paymaster General (Pensions, &c.)	590	- -
				Post Office	7	- -
				Stationery Office	8	- -
						605 - -
Excess of Payments over Receipts	1,714	14	6			
	£8,868	2	6			£8,868 2 6

Free passages to the value of 27*l.* and 7*l.* were allowed to vessels on Government Service and on the service of the Royal National Lifeboat Institution respectively and are not included in this Account.

* See Details of Receipts, items 2 and 14.

† See Subhead I.

16 November 1938.

Leonard Browell,
Accounting Officer.

(D.)

MENAI BRIDGE.

ACCOUNT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31 MARCH 1938.

Receipts.			Payments.			
	£	s.	d.	£	s.	d.
Tolls	9,752	12	7	Salaries, &c.—		
Miscellaneous ..	26	10	10	Collection of Tolls ..	1,150	12 9
				Maintenance of bridge-		
				work	407	11 4
				Maintenance of roadway	326	2 7
						1,884 6 8†
				Payments by other Depart-		
				ments—		
				Ministry of Transport		
				(Roads, &c., Vote)		
				Maintenance	167	- -
				Post Office	1	- -
				Stationery Office.. ..	18	- -
						186 - -
				Surplus of Receipts over		
				Payments.. .. .		7,708 16 9
						£9,779 3 5
						£9,779 3 5*

* See Details of Receipts, item 15.

† See Subhead J.

16 November 1938.

Leonard Browett,
Accounting Officer.

ROADS, &c.

See also Report of Comptroller and Auditor General.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1938, compared with the Sum Granted, for a Grant in Aid of the ROAD FUND; for the Maintenance and Reconstruction of MENAI BRIDGE; for payments to Local Authorities in reimbursement of Expenses incurred in the COLLECTION of MOTOR VEHICLE DUTIES, &c., and the REGISTRATION of MOTOR VEHICLES; and for other services.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.					
			Less than Granted.			More than Granted.		
	£	£ s. d.	£	s.	d.	£	s.	d.
A.—Road Fund (Grant in Aid)	15,145,000	15,145,000 — —	—	—	—	—	—	—
B.—Menai Bridge.. ..	52,000	166 12 1	51,833	7	11	—	—	—
C.—Payments to Local Authorities in reimbursement of Expenses incurred in the Collection of Motor Vehicle Duties, &c., and the Registration of Motor Vehicles	660,000	640,207 6 10	19,792	13	2	—	—	—
D.—Compensation to Local or Police Authorities in respect of Fees or Charges on the Licensing of Mechanically Propelled Hackney Carriages	18,000	17,834 17 —	165	3	—	—	—	—
GROSS TOTAL .. £	15,875,000	15,803,208 15 11	71,791	4	1	—	—	—
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>						
E.—Appropriations in Aid	375,000	375,000 — —						
NET TOTAL .. £	15,500,000	15,428,208 15 11	Surplus to be surrendered. £71,791 4 1					

Receipts payable to Exchequer.		Estimated.	Realized.
		£	£ s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid .. ..	.. ..	375,000	470,056 2 9
(ii) Receipts of other classes .. ..	.. ..	—	1 1 7
Total			470,057 4 4
Appropriated in aid (Subhead E)			375,000 — —
Paid separately to Exchequer			£95,057 4 4

EXPLANATION of the Causes of Variation between Expenditure and Grant.

B.—The contract for the reconstruction of the bridge was not let until 1938.

Details of Receipts.	Estimated.	Realized.	
	—	—	
(i) Receipts of classes authorized to be used as Appropriations in Aid :—			
	£	£	s. d.
Fines, &c., under the Roads Act, 1920, the Road Traffic Acts, &c. 	375,000	470,056	2 9(a)
(ii) Receipts of other classes :—			
Bank interest on imprest accounts (Motor Tax Refunds Account) 	—		1 1 7
Total 		<u>£470,057</u>	<u>4 4</u>

(a) A close estimate cannot be framed.

NOTE

Amounts varying from 1s. 6d. to 7l. 10s. and aggregating 14l. 10s. 4d. were charged to Subhead C in respect of losses of Motor Tax Revenue (S. 18289/10).

4 October 1938.

Leonard Browett,
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.

DEVELOPMENT FUND.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1938, 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) ..	715,000	715,000	—	—

Treasury,
30 September 1938.

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 1938, 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.	
Grants towards Interest on Loans raised for Development Works in connexion with Public Utility Undertakings in Great Britain						
<i>Original</i> 780,000 <i>l.</i>						
<i>Supplementary</i> 50,000 <i>l.</i>						
	830,000	821,600 4 5	8,399 15 7		—	
			Surplus to be surrendered <u>£8,399 15 7</u>			

R. V. Nind Hopkins,
Accounting Officer.

Treasury,
30 September 1938.

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 1938, 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.
HEADQUARTERS ADMINISTRATION.							
A.1.—Salaries, &c.	29,822	28,657	2	11	1,164	17	1
A.2.—Travelling and Incidental Expenses	590	577	3	1	12	16	11
A.3.—Telegrams and Telephones	440	425	2	6	14	17	6
Total	£ 30,852	29,659	8	6	1,192	11	6
B.—Grants for Investigation and Research	165,482	174,672	8	7	—	9,190	8 7
RESEARCH WORK AND RESEARCH ESTABLISHMENTS, EXCEPT THE GEOLOGICAL SURVEY AND MUSEUM.							
C.1.—Salaries, &c.	509,382	492,983	19	—	16,398	1	—
C.2.—General Expenses of Departmental Establishments ..	92,119	73,863	18	3	18,255	1	9
C.3.—Travelling Expenses ..	7,901	8,477	3	4	—	576	3 4
C.4.—Telegrams and Telephones	2,652	2,647	7	6	4	12	6

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.1.—Saving due to changes not foreseen when estimates were drawn.

B.—Excess consequent on a general increase in grant-earning income and the formation of a new Association.

C.1.—7,500*l.* provided for expansion of work was not required ; the further saving of 8,898*l.* represents savings due to delays in appointments of new staff, vacancies unfilled and a reduction of industrial staff.

C.2.—15,000*l.* provided for expansion of work was not required ; the further saving of 3,255*l.* was due to expenditure on certain experimental materials being less than anticipated.

C.3.—Excess mainly due to cost of visits abroad for which no provision was taken when estimates were drawn.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
RESEARCH WORK, &c.— <i>contd.</i>				
C.5.—Expenses of Research Work carried out Extra-Departmentally	20,467	16,340 9 5	4,126 10 7	—
Total	£ 682,521	594,312 17 6	38,784 5 10	576 3 4
GEOLOGICAL SURVEY OF GREAT BRITAIN AND MUSEUM OF PRACTICAL GEOLOGY.				
D.1.—Salaries, &c.	60,747	59,678 17 2	1,068 2 10	—
D.2.—General Expenses	1,880	2,075 13 10	—	195 13 10
D.3.—Travelling Expenses ..	3,750	4,506 — 1	—	756 — 1
D.4.—Telegrams and Telephones	305	293 7 3	11 12 9	—
D.5.—Printing Geological Survey Maps	7,000	6,753 9 9	246 10 3	—
D.6.—Purchase of Specimens (Grant in Aid)	175	175 — —	—	—
Total	£ 73,857	73,482 8 1	1,326 5 10	951 13 11
GROSS TOTAL	£ 902,712	872,127 2 8	41,303 3 2	10,718 5 10
			Surplus of Gross Estimate over Expenditure £30,584 17 4	
<i>Deduct—</i>	Estimated.	Realized.	Deficiency of Appropriations in Aid realized	
E.—Appropriations in Aid ..	244,862	234,927 6 1	£9,934 13 11	
NET TOTAL ..	£ 657,850	637,199 16 7	Net Surplus to be surrendered £20,650 3 5	

Receipts payable to Exchequer.

Estimated.

Realized.

Receipts not authorized to be used as Appropriations in Aid

£

£

—

2,100

EXPLANATION of the Causes of Variation between Expenditure and Grant—*contd.*C.5.—The provision of 3,500*l.* for expansion of work was not required ; the further saving of 626*l.* was due to general savings.

D.1.—Saving due to retirements.

D.3.—Due mainly to an extended field season.

Details of Receipts.	Estimated.	Realized.	
(i) Receipts of classes authorized to be used as Appropriations in Aid :—	£	£	s. d.
Subhead A.			
Payment from the Road Fund towards the cost of Headquarters Administration	1,375	1,487	1 1
Miscellaneous	—	86	16 2
Subhead B.			
Repayment of grants (prior years) and miscellaneous receipts	50	813	18 2
Subhead C.			
Fees and charges :—			
Outside Bodies.. .. .	96,015	101,795	13 1(a)
Civil Departments	10,150	16,141	18 11(b)
Defence Services	64,700	65,782	6 6
Sales and miscellaneous receipts	12,847	8,677	14 9(c)
Payment from the Road Fund for Road Research work	34,130	31,849	16 2(d)
Contributions from Dominions and Colonies towards the cost of Food Investigation.. .. .	5,000	6,281	16 8(e)
Unallocated receipts from additional repayment services, &c.	19,300	—	(f)
Subhead D.			
Geological Survey and Museum: Sales of maps and charges for hand colouring, &c... .. .	1,295	2,010	4 7(g)
	<u>£244,862</u>	<u>234,927</u>	<u>6 1</u>
(ii) Receipts of other classes.. .. .	—	2,100	— (h)
Total	<u>£244,862</u>	<u>237,027</u>	<u>6 1</u>

- (a) Increase in volume of paid work and in industrial contributions.
- (b) Payment for unforeseen work.
- (c) Decreased expenditure (Subhead C.2) on experimental materials diminished the consequent receipts.
- (d) The cost was reduced by receipts for paid work and contribution from industry.
- (e) Contributions from Dominions and Colonies towards cost of Food Investigation were greater than the estimate.
- (f) Receipts from additional repayment services are accounted for under the categories concerned.
- (g) Increase due mainly to payment for services rendered.
- (h) Arrears of contributions from Dominions and Colonies towards the cost of Food Investigation (850*l.*) and repayment through Imperial Trust for Encouragement of Scientific and Industrial Research of balance of loan to a Research Association (1,250*l.*).

NOTES.

The following losses have been written off with Treasury sanction (S.26826) :—

Building Research Station. Equipment to the value of 88*l.* 2*s.* destroyed by fire ; Equipment missing to the value of 4*l.* 1*s.*

Claims amounting to 3*l.* 14*s.* 8*d.* in respect of fees for tests, &c., were abandoned during the year (S.26826).

EXTRA REMUNERATION (exceeding 50*l.*).

The Deputy Director and Curator of the Geological Survey of Great Britain and Museum of Practical Geology (1,250*l.*–1,350*l.*), received 200*l.* from the Anglo-Iranian Oil Company, Limited, for extra duties undertaken outside official hours. The Department also received a fee of 300*l.* for services rendered to the Company.

GRANT IN AID ACCOUNT (GEOLOGICAL MUSEUM: PURCHASE OF SPECIMENS).

Receipts.				Payments.			
	£	s.	d.		£	s.	d.
Balance on 1 April 1937 ..	145	12	8	Purchases	123	11	-
Grant in Aid, 1937—Sub- head D.6.. .. .	175	-	-	Balance on 31 March 1938 ..	197	1	8
	<hr/>				<hr/>		
	£320	12	8		£320	12	8
	<hr/>				<hr/>		

29 November 1938.

F. E. Smith,
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.

STATE MANAGEMENT DISTRICTS.

See also Report of Comptroller and Auditor General.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1938, 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.	4,885	4,901 15 1	—	16 15 1
B.—Travelling and Incidental Expenses	275	205 7 1	69 12 11	—
STATE MANAGEMENT DISTRICTS.				
C.—Salaries, &c. (Local Establishments)	102,150	102,793 8 1	—	643 8 1
D.—Purchase of Stores and Supplies and Maintenance of Premises				
Original	331,700 <i>l.</i>			
Supplementary	18,000 <i>l.</i>			
	349,700	347,893 11 9	1,806 8 3	—
E.—Provision and Adaptation of Licensed Premises, &c., including Furniture and Utensils	34,590	31,734 15 11	2,855 4 1	—
F.—Rates and Taxes, Licence Duties and Rents				
Original	26,425 <i>l.</i>			
Supplementary	2,000 <i>l.</i>			
	28,425	27,928 19 2	496 - 10	—
G.—Heating, Lighting and Cleaning	21,590	22,694 16 11	—	1,104 16 11
H.—Miscellaneous Expenses ..	6,985	6,257 10 11	727 9 1	—

EXPLANATION of the Causes of Variation between Expenditure and Grant.

C.—Additional staff in the retail branches necessitated by increased trade.

D.—The supplementary Vote of 18,000*l.* sanctioned for increased trade was not wholly used.

E.—Certain reconstruction schemes, for which provision had been made, were not undertaken (8,500*l.*) and smaller progress was made on other schemes (4,600*l.*). The savings were offset by unforeseen expenditure on the acquisition and alteration of the Queen's Hotel, Silloth (10,300*l.*).

F.—The supplementary Vote of 2,000*l.* sanctioned for rise in poundage of local rates was not wholly used.

G.—Increased cost of coal; increased production in the Brewing Department necessitating heavier purchases of coal; and increase in electric lighting facilities in country houses.

Service.	Grant.	Expenditure.		Expenditure compared with Grant.			
				Less than Granted.		More than Granted.	
STATE MANAGEMENT DISTRICTS — <i>contd.</i>	£	£	s.	d.	£	s.	d.
I.—Telegrams and Telephones ..	1,400	1,554	3	4	—	154	3 4
GROSS TOTAL							
Original 530,000 <i>l.</i>							
Supplementary 20,000 <i>l.</i>							
	£ 550,000	545,964	8	3	5,954	15	2 1,919 3 5
Deduct—							
K.—Appropriations in Aid	Estimated.	Applied.	Surplus of Gross Estimate over Expenditure.				
Original 529,900 <i>l.</i>	—	—	£4,035 11 9				
Supplementary 19,990 <i>l.</i>	549,890	545,964	8	3	Difference between Estimated and Applied Appropriations in Aid.		
					£3,925 11 9		
NET TOTAL							
Original 100 <i>l.</i>					Net Surplus to be surrendered.		
Supplementary 10 <i>l.</i>	£ 110	—			£110		

Receipts payable to Exchequer.		Estimated.	Realized.
(i) Receipts of classes authorized to be used as Appropriations in Aid .. .. .	.. .. .	£ 549,890	£ 608,186 8 2
(ii) Receipts of other classes .. .. .	.. .. .	—	840 13 6
Total .. .. .	.. .. .	.. .. .	609,027 1 8
Appropriated in aid (Subhead K) .. .. .	.. .. .	.. .. .	545,964 8 3
Paid separately to Exchequer .. .. .	.. .. .	.. .. .	£63,062 13 5

EXPLANATION of the Causes of Variation between Expenditure and Grant—*contd.*
I.—Increase in the use of the telephone by hotel visitors.

Details of Receipts.	Estimated.	Realized.
(i) Receipts of classes authorized to be used as Appropriations in Aid :—	£	£ s. d.
Receipts from trading, including rents from unlicensed properties, &c.	549,890	608,186 8 2
(ii) Receipts of other classes :—		
Sale of land and property adjoining the Green Dragon, Workington	—	650 — —
Sale of scrap plant and metals in Carlisle	—	140 19 1
Sale of furniture in Carlisle	—	48 7 10
Miscellaneous small items	—	1 6 7
Total .. .. .	.. .. .	£609,027 1 8

NOTE.

The following sum has been written off as irrecoverable :—

2*8l.* 1*s.* 6*d.*, irregularities in the Cromarty Firth District by the manager of a public house, who has been dismissed (S.15385/01/2).

30 July 1938.

A. Maxwell,
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.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1938, compared with the Sum Granted, for the Salaries and Expenses of the ANGLO-SPANISH, ANGLO-ROUMANIAN, ANGLO-ITALIAN and ANGLO-TURKISH 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.
A.—Salaries, &c.	£	£ s. d.	£ s. d.	£ s. d.
Original 51,000 <i>l.</i>				
Supplementary .. 3,000 <i>l.</i>				
	54,000	53,424 12 5	575 7 7	—
B.—Incidental Expenses	2,100	1,595 17 9	504 2 3	—
C.—Payments to Agents				
Original 10,000 <i>l.</i>				
Supplementary .. 6,000 <i>l.</i>				
	16,000	14,811 3 9	1,188 16 3	—
GROSS TOTAL				
Original 63,100 <i>l.</i>				
Supplementary .. 9,000 <i>l.</i>				
	£ 72,100	69,831 13 11	2,268 6 1	—
Deduct—			Surplus of Gross Estimate over Expenditure.	
D.—Appropriations in Aid	Estimated	Applied.	£2,268 6 1	
Original 63,000 <i>l.</i>	—	—	Difference between Estimated and Applied Appropriations in Aid.	
Supplementary .. 8,990 <i>l.</i>	—	—	£2,158 6 1	
	£ 71,990	69,831 13 11	Net Surplus to be surrendered.	
NET TOTAL			£110	
Original 100 <i>l.</i>				
Supplementary .. 10 <i>l.</i>				
	£ 110	—		

Receipts payable to Exchequer.

Estimated.

Realized.

Receipts authorized to be used as Appropriations in Aid	£ 71,990	£ s. d. 82,648 4 2
Appropriated in aid (Subhead D)		69,831 13 11
Paid separately to Exchequer		£12,816 10 3

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Due to changes in personnel.

B.—Due to decrease in postage and telegraphic expenses.

C.—This expenditure varies considerably, and cannot be estimated accurately.

Details of Receipts.	Estimated.	Realized.
	£	£ s. d.
Commission chargeable under Section 5 (2) of the Debts Clearing Offices and Import Restrictions Act, 1934 ..	71,990	82,294 18 8
Other receipts (recovery of cost of cables and allowance of stamp duty, &c.)	—	353 5 6
Total	£71 990	82,648 4 2

Commission amounting to 14*l.* 4*s.* 10*d.* was waived during the year (F.14362/07/3).

10 November 1938.

D. J. Wardley,
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.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1938, 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, Expenses in respect of Regulation of Agricultural Wages, 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.
A.—Salaries, &c.							
<i>Original</i>	184,619 <i>l.</i>						
<i>Supplementary</i>	3,200 <i>l.</i>						
	187,819	187,230	1	2	588	18	10
B.—Travelling Expenses							
<i>Original</i>	23,500 <i>l.</i>						
<i>Supplementary</i>	430 <i>l.</i>						
	23,930	25,345	3	—	—	1,415	3 —
C.—Special Services, &c. ..	950	822	10	—	127	10	—
D.—Telegrams and Telephones ..	1,930	2,190	16	8	—	260	16 8
E.—Collection of Agricultural Statistics	1,205	1,198	12	8	6	7	4
F.—Destructive Insects and Pests	7,175	7,927	15	1	—	752	15 1
G.—Agriculture (Scotland) Fund (including Grants in Aid)	255,000	250,585	5	1	4,414	14	11
H.—Improvement of Live Stock	31,146	31,668	19	7	—	522	19 7

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving principally due to staff vacancies remaining temporarily unfilled or being filled at less cost.

B.—Excess caused mainly by (1) the expenses of veterinary officers employed under the Milk Act, 1934, for the purposes of the Tuberculosis (Attested Herds) Scheme (Scotland) being higher than expected owing to increased volume of work and to postponement of transfer date of this staff to the Ministry of Agriculture and Fisheries under Part IV of the Agriculture Act, 1937, and (2) unforeseen expenditure on removal expenses and lodging allowances consequent on change of headquarters of certain of the Department's staff.

C.—Saving principally due to a decrease in expenditure on Departmental Committees (180*l.*), and contributors to the Journal (34*l.*); offset by increased expenditure on equipment and tuberculin for official tests under Section 9 of the Milk Act, 1934, Tuberculosis (Attested Herds) Scheme (Scotland) and on miscellaneous items (87*l.*).

D.—Excess due to installation of additional telephones in new branch offices and an increase in the number of trunk calls.

F.—Excess expenditure was incurred on fees and expenses of temporary inspectors of growing crops of potatoes owing to the submission of a larger acreage for inspection, and to the introduction of a new grade of certificate necessitating the employment of additional inspectors (794*l.*); offset by small savings on other services (42*l.*).

G.—The loss on Land Settlement (Section 26 (3) of the Land Settlement (Scotland) Act, 1919) during the year ended 31 March 1937 was less than estimated.

H.—Excess arose mainly from increased expenditure on the maintenance of stud farms and on grants for rams and boars (1,712*l.*), offset by savings on other services, principally cattle, poultry and heavy horse breeding grants (1,189*l.*).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
I.—Public Works and Miscellaneous Services in the Congested Districts ..	25,000	19,952 9 7	5,047 10 5			—
LAND IMPROVEMENT.						
J.—Land Drainage, &c.						
Original	25,630 <i>l.</i>					
Supplementary	13,000 <i>l.</i>					
	38,630	23,941 3 3	14,688 16 9			—
AGRICULTURAL EDUCATION AND RESEARCH.						
K.1.—Agricultural Education: Grants	3,600	3,000 — —	600 — —			—
K.2.—Agricultural Education: Grants in aid	62,018	61,948 — —	70 — —			—
K.3.—Agricultural Education: General	7,307	7,072 8 6	234 11 6			—
K.4.—Agricultural Research: Grants	33,843	21,990 10 7	11,852 9 5			—
K.5.—Agricultural Research: Grants in Aid	41,032	38,678 10 —	2,353 10 —			—
K.6.—Scientific Tests and Experiments	3,775	3,987 4 2	—			212 4 2
AGRICULTURAL MARKETING.						
L.1.—Agricultural Marketing ..	2,925	2,086 17 —	838 3 —			—

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

I.—Certain road and marine works were not commenced in time to earn the full grants during 1937, and in certain other cases the progress made was slower than was anticipated.

J.—Savings were realized on the provision for arterial drainage as a result of the River Kelvin scheme not being started during the year (6,557*l.*). Under the scheme for the drainage of agricultural land the number of applications received for grants consequent on the increase in the rate of assistance during the year was less than estimated, while the scheme of assistance for the eradication of bracken was not taken advantage of to the full extent of the provision (8,181*l.*). These savings were offset by a small excess on the Inland Water Survey (49*l.*).

K.1.—The provision made for a grant in aid of the establishment of an agricultural demonstration centre in Fife was not required within the year.

K.3.—Savings mainly due to the absence of applicants from Scotland for the award of the refresher course grants under the postgraduate agricultural scholarships scheme (190*l.*), and to contributions from Local Authorities being available in reduction of the awards under the scheme for the provision of scholarships for the sons and daughters of agricultural workers and others (57*l.*); offset by a small excess on the agricultural economics scheme (12*l.*).

K.4.—Savings were due to capital grants to research institutes maturing for payment more slowly than was estimated (9,423*l.*), to reduced expenditure on lectureship in helminthology (109*l.*) and on special investigations and researches, principally the grass sickness investigation (2,359*l.*); offset by small excesses on advisory officer services (19*l.*) and research scholarships, &c. (19*l.*).

K.5.—The saving on grants in aid of research institutes was principally due to contingent provision made for new appointments not being fully required.

K.6.—An excess arose on the provision for the maintenance of the seed testing and plant registration station mainly owing to the amount of remanet expenditure falling in 1937 on new cottages being greater than estimated (334*l.*), offset by a saving of expenditure on the egg-laying test, arising from a decrease in the number of entries to the test (122*l.*).

L.1.—Savings were effected because no public inquiries under Section 1 of the Agricultural Marketing Act, 1931, were held during the year and the expenses of Committees were less than was anticipated (467*l.*), while the Department's contribution towards the cost of the Market Supply Committee was less than provided (33*l.*) and expenditure on marketing services (exhibits at shows) was curtailed (496*l.*). An excess of 158*l.* occurred on advertising under the National Mark Publicity Scheme.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
AGRICULTURAL MARKETING — <i>contd.</i>						
L.2.—Agricultural Marketing (Scotland) Fund: Grant in Aid	5	—	5	—	—	—
AGRICULTURAL ORGANIZATION AND CO-OPERATION.						
M.1.—Agricultural Organization Societies	4,800	4,400 — —	400 — —	—	—	—
M.2.—Agricultural Credits: Losses on Repayment before the due dates of Loans made by the Public Works Loan Commissioners.. .. .	2,500	1,956 6 6	543 13 6	—	—	—
M.3.—Contribution to the Cost of Administration of the Agricultural Securities Corporation	1,750	1,750 — —	—	—	—	—
N.—Loch Torridon Transport Service	700	668 — 6	31 19 6	—	—	—
P.—Regulation of Agricultural Wages <i>Supplementary</i>	2,250	1,318 7 1	931 12 11	—	—	—
GROSS TOTAL						
<i>Original</i>	720,410 <i>l.</i>					
<i>Supplementary</i>	18,880 <i>l.</i>					
	£ 739,290	699,719 — 5	42,734 18 1	3,163 18 6		
			Surplus of Gross Estimate over Expenditure. £39,570 19 7			
			Deficiency of Appropriations in Aid realized. £13,491 3 4			
Deduct—						
O.—Appropriations in Aid	122,436	108,944 16 8				
NET TOTAL						
<i>Original</i>	597,974 <i>l.</i>					
<i>Supplementary</i>	18,880 <i>l.</i>					
	£ 616,854	590,774 3 9				
			Net Surplus to be surrendered £26,079 16 3			

Receipts payable to Exchequer.

Estimated. Realized.

Receipts not authorized to be used as Appropriations in Aid

£	£ s. d.
10	60 2 7

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

M.1.—The maintenance expenditure of the Scottish Agricultural Organization Society during the calendar year 1937 was less than estimated.

M.2.—Payments to the Public Works Loan Commissioners in any year cannot be closely estimated.

P.—The cost of this new service during the year could not 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) ..	88,279	72,982	11	5(a)
Contributions towards Development Fund schemes and receipts therefrom	685	865	8	5(b)
Fees chargeable under the Inclosure, &c., Acts and other miscellaneous fees and receipts	900	929	12	—
Repayment by the Cattle Committee, the Livestock Commission, the Ministry of Agriculture and Fisheries and the Department of Health for Scotland in respect of salaries of staff seconded by the Department and other administrative expenses	879	655	19	10(c)
Fees for inspection and certification of crops of potatoes	7,500	7,803	4	7(d)
Contribution from the Agriculture (Scotland) Fund towards the salaries and expenses of staff engaged on land settlement, housing, &c.	12,690	13,640	19	5(e)
Improvement of Live Stock :—				
Cattle breeding—				
Sale of bulls, &c.	1,250	1,135	10	8(f)
Receipts from licences under Improvement of Live Stock (Licensing of Bulls) Act, 1931	2,155	2,177	4	2
Sheep breeding—				
Sale of rams, ram fees, &c.	1,400	1,463	14	—
Horse breeding—				
Service fees, &c., under highland pony schemes ..	360	255	—	-(f)
Receipts from licences under Horse Breeding Act, 1918	656	605	18	5(f)
Receipts at stud farms	1,000	1,393	13	9(f)
Repayment of loans advanced to Local Authorities for public works	100	100	—	—
Expenditure on arterial drainage schemes recovered	267	312	13	1
Fees, &c., at Official Seed Testing and Plant Registration Station	2,470	2,956	6	9(g)
Receipts from egg laying trials	1,174	584	6	2(h)
Receipts from marketing services	150	106	13	4
Repayment of, and interest on, loans to Agricultural Co-operative Societies	81	580	2	9(j)
Loch Torridon transport service	440	395	17	11
	£122,436	108,944	16	8
(ii) Receipts of other classes :—				
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)	—	60	2	7
Interest on loans issued from the Agricultural Marketing (Scotland) Fund under Section 13 of the Agricultural Marketing Act, 1931	10	—	—	—
Total	£122,446	£109,004	19	3

(a) Expenditure on Development Fund services (Subheads A, B, K.1, K.3, K.4, K.5 and M.1) was less than estimated, recoupment from the Fund being correspondingly reduced.

(b) A contribution of 200*l.* from the Racecourse Betting Control Board in aid of the investigation into grass sickness in horses was not estimated for.

(c) The officer seconded to the Cattle Committee was transferred to the Livestock Commission, involving a reduction in Appropriations in Aid; modified however by repayments by the Ministry of Agriculture and Fisheries and the Department of Health for Scotland in respect of officers seconded by the Department during the year.

(d) The area of crops submitted for inspection was greater than estimated, involving an increase in inspection fees received.

(e) Expenses (Subheads B, C and D) of staff engaged on land settlement, housing, &c., were greater than estimated, involving a corresponding increase in the contribution from the Agriculture (Scotland) Fund.

(f) These receipts cannot be closely estimated.

(g) Receipts were more than estimated from seed testing fees (250*l.*) and from the sale of produce, &c., at the Plant Registration Station (236*l.*).

(h) The shortage of receipts was due to the number of entries for test being smaller than estimated.

(j) The whole of the outstanding balance of a loan, on account of which an instalment only was included in the estimate, was repaid during the year.

AMOUNTS WRITTEN OFF AS IRRECOVERABLE.

	£	s.	d.
Four fees for the service of cows at the Department's stud farms were withheld mainly on the ground that the services were unsuccessful. The individual amounts did not justify the expense of legal action for recovery (S.38454)	-	12	-
Fee for testing potatoes, Registration and Immunity Trials. Debtor ignored repeated requests for payment of the fee, the amount of which did not justify the expense of legal action for recovery (S.38454)	-	10	-
Legal expenses awarded against a debtor in Court action raised by the Department for recovery of arrears of building loan annuity. Claim abandoned (S.38454) ..	-	12	7
	<u>£1</u>	<u>14</u>	<u>7</u>

EXTRA REMUNERATION (exceeding 50*l.*).

From this Vote, two Clerks (80*l.*-335*l.*) received 67*l.* 9*s.* 8*d.* and 54*l.* 17*s.* 7*d.* respectively for allowances as secretaries of Agricultural Wages Committees and overtime pay.

An Assistant Plant Pathologist (300*l.*) received a gratuity of 100*l.* in respect of special services rendered by him during the time the post of Plant Pathologist was vacant.

A Staff Officer (550*l.*-650*l.*) received a gratuity of 100*l.* in respect of services rendered as Joint Secretary to the Reorganization Commission for Eggs and Poultry for Great Britain and as Assistant Secretary to the Reorganization Commission for Milk for Great Britain.

STATEMENT OF THE AMOUNT OF LOANS OUTSTANDING AT 31 MARCH 1938.

	£	s.	d.
(i) Loans by the Department from Voted Moneys :—			
Local Authorities and Pier Trustees, for Public Works (Congested Districts (Scotland) Act, 1897)	6,608	3	11
(ii) Loan from the Consolidated Fund :—			
Scottish Agricultural Securities Corporation Limited (Agricultural Credits (Scotland) Act, 1929)	100,000	-	-

P. R. Laird,
Accounting Officer.

12 October 1938.

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 1938.

(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 1937	373	4	3	Total Payments (Net) (for details see statement below)	72,982	11	5
Issues from Development Fund	74,100	-	-	Balance, 31 March 1938 ..	1,490	12	10
	<u>£74,473</u>	<u>4</u>	<u>3</u>		<u>£74,473</u>	<u>4</u>	<u>3</u>

(B) AGRICULTURE
Account of Receipts and Payments

	Receipts.					
	£	s.	d.	£	s.	d.
Balance, 1 April 1937				338,994	11	5
PARLIAMENTARY GRANTS:—						
Class VI, Vote 21, Subhead G.—Grants in Aid ..	190,000	—	—			
Do.—Grant to cover approved annual loss on Land Settlement under Section 26 (3) of the Land Settlement (Scotland) Act, 1919	60,585	5	1			
				250,585	5	1
INTEREST ON BANK BALANCES				104	14	5
AGRICULTURE:—						
Education and Research				50	—	-(b)
LAND SETTLEMENT:—						
<i>Department's Estates—</i>						
<i>Sale of Land:—</i>						
Capital receipts	5,068	8	7(c)			
Annual receipts	656	16	2(d)			
Farm receipts, &c.	750	—	7			
Building Loan Annuities	15,553	13	4(d)			
Rents	83,845	14	4(d)			
Miscellaneous	4,339	8	11			
				110,214	1	11
<i>Private Estates—</i>						
Farm receipts, &c.	13	15	10			
Building Loan Annuities	9,931	14	2(d)			
Miscellaneous	563	8	1			
				10,508	18	1
<i>Stocking and Equipment—</i>						
Loan repayments				4,278	18	7
RURAL HOUSING:—						
Loan Annuities	17,417	5	6(d)			
Building Material Suspense Account	53,995	10	5			
Miscellaneous	161	18	10			
				71,574	14	9
SUSPENSE ACCOUNT:—						
Recoverable charges				16,151	19	11
				<u>£802,463</u>	<u>4</u>	<u>2</u>

(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 has been repaid at 31 March 1938 the sum of 1,105,692*l.* 2*s.*, leaving a balance of 1,052,492*l.* 18*s.* still due.

(b) The total net expenditure to 31 March 1938 from the special fund provided under the Corn Production Acts (Repeal) Act, 1921, for agricultural development amounted to 170,931*l.* 12*s.* 1*d.* At 31 March 1938 interest amounting to 21,545*l.* 9*s.* 7*d.* had accrued to the fund of 150,000*l.* originally provided.

(c) Two areas of land, valued at 40*l.* 16*s.* and 1*l.* 10*s.* respectively, were transferred to Local Authorities, free of charge, for road improvement purposes; in the former case the Authority incurred considerable expenditure on fencing (S.40520/2).

(d) The arrears of Rents and Annuities due to the Department at 31 March 1938 were as follows:—Rents 22,969*l.* 8*s.*; Annuities in repayment of loans 9,548*l.* 7*s.*: of which the following approximate amounts had been outstanding for a year or over:—Rents, 7,754*l.*; Annuities, 5,539*l.*

(e) Expenditure by way of loan during year, 4,785*l.* 1*s.* 8*d.* Loans extinguished during year on occasion of changes in tenancy involving the fixing of inclusive rents, &c., 18,309*l.* 2*s.* 9*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 1938.

								Payments.						
								£	s.	d.	£	s.	d.	
REPAYMENTS OF LOANS TO PUBLIC WORKS LOAN COMMISSIONERS:—														
Capital	..	..	..	..	..	..	..	24,513	9	11	(a)		
Interest	..	..	..	..	..	..	..	63,499	3	11			
								<hr/>			88,012	13	10	
AGRICULTURE:—														
Allotments					234	15	—
LAND SETTLEMENT:—														
<i>Department's Estates—</i>														
Acquisition of Land:—														
Capital payments	..	..	..	..	..	..	..	50,842	2	5			
Annual payments	..	..	..	..	..	..	..	29,766	1	5			
Farm ingoing expenses and management	..	..	..	..	..	..	..	975	—	5			
Adaptation and improvement:—														
Buildings (partly expended by way of loan)	..	..	..	..	..	..	..	64,305	—	—	(e)		
Roads, fences, drains and other works	..	..	..	..	..	..	..	19,909	2	4			
Estate management and maintenance	..	..	..	..	..	..	..	30,437	4	6			
								<hr/>			196,234	11	1	
<i>Private Estates—</i>														
Adaptation:—														
Buildings (expenditure by way of loan)	..	..	..	..	..	..	..	2,629	12	1			
Roads, fences, drains and other works	..	..	..	..	..	..	..	922	10	10			
Miscellaneous	..	..	..	..	..	..	..	248	1	4			
								<hr/>			3,800	4	3	
RURAL HOUSING:—														
Loans	..	..	..	..	..	..	..	19,662	14	—			
Freight	..	..	..	..	..	..	..	10,050	—	5			
Building Material Suspense Account	..	..	..	..	..	..	..	46,809	10	7			
Miscellaneous	..	..	..	..	..	..	..	575	8	8			
								<hr/>			77,097	13	8	
SUPERVISION OF WORKS:—														
Salaries and expenses					13,617	9	8
SUSPENSE ACCOUNT:—														
Recoverable charges					16,174	—	9
Balance, 31 March 1938					407,291	15	11
								<hr/>			£802,463	4	2	

STATEMENT OF LOANS REPAYABLE TO THE AGRICULTURE (SCOTLAND) FUND.

		Capital outstanding at 31 March 1938.		
		£	s.	d.
(1)	Gariochsford (Sailors and Soldiers (Gifts for Land Settlement) Act, 1916, Section 1 (1))	830	9	9
(2)	Stocking Loans (Land Settlement (Scotland) Act, 1919, Sections 16 and 29)	36,761	3	—
(3)	Plots for unemployed miners and others—loans to plowholders for seeds, manures, and tools (Land Settlement (Scotland) Act, 1919, Section 1(3))	5,070	4	6
(4)	Loan for meal mill (Congested Districts (Scotland) Act, 1897, Section 4(f))	126	—	—
(5)	Loans from fund created under Corn Production Acts (Repeal) Act, 1921, Section 3	104	—	—
		<hr/>		
		£42,891	17	3

In addition, building loans to the number of 6,766 were in process of repayment at 31 March 1938 (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 (1,772 in number) amounted to 495,842*l.* 7*s.* 7*d.* The remaining 4,994 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 1938.

P. R. Laird,
Accounting Officer.

12 October 1938.

(C)

LAND SETTLEMENT (SCOTLAND) ACT, 1919.

ACCOUNT of Annual Receipts and Payments, determining the cash loss incurred in 1937 in terms of Section 26 (3) of the Act.

Receipts.			Payments.		
	£	s. d.		£	s. d.
Parliamentary Grant for 1937 to meet Deficit Balance at 1 April 1937	60,585	5 1	Balance, 1 April 1937	60,585	5 1
DEPARTMENT'S ESTATES (Part I):			REPAYMENT OF LOANS TO PUBLIC WORKS LOAN COMMISSIONERS:		
Adaptation and Improvement—Loans	7,075	5 2	Capital	23,713	9 11
Rents	25,660	18 7	Interest	63,499	3 11
Miscellaneous	2,207	14 10	DEPARTMENT'S ESTATES (Part I):		
PRIVATE ESTATES (Part II):			Estate Management and Maintenance	13,571	13 4
Adaptation—Loans ..	2,081	19 -			
STOCKING AND EQUIPMENT LOANS	2,494	16 1			
Balance, 31 March 1938, being loss in terms of Section 26 (3) of the Act	61,263	13 6			
	<u>£161,369</u>	<u>12 3</u>		<u>£161,369</u>	<u>12 3</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 1936 the net total of loans from the Public Works Loan Commissioners amounted to 1,663,085*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 699,909*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.

12 October 1938.

(D)

AGRICULTURAL MARKETING (SCOTLAND) FUND.

ACCOUNT of Receipts and Payments for the Year ended 31 March 1938, rendered
in pursuance of Section 11 (6) of the Agricultural Marketing Act, 1931.

Receipts.			Payments.		
	£	s. d.		£	s. d.
Balance, 1 April 1937..	..	26,293 16 8	Balance, 31 March 1938	..	26,293 16 8
		<u>£26,293 16 8</u>			<u>£26,293 16 8</u>

12 October 1938.

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 1938, 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.	
A.—Milk used for Manufacture	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
Original 40,000 <i>l.</i>						
Less Supplementary .. 10,490 <i>l.</i>						
	29,510	8,838 9 7	20,671 10 5		—	
B.—Improvement of Quality of Milk Supply						
Original 48,600 <i>l.</i>						
Less Supplementary .. 7,500 <i>l.</i>						
	41,100	52,253 8 6	—	11,153 8 6		
C.—Contributions towards Expenses of Milk Marketing Boards in Increasing the Demand for Milk						
Original 42,500 <i>l.</i>						
Supplementary 18,000 <i>l.</i>						
	60,500	54,193 8 1	6,306 11 11		—	
TOTAL						
Original 131,100 <i>l.</i>						
Supplementary 10 <i>l.</i>						
	£ 131,110	115,285 6 2	26,978 2 4	11,153 8 6		

Surplus to be surrendered.. £15,824 13 10

Receipts payable to Exchequer.

Estimated. Realized.

Payment by Milk Marketing Boards under Section 5, Milk Act, 1934 £20,000 — (a)

(a) Technical difficulties in connexion with the determination of the categories of milk to be included delayed the issue of the necessary regulations under Sections 5 and 7 of the Milk Act, 1934, and in consequence it was not possible to make a claim for payment in the financial year.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The saving was due to the cheese-milk and butter-milk prices (as defined by the Milk Acts) for the months of October 1937 to January 1938 being higher than anticipated, with the result that for these months no subsidy was payable in respect of the manufacture of cheese, while the rate of subsidy for butter manufactured amounting to the difference between the butter-milk price and the standard price (as defined by the Milk Acts) was lower than estimated.

B.—The saving for which provision was made in the Supplementary Vote was not realized because the transfer of the Tuberculosis (Attested Herds) Scheme (Scotland) under Part IV of the Agriculture Act, 1937, to the Ministry of Agriculture and Fisheries, which was expected to be made during the financial year 1937, was postponed till 1 April 1938. In addition the expenditure during the year was higher than anticipated, owing to the rapid development of the Scheme.

C.—The saving arose from (1) the claim for Exchequer contribution in respect of the supply of milk to schools in January 1938 not being presented in time for payment during the financial year 1937 and (2) the provision made for the possible expansion of the demand for school milk not being required.

NOTE.

Receipts amounting to 60*l.* 2*s.* 7*d.* from the sales of carcases 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 21, Page 329).

Department of Agriculture for Scotland,
12 October 1938.

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.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1938, 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.
A.—Salaries, &c.	69,859	69,075 12 9	783 7 3	—
B.—Travelling	3,120	3,554 14 —	—	434 14 —
C.—Harbours (including Grant in Aid)	8,750	8,384 3 11	365 16 1	—
D.—Fishery Research	6,713	6,534 11 4	178 8 8	—
E.—Incidental Expenses	975	884 16 3	90 3 9	—
F.—Telegrams and Telephones	950	838 17 6	111 2 6	—
G.—Marine Superintendence, Maintenance	50,605	43,996 — 8	6,608 19 4	—
GROSS TOTAL .. £	140,972	133,268 16 5	8,137 17 7	434 14 —
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>		
H.—Appropriations in Aid	12,892	12,892 — —	Surplus to be surrendered.	
NET TOTAL £	128,080	120,376 16 5	£7,703 3 7	

Receipts payable to Exchequer.	Estimated.		Realized.	
	£	s. d.	£	s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid	12,892	—	12,922	15 4
(ii) Receipts of other classes	5,000	—	3,045	5 8
Total			15,968	1 —
Appropriated in aid (Subhead H)			12,892	— —
Paid separately to Exchequer			£ 3,076	1 —

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings due to vacancies being temporarily unfilled and to the filling of vacancies at the minimum of the scales (386*l.*) and to unavoidable delay in commissioning two new vessels (479*l.*); partly offset by the cost of Head Office overtime (82*l.*).

B.—Excess due to more travelling having to be undertaken than was estimated for, and to the increase in railway fares.

C.—Saving due to the dredger "Dragon" receiving only a partial overhaul in view of proposal to construct a new dredger.

D.—Saving due to expenditure on duties relating to diseases of fresh water fish being less than estimated.

E.—Due to savings on the provision for branding instruments and petty incidental expenses.

F.—The expenditure on telegrams was less than anticipated.

G.—Saving due to the delay in new construction (8,264*l.*), offset by additional expenditure on repairs to the older cruisers (1,655*l.*).

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	11,392			8,815	12	5 (a)
Receipts from service of dredgers	1,000			2,739	18	1 (b)
Fines and forfeitures under the Sea Fisheries (Scotland) Application of Penalties Act, 1907 ..	400			423	4	10
Miscellaneous	—			844		— (c)
						12,922 15 4
(ii) Receipts of other classes :—						
Herring brand fees	2,500			1,643	10	8 (b)
Loans to herring fishermen : repayments	2,500			1,401	15	— (d)
						3,045 5 8
				Total ..		£15,968 1 —

(a) Expenditure on Development Fund Services (Subheads A, B, C and D) was less than estimated (835*l.*) and receipts from service of dredgers greater than estimated (1,740*l.*), recoupment from the Fund being correspondingly reduced.

(b) These receipts cannot be closely estimated.

(c) Receipts chiefly from payments by Herring Industry Board and Ministry of Agriculture and Fisheries for services of Board's officers.

(d) Scheme sanctioned in 1924, 6*l.* 3*s.* 2*d.*; scheme sanctioned in 1930, 570*l.* 12*s.* 10*d.*; scheme sanctioned in 1934, 824*l.* 19*s.*

STATEMENT OF THE AMOUNT OF LOANS, MADE BY THE BOARD FROM VOTED MONEYS,
OUTSTANDING AT 31 MARCH 1938.

	£	s.	d.
Loans to Herring Fishermen (1924 scheme)	159	10	3
Do. do. (1930 scheme)	3,244	6	5
Do. do. (1934 scheme)	1,795	10	10
			£5,199 7 6

Outstanding balances amounting to 30*l.* 7*s.* 10*d.* together with accrued interest (1*l.* 4*s.* 5*d.*) in respect of three loans under the 1924 Scheme have been written off. In one case the borrower has died leaving no realizable assets, and in the other two cases the outstanding balances are regarded as irrecoverable (S.23349/2).

Outstanding balances amounting to 156*l.* 5*s.* 4*d.* together with accrued interest (15*l.* 6*s.* 10*d.*) in respect of five loans under the 1930 Scheme have been written off. In three cases the borrowers have died leaving no realizable assets, and in the other two cases the borrowers are without means (S.23349/2).

EXTRA REMUNERATION (exceeding 50*l.*).

The Inspector of Salmon Fisheries (634*l.*–738*l.*) and the Inspector of Sea Fisheries (515*l.*–634*l.*) received sums of 157*l.* 10*s.* and 100*l.* for services rendered to the Ministry of Finance, Northern Ireland, and the Herring Industry Board respectively.

Note.—Expenditure incurred in connexion with the Diseases of Fish Act, 1937, which came into force on 1 November 1937 was met from Subheads B (1*l.* 5*s.* 4*d.*), D (170*l.*) and E (1*l.*) (S.41367/01).

18 October 1938.

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 1937	..	..	..	..	..	..	..	3,432	13	3
Grant in Aid, 1937	..	..	..	..	..	..	..	2,000	-	-
Surplus of herring brand fees	..	..	..	..	..	..	..	-	-	-
Interest on Deposit Receipt	..	..	..	..	..	..	..	25	17	-
								5,458	10	3			
Expended, 1937	..	..	..	..	..	..	..	2,075	10	9
Balance, 31 March 1938	..	..	..	..	..	..	..	£3,382	19	6

Geo. Hogarth,
Accounting Officer.

18 October 1938.

(B)

ACCOUNT OF PAYMENTS AND RECEIPTS ON DEVELOPMENT FUND SCHEMES
in the Year ended 31 March 1938.

(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 1937	..	..	240	11	7	Total Expenditure (Net) (for	details see statement below)		8,815	12	5
Issues from Development Fund	..	..	9,500	-	-	Balance, 31 March 1938	..	..	924	19	2
			£9,740	11	7				£9,740	11	7

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)						1,846	19	8
<i>Maintenance of Dredgers.</i>								
Expenditure on Maintenance (Subhead C)			6,384	3	11			
<i>Less—</i>								
Receipts for service of dredgers (Subhead H) ..			2,739	18	1			
Miscellaneous receipts (Subhead H)			1	17	9			
			2,741	15	10			
						3,642	8	1
<i>Fishery Research.</i>								
Salmon fishery research (Subheads A and D)			1,418	12	4			
Inshore fisheries research (Subheads A, B and D)			883	13	5			
Miscellaneous research (Subhead D)			210	5	-			
Construction of new motor boat (Subhead D)			813	13	11			
						3,326	4	8
						£8,815	12	5

		Estimated Appropriations in Aid. (Anticipated Expenditure to be recovered from Development Fund Grants.)	£11,392
		Realized Appropriations in Aid. (Actual Expenditure recovered from Development Fund Grants.)	£8,815 12 5
Total, Development Fund Schemes..	..		

Geo. Hogarth,
Accounting Officer.

18 October 1938.

HERRING INDUSTRY.

See also Report of Comptroller and Auditor General.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1938, 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.	£ s. d.	£ s. d.
A.—Herring Board—General Administration (Grant in Aid)	17,000	15,090 — —	1,910 — —	—	—	—
B.—Herring Board—Services during the operation of a Scheme (Grant in Aid) ..	35,000	32,387 — —	2,613 — —	—	—	—
C.—Herring Board—Advances for (a) loans for reconditioning and re-equipment of boats, construction of new boats and purchase of nets and gear, and (b) purchase of redundant boats (Grant in Aid)	100,000	16,591 9 —	83,408 11 —	—	—	—
D.—Payment to Herring Marketing Fund (Grant in Aid)..	150,000	—	150,000 — —	—	—	—
GROSS TOTAL	£ 302,000	64,068 9 —	237,931 11 —			
			Surplus of Gross Estimate over Expenditure. £237,931 11 —			
<i>Deduct—</i>	<i>Estimated.</i>	<i>Realized.</i>	Deficiency of Appropriations in Aid realized. £233,408 11 —			
E.—Appropriations in Aid ..	250,000	16,591 9 —				
NET TOTAL	£ 52,000	47,477 — —	Net Surplus to be surrendered. £4,523			
			Receipts payable to Exchequer.		Estimated.	Realized.
					£16,028	22,847 3 8

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The need for additional staff in connexion with the issue of loans by the Board did not materialize.

B.—Payment of grant under this subhead is necessarily conjectural.

C.—The requirements of the Board for all purposes under this subhead were less than anticipated.

D.—No contracts were entered into during the year which necessitated the making of advances to this Fund.

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	250,000	16,591	9 -(a)
(ii) Receipts of other classes :—			
Repayment by Herring Industry Board on account of Capital Loans	14,850	21,618	5 8
Interest on Capital Loans	} 1,178 {	966	14 3
Interest on Advances		262	3 9
Total ..	<u>£266,028</u>	<u>39,438</u>	<u>12 8</u>

(a) The sum required to be drawn from the Herring Fund Advances Account was limited to the amount of the expenditure under Subhead C.

LOANS TO HERRING INDUSTRY BOARD OUTSTANDING AT 31 MARCH 1938.

	£	s.	d.
Purchase of nets and gear	32,546	—	4
Purchase of redundant boats	7,154	18	11
Reconditioning and re-equipment of boats	6,360	6	7
	<u>£46,061</u>	<u>5</u>	<u>10</u>

Scottish Office,
7 September 1938.

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.

CIVIL ACCOUNTS,
1937.

CLASS VII.

COMMON SERVICES (WORKS, STATIONERY, &c.).

CLASS VII

COMMON SERVICES (WORKS, STATIONERY, &c.).

SUMMARY.

Page.	No. of Vote.	SERVICE.	Estimated Gross Expenditure.	Authorized Appropriations in Aid.	Supply Grant.	Actual Gross Expenditure.
			£	£	£	£ s. d.
346	1	Art and Science Buildings, Great Britain	363,195	18,620	344,575	358,915 8 9
354	2	Houses of Parliament Buildings	130,970	800	130,170	129,943 12 7
356	3	Labour and Health Buildings, Great Britain	1,137,783	747,253	390,530	1,096,988 5 2
380	4	Miscellaneous Legal Buildings, Great Britain	148,070	1,180	146,890	144,579 12 3
385	5	Osborne	17,630	5,500	12,130	16,802 6 6
386	6	Office of Works and Public Buildings	1,028,560	481,730	546,830	1,027,635 17 1
390	7	Public Buildings, Great Britain	1,992,050	221,370	1,770,680	1,987,654 15 8
405	8	Public Buildings Overseas ..	188,670	6,950	181,720	188,107 5 9
410	9	Royal Palaces	142,760	18,590	124,170	140,353 2 -
413	10	Revenue Buildings	1,857,380	59,200	1,798,180	1,853,618 14 3
428	11	Royal Parks and Pleasure Gardens	275,615	49,575	226,040	272,905 12 4
432	12	Rates on Government Property	2,577,965	133,530	2,444,435	2,575,282 6 -
435	13	Stationery and Printing ..	3,422,941	1,152,800	2,270,141	3,421,117 9 1
439	14	Peterhead Harbour	32,000	—	32,000	31,327 17 2
440	15	Works and Buildings in Ireland	41,630	2,250	39,380	40,464 4 11
		Total	13,357,219	2,899,348	10,457,871	13,285,696 9 6

CLASS VII

COMMON SERVICES (WORKS, STATIONERY, &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	18,158	2 1	340,757	6 8	4,279	11 3	461	17 11	3,817	13 4	75,000	- -							
2	800	- -	129,143	12 7	1,026	7 5	—	—	1,026	7 5	492	1 5							
3	712,660	1 11	384,328	3 3	40,794	14 10	34,592	18 1	6,201	16 9	18,254	3 2							
4	1,180	- -	143,399	12 3	3,490	7 9	—	—	3,490	7 9	155	9 8							
5	5,385	13 4	11,416	13 2	827	13 6	114	6 8	713	6 10	—	—							
6	481,730	- -	545,905	17 1	924	2 11	—	—	924	2 11	19,111	11 3							
7	221,370	- -	1,766,284	15 8	4,395	4 4	—	—	4,395	4 4	12,709	6 7							
8	6,950	- -	181,157	5 9	562	14 3	—	—	562	14 3	2,352	2 -							
9	18,590	- -	121,763	2 -	2,406	18 -	—	—	2,406	18 -	1,443	13 9							
10	59,200	- -	1,794,418	14 3	3,761	5 9	—	—	3,761	5 9	6,342	5 8							
11	49,575	- -	223,330	12 4	2,709	7 8	—	—	2,709	7 8	1,879	5 5							
12	133,530	- -	2,441,752	6 -	2,682	14 -	—	—	2,682	14 -	7,839	14 11							
13	1,152,800	- -	2,268,317	9 1	1,823	10 11	—	—	1,823	10 11	91,967	- 3							
14	—	- -	31,327	17 2	672	2 10	—	—	672	2 10	141	8 9							
15	2,250	- -	38,214	4 11	1,165	15 1	—	—	1,165	15 1	1,305	13 3							
										2,864,178	17 4	10,421,517	12 2	71,522	10 6	35,169	2 8	238,993	16 1
										Total amount to be surrendered .. £		36,353	7 10						

ART AND SCIENCE BUILDINGS, GREAT BRITAIN.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1938, 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						
<i>Original</i> 70,685 <i>l.</i>						
<i>Supplementary</i> 11,000 <i>l.</i>	81,685	80,501 14 9	1,183 5 3			—
B.—Maintenance and Repairs						
<i>Original</i> 141,705 <i>l.</i>						
<i>Less Supplementary</i> 2,000 <i>l.</i>	139,705	135,657 19 6	4,047 — 6			—
C.—Furniture and Removals	57,180	57,967 5 1	—			787 5 1
D.—Fuel, Gas, Electric Current, and Water						
<i>Original</i> 66,000 <i>l.</i>						
<i>Supplementary</i> 4,000 <i>l.</i>	70,000	69,813 10 5	186 9 7			—
E.—Rents, &c.	8,940	9,194 15 1	—			254 15 1
F.—Cleaning, Custody, &c. ..						
<i>Original</i> 5,185 <i>l.</i>						—
<i>Supplementary</i> 500 <i>l.</i>	5,685	5,780 3 11	—			95 3 11
GROSS TOTAL						
<i>Original</i> 349,695 <i>l.</i>						
<i>Supplementary</i> 13,500 <i>l.</i>	£ 363,195	358,915 8 9	5,416 15 4			1,137 4 1
<i>Deduct—</i>						
G.—Appropriations in Aid ..	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure.			
<i>Original</i> 25,120 <i>l.</i>	—	—	£4,279 11 3			
<i>Less Supplementary</i> 6,500 <i>l.</i>	£ 18,620	18,158 2 1	Deficiency of Appropriations in Aid realized.			
			£461 17 11			
NET TOTAL						
<i>Original</i> 324,575 <i>l.</i>						
<i>Supplementary</i> 20,000 <i>l.</i>	£ 344,575	340,757 6 8	Net Surplus to be surrendered.			
			£3,817 13 4			

Receipts payable to Exchequer.	Estimated.	Realized.
Receipts not authorized to be used as Appropriations in Aid	—	£ 75,000 s. d. — —

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—See Statement of New Works.

B.—The savings arising from favourable tenders and the postponement of items of special maintenance proved to be greater than anticipated.

Details of Receipts.	Estimated.	Realized.	
	£	£	s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid :-			
Various Departments, &c., for services carried out on repayment terms..	12,606	11,005	7 7
Contributions by private donors towards pedestals at the Tate Gallery.	—	600	— —
Rents, &c.		1,484	1 —
Imperial College of Science for heating and lighting		3,627	14 —
Old materials and miscellaneous		1,440	19 6
	£18,620	18,158	2 1
(ii) Receipts of other classes :-			
Sale of property 1-7 Cromwell Gardens, London	—	75,000	— —
Total	£18,620	93,158	2 1

NOTE.

B.—91*l.* 11*s.* 2*d.* extra-contractual payment for additional cost due to unforeseen delays (E.34469).H.M. Office of Works,
28 November 1938.*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., 1937.

Service.	Estimate for 1937.	Expenditure in 1937.
	£	£
A.I.—WORKS IN PROGRESS	51,570	49,779
REMANETS FROM PREVIOUS YEARS	—	1,635
A.II.—PROPOSED WORKS	15,000	7,517
A.III.—1. WORKS COSTING BETWEEN 500 <i>l.</i> AND 2,000 <i>l.</i>	11,135	11,075
2. URGENT UNFORESEEN WORKS	2,500	5,643
A.IV.—REPAYMENT SERVICES:—		
1. WORKS IN PROGRESS	3,950	4,113
2. PROPOSED WORKS	6,000	—
3. (i) WORKS COSTING BETWEEN 500 <i>l.</i> AND 2,000 <i>l.</i>	530	—
(ii) URGENT UNFORESEEN WORKS	—	740
	£ 90,685	
<i>Deduct</i> for services which may not be carried out during the year 20,000 <i>l.</i>		
<i>Add</i> Supplementary Estimate 11,000 <i>l.</i>	9,000	
A. TOTAL	£ 81,685	80,502
Net Saving		£ 1,183

DETAILS OF EXPENDITURE ON NEW WORKS, &c., 1937.

Service.	Estimate.		Expenditure.	
	For 1937.	Total for Work.	In 1937.	Total to 31 March, 1938.
A.I.	£	£	£	£
WORKS IN PROGRESS.				
1. British Museum : Reconstruction of North Section	8,500	98,990	9,891	100,770
2. British Museum : Reconstruction of North-West Quadrant of Library	4,300	61,570	5,915	60,788
3. British Museum : Reorganisation of electricity supply arrangements—change over from direct to alternating current..	2,000	8,850	2,077	8,777
4. Building Research Station, Watford : Erection of Workshop, Lecture Hall, Physics Building, Boiler House, &c.	1,200	17,210	1,270	17,978
5. Building Research Station, Watford : Erection of Physical Chemical Laboratory, rebuilding two bays of Test Shop, Lavatory Block, Store, New Roads, &c..	9,300	10,620	7,064	9,214
6. Coal Survey Laboratory, Cardiff: Adaptations	885	2,435	2,425	2,425
7. Fruit Research Laboratory, 9/13, Kean Street, Drury Lane : Adaptations ..	1,000	2,925	1,434	2,613
8. Fuel Research Station, Greenwich : Erection of Domestic Grate Laboratory, Coal Sampling Laboratory, &c.	200	5,555	291	4,768
9. National Gallery : Erection of New Gallery between the Duveen Room and Gallery XXVII	6,300	7,500	6,289	6,389
10. National Library of Scotland, Edinburgh : Extension. (The Government has accepted a gift of 100,000 <i>l.</i> towards the cost of the extension)	3,750	200,000	482	3,608

OBSERVATIONS.

- 1.—The expenditure in 1936 was less than anticipated when the estimate for 1937 was prepared. Completed. Estimate reduced from 100,440*l.*
- 2.—The total estimate was increased after the estimate for 1937 was prepared. Completed, further charges to come.
- 4.—Completed, further charges to come.
- 5.—Bad weather retarded progress. Estimate reduced from 11,540*l.*
- 6.—Delay in completing the lease prevented the commencement of work in the previous year. Completed. Estimate increased from 2,085*l.*
- 7.—Completed, further charges to come.
- 8.—Completed. The work proved less difficult than had been anticipated and the provision for contingencies was not required.
- 10.—Demolition work did not commence as early as anticipated and progress was delayed by unforeseen difficulties. A sum provided for Architect's fees did not become payable within the year.

DETAILS OF EXPENDITURE ON NEW WORKS, &C., 1937—*contd.*

Service.	Estimate.		Expenditure.	
	For 1937.	Total for Work.	In 1937.	Total to 31 March, 1938.
A.I.	£	£	£	£
<i>WORKS IN PROGRESS—contd.</i>				
11. National Physical Laboratory: Provision of additional 480 volt Battery for Sub-Station	550	6,000	730	5,913
12. National Physical Laboratory, Acoustics Building: Provision of Lagged Room and Upper Transmission Room ..	8,050	11,200	4,416	5,431
13. National Physical Laboratory: Erection of new Photometry Building	400	17,750	133	17,340
14. National Physical Laboratory: Adaptation of Old Photometry Building for Electro-technics	950	3,035	1,813	2,902
15. National Physical Laboratory: Transfer of converting plant from Power House to Sub-Station, &c.	500	3,000	746	2,949
16. Natural History Museum: Completion of new Spirit Building	2,525	20,400	2,444	20,252
17. Royal Scottish Museum, Edinburgh: Extension of accommodation for Department of Technology	660	16,300	1,518	15,821
18. Tate Gallery: Provision of new lavatories and staircase	500	3,000	841	3,366
TOTAL ..£			49,779	
<i>Remanets from previous years.</i>				
1. (1936) Bethlem Royal Hospital: Adaptation for Imperial War Museum	—	49,400	1,044	52,661
12. (1936) Tate Gallery: Installation of electric lighting	—	4,680	591	4,137
TOTAL ..£			1,635	

OBSERVATIONS.

- 11.—Completed, further charges to come.
12.—Progress was delayed by alterations to the scheme to meet the requirements of the occupants.
13.—Completed, further charges to come.
14.—Additional works were found necessary. Completed, further charges to come.
15.—Completed, further charges to come.
16.—Completed.
17.—The expenditure for 1936 was less than anticipated when the estimate for 1937 was prepared. Completed, further charges to come.
18.—Completed, further charges to come. A number of unforeseen items arose during the progress of the work.
1. (1936)—It was not possible to pay the final accounts in the previous year. Completed, additional work was found to be necessary.
12. (1936)—It was decided to provide an emergency lighting battery. Completed, further charges to come. Estimate increased from 3,815/.

DETAILS OF EXPENDITURE ON NEW WORKS, &c., 1937—*contd.*

Service.	Estimate.		Expenditure.	
	For 1937.	Total for Work.	In 1937.	Total to 31 March, 1938.
A.II.	£	£	£	£
PROPOSED WORKS.				
1. British Museum: Reconstruction of Galleries on East Side of South Wing ..	500	25,000	—	—
2. Building Research Station, Watford: Extension to Physics Laboratory, additional Bay to Stores and completion of Roads ..	2,500	5,905	2,850	2,850
3. Fuel Research Station, Greenwich: Extensions to Laboratories and Hydrogeneration Building, New Mess Room and Kitchen	3,000	14,710	4,667	4,667
4. Government Chemist's Department: Provision of additional storey (completion)..	500	13,000	—	—
5. National Physical Laboratory: Testing Station for electrical switch gear.. ..	5,000	70,000	—	—
6. Royal College of Art: Erection of new Building	1,000	350,000	—	—
7. Royal Scottish Museum: Provision of new Lecture Hall	2,500	15,000	—	—
TOTAL.. ..£			7,517	
A.III.				
1. WORKS COSTING BETWEEN 500 <i>l.</i> AND 2,000 <i>l.</i>				
British Museum: Improved artificial illumination of galleries		2,000	485	485
British Museum: Provision of fumigating chamber in basement		800	510	618
British Museum: Room for Biblical Collection Completed.		1,900	917	1,939
Building Research Station, Watford: Adaptation of old workshop for laboratory use .. Completed.		745	759	759
Government Laboratory, Clements Inn: Improved apparatus for supply of steam and ventilating system		950	859	859
Meat Research Laboratory, Smithfield Market: Adaptations Completed, further charges to come.		1,710	687	687
National Gallery: Provision of studio for Restorer Completed, further charges to come.		1,120	936	956

OBSERVATIONS.

A.II.—

- 1.—The scheme was not settled in time to permit of commencement in the year.
- 3.—Progress was more rapid than anticipated. Estimate increased from 13,210*l.*
- 4.—The scheme is in abeyance.
- 5.—The scheme did not materialise during the year.
- 6.—Preliminary details were not settled in time to permit of commencement within the year.
- 7.—It was not found possible to commence building work within the year.

DETAILS OF EXPENDITURE ON NEW WORKS, &c., 1937—*contd.*

Service.	Total Estimate.	Expenditure.	
		In 1937.	Total to 31 March, 1938.
		£	£
A.III.			
1. WORKS COSTING BETWEEN 500 <i>l.</i> AND 2,000 <i>l.</i> — <i>contd.</i>			
National Gallery, Edinburgh: Remodelling of openings between galleries	1,100	865	865
Completed, further charges to come.			
National Physical Laboratory, Bushy House: Adaptation of old Furnace Rooms for Radio Department	2,425	1,319	1,319
Estimate increased from 1,800 <i>l.</i>			
National Physical Laboratory, Electricity Department: Erection of building for and provision of new motor generator	1,100	1,017	1,017
Completed, further charges to come.			
National Physical Laboratory: Extension to sub-station, &c. Completed.	2,000	475	2,197
National Physical Laboratory, Rolling Mill: Provision of motor generator set, alterations and additions to building, plant, &c.	2,600	1,053	1,088
Estimate increased from 1,850 <i>l.</i>			
National Portrait Gallery: Provision of additional sliding screens for picture storage	700	76	704
Completed.			
Natural History Museum: Conversion of centre room in East Tower into storeroom	840	73	809
Completed.			
Tate Gallery: Installation of sculpture lift	1,085	860	860
Completed, further charges to come.			
Victoria and Albert Museum: Provision of economisers for boiler plant	2,000	184	1,847
Completed.			
TOTAL .. £		11,075	
2. URGENT UNFORESEEN WORKS.			
British Museum, Parthenon Room: Heating	600	565	565
Completed			
National Physical Laboratory, Director's Residence, Bushy House: Alterations	1,750	1,933	1,933
Completed, further charges to come.			
National Physical Laboratory: Erection of Motor Cycle Investigation Hut (Silencing)	750	594	594
National Physical Laboratory: Additions to electric battery in Photometry Building	623	495	495
Royal College of Art: Adaptation of accommodation in Western Galleries, Imperial Institute (Part 1st Floor)	600	658	658
Completed			

DETAILS OF EXPENDITURE ON NEW WORKS, &c., 1937—*contd.*

Service.	Estimate.		Expenditure.	
	For 1937.	Total for Work.	In 1937.	Total to 31 March, 1938.
A.III.	£	£	£	£
2.—URGENT UNFORESEEN WORKS.— <i>contd.</i>				
Royal Scottish Museum, Edinburgh: Emergency lighting system		600	541	541
Completed, further charges to come.				
Tate Gallery: Pedestals for sculpture		785	781	781
Completed.				
Tate Gallery: Installation of lifting gear for sculpture		617	76	76
Completed, further charges to come.				
TOTAL		£	5,643	
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	3,830	54,060	3,256	52,866
B.—Road Research Laboratory, Harmondsworth: Erection of new building for physics work (temperature control) ..	120	4,980	857	5,071
TOTAL			4,113	
2. PROPOSED WORKS.				
A.—Road Research Laboratory, Harmondsworth: Extensions to Workshop, Administration Building, and Roads ..	3,000	8,095	—	—
B.—Road Research Laboratory, Harmondsworth: Purchase of additional land ..	3,000	6,000	—	—
3.(ii)—URGENT UNFORESEEN WORKS.				
Road Research Laboratory, Harmondsworth: Conversion of garage into laboratory ..	—	770	740	740
Completed.				
TOTAL			740	

OBSERVATIONS.

1.A.—Completed, further charges to come. 21*l.* 16*s.* 4*d.* extra contractual payment for additional cost due to unforeseen delays (E.29817). Estimate reduced from 54,560*l.*

1.B.—Expenditure in 1936 was less than anticipated when the estimate for 1937 was prepared. Completed.

2.A.—A revision of the scheme delayed commencement of work. Estimate increased from 6,110*l.*

2.B.—Purchase was not completed within the year. Estimate increased from 3,000*l.*

H.M. Office of Works,
28 November 1938.

Patrick Duff,
Accounting Officer.

HOUSES OF PARLIAMENT BUILDINGS.

See also Report of Comptroller and Auditor General.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1938, 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	8,670	17,936 2 4	—	—	9,266	2 4
B.—Maintenance and Repairs	100,950	85,057 17 11	15,892	2 1	—	—
C.—Fuel, Gas, Electric Current, and Water	12,750	15,570 3 3	—	—	2,820	3 3
D.—Cleaning, &c.	3,550	3,768 16 8	—	—	218	16 8
E.—Furniture, &c.	5,050	7,610 12 5	—	—	2,560	12 5
GROSS TOTAL	£ 130,970	129,943 12 7	15,892	2 1	14,865	14 8
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>				
F.—Appropriations in Aid ..	800	800 — —				
NET TOTAL	£ 130,170	129,143 12 7	Surplus to be surrendered. £1,026 7 5			

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid	800	1,292 1 5
Appropriated in aid (Subhead F)	800	800 — —
Paid separately to Exchequer ..		£492 1 5

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 62,000*l.* and the expenditure 44,736*l.* The saving was due to the postponement of the work on the Victoria Tower and to slow progress on the service generally.
 C.—Increased consumption of fuel and electricity combined with higher prices for, and the use of a better grade of, fuel.
 E.—Unforeseen services.

Details of Receipts.	Estimated.	Realized.
	£	£ s. d.
Sale of stone removed in connexion with the work of restoration	800	443 2 —
Acknowledgment rents, old materials, &c.		848 19 5
Total ..	£800	1,292 1 5

H.M. Office of Works,
28 November 1938.

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., 1937.

Service.	Estimate.		Expenditure.	
	For 1937.	Total for Work.	In 1937.	Total to 31 March, 1938.
A.I.	£	£	£	£
WORKS IN PROGRESS.				
None.				
<i>Remanets from previous years.</i>				
A.III.2A 1936. House of Commons: Reconstruction of Strangers' Gallery	—	3,000	453	2,780
A.II.				
PROPOSED WORKS.				
1. House of Commons: Reconstruction and extension of Lavatory Accommodation	2,250	5,170	1,201	1,201
2. House of Commons: Rearrangement of Refreshment Accommodation	3,000	16,300	15,549	15,549
3. House of Lords: Construction of Annexe to provide additional Accommodation and Lavatories	2,000	16,000	—	—
4. House of Lords: Reconstruction of Lavatory Accommodation	920	2,420	525	525
A.III.				
1. WORKS COSTING BETWEEN 500 <i>l.</i> AND 2,000 <i>l.</i> House of Commons: Reconstruction of Press Gallery	—	1,000	208	744
2. URGENT UNFORESEEN WORKS	500	—	—	—
	£ 8,670		17,936	
Net Excess		£9,266		

OBSERVATIONS.

A.III.2A. 1936.—The contractor's final account was not agreed in time to permit of payment in the previous year. Completed.

A.II.1.—Certain balances on Contracts were not paid within the year, the work having been delayed by sittings of the House. Estimate increased from 4,250*l.*

2.—It was decided to complete the work within the financial year. Completed, further charges to come. Estimate increased from 7,500*l.*

3.—Settlement of the preliminary details took longer than anticipated. Estimate increased from 12,000*l.*

A.III.1.—Completed. The total estimate was provisional.

Patrick Duff,
Accounting Officer.

H.M. Office of Works,
28 November 1938.

LABOUR AND HEALTH BUILDINGS, GREAT BRITAIN.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1938, 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.	£ s. d.	£ s. d.
EMPLOYMENT EXCHANGE AND INSURANCE (UNEMPLOYMENT) BUILDINGS AND OTHER LABOUR BUILDINGS.						
A.—New Works, Alterations, Additions, and Purchases ..	366,205	320,186 12 6	46,018 7 6	—	—	—
B.—Maintenance and Repairs	100,685	99,770 8 7	914 11 5	—	—	—
C.—Furniture, &c. ..	62,600	57,604 14 5	4,995 5 7	—	—	—
D.—Removals	2,700	2,911 9 4	—	—	211 9 4	—
E.—Rents, &c.	184,550	180,131 8 9	4,418 11 3	—	—	—
F.—Fuel, Gas, Electric Current, and Water	53,000	58,457 12 2	—	—	6,457 12 2	—
G.—Cleaning, Custody, &c.	10,440	10,686 10 11	—	—	246 16 11	—
G.G.—Compensation and Losses	—	44 17 10	—	—	44 17 10	—
	£ 780,180	730,793 14 6	56,346 15 9	—	6,960 10 3	—

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—See Statement of New Works on page 360.

C.—The demand for furniture for new buildings was less than anticipated (9,800*l.*). The saving was offset by increased expenditure on day to day repairs and replacements, and by demands for additional equipment. (4,800*l.*)

E.—Fewer additional hirings. In certain cases rent did not accrue as early as anticipated.

F.—Increased prices for fuel and freight, and an under-estimate of the consumption of gas and electric current.

GG.—Includes 40*l.* 12*s.* 10*d.* being reimbursement of costs incurred by a landowner in applying for the removal of restrictive covenants on land proposed to be acquired for erection of an Employment Exchange. Owing to local opposition the proposal was abandoned (E.35747).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
UNEMPLOYMENT ASSISTANCE BOARD BUILDINGS.						
H.—New Works, Alterations, Additions, and Purchases ..	5,058	6,956 15 2	—		1,898 15 2	
I.—Maintenance and Repairs	15,680	15,296 3 2	383 16 10		—	
J.—Furniture, &c. ..	10,000	15,109 19 2	—		5,109 19 2	
K.—Removals	350	484 16 9	—		134 16 9	
L.—Rents, &c.	52,000	51,581 1 10	418 18 2		—	
M.—Fuel, Gas, Electric Current, and Water	13,900	15,231 3 —	—		1,331 3 —	
N.—Cleaning, Custody, &c.	1,970	2,584 12 1	—		614 12 1	
	£ 98,958	107,244 11 2	802 15 —		9,089 6 2	
INSURANCE (NATIONAL HEALTH) BUILDINGS AND OTHER HEALTH BUILDINGS.						
O.—New Works, Alterations, Additions, and Purchases ..	118,960	109,746 8 5	9,213 11 7		—	

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

H.—See Statement of New Works on page 375.

J.—The demand for additional filing equipment, and the supply of furniture for increased staffs and on rehouings exceeded expectations.

M.—The provision for gas and electric current was inadequate.

N.—Under-estimate of the demand for and the increased price of household articles.

O.—See Statement of New Works on page 377.

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	48,485	47,706 9 -	778 11 -			
Q.—Furniture, &c. ..	15,450	20,613 - -			5,163 - -	
R.—Removals	1,165	877 16 9	287 3 3			
S.—Rents, &c.	41,910	42,612 19 10			702 19 10	
T.—Fuel, Gas, Electric Current, and Water	20,200	23,449 10 6			3,249 10 6	
V.—Cleaning, Custody, &c.	8,375	9,548 8 6			1,173 8 6	
W.—Clothing	4,100	4,395 6 6			295 6 6	
	£ 258,645	258,949 19 6	10,279 5 10		10,584 5 4	
GROSS TOTAL	£ 1,137,783	1,096,988 5 2	67,428 16 7		26,634 1 9	
<i>Deduct—</i>			Surplus of Gross Estimate over Expenditure.			
	Estimated.	Realized.	£40,794 14 10			
X.—Appropriations in Aid	747,253	712,660 1 11	Deficiency of Appropriations in Aid realized.			
			£34,592 18 1			
NET TOTAL	£ 390,530	384,328 3 3	Net Surplus to be surrendered.			
			£6,201 16 9			

Receipts payable to Exchequer.

Estimated.

Realized.

Receipts not authorized to be used as Appropriations in Aid

£ 23,600

£ s. d.
18,254 3 2EXPLANATION of the Causes of Variation between Expenditure and Grant—*contd.*

Q.—The provision for day to day services, for additional equipment (mainly on rehouseings) and for contingencies proved inadequate (6,000*l.*). The exceeding was partly offset by a saving on certain new works which were not ready for furnishing during the year (1,000*l.*).

R.—The removal of the Welsh Board of Health to new premises did not take place in the year as anticipated.

T.—Increased cost of fuel and freight, and an under-estimate of the consumption of electric current.

V.—Unforeseen demands for cleaning and nightwatching, and increased prices of household articles and laundry.

Details of Receipts.	Estimated.	Realized.	
	£	£	s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid :—			
Employment Exchange and Insurance (Unemployment) Buildings and other Labour Buildings :—			
Rents, &c	1,095	1,326	6 5
Old materials, &c.	1,700	2,121	10 8
Repayment of cost of services in connexion with Unemployment Insurance and Unemployment Assistance	643,000	598,373	— —
Unemployment Assistance Board Buildings :—			
Rents, &c.	150	392	14 5
Recoveries from the Unemployment Assistance Fund	98,808	106,851	16 9
Insurance (National Health) Buildings and other Health Buildings :—			
Rents, &c.	1,650	2,152	17 7
Old materials, &c.	850	1,441	16 1
	<u>£747,253</u>	<u>£712,660</u>	<u>1 11</u>
(ii) Receipts of other classes :—			
Rental charge for certain accommodation occupied by the Ministry of Labour in connexion with Unemployment Insurance and Unemployment Assistance, less deductions on account of premises which have been sold or which have ceased to be used for Unemployment Insurance purposes and in respect of which capital expenditure has been charged to the Unemployment Fund :—			
Unemployment Insurance	8,000	—	*
Unemployment Assistance	1,000	2,040	— —
Rental charge for accommodation in Crown property occupied by the Unemployment Assistance Board	2,600	2,579	— —
Sales of property :—	12,000		
Dewsbury Employment Exchange		1,194	— —
Finnieston Employment Exchange		300	— —
Northampton Employment Exchange		12,000	— —
Tipton Employment Exchange		141	3 2
Total	<u>£770,853</u>	<u>£730,914</u>	<u>5 1</u>

* Deductions in respect of premises sold or no longer used for the purposes of the Unemployment Insurance Act amounted to 65,226*l.* whereas the sum payable from the Unemployment Fund in 1937 in respect of current occupation of Crown premises amounted only to 11,782*l.* The balance of the deduction has been effected from the sum payable to the Exchequer from the Unemployment Fund in respect of the accruing liability for superannuation allowances &c. under Section 62 (2) (a) of the Unemployment Insurance Act 1935. (See Note to Class VIII., Vote 4.)

NOTES.

B.—70*l.* 5*s.* 3*d.*, claims of 38*l.* 5*s.* and 32*l.* —*s.* 3*d.* for damage to windows were abandoned (E.27856 and 27826).

L.—21*l.* 11*s.* 8*d.* premises surrendered before the expiration of the lease.

Strips of land in front of new Employment Exchanges at Kidsgrove, Salisbury and West Hartlepool have been conveyed to Local Authorities without charge (E.31947, 31245 and 32396).

1,595*l.* 4*s.* 4*d.* balance on 31 March 1938 of loan to Metropole Buildings Refreshment Club, this amount with interest at 3½ per cent. per annum to be repaid by 7th June 1951 (E.33655).

H.M. Office of Works,
28 November 1938.

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., 1937.

Service.	Estimate for 1937.	Expenditure in 1937.
	£	£
EMPLOYMENT EXCHANGE AND INSURANCE (UNEMPLOYMENT) BUILDINGS AND OTHER LABOUR BUILDINGS.		
A.I.—WORKS IN PROGRESS	297,580	284,372
REMANETS FROM PREVIOUS YEARS	—	4,112
A.II.—PROPOSED WORKS.. .. .	81,250	27,449
A.III.—1. WORKS COSTING BETWEEN 500 <i>l.</i> AND 2,000 <i>l.</i>	1,375	1,785
2. URGENT UNFORESEEN WORKS	21,000	2,263
REMANETS FROM PREVIOUS YEARS NOT EXCEEDING 50 <i>l.</i> EACH	—	206
	£ 401,205	
<i>Deduct</i> for services which may not be carried out during the year	£ 35,000	
A. TOTAL	£ 366,205	320,187
Net Saving		£ 46,018

DETAILS OF EXPENDITURE ON NEW WORKS, &C., 1937.

Service.	Estimate.		Expenditure.	
	For 1937.	Total for Work.	In 1937.	Total to 31 March, 1938.
A.I.	£	£	£	£
WORKS IN PROGRESS.				
<i>Figures relate to purchase of sites and erection of buildings for Employment Exchanges or Employment Offices (unless otherwise stated).</i>				
1. Abertillery	500	6,055	437	5,710
2. Acton	910	9,700	879	10,201
3. Alexandria	630	4,850	303	4,299
4. Arbroath	1,600	6,720	3,629	5,772
5. Arnold	3,030	3,790	2,540	3,072
6. Ashton-under-Lyne	10,625	16,920	10,429	16,311
7. Banbury	1,750	5,185	930	930
8. Bath : Erection of Employment Exchange	6,900	15,650	8,134	8,231
9. Bathgate	2,500	5,520	125	275
10. Beeston	510	5,080	368	5,186
11. Birtley	400	3,797	—	—
12. Blaydon-on-Tyne	450	6,825	975	6,973
13. Bolton	700	22,900	515	22,395
14. Boston	3,500	9,986	683	2,286
15. Brentford and Chiswick	1,000	10,860	3,433	3,433
16. Bristol, Divisional Office : Erection of additional building	550	2,542	964	2,386
17. Bromsgrove	235	2,172	158	2,127
18. Burnley	1,310	17,787	1,300	18,230

OBSERVATIONS.

- 1.—Completed.
- 2.—Completed. The exceeding on total estimate is due to increased prices and to additional requirements.
- 3.—Completed, further charges to come.
- 4.—Progress during 1936 was less rapid than anticipated when the estimate for 1937 was prepared. Estimate decreased from 7,110£.
- 5.—Completed, further charges to come.
- 6.—Completed, further charges to come. (See also Vote 4, Subhead A).
- 7.—The site was not acquired as early as anticipated and commencement of building work was consequently delayed. Estimate increased from 4,035£.
- 8.—Building work progressed more rapidly than had been anticipated.
- 9.—The Service was postponed.
- 10.—Completed.
- 11.—The purchase of the site was not completed within the year.
- 12.—Completed.
- 13.—Completed, further charges to come.
- 14.—Work did not commence as early as anticipated and difficulties were experienced in connection with the foundations. Estimate increased from 6,260£.
- 15.—Purchase of the site was not completed in the previous year as anticipated, Estimate increased from 10,535£.
- 16.—Completed.
- 17.—Completed.
- 18.—Completed, further charges to come.

DETAILS OF EXPENDITURE ON NEW WORKS, &c., 1937—*contd.*

Service.	Estimate.		Expenditure.	
	For 1937.	Total for Work.	In 1937.	Total to 31 March, 1938.
A.I.	£	£	£	£
WORKS IN PROGRESS— <i>contd.</i>				
19. Bury St. Edmunds	2,000	4,325	83	587
20. Coleford	3,500	4,320	3,104	3,335
21. Colne	100	7,937	458	7,814
22. Congleton	3,500	6,030	4,028	4,403
23. Crumlin	100	4,948	—	4,964
24. Derby	2,490	15,820	2,351	14,998
25. Dewsbury	580	20,700	322	6,422
26. Doncaster	1,200	14,670	1,243	14,995
27. Dundee: Purchase of site and extension of Employment Exchange	350	10,875	575	10,826
28. Dunfermline	1,230	6,687	816	6,016
29. Ellesmere Port	850	4,255	958	4,084
30. Enfield	1,000	10,800	1,207	1,207
31. Felling-on-Tyne	540	6,325	384	5,940
32. Flint	230	3,500	25	3,793
33. Folkestone	1,700	6,240	1,582	6,096
34. Forfar	1,000	4,360	1,099	1,499
35. Gainsborough	1,000	5,065	—	262
36. Glasgow, Cambuslang	150	3,600	119	3,756
37. Glasgow, Maryhill	310	8,645	399	8,926
38. Glasgow, South side	500	32,050	384	4,633
39. Glossop	580	5,175	1,732	5,509

OBSERVATIONS.

- 19.—The scheme was revised.
- 21.—Completed.
- 22.—Completed, further charges to come.
- 23.—Completed.
- 24.—Completed, further charges to come. 20% extra contractual payment for additional cost due to unforeseen delays.
- 25.—Estimate increased from 15,000%. (See also Vote 10, Subhead H).
- 26.—Completed, further charges to come.
- 27.—Completed, further charges to come.
- 28.—Completed, further charges to come. (See also Vote 10, Subhead H).
- 29.—Completed, further charges to come.
- 30.—The expenditure relates to the purchase of the site, which was not completed in 1936 as anticipated.
- 31.—Completed, further charges to come.
- 32.—Completed.
- 33.—Completed, further charges to come.
- 34.—Estimate increased from 4,300%.
- 35.—The scheme is being revised.
- 36.—Completed.
- 37.—Completed, further charges to come.
- 39.—Progress in 1936 was not so rapid as anticipated when the estimates for 1937 were prepared, mainly owing to difficulty in obtaining supplies of stone. Completed, further charges to come.

DETAILS OF EXPENDITURE ON NEW WORKS, &c., 1937—*contd.*

Service.	Estimate.		Expenditure.	
	For 1937.	Total for Work.	In 1937.	Total to 31 March, 1938.
A.I.	£	£	£	£
WORKS IN PROGRESS— <i>contd.</i>				
40. Golborne	500	2,880	149	149
41. Great Harwood	200	6,375	407	6,836
42. Greenock: Extension of Employment Exchange	1,700	2,420	2,109	2,109
43. Guildford	2,090	7,540	3,266	7,533
44. Handsworth	7,560	15,660	7,544	14,843
45. Haswell	2,000	3,035	2,264	2,386
46. Horsforth	1,250	3,545	377	377
47. Huddersfield	320	16,635	125	16,721
48. Hull: Purchase of site and extension of Employment Exchange	100	8,400	23	673
49. Kew, Claims and Records Office: Alterations to heating	4,000	7,320	3,271	3,271
50. Kidsgrove	6,900	8,560	7,164	8,375
51. Kirkcaldy	380	9,100	409	8,765
52. Knottingley	1,250	4,055	511	635
53. Leeds	8,260	43,920	8,781	41,859
54. Leiston	500	2,485	—	357
55. Leyland	1,000	4,825	—	281
56. Leyton	10,200	15,960	10,329	14,836
57. Littleborough: Erection of Employment Exchange	3,400	5,830	785	785

OBSERVATIONS.

- 41.—Completed. Tenders were higher than anticipated.
- 42.—Completed, further charges to come. Estimate increased from 2,300*l.*
- 43.—Expenditure in the previous year was less than anticipated when the estimates for 1937 were prepared. Completed.
- 44.—Completed, further charges to come.
- 46.—Deferred.
- 47.—Completed.
- 48.—A revised scheme is under consideration.
- 49.—Estimate increased from 4,700*l.*
- 50.—Completed, further charges to come.
- 51.—Completed, further charges to come.
- 52.—Building work did not commence as early as anticipated. Estimate increased from 3,415*l.*
- 53.—Completed, further charges to come.
- 54.—Building work did not commence within the year as anticipated.
- 55.—Building work did not commence within the year as anticipated. Estimate increased from 3,780*l.*
- 56.—Completed, further charges to come.
- 57.—Delay in the settlement of the lease prevented an early commencement of the work.

DETAILS OF EXPENDITURE ON NEW WORKS, &c., 1937—*contd.*

Service.	Estimate.		Expenditure.	
	For 1937.	Total for Work.	In 1937.	Total to 31 March, 1938.
A.I.	£	£	£	£
WORKS IN PROGRESS— <i>contd.</i>				
58. Liverpool, Old Swan	2,000	14,945	3,816	6,381
59. Llandudno	3,000	4,440	820	888
60. Llanelly	150	9,200	100	8,739
61. London, Hackney	5,040	25,520	3,267	25,320
62. London, King's Cross : Extension of Employment Exchange	80	3,855	10	3,724
63. London, Shepherd's Bush : Erection of Employment Exchange	200	17,880	—	154
64. London, West End : Purchase of site and erection of Divisional Offices and Employment Exchange	100	160,000	—	33,503
65. Long Eaton	5,120	9,717	3,809	9,474
66. Maltby	3,500	5,450	3,287	3,537
67. Manchester : Erection of Offices, including Divisional Offices and Employment Exchange	14,000	102,000	8,205	8,712
68. Manchester, Trafford Park	1,280	6,180	1,256	6,051
69. Motherwell	300	9,369	—	9,021
70. Netherfield	2,700	5,580	3,754	4,025
71. Newark	350	6,023	436	5,496
72. Newcastle : Purchase of site and erection of Offices, including Divisional Offices and Employment Exchange	500	93,590	—	18,439
73. New Mills	300	4,462	—	4,561
74. Northampton	3,250	12,620	2,417	11,799
75. North Shields : Purchase, adaptation and extension of building for Employment Exchange	915	7,080	592	7,128

OBSERVATIONS.

- 58.—Building work commenced earlier than anticipated.
- 59.—The expenditure relates to the purchase of the site which was not completed in 1936 as anticipated.
- 60.—Completed.
- 61.—Progress in the previous year was more rapid than anticipated. Completed, further charges to come.
- 62.—Completed.
- 63.—The lease of the proposed site was not completed within the year.
- 64.—The scheme is undergoing revision. Estimate increased from 101,500*l.*
- 65.—The contractor's final account could not be paid within the year. Completed, further charges to come.
- 67.—Progress was retarded by a decision to alter the design of the building to meet the objections of the adjoining owners.
- 68.—Completed, further charges to come.
- 69.—The account of the building contractor was settled in the previous financial year. Completed. (See also Vote 10, Subhead H).
- 70.—Building work did not commence in 1936 as anticipated when the estimate for 1937 was prepared.
- 71.—Completed.
- 72.—Building work did not commence within the year.
- 73.—The builder's final account could not be settled within the year. Completed, further charges to come.
- 74.—Completed, further charges to come.
- 75.—Completed.

DETAILS OF EXPENDITURE ON NEW WORKS, &c., 1937—*contd.*

Service.	Estimate.		Expenditure.	
	For 1937.	Total for Work.	In 1937.	Total to 31 March, 1938.
A.I.	£	£	£	£
WORKS IN PROGRESS— <i>contd.</i>				
76. Nottingham: Erection of Employment Exchange	8,280	22,350	9,058	20,498
77. Oakengates	5,300	7,440	5,225	5,605
78. Oban: Erection of Employment Exchange	900	6,600	1,405	1,405
79. Ormskirk	200	3,745	203	3,836
80. Oswestry	1,500	5,140	526	1,017
81. Otley	1,950	4,820	3,090	4,090
82. Oxford: Erection of Employment Exchange	400	10,820	573	11,049
83. Perth	5,910	9,610	4,517	8,797
84. Port Glasgow	4,690	9,750	5,236	6,622
85. Portsmouth: Erection of Employment Exchange	7,250	14,610	6,349	13,168
86. Port Talbot	150	8,595	214	8,697
87. Prescott	3,000	4,530	3,477	3,477
88. Rayleigh	2,300	3,955	2,944	3,611
89. Rotherham	8,235	16,105	8,546	14,111
90. Rugby	1,350	7,050	1,980	6,848
91. Salisbury	3,000	6,550	4,244	5,794
92. Selkirk	1,000	4,350	79	388
93. Skegness	3,000	5,210	3,902	4,736
94. Spennymoor	500	6,760	440	440
95. Stalybridge	200	7,062	1,290	7,517
96. Stevenston	1,000	5,120	1,043	1,191

OBSERVATIONS.

- 76.—Completed, further charges to come.
- 77.—Completed, further charges to come. Estimate increased from 6,905*l.*
- 78.—Building work commenced earlier than anticipated.
- 79.—Completed.
- 80.—The scheme was revised to include accommodation for the Customs and Excise and Inland Revenue Departments. Estimate increased from 4,585*l.* (See also Vote 10, Subheads A and H).
- 81.—Building work did not commence in the previous year as anticipated. Completed, further charges to come.
- 82.—Completed.
- 83.—Completed, further charges to come.
- 85.—Completed, further charges to come.
- 86.—Completed.
- 88.—Completed, further charges to come.
- 89.—Completed, further charges to come. Estimate decreased from 16,355*l.*
- 90.—Completed, further charges to come.
- 91.—Progress was better than anticipated. Estimate decreased from 6,634*l.*
- 92.—Pressure of other services delayed the placing of the contract.
- 93.—An increase in the total estimate, due to increased prices and additional work, is reflected in the expenditure for the year. Completed, further charges to come.
- 94.—Estimate increased from 6,610*l.*
- 95.—The balances remaining to be paid were greater than anticipated. Completed. Additional work was carried out.

DETAILS OF EXPENDITURE ON NEW WORKS, &c., 1937—*contd.*

Service.	Estimate.		Expenditure.	
	For 1937.	Total for Work.	In 1937.	Total to 31 March, 1938.
A.I.	£	£	£	£
<i>WORKS IN PROGRESS—contd.</i>				
97. Stornoway	4,330	5,910	4,140	5,162
98. Sunderland	5,500	22,640	446	3,822
99. Thorne	1,000	6,475	—	230
100. Tilbury	2,000	4,495	626	779
101. Wallasey	3,000	11,013	2,764	10,625
102. Washington Station	1,000	3,150	—	109
103. Washwood Heath	5,000	14,060	4,192	8,442
104. West Hartlepool	9,000	12,933	7,739	10,342
105. Whitehaven	540	6,710	362	6,650
106. Wombwell	1,000	5,775	—	—
107. Yeovil	4,535	5,945	4,637	5,925
108. York	1,350	16,820	904	3,087
<i>Government Training and Instructional Centres:—</i>				
109. Birmingham, Handsworth : Purchase and adaptation of premises for Training Centre	980	14,650	1,211	14,804

OBSERVATIONS.

- 97.—Completed, further charges to come.
- 98.—The scheme was revised. Estimate increased from 18,250*l.*
- 99.—The scheme has been revised (expenditure to 31 March, 1938, includes adjustment of 1936 figures). Estimate decreased from 6,563*l.*
- 100.—The work commenced later than anticipated. Estimate increased from 3,270*l.*
- 101.—Completed, further charges to come.
- 102.—Deferred.
- 103.—100*l.* was paid as compensation to a tenant for disturbance (E. 33178). Estimate decreased from 14,160*l.*
- 104.—Completed, further charges to come.
- 105.—Completed.
- 106.—The purchase of the proposed site was abandoned.
- 107.—Completed, further charges to come. (See also Subhead O.)
- 108.—(See also Vote 10, Subhead H.)
- 109.—Completed. Estimate increased from 13,980*l.*

DETAILS OF EXPENDITURE ON NEW WORKS, &c., 1937—*contd.*

Service.	Estimate.		Expenditure.	
	For 1937.	Total for Work.	In 1937.	Total to 31 March, 1938.
A.I.	£	£	£	£
WORKS IN PROGRESS— <i>contd.</i>				
110. Coed-y-Brenin : Erection of buildings for Instructional Centre	1,680	11,580	5,396	11,437
111. Culford : Erection of buildings for Instructional Centre	620	10,120	2,439	9,488
112. Dovey : Erection of buildings for Instructional Centre	2,875	10,875	5,928	10,963
113. Glentress : Erection of buildings for Instructional Centre	2,670	13,670	4,079	13,245
114. Gwydyr : Erection of buildings for Instructional Centre	1,680	14,750	4,951	14,467
115. Haldon : Erection of buildings for Instructional Centre	590	13,590	984	13,203
116. Knapdale : Erection of buildings for Instructional Centre	1,785	15,785	2,675	15,642
117. Leeds : Purchase and adaptation of premises for Training Centre	9,280	37,450	13,299	37,426
118. Luton : Purchase of site and erection of buildings for Non-Residential Instructional Centre	10,000	11,358	335	1,338

OBSERVATIONS.

110.—Delay in the completion of the contract restricted expenditure in the previous year. Completed, further charges to come. Estimate increased from 10,680*l.*

111.—Progress in 1936 was less rapid than expected. Completed, further charges to come.

112.—Expenditure in 1936 was restricted owing to delay in completion of the contract. Completed, further charges to come.

113.—Progress in the previous year was slower than anticipated when the estimate for 1937 was prepared. Completed. 100*l.* extra contractual payment to meet increase in cost of materials (E.36392).

114.—Delay in the completion of the contract restricted expenditure in the previous year. Completed, further charges to come. Estimate increased from 12,680*l.*

115.—Completed, further charges to come.

116.—Completed.

117.—The original estimate was provisional and the increase is reflected in the expenditure for the year. Completed, further charges to come. Estimate increased from 35,280*l.*

118.—Reconsideration of the scheme delayed commencement of building work. Estimate decreased from 12,000*l.*

DETAILS OF EXPENDITURE ON NEW WORKS, &C., 1937—*contd.*

Service.	Estimate.		Expenditure.	
	For 1937.	Total for Work.	In 1937.	Total to 31 March, 1938.
A.I.	£	£	£	£
<i>WORKS IN PROGRESS—contd.</i>				
119. North Tyne: Erection of buildings for Local Training Centre	4,500	8,080	2,311	2,311
120. Oakdale: Erection of buildings for Local Training Centre	5,000	6,755	5,425	6,384
121. Rendlesham: Erection of buildings for Instructional Centre	220	12,220	887	10,800
122. Southampton: Purchase of site and erection of buildings for Training Centre	1,355	28,855	6,439	27,050
123. Spennymoor: Erection of buildings for Local Training Centre	1,570	3,450	1,908	3,387
TOTAL			284,372	
<i>Remanets from previous years.</i>				
6. Bradford (1934)	—	30,740	622	30,121
35. Harrow (1936)	—	8,540	621	8,309
65. Southampton (1936)	—	16,380	135	16,297
72. Wakefield (1936)	—	9,960	408	10,017

OBSERVATIONS.

119.—Progress was slower than anticipated. Estimate increased from 5,080*l.*

120.—Completed, further charges to come. Estimate increased from 6,490*l.*

121.—Completed, further charges to come.

122.—Progress in 1936 was slower than anticipated and advances had been made on the basis of a valuation which subsequently proved to be too low.

123.—Completed. Estimate decreased from 3,570*l.*

6 (1934).—Settlement of the contractor's final account was the subject of prolonged negotiations. Completed.

35 (1936).—It was not possible to settle the contractor's final account in the previous year as anticipated. Completed, further charges to come.

65 (1936).—Completed.

72 (1936).—Completed.

DETAILS OF EXPENDITURE ON NEW WORKS, &c., 1937—*contd.*

Service.	Estimate.		Expenditure.	
	For 1937.	Total for Work.	In 1937.	Total to 31 March, 1938.
A.I.	£	£	£	£
WORKS IN PROGRESS— <i>contd.</i>				
<i>Remanets from previous years—contd.</i>				
76. Wigan	—	14,625	59	15,017
(1936)				
86. Manchester	—	4,885	124	5,290
(1936)				
<i>Government Training and Instructional Centres.</i>				
(Transferred from Class V, Vote 8.)				
(a) Glenfinart: Erection of Buildings for Instructional Centre	—	7,500	58	8,156
(b) Leicester: Purchase of site and erection of buildings for Instructional Centre ..	—	21,300	2,085	22,641
TOTAL .. £			4,112	
A.II.				
PROPOSED WORKS.				
<i>The figures relate to the purchase of sites and erection of buildings for Employment Exchanges or Employment Offices unless otherwise stated.</i>				
1. Aberkenfig	1,500	2,925	326	326
2. Alfreton	500	6,355	488	488
3. Altrincham	1,200	13,125	3	3
4. Ashton-in-Makerfield	1,200	10,580	—	—

A.I.

OBSERVATIONS.

76 (1936).—Completed.

86 (1936).—Completed.

(a) Completed.

(b) The final accounts were not received in time for payment during 1936. Completed, further charges to come.

A.II.

1.—Building work did not commence as early as anticipated.

2.—Estimate increased from 5,475*l.*3.—Purchase of the site was not completed during the year. Estimate increased from 8,200*l.*4.—Purchase of the site was not completed during the year. Estimate increased from 8,600*l.*

DETAILS OF EXPENDITURE ON NEW WORKS, &c., 1937—*contd.*

Service.	Estimate.		Expenditure.	
	For 1937.	Total for Work.	In 1937.	Total to 31 March, 1938.
A.II.		£	£	£
PROPOSED WORKS— <i>contd.</i>				
5. Blackpool	4,700	44,635	30	30
6. Bredbury	500	2,475	—	—
7. Cardiff: Erection of Offices and Employment Exchange	3,000	43,800	—	—
8. Chapeltown	250	4,946	256	256
9. Chepstow: Erection of Employment Exchange	100	5,140	—	—
10. Clacton-on-Sea	1,100	5,410	1,050	1,050
11. Dalkeith	200	3,750	150	150
12. Earlestown	600	5,320	—	—
13. Edinburgh, Portobello	100	4,410	—	—
14. Exeter: Alterations to Employment Exchange	2,000	3,105	2,808	2,808
15. Fraserburgh	500	5,550	265	265
16. Garnant	200	5,409	—	—
17. Glasgow, Finnieston: Erection of Employment Exchange	5,000	14,700	2,751	2,751

OBSERVATIONS.

- 5.—Purchase of the site was not completed during the year. Estimate increased from 27,100*l.*
- 6.—Deferred.
- 7.—The Scheme was not settled in time to permit of a commencement being made within the year. Estimate increased from 33,250*l.* (See also Vote 10, Subhead H.)
- 8.—Estimate increased from 4,245*l.*
- 9.—Work could not be started during the year. Estimate decreased from 5,750*l.*
- 10.—Estimate increased from 5,050*l.*
- 12.—The proposed site proved to be unsuitable and an alternative site was not acquired within the year.
- 13.—Deferred. Estimate increased from 3,500*l.*
- 14.—The increased cost of the work is reflected in the expenditure for the year. Completed, further charges to come. Estimate increased from 2,595*l.*
- 15.—The expenditure relates to the purchase of the site. Building work was deferred.
- 16.—Legal delays prevented completion of the purchase of the site within the year. Estimate increased from 4,155*l.*
- 17.—Building work did not commence as early as anticipated owing to difficulty in obtaining alternative accommodation.

DETAILS OF EXPENDITURE ON NEW WORKS, &c., 1937—*contd.*

Service.	Estimate.		Expenditure.	
	For 1937.	Total for Work.	In 1937.	Total to 31 March, 1938.
A.II.	£	£	£	£
PROPOSED WORKS— <i>contd.</i>				
18. Glasgow, Partick : Erection of Employment Exchange	2,700	18,000	—	—
19. Gosport	1,500	5,880	692	692
20. Grays	1,200	7,740	—	—
21. Hawick	500	6,330	400	400
22. Hebden Bridge	1,500	6,930	1,400	1,400
23. Hinckley	1,000	10,210	853	853
24. Hindley	200	10,400	197	197
25. Hyde	1,600	11,200	1,451	1,451
26. Kilsyth	300	5,200	300	300
27. Lancaster	1,100	11,265	1,000	1,000
28. Liverpool, D. Clearing House	2,700	24,065	—	—
29. Liverpool, Walton : Extension of Employment Exchange	500	6,530	1	1
30. Loanhead	100	4,000	—	—
31. London, Borough	7,600	46,150	—	—
32. London, Deptford	3,750	21,260	3,250	3,250
33. London, Tooting : Erection of Employment Exchange	500	22,395	—	—

OBSERVATIONS.

- 18.—Deferred.
19.—Estimate increased from 5,345/.
20.—The purchase of the proposed site was abandoned. Estimate increased from 6,605/.
21.—Estimate increased from 5,750/.
22.—Estimate increased from 6,700/.
27.—Estimate increased from 8,000/.
28.—Purchase of the site was not completed within the year owing to legal delays.
29.—The scheme was revised. Estimate increased from 2,070/.
30.—Deferred. Estimate increased from 3,420/.
31.—The purchase of the site was not completed within the year. Estimate increased from 38,500/.
32.—Estimate increased from 19,250/.
33.—Settlement of the preliminary details took longer than anticipated. Estimate increased from 19,800/.

DETAILS OF EXPENDITURE ON NEW WORKS, &c., 1937—*contd.*

Service.	Estimate.		Expenditure.	
	For 1937.	Total for Work.	In 1937.	Total to 31 March, 1938.
A.II.	£	£	£	£
PROPOSED WORKS— <i>contd.</i>				
34. Longton : Purchase of site and extension of Employment Exchange	1,000	4,067	—	—
35. Manchester, Levenshulme : Erection of Employment Exchange	200	8,750	—	—
36. Manchester, Openshaw	900	25,170	29	29
37. Morecambe	1,400	4,075	425	425
38. New Ferry	800	8,140	—	—
39. Pontardulais	800	4,310	307	307
40. Pontypridd	2,550	15,000	—	—
41. Radcliffe	1,000	10,755	975	975
42. Ramsbottom	600	6,225	—	—
43. Reddish	600	5,110	500	500
44. Romford	1,200	13,390	—	—
45. Royston	400	8,160	373	373
46. Smethwick : Erection of Employment Exchange	3,000	14,800	—	—
47. Tredegar	1,200	6,010	795	795

OBSERVATIONS.

- 34.—Purchase of the site was delayed.
- 35.—It was decided to acquire additional land but it was not possible to complete the purchase in the year.
- 36.—Owing to legal difficulties in connexion with a right of way the purchase of the site was not completed within the year. Estimate increased from 24,800*l.*
- 37.—Owing to delay in connection with the purchase of the site it was not possible to commence building work within the year.
- 38.—Purchase of the proposed site was abandoned. Estimate increased from 7,000*l.*
- 39.—Building work was deferred, the expenditure being confined to the purchase of the site.
- 40.—Legal delays prevented the acquisition of the site within the year. Estimate increased from 14,775*l.*
- 41.—Estimate increased from 10,575*l.*
- 42.—The purchase of the site was not completed until April 1938. Estimate decreased from 6,275*l.*
- 44.—The purchase of the site was not completed within the year.
- 45.—Estimate increased from 4,860*l.*
- 46.—Building operations are deferred pending the provision of alternative accommodation for the staff.

DETAILS OF EXPENDITURE ON NEW WORKS, &c., 1937—*contd.*

Service.	Estimate.		Expenditure.	
	For 1937.	Total for Work.	In 1937.	Total to 31 March, 1938.
A.II. PROPOSED WORKS— <i>contd.</i>	£	£	£	£
48. Weybridge	1,100	7,100	—	—
49. Worcester	2,550	13,410	1,800	1,800
50. Ystalyfera	650	5,625	—	—
<i>General.</i>				
51. Provision of improved accommodation for Employment Exchanges and Employment Offices as required. Purchase of site and erection of building for Employment Exchange or Employment Office at:—				
Cannock:				
Estimate decreased from 12,650 <i>l.</i>		11,220	1,654	1,654
Galashiels		7,515	516	516
Irvine		5,550	553	553
Rushden		5,565	533	533
Staines		6,250	1,250	1,250
Total, item 51 .. £	9,000		4,506	4,506
<i>Government Training and Instructional Centres.</i>				
52. Glenbranter Instructional Centre: Alterations to provide new kitchen and dining hall block, etc.	2,900	3,690	68	68
TOTAL £			27,449	

OBSERVATIONS.

48.—The purchase of the proposed site was abandoned.

50.—It was not possible to complete the purchase of the site within the year owing to the death of the Vendor.

52.—Settlement of preliminary details prevented as early a start as anticipated. Estimate increased from 2,900*l.*

DETAILS OF EXPENDITURE ON NEW WORKS, &c., 1937—*contd.*

Service.	Total Estimate.	Expenditure.	
		In 1937.	Total to 31 March, 1938.
A.III.	£	£	£
1. WORKS COSTING BETWEEN 500 <i>l.</i> AND 2,000 <i>l.</i>			
West Bromwich : Extension of Employment Exchange .. ↓ Completed.	780	101	740
Maryport : Adaptation of premises for Employment Offices Completed.	915	383	956
Adaptation of temporary premises for Employment Exchange at :—			
Glasgow, Finnieston Completed.	743	756	756
Liverpool Completed. The scheme was modified.	780	545	545
TOTAL ..£		1,785	
2. URGENT UNFORESEEN WORKS.			
Aspatria : Adaptation of premises for Employment Office	555	395	395
1, Abbey Gardens : Alterations to provide accommodation for Ministry of Labour Industrial Court	1,730	48	48
Government Training and Instructional Centres.			
South Tyne, Team Valley : Alterations to provide additional accommodation	885	65	65
Treforest : Installation of gas cooking apparatus	1,060	178	178
Installation of self-contained electric lighting plant at :—			
Brechfa Completed.	720	783	783
Kielder Completed, further charges to come.	820	794	794
TOTAL ..£		2,263	

STATEMENT OF EXPENDITURE ON NEW WORKS, &C., 1937.

Service.	Estimate for 1937.	Expenditure in 1937.
	£	£
UNEMPLOYMENT ASSISTANCE BOARD BUILDINGS.		
H.II.—PROPOSED WORKS	2,795	2,717
H.III.—1. WORKS COSTING BETWEEN 500%. AND 2,000%.	1,013	978
2. URGENT UNFORESEEN WORKS	1,250	3,262
H.—TOTAL	£ 5,058	6,957
Net Excess	£1,899	

DETAILS OF EXPENDITURE ON NEW WORKS, &c., 1937.

Service.	Estimate.		Expenditure.	
	For 1937.	Total for Work	In 1937.	Total, to 31 March, 1938.
H.II. PROPOSED WORKS.	£	£	£	£
1. Coatbridge: Purchase and adaptation of premises	2,795	2,888	2,717	2,717
H.III.				
1. WORKS COSTING BETWEEN 500 <i>l.</i> AND 2,000 <i>l.</i>				
Adaptation of premises for Unemployment Assistance Board Offices at:				
Glasgow: (Bridgeton Area), 171 Boden Street.. Completed.		1,700	455	1,638
Glasgow: Maryhill, 147, Wilton Street Completed.		523	459	459
Glasgow: (St. Enoch Area), 14 Terrace Street.. Completed.		855	64	655
TOTAL ..	£		978	
2. URGENT UNFORESEEN WORKS.				
Clydebank: Murrayfield Halls, Whitecrook Street: Alterations Completed.		815	660	660
Adaptation of premises for Unemployment Assistance Board Offices at:				
Glasgow: South Side, 224 West Street.. .. Completed. The adaptations required proved to be less extensive than anticipated.		1,075	556	736
Gloucester: "Hillfield," London Road .. Completed, further charges to come. (See also Vote 10, Subhead H.)		686	672	672
Liverpool: 5 Princes Road Completed.		540	504	504
Stepney and Shoreditch: 14 West India Dock Completed, further charges to come.		1,110	870	870
TOTAL ..	£		3,262	

OBSERVATIONS.

H.II. 1.—Completed, further charges to come. Estimate increased from 2,795*l.*

STATEMENT OF EXPENDITURE ON NEW WORKS, &c., 1937.

Service.	Estimate for 1937.	Expenditure in 1937.
	£	£
INSURANCE (NATIONAL HEALTH) BUILDINGS AND OTHER HEALTH BUILDINGS.		
O.I.—WORKS IN PROGRESS	120,140	99,304
REMANETS FROM PREVIOUS YEARS	—	226
O.II.—PROPOSED WORKS	11,150	4,928
O.III.—1. WORKS COSTING BETWEEN 500 <i>l.</i> AND 2,000 <i>l.</i>	5,670	4,056
2. URGENT UNFORESEEN WORKS	2,000	1,232
	£ 138,960	
<i>Deduct</i> for services which may not be carried out during the year	£ 20,000	
O. TOTAL	£ 118,960	109,746
Net Saving		£9,214

DETAILS OF EXPENDITURE ON NEW WORKS, &c., 1937.

Service.	Estimate.		Expenditure.	
	For 1937.	Total for Work.	In 1937.	Total to 31 March, 1938.
O.I.	£	£	£	£
WORKS IN PROGRESS.				
1. Board of Control, Moss Side State Institution: Acquisition of site for and erection of extension	9,100	500,000	592	16,883
2. Board of Control, Rampton State Institution: Provision of 24 staff cottages ..	11,500	15,225	13,611	13,611
3. Cardiff: Erection of building for Welsh Board of Health	34,000	94,900	35,108	81,541
4. Edinburgh: Erection of new Government Offices	64,000	216,600	48,816	85,089
5. General Register Office, Somerset House: Alterations in connection with rearrangement of accommodation	1,540	3,110	1,177	2,583
TOTAL £			99,304	
<i>Remanets from previous years.</i>				
1. (1936) Board of Control, Moss Side State Institution: Erection of New Wing, Storage Shed and Cold Store; Reconstruction of Laundry and provision of equipment	—	7,565	226	5,875
O.II.				
PROPOSED WORKS.				
1. Board of Control, Moss Side State Institution: Provision of 8 cottages	4,150	5,000	3,047	3,047
2. Board of Control, Rampton State Institution: Provision of residence for Medical Superintendent	2,000	2,500	—	—
3. Board of Control, Rampton State Institution: Extension of Nurses' Home ..	3,500	5,165	—	—
4. Dudley House, Endell Street: Extension of central heating	1,500	2,620	1,881	1,881
TOTAL £			4,928	

OBSERVATIONS.

O.I.

- 1.—Preliminary details were not sufficiently advanced to enable building work to commence within the year. Estimate increased from 400,000*l.*
 - 2.—Building work did not commence in the previous year as anticipated. Completed, further charges to come.
 - 3.—Estimate increased from 93,000*l.*
 - 4.—Work on the superstructure did not commence as early as anticipated and was delayed by bad weather conditions and difficulty in obtaining materials. (See also Vote 7, Subhead A.).
- 1 (1936).—Completed. The scheme was modified and the provision for contingencies was not required. Estimate reduced from 8,365*l.*

O.II.

- 1.—Progress was less rapid than anticipated.
- 2.—The standard of accommodation to be provided was not settled in time to permit of building work being commenced within the year.
- 3.—The delay under O.II.2 prevented the placing of the contract for the two services.
- 4.—Completed, further charges to come. (See also Vote 7, Subhead A, Vote, 10, Subhead A.)

DETAILS OF EXPENDITURE ON NEW WORKS, &c., 1937—*contd.*

Service.	Total Estimate.	Expenditure.	
		In 1937.	Total to 31 March 1938.
O.III.			
1. WORKS COSTING BETWEEN 500 <i>l.</i> AND 2,000 <i>l.</i>			
	£	£	£
Manchester, 76, Newton Street : Alterations in connection with the rearrangement of accommodation. (See also Vote 7 Subhead A)	1,040	575	575
Yeovil : Provision of accommodation in new Employment Exchange. Completed. (See also Subhead A).	525	417	534
Board of Control, Rampton State Institution : Extension of sewing room Completed, further charges to come	2,000	1,578	1,578
Board of Control, Rampton State Institution : Provision of improved sewage system Estimate increased from 1,640 <i>l.</i>	2,200	1,486	1,486
TOTAL	£	4,056	
2. URGENT UNFORESEEN WORKS.			
Acton, Bromyard Avenue : Erection of additional building for the storage of cards	6,200	122	122
Leicester, Granville House : Adaptation of premises for Ministry of Health Examination Centre. Completed	1,080	1,110	1,110
TOTAL	£	1,232	

H.M. Office of Works,
28 November, 1938.

Patrick Duff,
Accounting Officer.

MISCELLANEOUS LEGAL BUILDINGS, GREAT BRITAIN.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1938, 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.
COUNTY COURT BUILDINGS.							
A.—New Works, Alterations, Additions, and Purchases							
<i>Original</i>	18,290 <i>l.</i>						
<i>Less—Supplementary</i>	1,000 <i>l.</i>						
	17,290	16,528	1	1	761	18	11
B.—Maintenance and Repairs ..	21,710	20,475	5	5	1,234	14	7
C.—Rents, &c.	23,720	23,147	1	6	572	18	6
D.—Cleaning, Custody, &c. ..	21,190	21,389	9	9	—		199 9 9
E.—Furniture and Removals							
<i>Original</i>	4,800 <i>l.</i>						
<i>Supplementary</i>	1,000 <i>l.</i>						
	5,800	5,341	19	8	458	—	4
F.—Fuel, Gas, Electric Current, and Water							
<i>Original</i>	10,650 <i>l.</i>						
<i>Supplementary</i>	1,000 <i>l.</i>						
	11,650	11,451	15	5	198	4	7
<i>Original</i>	100,360 <i>l.</i>						
<i>Supplementary</i>	1,000 <i>l.</i>						
	£ 101,360	98,333	12	10	3,225	16	11
SHERIFF COURT HOUSES, SCOTLAND.							
G.—New Works, Alterations, Additions, and Purchases ..	250	—			250	—	—
GG.—Provision for new Sheriff Court House, Edinburgh							
<i>Original</i>	24,110 <i>l.</i>						
<i>Supplementary</i>	6,350 <i>l.</i>						
	30,460	30,882	12	2	—		422 12 2
H.—Maintenance and Repairs ..	16,000	15,363	7	3	636	12	9
<i>Original</i>	40,360 <i>l.</i>						
<i>Supplementary</i>	6,350 <i>l.</i>						
	£ 46,710	46,245	19	5	886	12	9
GROSS TOTAL							
<i>Original</i>	140,720 <i>l.</i>						
<i>Supplementary</i>	7,350 <i>l.</i>						
	148,070	144,579	12	3	4,112	9	8
		Estimated.		Applied.			622 1 11
<i>Deduct—</i>							
I.—Appropriations in Aid	1,180	1,180	—	—			
NET TOTAL							
<i>Original</i>	139,540 <i>l.</i>						
<i>Supplementary</i>	7,350 <i>l.</i>						
	£ 146,890	143,399	12	3	Surplus to be surrendered.		
					£3,490	7	9

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A., G. and G.G.—See Statement of New Works.

B.—The provisions for routine maintenance services and contingencies were not wholly required.

E.—Demands for additional equipment for new offices were less than anticipated.

Receipts payable to Exchequer.	Estimated.	Realized.		
	£	£	s.	d.
Receipts authorized to be used as Appropriations in Aid ..	1,180	1,335	9	8
Appropriated in aid (Subhead I)		1,180	-	-
Paid separately to Exchequer		£155	9	8

Details of Receipts.	Estimated.	Realized.		
	£	£	s.	d.
Rents	930	908	15	4
Occasional use of Court rooms	100	142	12	6
Old materials, &c.	150	284	1	10
Total ..	£1,180	1,335	9	8

H.M. Office of Works,
28 November 1938.

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., 1937.

Service.	Estimate for 1937.	Expenditure in 1937.
	£	£
COUNTY COURT BUILDINGS.		
A.I.—WORKS IN PROGRESS	15,540	15,605
REMANETS FROM PREVIOUS YEARS	—	273
A.II.—PROPOSED WORKS	6,000	—
A.III.—1. WORKS COSTING BETWEEN 500 <i>l.</i> AND 2,000 <i>l.</i>	750	619
2. URGENT UNFORESEEN WORKS	1,000	—
REMANETS FROM PREVIOUS YEARS NOT EXCEEDING 50 <i>l.</i>	—	31
	£ 23,290	
<i>Deduct</i> for works which may not be carried out during the year		
<i>Original</i> 5,000 <i>l.</i>		
<i>Supplementary</i> 1,000 <i>l.</i>		
	£ 6,000	
A. TOTAL	£ 17,290	16,528
		} <u>£762</u>
Net Saving		

DETAILS OF EXPENDITURE ON NEW WORKS, &c., 1937.

Service.	Estimate.		Expenditure.	
	For 1937.	Total for Work.	In 1937.	Total to 31 March, 1938.
A.I.	£	£	£	£
WORKS IN PROGRESS.				
1. Ashton-under-Lyne: Provision of accommodation for County Court Offices in Employment Exchange	2,040	2,740	1,832	2,624
2. Doncaster: Purchase of site and erection of building for County Court and offices	1,500	17,050	1,128	15,718
3. Epsom: Purchase of site and erection of building for County Court and offices	12,000	16,780	12,645	14,439
TOTAL £			15,605	
<i>Remanets from previous years.</i>				
2. 1936. Bristol: Reconstruction to provide increased accommodation for offices	—	8,520	273	8,939
A.II.				
PROPOSED WORKS.				
1. Alfreton: Capital grant towards cost of building erected by Derbyshire County Council;	3,000	3,000	—	—
2. Southwark: Erection of new building for County Court	3,000	18,260	—	—
A.III.				
1. WORKS COSTING BETWEEN 500 <i>l.</i> AND 2,000 <i>l.</i>				
Cheltenham County Court: Installation of central heating Completed, further charges to come.		750	619	619

OBSERVATIONS.

A.I.—

- 1.—Completed, further charges to come. (See also Vote 3 Subhead A).
- 2.—Completed. Economies were effected during the progress of the work.
- 3.—Completed, further charges to come. Estimate increased from 15,800*l.*
- 2.—(1936). Completed.

A.II.—

- 1.—The building was not completed during the year.
- 2.—Settlement of preliminary details took longer than anticipated. Estimate increased from 14,600*l.*

DETAILS OF EXPENDITURE ON NEW WORKS, &C., 1937—*contd.*

Service.	Estimate.		Expenditure.	
	For 1937.	Total for Work.	In 1937.	Total to 31 March, 1938.
SHERIFF COURT HOUSES, SCOTLAND.	£			
G				
Government contribution of one-half the cost of erecting or improving Court Houses				
URGENT UNFORESEEN WORKS	250		—	
	£ 250		—	
Saving ..		£250		

Service.	Estimate.		Expenditure.	
	For 1937.	Total for Work.	In 1937.	Total to 31 March, 1938.
GG	£	£	£	£
Provision for new Sheriff Court House, Edinburgh :				
Works <i>Original</i>	19,500			
<i>Supplementary</i>	6,350			
	25,850	127,000	26,798	122,696
Furniture, &c.	4,610	4,670	4,084	4,133
	£ 30,460		30,882	
Net Excess ..		£422		

OBSERVATIONS.

Completed, further charges to come

H.M. Office of Works,
28 November, 1938.*Patrick Duff,*
Accounting Officer.

OSBORNE.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1938, compared with the Sum Granted, for Expenditure in respect of OSBORNE.

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.	4,610	4,693 19 5	—	—	83 19 5	
B.—Victualling and Medical Comforts	3,895	3,598 19 9	296	— 3	—	
C.—Maintenance and Repairs	6,205	5,657 18 5	547	1 7	—	
D.—Furniture, &c.	520	531 11 6	—	—	11 11 6	
E.—Fuel, Gas, Electric Current, Water, and Household Articles	2,400	2,319 17 5	80	2 7	—	
GROSS TOTAL .. £	17,630	16,802 6 6	923 4 5		95 10 11	
			Surplus of Gross Estimate over Expenditure. £827 13 6			
<i>Deduct—</i>	<i>Estimated.</i>	<i>Realized.</i>	Deficiency of Appropriations in Aid realized. £114 6 8			
F.—Appropriations in Aid ..	5,500	5,385 13 4	Net Surplus to be surrendered. £713 6 10			
NET TOTAL .. £	12,130	11,416 13 2				

EXPLANATION of the Causes of Variation between Expenditure and Grant.

B.—The average number of patients in residence was less than anticipated.

C.—There was a saving on the provision for special maintenance and certain vacancies in the garden staff were not filled within the year.

Details of Receipts.	Estimated.		Realized.	
	£	s. d.	£	s. d.
Admission fees to State Rooms, &c.	950	985 9 11	3,850	3,598 10 6
Patients	150	79 14 10	250	320 14 7
Visitors and others	300	401 3 6		
Rent of New Barn, meadow lands and playing fields				
Miscellaneous				
Total	£5,500		5,385 13 4	

In addition, the sum of 125*l.* 19*s.* 6*d.* was received from sale of guide books for transfer to the Stationery Office.

NOTE.

The apportionment of net expenditure is approximately: Convalescent Home, 8,799*l.*; Grounds, 2,770*l.*; net receipts State Apartments, 152*l.*

Patrick Duff,
Accounting Officer.

H.M. Office of Works,
28 November 1938.

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 1938, 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.	
A.—Salaries, &c.	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
<i>Original</i> 946,560 <i>l.</i>						
<i>Supplementary</i> .. 12,000 <i>l.</i>						
	958,560	957,207 15 9	1,352 4 3			—
B.—Travelling Expenses						
<i>Original</i> 46,000 <i>l.</i>						
<i>Supplementary</i> .. 1,500 <i>l.</i>						
	47,500	46,551 6 3	948 13 9			—
C.—Incidental Expenses						
<i>Original</i> 5,500 <i>l.</i>						
<i>Supplementary</i> .. 2,000 <i>l.</i>						
	7,500	7,358 2 1	141 17 11			—
D.—Telegrams and Telephones						
<i>Original</i> 12,500 <i>l.</i>						
<i>Supplementary</i> .. 2,500 <i>l.</i>						
	15,000	16,467 13 1	—			1,467 13 1
DD.—Compensation and Losses	—	50 19 11	—			50 19 11
GROSS TOTAL						
<i>Original</i> 1,010,560 <i>l.</i>						
<i>Supplementary</i> .. 18,000 <i>l.</i>						
	£ 1,028,560	1,027,635 17 1	2,442 15 11			1,518 13 —
Deduct—						
E.—Appropriations in Aid	Estimated.	Applied.				
<i>Original</i> 544,730 <i>l.</i>	—	—				
<i>Less—Supplementary</i> 63,000 <i>l.</i>	481,730	481,730 — —				
NET TOTAL						
<i>Original</i> 465,830 <i>l.</i>						
<i>Supplementary</i> .. 81,000 <i>l.</i>						
	£ 546,830	545,905 17 1				Surplus to be surrendered.
						£924 2 11

Receipts payable to Exchequer.

Estimated. Realized.

	Estimated.	Realized.
Receipts authorized to be used as Appropriations in Aid	£ 481,730	£ 500,841 11 3
Appropriated in aid (Subhead E)		481,730 — —
Paid separately to Exchequer ..		£19,111 11 3

EXPLANATION of the Causes of Variation between Expenditure and Grant.

D.—Requirements proved to be greater than anticipated.

DD.—Includes 4*l.* 12*s.* 9*d.* cash stolen by a clerk, who was bound over for twelve months (E. 35434), and 6*l.* 19*s.* 4*d.* employee's pay envelope stolen (E. 35434).

Details of Receipts.

Estimated. Realized.

	Estimated.	Realized.
Salaries, expenses and overhead charges in respect of Staff engaged on recoverable services	£ 380,850	£ 400,527 19 3
Salaries and expenses of established Clerks of Works, Foremen, Depot Clerks and Storekeeping Staff provided for in this Vote, but charged to the works or services on which they are employed	100,330	98,548 18 —
Miscellaneous	550	1,764 14 —
Total	£481,730	500,841 11 3

EXTRA REMUNERATION (exceeding 50*l.*).

From this Vote for overtime one Clerk, Higher Grade (400*l.*–525*l.*) received 105*l.* 19*s.* 3*d.*; twenty-nine Clerks (80*l.*–350*l.*) received amounts varying from 50*l.* 13*s.* 4*d.* to 96*l.* 12*s.*; one Architectural and one Civil Engineering Assistant (450*l.*–550*l.*) received 100*l.* and 101*l.* respectively; nineteen Architectural and Civil Engineering Assistants (320*l.*–420*l.*) received amounts varying from 51*l.* 13*s.* 8*d.* to 93*l.* 2*s.* 4*d.*; two Engineering Assistants (320*l.*–420*l.*) received 53*l.* 10*s.* 1*d.* and 59*l.* 15*s.*; one Civil Engineering Assistant (210*l.*–320*l.*) received 109*l.* 1*s.* 11*d.*; thirty-two Architectural and Civil Engineering Assistants (4*l.* 5*s.* to 7*l.* 5*s.* a week) received amounts varying from 50*l.* 0*s.* 6*d.* to 152*l.* 18*s.* 6*d.*; one Technical Assistant (203*l.*–278*l.*) received 66*l.* 13*s.* 8*d.*

A Clerk of Works (308*l.*–486*l.*) received an allowance of 288*l.* per annum while on service at Colon (E. 15547).

An Architectural Assistant (320*l.*–420*l.*) received an allowance of 300*l.* per annum while acting as Clerk of Works at Loanda (E. 31697).

A Technical Assistant (425*l.*) received an allowance of 75*l.* per annum for additional duties (E. 31735).

Gratuities, amounting to 699*l.* in total, were paid to fifty-two officers for special services rendered in connection with the Coronation of Their Majesties. Of this amount 130*l.* was charged to Class VII., Vote 11 and 30*l.* to Class I., Vote 25 (E. 35831).

An Architect (900*l.*–1,025*l.*) received an allowance of 100*l.* which is to continue annually during the period of his secondment to the Air Ministry (E. 14754/4).

From Class V., Vote 10, a Clerk (85*l.*–350*l.*) received 149*l.* 9*s.* 6*d.* including 100*l.* in respect of services during nine months to 31 March, 1937 (E. 31093/01).

From the Post Office Vote, four Clerks received amounts varying from 50*l.* 6*s.* 7*d.* to 62*l.* 4*s.* 5*d.* for acting as part-time night telephonists.

NOTES.

Expenditure administered by the Commissioners of H.M. Works, &c., includes approximately 5,986,000*l.* for works and supplies to various Departments and other bodies on repayment terms, of which 832,000*l.* was met from Class VII, Votes 1–5, 7–11 and 15; 3,616,000*l.* from Vote 7, Subhead P; and 1,538,000*l.* (including the last item on the subjoined summary) from other sources.

Admiralty	58,000
Air Ministry	449,000
Board of Trade	8,000
Department of Overseas Trade.. .. .	26,000
Electricity Commissioners	6,000
General Post Office	35,000
Home Office	62,000
Metropolitan Police	26,000
Ministry of Labour	163,000
Ministry of Labour (Unemployment and Unemployment Assistance Funds)	598,000
Ministry of Transport	7,000
Prisons Department, Scotland	12,000
Tithe Redemption Commissioners	23,000
Treasury (Coronation)	154,000
Unemployment Assistance Board	107,000
War Department.. .. .	2,630,000
Services carried out for private donors	12,000
Miscellaneous	74,000
Post Office Loan Account	1,536,000
	<u>£5,986,000</u>

A summary of expenditure on Works Votes, 1937, is appended.

H.M. Office of Works,
28 November 1938.

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

No.	Vote. Service.	(1) Land and Buildings.		(2) Furniture.	
		New Works, Alterations, Additions and Purchases.	Maintenance and Repairs.	Additional Equipment.	Repairs and Replacements.
		£	£	£	£
1.	ART AND SCIENCE BUILDINGS, GREAT BRITAIN ..	80,502	135,658	51,361	6,572
2.	HOUSES OF PARLIAMENT BUILDINGS	17,936	85,058	1,926	5,685
3.	LABOUR AND HEALTH BUILDINGS, GREAT BRITAIN.				
	Employment Exchange, &c., Buildings	320,187	99,770	44,165	13,439
	Unemployment Assistance Board Buildings	6,956	15,296	13,682	1,428
	Insurance (National Health), &c., Buildings	109,746	47,707	14,130	6,483
	Total, Vote 3	£ 436,889	162,773	71,977	21,350
4.	MISCELLANEOUS LEGAL BUILDINGS, GREAT BRITAIN.				
	County Court Buildings	16,528	20,475	2,841	2,404
	Sheriff Court Houses, Scotland	30,883	15,363	—	—
	Total, Vote 4	£ 47,411	35,838	2,841	2,404
5.	OSBORNE	—	10,219	345	186
7.	PUBLIC BUILDINGS, GREAT BRITAIN	252,364	479,190	123,515	64,299
8.	PUBLIC BUILDINGS, OVERSEAS	71,995	62,924	11,284	8,911
9.	ROYAL PALACES	18,238	112,314	74	2,299
10.	REVENUE BUILDINGS.				
	Customs and Excise Buildings	15,858	40,675	10,582	7,835
	Inland Revenue Buildings	50,124	76,022	30,844	14,309
	Post Office, &c., Buildings	19,459	563,897	165,300	74,323
	Total, Vote 10	£ 85,241	680,594	206,726	96,458
11.	ROYAL PARKS AND PLEASURE GARDENS	5,875	197,395	552	831
15.	WORKS AND BUILDINGS IN IRELAND.				
	Northern Ireland—Imperial Services	—	2,274	35	21
	Reserved Services	2,217	14,981	5,068	931
	Irish Free State—Imperial Services	—	3,157	—	382
	Total, Vote 15	£ 2,217	20,412	5,103	1,334
	GRAND TOTALS OF VOTED SERVICES £	1,018,688	1,982,375	480,704	210,329

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.

28 November 1938.

ON WORKS VOTES, 1937.

(3) Occupational Charges, &c.				(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).
£	£	£	£	£	£	£	£	£
9,195	69,814	5,780	33	358,915	18,158	340,757	38,501	379,258
—	15,570	3,769	—	129,944	800	129,144	11,456	140,600
180,131	59,458	10,687	2,957	730,794	601,821	128,973	65,283	194,256
51,581	15,231	2,585	485	107,244	107,244	—	9,396	9,396
42,613	23,450	9,548	5,273	258,950	3,595	255,355	22,890	278,245
274,325	98,139	22,820	8,715	1,096,988	712,660	384,328	97,569	481,897
23,147	11,452	21,390	97	98,334	1,180	97,154	8,701	105,855
—	—	—	—	46,246	—	46,246	4,037	50,283
23,147	11,452	21,390	97	144,580	1,180	143,400	12,738	156,138
24	1,858	462	3,708	16,802	5,385	11,417	1,937	13,354
654,465	267,378	113,196	28,228	1,987,655	221,370	1,766,285	186,430	1,952,715
32,993	—	—	—	188,107	6,950	181,157	17,180	198,337
1,189	5,949	24	266	140,353	18,590	121,763	14,001	135,764
91,916	30,241	11,427	715	209,049	3,200	205,849	18,531	224,380
321,548	64,980	20,422	2,278	580,518	33,700	546,818	53,810	600,628
—	185,277	49,727	6,069	1,064,052	22,300	1,041,752	93,559	1,135,311
413,464	280,498	81,576	9,062	1,853,619	59,200	1,794,419	165,900	1,960,319
319	18,583	49,081	270	272,906	49,575	223,331	28,208	251,539
1,028	508	—	2	3,868	710	3,158	400	3,558
4,340	3,252	—	297	31,086	1,440	29,646	2,895	32,541
330	1,641	—	—	5,510	100	5,410	506	5,916
5,698	5,401	—	299	40,464	2,250	38,214	3,801	42,015
1,414,819	774,642	298,098	50,678	6,230,333	1,096,118	5,134,215	577,721	5,711,936
..	..	..	..	5,154,000	—	—	449,915	—
..	..	..	..	£ 11,384,333	—	—	1,027,636	—

* 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. Additional factors are taken into account to assess the agency overhead charge (11 per cent.)

Patrick Duff,
Accounting Officer.

PUBLIC BUILDINGS, GREAT BRITAIN.

See also Report of Comptroller and Auditor General.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1938, 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.
A.—Public Offices, &c. : New Works, Alterations, Additions, and Purchases						
<i>Original</i> .. 360,670 <i>l.</i>						
<i>Supplementary</i> .. 13,000 <i>l.</i>						
373,670 <i>l.</i>						
<i>Less</i>						
<i>Supplementary</i> 95,000 <i>l.</i>	278,670	250,869 18 7	27,800	1 5	—	—
B.—Annuities						
<i>Original</i> .. 102,400 <i>l.</i>						
<i>Less</i>						
<i>Supplementary</i> 11,700 <i>l.</i>	90,700	90,699 4 2	—	15 10	—	—
C.—Public Offices, &c. : Maintenance and Repairs						
<i>Original</i> .. 373,365 <i>l.</i>						
<i>Supplementary</i> .. 22,000 <i>l.</i>	395,365	392,835 17 5	2,529	2 7	—	—
D.—Historic Buildings : Maintenance and Repairs	15,880	14,105 6 1	1,774	13 11	—	—
E.—Ancient Monuments : New Works, Purchases, Maintenance, and Repairs	81,055	79,806 7 6	1,248	12 6	—	—
F.—Rents, &c.						
<i>Original</i> .. 531,905 <i>l.</i>						
<i>Supplementary</i> .. 10,000 <i>l.</i>	541,905	544,290 6 7	—	—	2,385	6 7

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—See Statement of New Works on page 395.

D.—There was a saving on the provision for initial works, while the cost of certain renewal work was only partly met within the year.

E.—See Statement of New Works on page 404.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
G.—Cleaning, Custody, &c. <i>Original</i> 94,615 <i>l.</i> <i>Supplementary</i> .. 3,000 <i>l.</i>	97,615	96,966 1 7	648 18 5	—		
H.—Protection and Main- tenance of Chequers	1,025	1,022 6 9	2 13 3	—		
I.—Fuel, Gas, and Electric Current <i>Original</i> .. 219,800 <i>l.</i> <i>Supplementary</i> 30,000 <i>l.</i>	249,800	244,323 19 —	5,476 1 —	—		
J.—Water <i>Original</i> .. 19,700 <i>l.</i> <i>Supplementary</i> 2,200 <i>l.</i>	21,900	22,476 13 1	—	576 13 1		
K.—Furniture, &c. <i>Original</i> .. 139,650 <i>l.</i> <i>Supplementary</i> .. 40,000 <i>l.</i>	179,650	192,813 16 6	—	13,163 16 6		
L.—Removals <i>Original</i> 6,750 <i>l.</i> <i>Supplementary</i> .. 1,500 <i>l.</i>	8,250	8,976 2 8	—	726 2 8		
M.—Clothing <i>Original</i> 4,000 <i>l.</i> <i>Supplementary</i> .. 500 <i>l.</i>	4,500	4,775 16 —	—	275 16 —		
N.—Brompton Cemetery	6,605	6,358 5 2	246 14 10	—		
O.—Housing Estates (net)	18,930	19,107 10 7	—	177 10 7		
P.—Services rendered to the Service Depart- ments and other Bodies on Repay- ment Terms (net) ..	100	—	100 — —	—		
Q.—Stores to be pur- chased for works services generally (in- cluding freight and handling charges) (net)	100	18,105 — 3	—	18,005 — 3		

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

I.—The consumption of fuel in the latter part of the year was reduced owing to mild weather.

K.—Demands for equipment for increased staffs and new services were greater than anticipated, while the provision for routine repairs was inadequate.

O.—
P.— } See details on page 393 and 394.
Q.— }

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
		£ s. d.	£ s. d.	£ s. d.		
QQ.—Compensation and Losses	—	122 3 9	—	122 3 9		
GROSS TOTAL	£					
Original .. 1,976,550 <i>l.</i>						
Supplementary 13,000 <i>l.</i>						
Supplementary 2,500 <i>l.</i>						
	£ 1,992,050	1,987,654 15 8	39,827 13 9	35,432 9 5		
<i>Deduct—</i>	Estimated.	Applied.				
R.—Appropriations in Aid	—	—				
Original .. 282,870 <i>l.</i>						
Less Supplementary 61,500 <i>l.</i>						
	£ 221,370	221,370 - -				
NET TOTAL						
Original .. 1,693,680 <i>l.</i>						
Supplementary 13,000 <i>l.</i>						
Supplementary 64,000 <i>l.</i>						
	£ 1,770,680	1,766,284 15 8	Surplus to be surrendered.			
			£4,395 4 4			

Receipts payable to Exchequer.

Estimated.

Realized.

Receipts authorized to be used as Appropriations
in Aid

Appropriated in aid (Subhead R)

£

£ s. d.

221,370

234,079 6 7

221,370 - -

Paid separately to Exchequer

£12,709 6 7

EXPLANATION of the Causes of Variation between Expenditure and Grant—*contd.*QQ.—10*l.* 10*s.* compensation for personal injury.5*l.* contribution towards cost of damage due to overflowing gutter.22*l.* 3*s.* 8*d.* three cases of damage by stores lorries.10*l.* compassionate grant towards funeral expenses of child killed by Department's lorry (E.34816).41*l.* 15*s.* 9*d.* two payments under mutual forbearance agreements for accidents in which Pensioners' tricycles were involved.7*l.* 10*s.* refund of rent to a sub-tenant, waterproofing walls of the premises having delayed occupation. A further sum of 7*l.* 10*s.* was paid by the contractor who was partially responsible for the delay.14*l.* 10*s.* compensation to a coast-guard officer for damage to furniture by wood-worm.
20*l.* 5*s.* cost of replacing furniture belonging to three other officers will be included in the Account for 1938 (E.35105).10*l.* 14*s.* 4*d.* fifteen cases of compensation.

Details of Receipts.

Estimated.

Realized.

Receipts of classes authorized to be used as Appropriations
in Aid:—

£

£ s. d.

Rents, &c.

42,600

44,175 6 7

Admission fees:—

Caernarvon Castle

1,771 7 7

Carisbrooke Castle

2,586 11 4

Dover Castle

804 6 7

Kenilworth Castle

1,084 3 4

Scarborough Castle

1,024 14 2

Stonehenge

1,947 7 1

Tintern Abbey

1,125 7 5

Tower of London

51,000

22,926 17 2

Whitby Abbey

765 14 9

Dryburgh Abbey

893 5 4

Edinburgh Castle (including services of guides)

4,775 1 1

Melrose Abbey

926 3 8

Stirling Castle

928 12 5

Various Historic Buildings and Ancient Monuments

10,551 11 11

Details of Receipts— <i>contd.</i>	Estimated.	Realized.	
	£	£	s. d.
Postcards, guide books, &c.	3,500	3,898	10 6
Old materials and second-hand furniture	2,000	6,400	19 6
Brompton Cemetery fees	7,500	8,122	15 2
Appropriation towards cost of erection of new Government Offices, Whitehall Gardens, in accordance with Finance Act, 1908 (8 Edw. 7, c. 16, s. 9)	11,200	10,600	— —
Civil Departments, &c., for services carried out on repayment terms	85,410	86,074	7 1
Refreshment clubs for light, &c.		4,204	3 4
Tenants, &c., for lighting, heating, cleaning and water		1,033	16 9
South Kensington Buildings: Electric current		1,358	3 7
Prison Officers: Fuel		8,322	4 3
Kenilworth Castle: Contribution by a private donor towards the cost of preservation	18,160	1,000	— —
Net credit on Subhead P (Repayment Services)		3,057	2 10
Miscellaneous		3,720	13 2
	<u>£221,370</u>	<u>234,079</u>	<u>6 7</u>

In addition 4,051*l.* 2*s.* 10*d.* (Tower of London 1,801*l.* 1*s.* 6*d.* and various Historic Buildings and Ancient Monuments 2,250*l.* 1*s.* 4*d.*) was received from the sale of guide books, postcards, &c., for transfer to the Stationery Office.

NOTES.

C.—35*l.* 6*s.* contribution of moiety of cost of repairs to a Coastguard Station approach road (E.33073).

A fire at Cornwall House, S.E.1. caused damage estimated at 110*l.* In addition Stationery Office property valued at 1,822*l.* was destroyed or rendered unfit for use (E.35248).

D.—A fire at Edinburgh Castle caused damage estimated at 62*l.* In addition War Department property valued at 20*l.* was destroyed (E.36834).

O.—The details are as follows :—

	Estimated expenditure.	Actual expenditure.	
	£	£	s. d.
Maintenance, &c.	1,610	1,819	12 10
Rates	1,240	1,187	8 8
Water	230	171	19 —
Annuity	19,950	19,949	17 —
Gross Expenditure	23,030	23,128	17 6
<i>Deduct—</i>			
Rents, &c., received	4,100	4,021	6 11
Net Expenditure	£ 18,930	19,107	10 7

P.—The position on 31 March 1938 was as under :—

Excess of expenditure over receipts to 31 March 1937.		£	s.	d.
		6,664	—	—
	Estimated.			
Expenditure, 1937	£ 4,500,000	£	s.	d.
Repayments, 1937	4,499,900	3,615,658	14	—
		3,618,715	16	10
Net Credit to Appropriations in Aid		3,057	2	10
Excess of expenditure over receipts to 31 March 1938		£3,606	17	2

NOTES—*contd.*

Q.—The details are as follows :—

	Estimated expenditure.	Actual expenditure.	
		£	s. d.
Stores purchased	} 260,000	304,922	- 8
Store charges :—			
Freight outwards		14,593	19 5
Wages		19,155	6 6
Rent, occupational charges, &c.		9,623	11 3
Gross Expenditure	260,000	348,294	17 10
<i>Deduct—</i>			
Value of stores issued to various Votes and Services	259,900	330,189	17 7
Net Estimate	£ 100		
Net Expenditure .. .. .	.. .. £	18,105	- 3

Owing to the increased work of the Department and the urgent nature of many services, stocks held for immediate issue have been increased.

The approximate value of stores in hand on 31 March 1938 was 79,400*l.* The value on 31 March 1938 of stores received but not paid for was 12,527*l.* Most of these stores were unissued at that date. Payments during the year for deliveries in the previous year were 10,592*l.* The discrepancies discovered during the year were trivial. The ledgers have been adjusted.

R.—Two cases of rent irrecoverable ; 6*l.* and 5*l.* 4*s.*

7*l.* 6*s.* 1*d.* stolen by the caretaker of an Ancient Monument, who was bound over for twelve months (E.36280).

EXTRA REMUNERATION (exceeding 50*l.*)

The Keeper of the Jewel House (357*l.*) is in receipt of army retired pay.

From Class VIII, Vote 4, the Master of the Armouries (238*l.*) received a civil pension of 178*l.* 16*s.* 2*d.*

From the Post Office Vote the Custodian of an Ancient Monument (1*l.* 12*s.* a week and quarters) received a pension of 52*l.* 16*s.* 9*d.*, and a lift attendant (3*l.* 3*s.* 6*d.* a week) received 58*l.* 15*s.* 4*d.* for acting as a part-time night telephonist.

H.M. Office of Works,
28 November, 1938.

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., 1937.

Service.	Estimate for 1937	Expenditure in 1937
	£	£
PUBLIC OFFICES, &c.		
A.I.—WORKS IN PROGRESS	217,955	140,999
REMANETS FROM PREVIOUS YEARS	—	3,235
A.II.—PROPOSED WORKS	92,900	35,966
A.III.—1. WORKS COSTING BETWEEN 500 <i>l.</i> AND 2,000 <i>l.</i> ..	22,350	20,602
2. URGENT UNFORESEEN WORKS	12,000	30,716
REMANETS FROM PREVIOUS YEARS NOT EXCEEDING 50 <i>l.</i> EACH ..	—	80
A.IV.—REPAYMENT SERVICES. :—		
1. WORKS IN PROGRESS	61,365	18,554
2. PROPOSED WORKS	1,000	—
3. (i) WORKS COSTING BETWEEN 500 <i>l.</i> AND 2,000 <i>l.</i>	100	—
(ii) URGENT UNFORESEEN WORKS	1,000	681
REMANETS FROM PREVIOUS YEARS NOT EXCEEDING 50 <i>l.</i> EACH	—	37
	£ 408,670	
<i>Deduct</i> for services which may not be carried out during the year,		
<i>Original</i>	35,000 <i>l.</i>	
<i>Supplementary</i>	95,000 <i>l.</i>	
	£ 130,000	
A. TOTAL		
<i>Original</i>	360,670 <i>l.</i>	
<i>Supplementary</i>	13,000 <i>l.</i>	
	373,670 <i>l.</i>	
<i>Less Supplementary</i>	95,000 <i>l.</i>	
	£ 278,670	250,870
Net Saving		£ 27,800

DETAILS OF EXPENDITURE ON NEW WORKS, &c., 1937

Service.	Estimate.		Expenditure.	
	For 1937.	Total for Work.	In 1937.	Total to 31 March, 1938.
	£	£	£	£
A.I.				
WORKS IN PROGRESS.				
1. Air Ministry, Ariel House, 333/7, Strand : Adaptations	2,250	10,550	5,252	11,887
2. Board of Trade: Purchase of site and provision of three new houses, Duty Room and Life Saving Apparatus house at Staithes	1,500	2,075	301	301
3. 10, Downing Street: Provision of additional office accommodation	400	2,780	4	3,011
4. Edinburgh: Erection of new Government Offices	64,000	216,600	48,815	85,088
5. Home Office, Civilian Anti-Gas School, Eastwood Park, Falfield, Gloucestershire: Acquisition, adaptation and extension of premises	4,700	49,870	12,525	45,240
6. Home Office, Second Civilian Anti-Gas School, Easingwold, Yorks: Acquisition and adaptation of premises	23,250	47,435	24,528	37,003
7. Ministry of Agriculture, Veterinary Laboratory, Weybridge: Extension	150	6,650	573	5,875
8. Ministry of Agriculture, Veterinary Laboratory, Weybridge: Residence for Director	920	2,380	777	2,507
9. Ministry of Agriculture, Veterinary Laboratory, Weybridge: Additional floor to part of North Wing	2,000	2,300	1,967	2,288
10. Ordnance Survey Office, Southampton, Annexe to Room 5, Zinc Plate Building: Alterations to ground floor and provision of first-floor extension	1,715	2,715	1,924	2,468

OBSERVATIONS.

- 1.—Progress in 1936 was not as rapid as anticipated when the estimate for 1937 was prepared. Completed. Additional requirements arose during the course of the work.
- 2.—Priority was given to more urgent services.
- 3.—Progress in 1936 was expedited. Completed.
- 4.—Work on the superstructure did not commence as early as anticipated and was delayed by bad weather conditions and difficulty in obtaining materials. See also Vote 3. Subhead O.
- 5.—Progress in 1936 fell considerably below expectations. Completed, further charges to come. Estimate increased from 47,000*l.*
- 7.—Completed. The provision for contingencies was not required. 55*l.* extra contractual payment for additional cost due to unforeseen delays (E. 34572).
- 8.—Completed.
- 9.—Completed.
- 10.—Completed, further charges to come.

DETAILS OF EXPENDITURE ON NEW WORKS, &c., 1937—*contd.*

Service.	Estimate.		Expenditure.	
	For 1937.	Total for Work.	In 1937.	Total to 31 March, 1938.
A.I.	£	£	£	£
<i>WORKS IN PROGRESS—contd.</i>				
11. Ordnance Survey Office, Southampton: Erection of new Stores Block	220	21,000	—	19,369
12. Royal Naval College, Greenwich: Alterations to Painted Hall	5,600	15,300	1,414	1,440
13. Stationery Office, Harrow: Erection of Canteen Building	5,250	7,500	6,098	6,098
14. Stationery Office, Harrow: Extension of Printing Works	43,000	130,550	26,114	28,086
15. Tower of London: Provision of new Refreshment Room and Ticket Office ..	1,000	7,400	—	7,480
16. Whitehall Gardens: Erection of new Government Offices	62,000	1,750,000	10,707	24,832
TOTAL	£		140,999	
<i>Remanets from previous years.</i>				
6 (1936). Ordnance Survey Office, Southampton: Rebuilding of West Block ..	—	8,195	394	8,460
II.12 (1936). Home Office, Air Raid Precautions Department; Purchase and adaptation of factory in the Manchester area ..	—	36,155	1,959	37,072
III. 2 (1936). Home Office, Air Raid Precautions Department: Derby Street, Manchester: Adaptations	—	2,490	882	2,164
TOTAL	£		3,235	

OBSERVATIONS.

- 11.—Completed.
- 12.—The scheme was revised. Estimate increased from 7,800*l.*
- 13.—Completed, further charges to come.
- 14.—Unfavourable weather and late delivery of material retarded progress. Estimate increased from 116,000*l.*
- 15.—The provision is in respect of the erection of new entrance gates and railings which cannot be undertaken until alterations to the roadway, &c., have been completed. Separate provision has been taken in the Estimates for 1938. Remainder of work completed.
- 16.—Underspending due mainly to the time taken in settling the question of the priority to be given to the scheme, having regard to the demands upon the building industry arising out of the Defence Programme.
- 6.—(1936). Completed.
- II.—12 (1936).—Additional work became necessary. Completed.
- III.—2. (1936).—Additional requirements of the occupying Department led to an increase in the total estimate and to increased remanet expenditure. Estimate increased from 1,550*l.*

DETAILS OF EXPENDITURE ON NEW WORKS, &c., 1937—*contd.*

Service.	Estimate.		Expenditure.	
	For 1937.	Total for Work.	In 1937.	Total to 31 March, 1938.
A.II.				
PROPOSED WORKS.				
1.—Air Ministry, Gwydyr House : Alterations	10,500	13,350	1,368	1,368
2.—Board of Trade : Provision of Coastguard Station at Beer (Seaton)	500	3,500	—	—
3.—Board of Trade : Purchase of site and provision of coastguard station at Hartlepool.. .. .	700	4,600	—	—
4.—Board of Trade : Purchase of site and provision of coastguard station at Peel..	400	3,400	—	—
5.—Board of Trade : Purchase of site and provision of coastguard station at Reculver	250	3,200	—	—
6.—Board of Trade, Standards Department : Adaptation of Chapter Street House, Chapter Street, Westminster	5,150	6,450	2,731	2,731
7.—Broadmoor Asylum : Alterations to cottages	3,500	14,300	—	—
8.—Broadmoor Asylum : Provision of eight new cottages	4,400	5,000	6	6
9.—Duke of York's School, Dover : Provision of house for chaplain	1,500	2,625	52	52
10.—Duke of York's School, Dover : Provision of new quarters for House Matrons ..	2,500	3,500	73	73

OBSERVATIONS.

1.—Progress was contingent upon the decision taken on A.I.16. Estimate increased from 10,500*l.*

2.—Deferred. Estimate reduced from 4,000*l.*

3.—Difficulties were experienced in connection with the acquisition of the site. Estimate increased from 3,000*l.*

4.—Purchase of the site was not completed within the year. Estimate increased from 3,100*l.*

5.—A site was not acquired within the year. Estimate increased from 2,950*l.*

6.—Commencement of work was delayed by revision of the scheme to suit the requirements of the occupying Department. Estimate increased from 5,150*l.*

7.—Delay in settling preliminary details and a revision of the scheme prevented work being commenced within the year. Estimate increased from 9,830*l.*

8.—Consideration of the type of building to be erected delayed commencement of the scheme.

9.—An alteration in the design delayed commencement of the work. Estimate increased from 2,500*l.*

10.—It was decided to carry out this work in conjunction with the service A.II 9.

DETAILS OF EXPENDITURE ON NEW WORKS, &c., 1937—*contd.*

Service.	Estimate.		Expenditure.	
	For 1937.	Total for Work.	In 1937.	Total to 31 March, 1938.
A.II.				
PROPOSED WORKS— <i>contd.</i>				
11.—Glasgow : New Government Offices : Purchase of site and erection of building ..	4,500	32,750	4,156	4,156
12.—Home Office : Erection of Model First-Aid Post at Balham	6,000	6,000	—	—
13.—Home Office, Wool Disinfecting Station, Liverpool : Extension	5,000	58,300	—	—
14.—Office of Works, Glasgow (296/8, St. Vincent Street) : Purchase and adaptation of premises for new Depot and Superintendent of Works Office ..	6,500	4,555	3,000	3,000
15.—Ordnance Survey Office, Southampton : Purchase of site for new station and erection of buildings	25,000	400,000	—	—
16.—Ordnance Survey Office, Southampton : Temporary Extension of Zinc Plate building	2,500	2,000	1,653	1,653
17.—Patent Office : Extension over Tooks Court site	1,000	53,500	—	—
18.—No. 10 Downing Street : Works to provide additional accommodation and improvements to heating and lighting installations (Supplementary)	13,000	25,000	22,927	22,927
TOTAL	£		35,966	

OBSERVATIONS.

11.—See also Vote 10. Subhead H.

12.—Abandoned.

13.—Deferred.

14.—The scheme was revised to omit that portion relating to the provision of a new Superintendent of Works Office. Estimate reduced from 8,870*l.*

15.—Purchase of the site was not completed within the year. Estimate increased from 25,000*l.* to include erection of building.

16.—A reduction in the total estimate is reflected in the expenditure for the year. Completed, further charges to come. Estimate reduced from 3,300*l.*

17.—Deferred.

18.—The increase in the total estimate is reflected in the expenditure for the year. Completed, further charges to come. Estimate increased from 15,000*l.*

DETAILS OF EXPENDITURE ON NEW WORKS, &C., 1937—*contd.*

Service.	Total Estimate.	Expenditure.	
		In 1937.	Total to 31 March, 1938.
A.III.	£	£	£
1. WORKS COSTING BETWEEN 500 <i>l</i> AND 2,000 <i>l</i> .			
<i>Admiralty.</i>			
Royal Naval College, Greenwich: Alterations in residence of Captain of Staff College Completed.	750	718	718
New Oxford Street, 80-110: Adaptations Estimate increased from 1,050 <i>l</i> .	2,650	1,920	2,205
<i>Air Ministry.</i>			
Adastral House: Installation of emergency lighting system	1,200	1,027	1,027
<i>Board of Trade.</i>			
Purchase of site and provision of accommodation for Coastguards at Aldeburgh Completed.	1,420	1,012	1,492
Coastguard Station, Gorran Haven: Improvements .. Completed.	900	922	922
<i>Broadmoor Asylum.</i>			
Alterations of boiler flues and provision of induced draught fan	700	457	457
<i>General Register House, Edinburgh.</i>			
Improved air circulation and additional heating in Record Rooms	844	273	638
<i>Home Office, Air Raid Precautions Department.</i>			
Respirator Store, Enfield, Middlesex: Adaptations .. Completed, further charges to come.	700	578	578
Respirator Store, St. Mary Cray, Kent: Adaptations .. Completed. The estimate was provisional.	700	971	971
Respirator Store, Alperton, Middlesex: Adaptations .. Completed.	700	652	718
<i>Ministry of Agriculture.</i>			
Veterinary Laboratory, Weybridge: Additional accommodation for animals Completed.	1,170	861	1,016
Veterinary Laboratory, Weybridge: Provision of Cattle Yard Completed.	1,195	156	1,045
Veterinary Laboratory, Weybridge: Provision of Poultry Yard Completed.	630	94	538
<i>Ministry of Pensions.</i>			
Hospital, Mossley Hill, Liverpool: Alterations Completed.	700	652	652

DETAILS OF EXPENDITURE ON NEW WORKS, &c., 1937—*contd.*

Service.	Total Estimate.	Expenditure.	
		In 1937.	Total to 31 March, 1938.
A.III.	£	£	£
1. WORKS COSTING BETWEEN 500 <i>l.</i> AND 2,000 <i>l.</i> — <i>contd.</i>			
<i>Office of Works.</i>			
Manchester (76, Newton Street): Alteration in connection with concentration of District Office, Workshops and Depot	940	500	500
See also Vote 3, Subhead O.			
<i>Probate Registry.</i>			
Manchester, 184–186, Deansgate: Extension and reconstruction of heating system.	680	213	686
Completed. See also Vote 10, Subhead A.			
<i>Royal Mint.</i>			
Provision of new lift for Die and Plate Department.	550	51	552
Completed.			
<i>Stationery Office.</i>			
Leake Street, 10: Adaptations	575	50	50
Pocock Street Warehouse: Alteration and extension to heating system	1,850	1,741	1,741
Completed, further charges to come.			
Underwood Street: Provision of additional Goods lift .. .	950	121	984
Completed.			
<i>Surveys of Great Britain.</i>			
Southampton: Adaptation of premises at Woolston for Cellulose spraying of maps, &c.	1,250	1,040	1,362
Completed.			
Southampton: Alterations in "P" Store and "R" Building	1,115	97	1,046
Completed.			
<i>Tower of London.</i>			
Provision of quarters for three warders	1,655	1,760	1,760
Completed.			
<i>Treasury.</i>			
Cabinet Secretariat, 2, 3, 6, 7 and 8 Richmond Terrace: Adaptations	7,820	2,555	2,555
Estimate increased from 1,350 <i>l.</i>			
<i>Unallocated.</i>			
Dudley House, Endell Street: Extension of Central Heating	1,380	1,001	1,001
Completed, further charges to come. See also Vote 3, Subhead O, and Vote 10, Subhead A.			
<i>War Department.</i>			
Horse Guards: Provision of new heating installation to serve south side rooms	1,020	89	1,050
Completed.			
Royal Hospital, Chelsea: Reconstruction of Captains Dean's and May's Residences	1,150	1,091	1,091
Completed.			
TOTAL £		20,602	

DETAILS OF EXPENDITURE ON NEW WORKS, &c., 1937—*contd.*

Service.	Total Estimate.	Expenditure.	
		In 1937.	Total to 31 March, 1938.
A.III.	£	£	£
2. URGENT UNFORESEEN WORKS.			
<i>Admiralty.</i>			
Admiralty House: Adaptation of accommodation in basement for Photostat Section, &c.	920	26	26
<i>Air Ministry.</i>			
Ibex House, Minories, E.C.3: Adaptations Completed, further charges to come.	2,000	1,515	1,515
York House, Kingsway: Adaptations Completed, further charges to come.	3,330	3,462	3,462
Imperial House, Kingsway: Adaptations Completed, further charges to come.	895	217	217
Kingsway, 11: Adaptations	4,340	2,258	2,258
Victory House, Kingsway: Adaptations	3,990	1,229	1,229
Alexandra House, Princes House and Pen Corner House, Kingsway: Alterations	5,426	111	111
<i>Board of Trade.</i>			
Coastguard Station, Deal: New Life Saving Apparatus House, etc.	710	504	504
<i>General Register House, Edinburgh.</i>			
Provision of additional accommodation for Storage of valuation rolls Completed.	790	594	699
<i>Home Office, Air Raid Precautions Dept.</i>			
Respirator Store, Newmarket Road, Cambridge: Adaptations Completed.	550	471	471
Respirator Store, Liverpool: Adaptations Completed.	600	632	632
Respirator Store, Challenge Works, Foleshill Road, Coventry: Adaptations Completed, further charges to come.	4,855	4,045	4,045
Respirator Store, Reading: Adaptations	700	366	366
Respirator Store, Buckholm Mill, Galashiels: Adaptations	6,950	4,830	4,830
Respirator Store, Pepper Road, Leeds: Adaptations . .	600	43	43
Alperton: Adaptations to provide accommodation for sandbags	2,020	92	92
Glasgow, 62-72 James Watt Street: Adaptations to provide storage accommodation for sandbags Completed, further charges to come.	1,710	699	699
Nottingham, No. 1 Warehouse, Trent Lane: Adaptations to provide storage accommodation for sandbags	510	52	52
<i>Ministry of Agriculture.</i>			
Veterinary Laboratory, Weybridge: Provision of twelve loose boxes Completed, further charges to come	2,000	1,759	1,759
<i>Ministry of Pensions.</i>			
Archives Registry, Hollinwood: Renewal of batteries in existing heating plant Completed.	550	533	533

DETAILS OF EXPENDITURE ON NEW WORKS, &c., 1937—*contd.*

Service.	Total Estimate.	Expenditure.	
		In 1937.	Total to 31 March, 1938.
A.III.	£	£	£
2. URGENT UNFORESEEN WORKS— <i>contd.</i>			
<i>Ministry of Transport.</i>			
Metropole Buildings : Electrical Works, &c.	596	519	596
Completed. The figure for expenditure to 31 March 1938 includes adjustment of 1936 account figures.			
<i>Office of Works.</i>			
Great Westminster House : Adaptation of 5th floor for Finance Division and Chief Quantity Surveyor	610	650	650
Completed.			
Great Westminster House and Stanley House : Adaptation of 6th floor for two architects' divisions	1,675	837	837
Government Offices Whitehall, Southern Block : Alterations Completed. The scheme was modified.	1,135	805	805
Government Offices Whitehall, Southern Block : Structure on roof.	4,550	3,195	3,195
<i>Probate Registry.</i>			
Somerset House : Alterations	3,010	922	922
<i>War Department.</i>			
Greenor House, Haymarket : Adaptation of accommodation on 2nd, 3rd and 4th floors	635	350	350
Completed, further charges to come.			
TOTAL		30,716	

Service.	Estimate.		Expenditure.	
	For 1937.	Total for Work.	In 1937.	Total to 31 March, 1938.
A.IV.	£	£	£	£
REPAYMENT SERVICES				
1. Works in progress.				
A.—Carstairs : Erection of new Criminal Lunatic Asylum and State Institution, Lampits (First Section)	55,000	155,600	12,160	14,225
B.—Board of Trade Bedding Store, Southampton : Adaptation of "C" Works, Test Road	5,000	6,000	5,114	5,294
C.—Ministry of Transport, Holyhead : Official Residence for the Captain of the Port	1,365	2,365	1,280	2,327
TOTAL			18,554	
2. Proposed Works.				
Stonehouse, Lanarkshire : Erection of Borstal Institution for males	1,000	80,000	—	—
3. (ii) URGENT UNFORESEEN WORKS.				
Agricultural Research Council, Compton Manor Estate, Farm Research Centre : Provision of new buildings and adaptation of existing building, &c.		40,000	681	681

OBSERVATIONS.

A.—Progress was retarded by a shortage of labour. Estimate increased from 99,600/.

B.—Completed, further charges to come.

C.—Completed.

A.IV.2.—The service did not materialise.

STATEMENT OF EXPENDITURE ON NEW WORKS, &c., 1937

Service.	Estimate.		Expenditure.	
	For 1937.	Total for Work.	Ir 1937.	Total to 31 March, 1938.
	£	£	£	£
ANCIENT MONUMENTS.				
E.(1).				
A.—WORKS IN PROGRESS.				
1. Queen's House, Greenwich: Works of Preservation, &c. (Revote)	700	25,500	709	25,427
C. WORKS COSTING BETWEEN 500 <i>l.</i> AND 2,000 <i>l.</i>				
Buildwas Abbey: Provision of residence for custodian Completed, further charges to come.		900	726	819
Stonehenge: Erection of 2 cottages for custodians Completed.		1,620	79	1,621
	2,900		805	
TOTAL .. £	3,600		1,514	
Net Saving		2,086		

OBSERVATIONS.

E. (1).—A. 1. Completed.

H.M. Office of Works,
28 November 1938.*Patrick Duff,*
Accounting Officer.

PUBLIC BUILDINGS OVERSEAS.

See also Report of Comptroller and Auditor General.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1938, 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.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
A.—New Works, Alterations, Additions, and Purchases	71,125	71,995 7 9	—		870 7 9	
B.—Maintenance and Repairs	62,665	62,924 — —	—		259 — —	
C.—Furniture, &c.	19,800	20,195 2 1	—		395 2 1	
D.—Rents, &c.	35,080	32,992 15 11	2,087 4 1		—	
GROSS TOTAL .. £	188,670	188,107 5 9	2,087 4 1		1,524 9 10	
<i>Deduct—</i>						
E.—Appropriations in Aid ..	Estimated. — 6,950	Applied. — 6,950 — —				
NET TOTAL .. £	181,720	181,157 5 9			Surplus to be surrendered. £562 14 3	

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid	6,950	7,881 10 9
(ii) Receipts of other classes	—	1,420 11 3
Total		£9,302 2 —
Appropriated in aid (Subhead E)		6,950 — —
Paid separately to Exchequer		£2,352 2 —

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—See Statement of New Works.

D.—Due to favourable rates of exchange.

Details of Receipts.	Estimated.	Realized.		
	£	£	s.	d.
(i) Receipts of classes authorized to be used as Appropriations in Aid :—				
Rents, &c.		3,189	19	2
Embassy and Legation residents for heating, electricity, water, and garden maintenance	6,600	2,827	2	8
Old materials and miscellaneous		1,263	4	10
Services carried out on repayment terms	350	601	4	1
	£6,950	7,881	10	9
(ii) Receipts of other classes :—				
Part proceeds of sale of Legation House, Athens		1,420	11	3
Total		£9,302	2	-

NOTES.

B.—Includes 76*l.* 4*s.* 5*d.* for repairs to property and replacement of materials damaged during Sino-Japanese hostilities.

40*l.* 9*s.* 7*d.* cost of replacing radiators, &c. lost or damaged in transit to Teheran. (Of this sum 24*l.* 13*s.* 6*d.* was included in the accounts for 1936.) (E.35624).

C.—9*l.* 7*s.* 6*d.* value of ceiling fan, &c., missing (E.33404).

D.—21*l.* 10*s.* 5*d.* premises surrendered before the expiration of the lease (E.34518).

H.M. Office of Works,
28 November 1938.

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., 1937.

Service.	Estimate for 1937.	Expenditure in 1937.
	£	£
A.I.—WORKS IN PROGRESS	36,650	43,942
A.II.—PROPOSED WORKS	28,200	22,807
A.III.—1. WORKS COSTING BETWEEN 500 <i>l.</i> AND 2,000 <i>l.</i>	4,275	3,635
2. URGENT UNFORESEEN WORKS	2,000	1,561
REMANETS FROM PREVIOUS YEARS NOT EXCEEDING 50 <i>l.</i> EACH ..	—	50
A. TOTAL	£ 71,125	71,995
	} _____	
Net Excess		£870

DETAILS OF EXPENDITURE ON NEW WORKS, &C., 1937.

Service.	Estimate.		Expenditure.	
	For 1937.	Total for Work.	In 1937.	Total to 31 March, 1938.
A.I.	£	£	£	£
WORKS IN PROGRESS.				
1. Cape Town: Purchase of site and erection of new office building for the High Commissioner	6,500	30,000	10,303	29,308
2. Colon: Erection of New Consulate	10,000	14,500	9,808	10,219
3. Loanda Consulate: Rebuilding	6,000	8,700	5,691	8,088
4. Nanking: Purchase of site and erection of Embassy	10,000	190,000	15,861	15,861
5. Yokohama: Erection of Residence for Consul-General	4,150	12,500	2,279	3,785
TOTAL .. £			43,942	
A.II.				
PROPOSED WORKS.				
1. Ahwaz: Purchase of site for erection of Consulate	5,000	15,000	—	—
2. Angora: Erection of new Embassy and adaptation of present buildings for offices	1,000	48,000	—	—
3. Bucharest: Reconstruction of Legation annexe	2,200	2,200	1,648	1,648
4. Cape Town: Acquisition and adaptation of Residence for High Commissioner ..	20,000	20,785	21,159	21,159
TOTAL .. £			22,807	

OBSERVATIONS.

A.I.—1.—Progress in 1936 was less rapid than anticipated when the estimate for 1937 was prepared. Completed, further charges to come.

3.—The figure for expenditure to 31 March 1938 includes adjustment of 1936 account figures.

4.—The expenditure relates to the purchase of the site, which was not completed in 1936 as anticipated.

5.—Building work was suspended owing to the increase in prices. Estimates increased from 8,500*l.*

A.II.—1.—Negotiations for the purchase of the site were not completed within the year. Estimate increased from 5,000*l.* to include erection of Consulate.

2.—The scheme was not sufficiently advanced to permit of the commencement of building work within the year. Estimate increased from 45,000*l.*

3.—Completed. Saving due to favourable rate of exchange.

4.—The original estimate was provisional. Completed, further charges to come. Estimate increased from 20,000*l.*

DETAILS OF EXPENDITURE ON NEW WORKS, &c., 1937—*contd.*

Service.	Total Estimate.	Expenditure.	
		In 1937.	Total to 31 March, 1938.
A.III.			
1. WORKS COSTING BETWEEN 500 <i>l.</i> AND 2,000 <i>l.</i>			
Addis Ababa Legation: Addition of two rooms to house formerly occupied by Chargé d'Affaires for residential accommodation for new Consul. Completed. The estimate was provisional.	1,000	703	706
Angora Embassy: Erection of temporary addition to Chancery Building to provide office accommodation for the Air Attaché Completed.	785	319	779
Gulhek and Teheran: Extension and modernisation of telephone system	1,615	775	775
Nanking: Additions to Vice-Consul's House to provide residence for Consul Completed. Part of the scheme was abandoned.	1,770	560	560
Teheran: Erection of bungalow for clerks	1,250	1,219	1,219
Mukden: Provision of additional office accommodation Completed.	555	59	602
TOTAL		3,635	
2. URGENT UNFORESEEN WORKS.			
Cairo Embassy: Conversion of building formerly occupied by Military Guard into offices for the Commercial Secretariat Completed.	600	634	634
Berne Legation: New Study for the Minister Completed.	680	680	680
Teheran Legation: Construction of strong room	600	247	247
TOTAL		1,561	

H.M. Office of Works,
28 November 1938.*Patrick Duff,*
Accounting Officer.

ROYAL PALACES.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1938, 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.	£ s. d.	£ s. d.
PALACES IN HIS MAJESTY'S OCCUPATION.						
A.—Palaces in the Personal Occupation of the Sovereign (Grant in Aid)	65,000	65,000 - -	—	—	—	—
PALACES NOT IN HIS MAJESTY'S OCCUPATION.						
B.—Salaries, &c.	7,120	6,825 1 4	294 18 8	—	—	—
C.—New Works, Alterations, and Additions						
Original 1,600 <i>l.</i>						
Supplementary .. 7,000 <i>l.</i>						
	8,600	8,980 15 6	—	—	380 15 6	—
D.—Maintenance and Repairs ..	55,185	52,323 12 2	2,861 7 10	—	—	—
E.—Furniture, &c... ..	2,200	2,598 8 7	—	—	398 8 7	—
F.—Fuel, Gas, Electric Current, Water, and Household Articles	3,485	3,436 4 5	48 15 7	—	—	—
G.—Rents, &c.	1,170	1,189 - -	—	—	19 - -	—
GROSS TOTAL						
Original 135,760 <i>l.</i>						
Supplementary .. 7,000 <i>l.</i>						
	£ 142,760	140,353 2 -	3,205 2 1	—	798 4 1	—
Deduct—						
H.—Appropriations in Aid						
Original 11,600 <i>l.</i>						
Supplementary .. 6,990 <i>l.</i>						
	18,590	18,590 - -	—	—	—	—
NET TOTAL						
Original 124,160 <i>l.</i>						
Supplementary .. 10 <i>l.</i>						
	£ 124,170	121,763 2 -	Surplus to be surrendered. £2,406 18 -			

Receipts payable to Exchequer.	Estimated.	Realized.	
Receipts authorized to be used as Appropriations in Aid	£ 18,590	£ 20,033	s. d. 13 9
Appropriated in aid (Subhead H)		18,590	- -
Paid separately to Exchequer		£1,443	13 9

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- B.—Due mainly to the closing of the Palace of Holyroodhouse for the Royal Visit.
 C.—See Statement of New Works.
 D.—Certain painting and special maintenance services were postponed.
 E.—The provision for day to day repairs and replacements was inadequate.

Details of Receipts.	Estimated.	Realized.	
Contribution by a private donor towards cost of new heating installation (1st Section) Hampton Court Palace, State Apartments.. .. .	£ 6,990	£ 7,000	- -
Rents and licences	1,350	1,395	- 11
Old materials and miscellaneous	2,000	2,265	5 9
Postcards, &c.	750	877	3 5
Admission fees.. .. .	7,500	8,496	3 8
Total	£18,590	£20,033	13 9

In addition the sum of 1,343*l.* 9*s.* 5*d.* was received from the sale of guide books, &c., for transfer to the Stationery Office.

NOTES.

D.—8*l.* 19*s.* value of a call bell of a fire alarm system stolen from a recently vacated cottage (E.23450).

52*l.* 10*s.* Architect's fee for preparing a scheme of reconstruction at the Royal Paddocks, subsequently abandoned (E.32164).

GRANT IN AID ACCOUNT.

	External Works.	Internal Works.	Works chargeable against balance transferred in 1936 from Civil List.
	£ s. d.	£ s. d.	£ s. d.
Balance on 31 March 1937	1,557 15 3	1,820 12 11	14,359 17 1
Grant in Aid Transferred from Subhead A of the Royal Palaces Vote, 1937 ..	45,000 - -	20,000 - -	- - -
	46,557 15 3	21,820 12 11	14,359 17 1
Expenditure upon Palaces in the Personal Occupation of the Sovereign, including Buckingham Palace, Windsor Castle, Frogmore, Marlborough House and the Palace of Holyrood House (Residential portion)	42,873 - 10	18,585 2 7	6,132 11 6
Balance on 31 March, 1938	£ 3,684 14 5	3,235 10 4	8,227 5 7

H.M. Office of Works,
28 November 1938.

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, &C., 1937.

Service.	Estimate.		Expenditure.	
	For 1937.	Total for Work.	In 1937.	Total to 31 March, 1938.
C.II.	£	£	£	£
PROPOSED WORKS.				
1. Hampton Court Palace, State Apartments: New Heating Installation (First Section) (Supplementary)	7,000	7,000	7,479	7,479
C.III.				
1. WORKS COSTING BETWEEN 500 <i>l.</i> AND 2,000 <i>l.</i> (Detail in Table below)	1,100		1,087	
2. URGENT UNFORESEEN WORKS (Detail in Table below)	500		378	
<i>Remanets from previous years not exceeding 50<i>l.</i></i>	—		37	
C. TOTAL				
<i>Original</i>		1,600 <i>l.</i>		
<i>Supplementary</i>		7,000 <i>l.</i>		
	£	8,600	8,981	
Net Excess ..				£381

Service.	Total Estimate.	Expenditure.	
		In 1937.	Total to 31 March, 1938.
C.III.—DETAILS	£	£	£
1. WORKS COSTING BETWEEN 500 <i>l.</i> AND 2,000 <i>l.</i>			
Hampton Court Palace, Bushy Park Paddocks: Erection of two new cottages Completed.	1,200	122	1,153
Palace of Holyroodhouse: Improvements to Long Gallery	1,900	250	1,041
York House: Accommodation for H.R.H. the Duke of Gloucester Completed.	1,850	715	1,831
TOTAL .. £		1,087	
2. URGENT UNFORESEEN WORKS.			
Kensington Palace: Preparation of apartments for Sir Derek Keppel	512	378	378
TOTAL .. £		378	

OBSERVATIONS.

1.—It was found convenient to carry out certain works originally included in the second section of the scheme.

H.M. Office of Works,
28 November 1938.

Patrick Duff,
Accounting Officer.

REVENUE BUILDINGS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1938, 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.	£ s. d.	
CUSTOMS AND EXCISE BUILDINGS.						
A.—New Works, Alterations, Additions, and Purchases						
<i>Original</i> 24,355 <i>l.</i>						
<i>Less Supplementary</i> 5,000 <i>l.</i>						
	19,355	15,658 8 6	3,696 11 6	—		
B.—Maintenance and Repairs						
<i>Original</i> 38,990 <i>l.</i>						
<i>Supplementary</i> .. 1,000 <i>l.</i>						
	39,990	40,675 — 5	—	685 — 5		
C.—Furniture, &c.	16,690	18,416 19 5	—	1,726 19 5		
D.—Removals	635	704 2 3	—	69 2 3		
E.—Rents, &c.						
<i>Original</i> 96,985 <i>l.</i>						
<i>Less Supplementary</i> 4,000 <i>l.</i>						
	92,985	91,916 7 6	1,068 12 6	—		
F.—Fuel, Gas, Electric Current, and Water						
<i>Original</i> 27,750 <i>l.</i>						
<i>Supplementary</i> .. 2,500 <i>l.</i>						
	30,250	30,241 1 11	8 18 1	—		
G.—Cleaning, Custody, &c.	11,490	11,427 3 6	62 16 6	—		
<i>Original</i> 216,895 <i>l.</i>						
<i>Less Supplementary</i> 5,500 <i>l.</i>						
	£ 211,395	209,039 3 6	4,836 18 7	2,481 2 1		

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—See Statement of New Works on page 417.

C.—Unforeseen demands.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
INLAND REVENUE BUILDINGS.						
H.—New Works, Alterations, Additions, and Pur- chases						
<i>Original</i> 48,835 <i>l.</i>						
<i>Supplementary</i> .. 5,000 <i>l.</i>						
	53,835	50,124 2 2	3,710 17 10	—		
I.—Maintenance and Repairs						
<i>Original</i> 88,195 <i>l.</i>						
<i>Less Supplementary</i> 10,000 <i>l.</i>						
	78,195	76,021 15 5	2,173 4 7	—		
J.—Furniture, &c.						
<i>Original</i> 48,700 <i>l.</i>						
<i>Less Supplementary</i> 1,000 <i>l.</i>						
	47,700	45,143 13 —	2,556 7 —	—		
K.—Removals	2,450	2,212 14 5	237 5 7	—		
L.—Rents, &c.						
<i>Original</i> 324,300 <i>l.</i>						
<i>Less Supplementary</i> 1,000 <i>l.</i>						
	323,300	321,548 8 9	1,751 11 3	—		
M.—Fuel, Gas, Electric Cur- rent, and Water						
<i>Original</i> 60,750 <i>l.</i>						
<i>Supplementary</i> .. 5,500 <i>l.</i>						
	66,250	64,979 11 9	1,270 8 3	—		
N.—Cleaning, Custody, &c.						
<i>Original</i> 18,810 <i>l.</i>						
<i>Supplementary</i> .. 500 <i>l.</i>						
	19,310	20,421 2 4	—	1,111 2 4		
<i>Original</i> 592,040 <i>l.</i>						
<i>Less Supplementary</i> 1,000 <i>l.</i>						
	591,040	580,451 7 10	11,699 14 6	1,111 2 4		
POST OFFICE AND TELEGRAPH BUILDINGS.						
O.—New Works, Alterations, and Additions						
<i>Original</i> 17,155 <i>l.</i>						
<i>Supplementary</i> .. 9,000 <i>l.</i>						
	26,155	19,459 8 1	6,695 11 11	—		

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

H.—See Statement of New Works on page 420.

I.—The saving on routine and special maintenance services was greater than anticipated.

J.—The saving on day to day repairs and replacements was underestimated.

M.—The provision required for water was overestimated.

N.—Demands were heavier than expected.

O.—See Statement of New Works on page 424.

Service.	Grant.	Expenditure.		Expenditure compared with Grant.						
				Less than Granted.			More than Granted.			
	£	£	s.	d.	£	s.	d.	£	s.	d.
POST OFFICE AND TELEGRAPH BUILDINGS—contd.										
P.—Maintenance and Repairs										
Original	534,115 <i>l.</i>									
Supplementary ..	30,000 <i>l.</i>									
	564,115	563,897	7	11	217	12	1	—		
Q.—Furniture, &c.										
Original	223,050 <i>l.</i>									
Supplementary ..	4,000 <i>l.</i>									
	227,050	239,622	12	7	—			12,572	12	7
R.—Removals										
	4,125	6,038	11	—			—			
S.—Fuel										
Original	165,000 <i>l.</i>									
Supplementary ..	20,000 <i>l.</i>									
	185,000	185,277	3	—			277	3	—	
T.—Household Articles, &c.										
Original	46,000 <i>l.</i>									
Supplementary ..	2,500 <i>l.</i>									
	48,500	49,726	15	2	—			1,226	15	2
Original	989,445 <i>l.</i>									
Supplementary ..	65,500 <i>l.</i>									
	£ 1,054,945	1,064,021	17	9	6,913	4	—	15,990	1	9
TT.—Compensation and Losses										
	—	106	5	2	—			106	5	2
GROSS TOTAL										
Original	1,798,380 <i>l.</i>									
Supplementary ..	59,000 <i>l.</i>									
	£ 1,857,380	1,853,618	14	3	23,449	17	1	19,688	11	4
<i>Deduct—</i>										
V.—Appropriations in Aid										
	59,200	59,200	— —							
NET TOTAL										
Original	1,739,180 <i>l.</i>									
Supplementary ..	59,000 <i>l.</i>									
	£ 1,798,180	1,794,418	14	3	Surplus to be surrendered.			£3,761	5	9

Receipts payable to Exchequer.

Estimated.

Realized.

	£	£	s.	d.
Receipts authorized to be used as Appropriations in Aid ..	59,200	65,542	5	8
Appropriated in aid (Subhead V)		59,200	— —	
Paid separately to Exchequer		£6,342	5	8

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

- Q.—Requirements for additional staffs and for new buildings were greater than anticipated.
- R.—Unforeseen Services.
- T.—Demands were heavier than expected.
- TT.—5*l.* damage caused by the explosion of a fire extinguisher.
- 60*l.* 16*s.* 6*d.* expenses incurred by a lessor owing to delay in vacating premises after expiration of the lease (E.33597).
- 28*l.* 4*s.* owner's expenses in holding property adjoining a Post Office available for purchase, the site subsequently being considered inadequate in view of rapidly increasing telephone requirements (E.18477/01).
- 12*l.* 4*s.* 8*d.* five cases of compensation.

Details of Receipts.	Estimated.	Realized.	
	£	£	s. d.
Customs and Excise Buildings :—			
Rents, &c.	2,350	2,390	13 7
Miscellaneous	600	847	17 9
Services carried out on repayment terms	250	280	17 6
Inland Revenue Buildings :—			
Rents, &c.	1,750	2,278	18 2
Miscellaneous	1,450	3,236	13 6
Sale of property - Glasgow	30,500	30,500	- -
Post Office and Telegraph Buildings :—			
Miscellaneous	5,000	7,714	3 1
Services carried out on repayment terms	17,300	18,293	2 1
Total	£59,200	65,542	5 8

NOTES.

P.—10*l.* extra-contractual payment to meet part of the loss due to errors in a tender (E.35563). 24*l.* 17*s.* 10*d.* claim for damage abandoned, in addition 1*l.* 9*s.* has been charged to Post Office Votes (E.36610).

P. & Q.—20*l.* 10*s.* 2*d.* extra cost incurred owing to the bankruptcy of a contractor for the supply of bronze edgings (E.35728).

Q.—16*l.* value of fittings stolen (E.33404).

F.M. & S.—101*l.* 11*s.* 6*d.* extra contractual payment for additional cost incurred in obtaining supplies of coke. Of this sum 74*l.* 14*s.* 1*d.* has been charged to this Vote and the remainder to Votes 1, 3 and 7 (E.33340).

Fires at Weymouth Head Post Office, Victoria Docks Sorting Office and Kirkcaldy Head Post Office caused damage amounting to 70*l.* 18*s.* 9*d.*, 49*l.* 7*s.* 3*d.* and 24*l.* and to Post Office property 243*l.*, 52*l.* and nil respectively (E.36487, 37562 and 36305).

A strip of land in front of a new Inland Revenue Office at Preston has been conveyed to the Local Authority without charge (E.31264).

H.M. Office of Works,
28 November 1938.

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, 1937.

Service.	Estimate for 1937.	Expenditure in 1937.
	£	£
CUSTOMS AND EXCISE BUILDINGS.		
A.I.—WORKS IN PROGRESS	8,090	6,872
A.II.—PROPOSED WORKS	11,050	2,098
A.III. 1. WORKS COSTING BETWEEN 500 <i>l.</i> AND 2,000 <i>l.</i> ..	8,215	5,575
2. URGENT UNFORESEEN WORKS.. .. .	2,000	1,094
REMANETS FROM PREVIOUS YEARS NOT EXCEEDING 50 <i>l.</i> EACH	—	19
	£ 29,355	
<i>Deduct</i> for services which may not be carried out during the year.		
<i>Original</i> 5,000 <i>l.</i>		
<i>Supplementary</i> 5,000 <i>l.</i>	£ 10,000	
A. TOTAL.		
<i>Original</i> 24,355 <i>l.</i>		
<i>Less Supplementary</i> 5,000 <i>l.</i>	£ 19,355	15,658
Net Saving	£3,697	

DETAILS OF EXPENDITURE ON NEW WORKS, 1937.

Service.	Estimate.		Expenditure.	
	For 1937.	Total for Work.	In 1937.	Total to 31 March, 1938.
	£	£	£	£
A.I.				
WORKS IN PROGRESS.				
1. East India Dock, North Quay No. 2 : New offices	2,840	3,140	2,441	2,441
2. King George V Dock, North Quay, Group 12 Station : New offices	3,250	3,350	2,613	2,613
3. Swansea Custom House : Extension ..	1,500	6,715	1,530	5,744
4. West India Dock : New Waterguard offices at South West India Dock Pier head	500	2,500	288	2,276
TOTAL .. £			6,872	
A.II.				
PROPOSED WORKS.				
1. Glasgow Custom House : Extension ..	3,000	8,740	607	607
2. Goole : Purchase of site and erection of new offices	1,500	11,990	1,277	1,277
3. Gravesend Custom House : Erection of new pier in place of existing one	2,000	8,500	—	—
4. King George V Dock, South Quay, Stations 14 and 14A : New offices	500	2,555	198	198
5. Royal Victoria Dock, Landing District : 5 new offices	500	12,500	—	—
6. Southampton, Waterguard Office, Old Docks : Extension	1,500	3,160	16	16
7. Surrey Commercial Docks, No. 4 and 4A : New offices	2,050	2,310	—	—
TOTAL .. £			2,098	

OBSERVATIONS.

A.I.

- 1.—Completed. Economies were effected during the progress of the work.
- 2.—Completed, further charges to come.
- 3.—Completed, further charges to come.
- 4.—Completed.

A.II.

- 1.—Building work did not commence as early as anticipated. Estimate increased from 6,150/.
- 2.—Estimate increased from 7,400/.
- 3.—A proposal for a joint scheme to serve the Customs and Excise and the Port of London Authority did not materialise. Estimate reduced from 12,350/.
- 5.—The scheme was not settled during the year.
- 6.—Delay occurred in arranging the preliminary details of the scheme. Estimate increased from 2,350/.
- 7.—Commencement of building work was delayed by pressure of more urgent services.

DETAILS OF EXPENDITURE ON NEW WORKS, &c., 1937—*contd.*

Service.	Total Estimate.	Expenditure.	
		In 1937.	Total to 31 March, 1938.
A.III.	£	£	£
1. WORKS COSTING BETWEEN 500 <i>l.</i> AND 2,000 <i>l.</i>			
Custom House, London : Extension and rearrangement of heating system Estimate increased from 1,570 <i>l.</i>	1,770	108	987
Dudley House, Endell Street : Extension of central heating Completed, further charges to come. (See also Vote 3, Subhead O, and Vote 7, Subhead A.)	800	588	588
King George V Dock, North Quay, Stations 18 and 18A : New Offices	2,000	1,020	1,020
Liverpool Custom House : Reallocation to provide additional accommodation Completed. Saving due to favourable tenders.	1,030	136	726
Liverpool Custom House : Alterations in Long Room .. Completed. Saving due to favourable tenders.	910	718	718
Liverpool, North West Gladstone Dock : New Offices .. Completed.	794	175	820
Liverpool, East Brunswick Transit Sheds : Adaptations and reconstruction Completed.	644	55	616
Manchester, 184-186, Deansgate : Extension and reconstruction of central heating system Completed. (See also Vote 7, Subhead A.)	787	263	799
Newcastle Custom House : Extension of first floor .. Completed, further charges to come	1,320	926	926
Oswestry : Purchase of site and erection of building .. (See also Subhead H and Vote 3, Subhead A.)	675	61	122
Wallsend on Tyne : Purchase of premises and adaptation for Waterguard Station Completed, further charges to come.	1,875	1,525	1,525
TOTAL .. £		5,575	
2. URGENT UNFORESEEN WORKS.			
City Gate House, Finsbury Square : Adaptation for Debenture Section, Collector, London Port Completed.	585	561	561
Holyhead Custom House : Additional accommodation Completed.	577	533	533
TOTAL .. £		1,094	

STATEMENT OF EXPENDITURE ON NEW WORKS, 1937.

Service.	Estimate for 1937.	Expenditure in 1937.
INLAND REVENUE BUILDINGS.	£	£
H.I.—WORKS IN PROGRESS.. .. .	26,360	17,639
H.II.—PROPOSED WORKS	24,730	16,341
H.III.—1. WORKS COSTING BETWEEN 500 <i>l.</i> AND 2,000 <i>l.</i> ..	2,745	2,796
2. URGENT UNFORESEEN WORKS.. .. .	5,000	13,291
REMANETS FROM PREVIOUS YEARS NOT EXCEEDING 50 <i>l.</i> EACH ..	—	57
	£ 58,835	
<i>Deduct</i> for services which may not be carried out during the year.		
<i>Original</i> 10,000 <i>l.</i>		
<i>Less Supplementary</i> 5,000 <i>l.</i>	£ 5,000	
H. TOTAL.		
<i>Original</i> 48,835 <i>l.</i>		
<i>Supplementary</i> 5,000 <i>l.</i>	£ 53,835	50,124
Net Saving	£3,711	

DETAILS OF EXPENDITURE ON NEW WORKS, &c., 1937.

Service.	Estimate.		Expenditure.	
	For 1937.	Total for Work.	In 1937.	Total to 31 March, 1938.
H.I.	£	£	£	£
WORKS IN PROGRESS.				
1. Chester : Erection of building	7,650	11,650	6,984	10,445
2. Dunfermline : Purchase of site and erection of building	1,470	7,603	924	6,805
3. Edinburgh : Purchase of site and erection of Building	5,000	103,500	189	23,689
4. King's Lynn : Adaptation of accommodation in new Post Office and Telephone Exchange building	380	3,220	—	—
5. Motherwell : Purchase of site and provision of office accommodation	100	2,767	—	2,692
6. Oswestry : Purchase of site and erection of new building	1,150	3,880	352	721
7. Preston : Erection of building	8,660	13,660	7,797	11,734
8. Warrington : Extension of new building ..	300	5,000	38	4,082
9. York : Purchase of site and erection of new building	1,650	22,140	1,355	1,355
TOTAL			17,639	
H.II.				
PROPOSED WORKS.				
1. Boston : Purchase of site and erection of new building	1,500	9,300	872	872
2. Cardiff : Erection of new building	1,800	26,000	—	—
3. Glasgow : Purchase of site and erection of new building	13,500	98,250	12,469	12,469

OBSERVATIONS.

H.I.

- 1.—Completed, further charges to come.
- 2.—Completed, further charges to come. (See also Vote 3, Subhead A.)
- 3.—Building scheme postponed. 189% compensation to tenants for disturbance (E.33460).
- 4.—Scheme abandoned. The accommodation is required for Post Office use. (Adjustment has been made in respect of the 1936 Account figures). Estimate increased from 3,100%.
- 5.—The accounts of the main contractor were settled in the previous financial year. Completed. (See also Vote 3, Subhead A.)
- 6.—Modifications of the scheme delayed commencement of building work. Estimate increased from 3,460%. (See also Subhead A, and Vote 3, Subhead A.)
- 7.—Completed, further charges to come.
- 8.—It was decided not to complete the work of decoration in the year.
- 9.—Estimate increased from 17,500%. (See also Vote 3, Subhead A.)

H.II.

- 1.—The provision relates to the purchase of the site, the estimate for which was provisional.
- 2.—The scheme was not settled in time to permit of a commencement being made within the year. Estimate increased from 19,750%. (See also Vote 3, Subhead A.)
- 3.—(See also Vote 7, Subhead A.)

DETAILS OF EXPENDITURE ON NEW WORKS &C., 1937—*contd.*

Service.	Estimate.		Expenditure.	
	For 1937.	Total for Work.	In 1937.	Total to 31 March, 1938.
	£	£	£	£
H.II.				
PROPOSED WORKS— <i>cont.</i>				
4. Middlesbrough: Purchase of site and erection of building	3,250	24,500	3,000	3,000
5. Northampton: Purchase of site and erection of building	1,000	27,000	—	—
6. Somerset House: Improving and extending accommodation for Stamping Branch ..	2,000	3,150	—	—
7. Stalybridge (Manchester): Erection of new building	1,680	4,105	—	—
TOTAL	£		16,341	
H.III.				
1. WORKS COSTING BETWEEN 500 <i>l.</i> AND 2,000 <i>l.</i>				
Edinburgh, Lothian House, Lothian Road: Adaptations Completed. The expenditure to 31 March 1938 includes an adjustment of 1936 account figures.		570	61	562
Perth: Adaptations Completed.		1,065	1,099	1,099
Sheffield, West Street: Concentration .. Completed.		900	834	907
Skipton: Re-Housing Completed.		805	750	750
St. Albans: Provision of accommodation in new Branch Post Office Completed.		1,500	52	1,690
TOTAL	£		2,796	

OBSERVATIONS.

5.—The purchase of the site was not completed within the year. Estimate increased from 18,700*l.*

6.—Postponed.

7.—Alterations of the building lines to meet Ministry of Transport requirements delayed commencement of work. Estimate increased from 3,650*l.*

DETAILS OF EXPENDITURE ON NEW WORKS, &c., 1937—*contd.*

Service.	Total Estimate.	Expenditure.	
		In 1937.	Total to 31 March, 1938.
H.III.	£	£	£
2. URGENT UNFORESEEN WORKS.			
Clifton House, Euston Road : Adaptations for Special Commissioners of Income Tax (Foreign Dividends and Conjoint Sections) Completed.	2,270	2,156	2,156
Somerset House : Adaptation of Room 158, Mid-basement for Private Branch Telephone Exchange .. Completed.	707	799	799
Turnstile House, High Holborn : Adaptations for Special Commissioners of Income Tax Completed, further charges to come.	4,650	4,767	4,767
Waterloo Bridge House : Adaptations Completed, further charges to come.	2,720	1,598	1,598
Dewsbury : Erection of Offices (See also Vote 3, Subhead A.)	19,485	427	427
Dumbarton : Alterations and redecorations Completed.	668	670	670
Glasgow, 97 Buchanan Street : Adaptations for Inland Revenue Collection Office " B " Completed, further charges to come.	1,066	1,115	1,115
Gloucester, " Hillfield," London Road : Adaptations for Land Valuation Office Completed, further charges to come. (See also Vote 3, Subhead H.)	658	636	636
Middlesbrough, 91-93, Linthorpe Road : Adaptations for No. 3 District Completed.	570	510	510
Newport, Mon. : Rehousing No. 1 District Completed, further charges to come.	645	431	431
Newport, Mon. : Rehousing No. 2 District	555	182	182
TOTAL .. £		13,291	

STATEMENT OF EXPENDITURE ON NEW WORKS, &c., 1937.

Service.	Estimate for 1937.	Expenditure in 1937.
	£	£
POST OFFICE AND TELEGRAPH BUILDINGS.		
O.I.—WORKS IN PROGRESS	10,480	7,572
REMANETS FROM PREVIOUS YEARS	—	259
O.II.—PROPOSED WORKS	3,750	3,003
O.III.—1. WORKS COSTING BETWEEN 500 <i>l.</i> AND 2,000 <i>l.</i>		
<i>Original</i>	3,645 <i>l.</i>	
<i>Supplementary</i>	<u>3,780<i>l.</i></u>	
	7,425	5,213
2. URGENT UNFORESEEN WORKS	3,500	2,618
REMANETS FROM PREVIOUS YEARS NOT EXCEEDING 50 <i>l.</i> EACH	—	3
REPAYMENT SERVICES.		
O.IV.—WORKS COSTING BETWEEN 1,000 <i>l.</i> AND 2,000 <i>l.</i>	1,000	791
O. TOTAL.		
<i>Original</i>	17,155 <i>l.</i>	
<i>Supplementary</i>	<u>9,000<i>l.</i></u>	
	£ 26,155	19,459
Net Saving		<u>£6,696</u>

DETAILS OF EXPENDITURE ON NEW WORKS, &c., 1937.

Service.	Estimate.		Expenditure.	
	For 1937.	Total for Work.	In 1937.	Total to 31 March, 1938.
	£	£	£	£
O.I.				
WORKS IN PROGRESS.				
1. Glasgow: West Nile Street Post Office: Adaptations				
<i>Original</i>		510 <i>l.</i>		
<i>Supplementary</i>		1,120 <i>l.</i>		
	1,630	2,660	1,316	2,149
2. Norwich Temporary Trunk Telephone Exchange: Adaptations	2,350	2,450	1,658	1,658
3. Post Office Engineering Department, Palace of Engineering, Wembley: Accommodation for Television Laboratory				
<i>Original</i>		2,400 <i>l.</i>		
<i>Supplementary</i>		1,600 <i>l.</i>		
	4,000	5,775	2,973	2,973
4. Birmingham Post Office Area Manager's Office: Adaptations (<i>Supplementary</i>)	2,000	2,535	1,617	1,617
5. Glasgow, Langside Telephone Exchange: Adaptations (<i>Supplementary</i>)	500	2,445	8	8
TOTAL			7,572	
<i>Remanets from previous years.</i>				
III. (1936) Blossoms Inn, E.C.: Outhousing of Rotaprint, &c., work	—	2,100	259	2,455
O.II.				
PROPOSED WORKS.				
1. Queen Victoria Street: New Branch Post Office	3,750	3,750	3,003	3,003

OBSERVATIONS.

- O.I.—1.—Completed, further charges to come.
2.—It was not possible to pay the final account within the year. Completed, further charges to come.
3.—Work did not commence as early as anticipated, and progress was delayed by modification of the scheme.
5.—Commencement of the work was delayed by a revision of the scheme.
III.—(1936.) Completed.
OII.—1.—Completed, further charges to come.

DETAILS OF EXPENDITURE ON NEW WORKS, &c., 1937—*contd.*

Service.	Total Estimate.	Expenditure.	
		In 1937.	Total to 31 March, 1938.
O.III.	£	£	£
1. WORKS COSTING BETWEEN 1,000 <i>l.</i> AND 2,000 <i>l.</i>			
Post Office Stores Department : Adaptation of accommodation for resident housekeepers at 2, Lindsey Street, and 22-23, Long Lane, E.C. Completed, further charges to come.	1,030	859	859
West Wimbledon (Raynes Park) : New Branch Office Completed.	1,135	930	930
Birmingham, Commercial Street Post Office Garage : Christmas pressure, 1936 Completed, further charges to come. (The figure for expenditure to 31 March 1938, includes adjustment of 1936 Account figures.)	1,970	77	1,701
Cambridge Telephone Manager's Office, 61-62, St. Andrew's Street : Adaptations	1,160	892	892
Glasgow, 400, Cathedral Street : Adaptations for Telephone Area Manager Completed. (The figure for expenditure to 31 March 1938, includes adjustment of 1936 Account figures.)	1,871	117	1,926
Guildford Telephone Manager's Office : Adaptations . . Estimate increased from 1,680 <i>l.</i>	2,510	1,181	1,181
Leeds, Cloth Hall Site : Temporary Postmen's Office . .	1,020	680	680
Nottingham Telephone Exchange : Temporary Relief Exchange	1,340	477	477
TOTAL		5,213	
2. URGENT UNFORESEEN WORKS.			
Post Office Engineers (Recovered Stores), 338/346, Goswell Road, E.C.1 : Adaptations	8,150	36	36
Birmingham Head Post Office : Christmas pressure, 1937 Completed, further charges to come.	1,030	817	817

DETAILS OF EXPENDITURE ON NEW WORKS, &C., 1937—*contd.*

Service.	Total Estimate.	Expenditure.	
		In 1937.	Total to 31 March, 1938.
	£	£	£
O.III— <i>contd.</i>			
2. URGENT UNFORESEEN WORKS— <i>contd.</i>			
Birmingham Post Office Garage, Commercial Street : Christmas pressure, 1937 Completed, further charges to come.	1,305	696	696
Birmingham, Constitution Hill Sub-Office : Adaptations Completed, further charges to come.	1,170	1,069	1,069
TOTAL .. £		2,618	
O.IV.			
WORKS COSTING BETWEEN 1,000£. AND 2,000£.			
Post Office Savings Bank : Alterations to lift motor rooms	1,870	791	791

H.M. Office of Works,
28 November 1938.

Patrick Duff,
Accounting Officer.

ROYAL PARKS AND PLEASURE GARDENS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1938, 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.
A.—Salaries, &c.	14,310	14,443 10 5	—	133 10 5
B.—Miscellaneous Expenses	830	934 — —	—	104 — —
C.—Clothing	1,400	1,686 18 8	—	286 18 8
D.—Park-keepers, &c. ..	26,445	25,748 3 7	696 16 5	—
E.—Services of Metropolitan Police ..	21,900	21,645 9 7	254 10 5	—
F.—New Works, Alterations, and Additions	9,565	5,874 19 1	3,690 — 11	—
G.—Maintenance and Repairs	181,735	182,606 16 9	—	871 16 9
H.—Furniture, &c. ..	1,650	1,383 2 9	266 17 3	—
I.—Fuel, Gas, Electric Current, and Water	17,780	18,582 11 6	—	802 11 6
GROSS TOTAL ..	275,615	272,905 12 4	4,908 5 —	2,198 17 4
	<i>Estimated.</i>	<i>Applied.</i>		
J.—Appropriations in Aid	49,575	49,575 — —	Surplus to be surrendered	
NET TOTAL ..	226,040	223,330 12 4	£2,709 7 8	

Receipts payable to Exchequer.

Estimated.

Realized.

Receipts authorized to be used as Appropriations in Aid
Appropriated in aid (Subhead J)

£ 49,575

£ 51,454 5 5
49,575 — —

Paid separately to Exchequer ..

£ 1,879 5 5

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- B.—The provisions for telephones and travelling were inadequate.
C.—Higher prices and increased demands.
F.—See Statement of New Works.
H.—Certain schemes were delayed or deferred.
I.—Increased prices for fuel and freight.

Details of Receipts.	Estimated.	Realized.		
		£	s.	d.
Rents, including freebord rents and wayleaves	6,100	6,761	13	7
Grazing rents	1,150	1,251	1	5
Receipts from recreational facilities :—				
Richmond Park Golf Courses	8,450	8,854	7	9
Serpentine Bathing Area.. .. .	500	727	17	6
Tennis Courts, Putting Greens, &c.	2,250	2,314	8	2
Licence for letting chairs	7,000	6,780	12	9
Licences for letting boats	4,000	4,043	15	1
Licences for the sale of newspapers and refreshments ..	10,500	9,668	8	9
Lavatory receipts	2,000	2,106	2	8
The Vine, Hampton Court Gardens and sale of grapes ..	800	986	9	8
The Maze, Hampton Court Gardens	750	712	10	5
Receipts from car parks	4,000	1,052	—	6
Sales of timber and miscellaneous				
Regent's Park, theatrical performances }				
Contributions by private donors for provision of seats ..	—	1,568	16	6
Services carried out on repayment terms	2,075	695	17	3
Total	£49,575	51,454	5	5

NOTES.

J.—325*l.* Moiety of commission remitted on account of loss sustained by the contractor for sale of refreshments on the Stands and other places on the Coronation route on 12 May 1937. (E.36758).

32*l.* 10*s.* claim in respect of damage to street refuge in the Mall by a stolen motor car was abandoned (E.22070).

EXTRA REMUNERATION (exceeding 50*l.*).

From the Post Office Vote a labourer (2*l.* 12*s.* a week) received 66*l.* 5*s.* 8*d.* for acting as an auxiliary Sorter.

H.M. Office of Works,
28 November 1938.

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., 1937.

Service.	Estimate for 1937.	Expenditure in 1937.
	£	£
F.I.—WORKS IN PROGRESS	2,430	1,054
REMANETS FROM PREVIOUS YEARS	—	64
F.II.—PROPOSED WORKS	3,000	1,230
F.III.—1. WORKS COSTING BETWEEN 500 <i>l.</i> AND 2,000 <i>l.</i> ..	1,560	3,204
2. URGENT UNFORESEEN WORKS	500	—
F.IV.—REPAYMENT SERVICES:—		
1. WORKS COSTING BETWEEN 500 <i>l.</i> AND 2,000 <i>l.</i> ..	2,075	319
2. REMANETS FROM PREVIOUS YEARS NOT EXCEEDING 50 <i>l.</i> EACH	—	3
F. TOTAL	9,565	5,874
Net Saving	£3,691	

DETAILS OF EXPENDITURE ON NEW WORKS, &c., 1937.

Service.	Estimate.		Expenditure.	
	For 1937.	Total for Work.	In 1937.	Total to 31 March 1938.
	£	£	£	£
F.I.				
WORKS IN PROGRESS.				
1. Holyrood, King's Park: Provision of dressing room and of public conveniences ..	2,430	1,570	1,054	1,054
<i>Remanets from previous years.</i>				
1. 1936. Greenwich Park: Lay out of grounds surrounding the National Maritime Museum	—	10,808	64	10,275
F.II.				
PROPOSED WORKS.				
1. Kensington Gardens: Extension of Refreshment Pavilion	1,500	3,140	1,226	1,226
2. Kew Gardens: Rebuilding 17-19, Kew Green	1,500	3,000	4	4
TOTAL			1,230	
F.III.				
1. WORKS COSTING BETWEEN 500%. AND 2,000%.				
Hyde Park, Serpentine: Demolition of old boat house and erection of new one, purchase of motor boat and gear		2,192	1,414	1,414
<i>Estimate increased from 800%.</i>				
Kew Gardens: Reconstruction of Houses 17 A and B		1,070	61	1,088
<i>Completed.</i>				
Regent's Park: Provision of new twin greenhouse		1,010	956	956
<i>Completed, further charges to come.</i>				
St. James's and Green Parks: Laying of new water service main on south side of the Mall in substitution for existing 1½ in. pipe		1,700	773	1,123
<i>Completed. The cost was over estimated.</i>				
TOTAL	£		3,204	
F.IV.				
1. WORKS COSTING BETWEEN 500%. AND 2,000%.				
Regent's Park: Improvements to Entrance Gates		780	319	663
<i>Completed.</i>				

OBSERVATIONS.

F.I.—1. Part of the scheme was not undertaken. Completed, further charges to come.
1. 1936. Completed.

F.II.—1.—Estimate increased from 2,300%.
2.—A revision of the scheme is under consideration.

H.M. Office of Works,
28 November 1938.

Patrick Duff,
Accounting Officer.

RATES ON GOVERNMENT PROPERTY.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1938, 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 for 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.	
A.—Salaries, &c.	6,905	6,656 18 1	248 1 11	—	—	
B.—Travelling and Incidental Expenses	400	412 18 11	—	—	12 18 11	
C.—Rates and Contributions in lieu of Rates, &c., England	2,311,115	2,302,783 7 3	8,331 12 9	—	—	
D.—Rates and Contributions in lieu of Rates, &c., Scotland	151,500	155,299 19 1	—	—	3,799 19 1	
E.—Rates and Contributions in lieu of Rates, &c., Ireland	27,995	23,035 19 3	4,959 — 9	—	—	
F.—Rates and Contributions in lieu of Rates, &c., Dominions and Overseas	21,800	21,046 16 8	753 3 4	—	—	
G.—London Fire Brigade (Grant in Aid)	10,000	10,000 — —	—	—	—	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The saving was due to the replacement of a Clerk who retired in August, 1937, by a Clerk (Special Class) and to a saving on the provision for Temporary Assistance.

C.—Savings in respect of Defence Services were partially offset by payments in respect of additional Post Office accommodation.

D.—The excess was mainly due to inadequate provision in the estimate in respect of increased accommodation in certain Departments.

E.—The saving was mainly due to exclusion from contribution of that portion of the Poor Rate levied by local authorities in Northern Ireland to meet the Education contribution. An overpayment for the year 1936 in respect of the Education levy was recovered by deduction from the contribution for the year 1937 paid to the Belfast Corporation.

F.—The saving was mainly due to the depreciation in the value of local currency at Tientsin and to the absence of any claim to contribution in respect of certain War Department property.

Service.	Grant.	Expenditure.		Expenditure compared with Grant.			
				Less than Granted.		More than Granted.	
	£	£	s.	d.	£	s.	d.
H.—Rates on Buildings occupied by Representatives of British Dominions and of Foreign Powers ..	48,250	56,046	6	9	—	7,796	6 9
GROSS TOTAL ..	£ 2,577,965	2,575,282	6	—	14,291	18 9	11,609 4 9
Deduct—	Estimated	Applied					
I.—Appropriations in Aid	133,530	133,530	—	—	Surplus to be surrendered.		
NET TOTAL ..	£ 2,444,435	2,441,752	6	—	£2,682	14	—

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

H.—The excess expenditure was due to the occupation of additional premises or to changes of address involving increased payments. Arrears were also paid in respect of Rhodesia House and South Africa House, on the settlement of the basis of payment.

Receipts payable to Exchequer.

	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid	133,530	141,369 14 11
Appropriated in aid (Subhead I)		133,530 — —
Paid separately to Exchequer		£7,839 14 11

Details of Receipts.

	Estimated.	Realized.
	£	£ s. d.
Repayment by War Department of contributions for Ordnance Factories	16,495	15,530 9 7
Repayment by Representatives of British Dominions and of Foreign Powers of portion of rates on buildings occupied by them	11,115	12,804 16 1 (a)
Repayment by the Government of Northern Ireland for agency services	305	334 4 11
Repayment by Tithe Redemption Commission	4,500	5,290 — — (b)
Repayments from certain Funds :—		
Unemployment	43,000	49,913 — — (c)
Unemployment Assistance	54,180	51,342 16 8
Other Funds	1,575	1,664 — 10
Miscellaneous receipts (including recoveries from third parties of rates payable by them)	2,360	4,490 6 10 (d)
Total	£133,530	141,369 14 11

(a) Part of the excess is related to the increased expenditure under Subhead H and part is due to the collection of certain arrears from the previous year.

(b) The excess was due to recoveries of contributions on additional accommodation.

(c) The recoveries reflect increased expenditure under Subheads C and D.

(d) Part of the excess is due to the recovery of payments made in prior years in respect of a Railway Sorting Office. Recoveries were also made for the first time on the new premises of the Sea Transport Stores at Southampton, on the Offices of the Railway Rates Tribunal on removal to Bush House, Aldwych, and on the Harmondsworth Road Research Station.

EXTRA REMUNERATION (exceeding 50l.).

One Clerical Officer (85l.-350l.) received Army retired pay of 83l.

R. V. Nind Hopkins,
Accounting Officer.

Treasury,
19 October 1938.

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 1938, 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.
A.—Salaries, &c.	£	£ s. d.	£ s. d.	£ s. d.
<i>Original</i> 384,876 <i>l.</i>				
<i>Supplementary</i> 9,000 <i>l.</i>				
	393,876	394,210 11 7	—	334 11 7
B.—Carriage and Transit				
<i>Original</i> 36,000 <i>l.</i>				
<i>Supplementary</i> 2,500 <i>l.</i>				
	38,500	38,453 - 10	46 19 2	—
C.—Incidental Expenses ..	3,500	3,867 3 11	—	367 3 11
D.—Telegrams and Telephones	3,600	3,574 18 10	25 1 2	—
E.—Paper				
<i>Original</i> 762,500 <i>l.</i>				
<i>Supplementary</i> 239,000 <i>l.</i>				
	1,001,500	999,750 14 3	1,749 5 9	—
F.—Printing				
<i>Original</i> 1,142,616 <i>l.</i>				
<i>Supplementary</i> 70,500 <i>l.</i>				
	1,213,116	1,208,665 13 3	4,450 6 9	—
G.—Binding, &c.				
<i>Original</i> 161,239 <i>l.</i>				
<i>Supplementary</i> 13,000 <i>l.</i>				
	174,239	180,389 - 4	—	6,150 - 4
H.—Books and Maps				
<i>Original</i> 88,000 <i>l.</i>				
<i>Supplementary</i> 11,000 <i>l.</i>				
	99,000	101,131 - 7	—	2,131 - 7
I.—Miscellaneous Office Supplies and Services				
<i>Original</i> 381,000 <i>l.</i>				
<i>Supplementary</i> 82,000 <i>l.</i>				
	463,000	457,798 15 2	5,201 4 10	—

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Total excesses 641*l.* offset by savings 306*l.* Net excess, 335*l.*

Excesses due to staff changes modified by the continued employment of temporary staff to fill vacancies (607*l.*); revised scales of pay (12*l.*); and gratuities (22*l.*).

Savings in respect of officers on loan to the Clearing Offices (112*l.*); sick leave on half pay and pension rates and leave without pay (170*l.*); deferred increment (2*l.*); and national insurance contributions (22*l.*).

C.—Due mainly to an excess on miscellaneous expenses (333*l.*).

E.—Due to a saving on departmental forms, stationery, &c. (10,805*l.*), modified by an excess on publications (9,056*l.*).

F.—Due to a saving on departmental forms, circulars, &c. (19,613*l.*), modified by excesses on publications (14,471*l.*) and voters lists and registers (692*l.*).

G.—Due to excesses on publications (733*l.*), and departmental printed books, account books, registers, &c. (5,417*l.*).

H.—Due to excesses on devotional books (1,410*l.*), law books (657*l.*), and miscellaneous books and maps (847*l.*), modified by a saving on foreign books (783*l.*).

I.—Due to savings on office supplies (2,120*l.*), typewriters (1,188*l.*), duplicators (324*l.*), calculating and other machinery (7,647*l.*), modified by an excess on press advertisements (6,078*l.*).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
STATIONERY OFFICE PRINTING WORKS.						
J.—Capital Expenditure on Purchase of Machinery						
Original 22,500 <i>l.</i>						
Supplementary .. 10,000 <i>l.</i>						
	32,500	33,276 10 4	—		776	10 4
K.—Salaries, Wages, Upkeep of Machinery and Con- sumable Stores (Net)						
Original 100 <i>l.</i>						
Supplementary .. 10 <i>l.</i>						
	110	—	110	—	—	—
GROSS TOTAL						
Original 2,985,931 <i>l.</i>						
Supplementary .. 437,010 <i>l.</i>						
	£3,422,941	3,421,117 9 1	11,582 17 8		9,759 6 9	
Deduct—						
L.—Appropriations in Aid						
Original 1,023,950 <i>l.</i>	Estimated.	Applied.				
Supplementary .. 128,850 <i>l.</i>						
	1,152,800	1,152,800	—			
NET TOTAL						
Original 1,961,981 <i>l.</i>						
Supplementary .. 308,160 <i>l.</i>						
	£2,270,141	2,268,317 9 1				
			£1,823 10 11			

Receipts payable to Exchequer.

Estimated. Realized.

	£	£	s. d.
Receipts authorized to be used as Appropriations in Aid	1,152,800	1,244,767	— 3
Appropriated in aid (Subhead L)		1,152,800	— —
Paid separately to Exchequer		£91,967	— 3

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

	Estimate.	Expenditure.
	£	£
K.—		
(a) Salaries	51,855	44,619*
(b) Wages—Original	297,950 <i>l.</i>	
Supplementary	4,010 <i>l.</i>	
	301,960	305,114*
(c) National Insurance Schemes: Employers' contributions	5,650	5,560
(d) Upkeep of machinery and consumable stores	38,000	35,674
	£397,465	390,967
Less transferred to Subhead F	Estimate.	Expenditure.
Original	£	£
Supplementary		
	360,816 <i>l.</i>	
	3,000 <i>l.</i>	
	363,816	357,628
transferred to Subhead G		
Original	32,539 <i>l.</i>	
Supplementary	1,000 <i>l.</i>	
	33,539	33,339
	397,355	390,967
	£110	—

* Due mainly to the employment of unestablished staff to fill vacancies in the Establishment.

Details of Receipts.	Estimated.	Realized.
	£	£
(a) Sales of Government Publications (Parliamentary and others)	192,000	225,790
(b) Sales of Parliamentary Debates	5,000	5,661
(c) Sales of Patent Office Publications	36,000	39,177
(d) London and Edinburgh Gazettes, advertisements in and sales of	60,000	61,214
(e) Customs Bills of Entry	1,400	1,400
(f) Sales of parchments, paper, &c., on account of the Stationery Office by the Inland Revenue Department	2,250	2,559
(g) Sales of waste	15,500	20,808
(h) Advertisements	222,000	231,805
(i) Recoverable from Local Authorities for a half share of cost of voters lists, &c., under the Representation of the People Acts	122,000	123,091
(j) Supplies to Government of Northern Ireland	30,000	30,198
(k) Supplies on repayment terms	288,650	325,316
(l) Commission on supplies on repayment terms	23,500	24,666
(m) Repayment of cost of services in connexion with Unemployment Insurance and Unemployment Assistance	154,500	153,082
Total	<u>£1,152,800</u>	<u>1,244,767</u>

(a) Due to sales of exceptional publications in connexion with Air Raid Precautions, Physical Fitness and Factory legislation.

(g) The tonnage sold was greater than estimated.

(h) Receipts from advertisements in the Telephone Directories were greater than estimated.

(k) Due to increased prices and requirements.

COMPARATIVE STATEMENT OF SUMS RECOVERABLE BY THE STATIONERY OFFICE.

	31 March 1937.		31 March 1938.	
	In respect of Accounts rendered in the year.	In respect of Accounts rendered after 31 March 1937.	In respect of Accounts rendered in the year.	In respect of Accounts rendered after 31 March 1938.
	£	£	£	£
Recoverable from Repaying Departments	25,131	70,546	49,475	52,679
Due from Sales Agents	140		1,919	
	£95,817		104,073	

VALUE OF STOCK IN HAND ON 31 MARCH 1937 AND 31 MARCH 1938.

	On 31 March 1937 at rates current on 31 March 1937.	On 31 March 1938 at rates current on 31 March 1937.	On 31 March 1938 at rates current on 31 March 1938.
	£	£	£
Paper	90,853	110,506	141,617
Office supplies	47,543	57,149	59,015
Books	2,542	2,416	2,436
Binding	1,727	1,629	1,933
General Service Items (Forms and Miscellaneous)	5,735	6,570	7,515
Total	<u>£148,400</u>	<u>178,270</u>	<u>212,516</u>

Stocktaking of the above stocks at 31 March 1938 revealed surpluses valued at 253*l.* and deficiencies 251*l.* Authority has been obtained to adjust 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 8*l.* and deficiencies 24*l.*

In addition to the above, paper to the value of 98,047*l.* (73,968*l.* at 1937 rates) was in contractors' depots for printing, &c.

EXTRA REMUNERATION.

From the Post Office Vote, three Clerks (85*l.*–350*l.*) received 60*l.* 3*s.* 6*d.*, 59*l.* 17*s.* 2*d.* and 42*l.* 15*s.* 2*d.* respectively as wages as part-time night telephonists and from the same Vote one of these Clerks received 36*l.* 15*s.* 8*d.* as overtime.

From this Vote, eight Clerks (85*l.*–350*l.*) and one Assistant Examiner of Paper and Office Requisites (277*l.*–396*l.*) received 97*l.* 14*s.* 8*d.*, 83*l.* 18*s.* 8*d.*, 81*l.* 12*s.*, 79*l.* 19*s.* 8*d.*, 79*l.* 2*s.* 4*d.*, 69*l.* 15*s.*, 68*l.* 14*s.* 10*d.*, 57*l.* 12*s.* and 55*l.* 1*s.*, respectively as overtime and two Clerks (85*l.*–350*l.*) received 143*l.* 7*s.* 10*d.* and 126*l.* 12*s.* 11*d.* respectively as commission.

One Clerk (85*l.*–350*l.*) received 68*l.* 5*s.* as Service pension and 144*l.* from Territorial Association funds for duties as Quartermaster.

One Clerk (85*l.*–350*l.*), one Clerk (Special Class) (55*s.* 2*d.*–75*s.* a week), one Assistant Warehouse Supervisor (Edinburgh) (192*l.*–217*l.*), one Checker (82*s.* 6*d.* a week), one Porter (Edinburgh) (58*s.* 6*d.* a week) and two Unestablished Messengers (Edinburgh) (41*s.* 6*d.*–50*s.* a week) received 58*l.* 12*s.*, 81*l.* 7*s.* 3*d.*, 63*l.* 17*s.* 6*d.*, 51*l.* 11*s.*, 100*l.* 7*s.*, 101*l.* 10*s.*, and 87*l.* 17*s.* 6*d.* respectively as Service pensions.

NOTES.

Following the introduction by national agreement of the 45 hour week in the Printing and Binding trades as from 4 October 1937, extra-contractual payments were made in respect of certain printing and binding work executed after that date under running contracts (E.35703).

	£	s.	d.
The following sums were written off :—			
Total amounts due in respect of publications sold by the Sale Offices which could not be collected (E.17752)	16	2	—
Amount due in respect of advertisements in Government publications (E.29367/01, E.28342 and E.19653)	14	12	8
Value of two typewriters lost whilst held on charge by various Departments (E.19654/2 and S.3166)	15	10	—
Value of publications and waste paper destroyed by fire. (In addition 31 <i>l.</i> 8 <i>s.</i> 11 <i>d.</i> , expenses incidental to the fire, was paid) (E.35248)	1,822	—	—
Value of publications damaged by flooding during a storm (S.3166)	35	13	2
Amount due in respect of paper spoiled by a contractor, which could not be collected (E.36596)	114	10	7
Amount due from a contractor in respect of extra costs involved by delay in delivery of paper (E.21251)	5	—	—
Minor losses under 5 <i>l.</i> in each case, written off under specific or general Treasury authority	8	14	1

Losses of stationery (apart from office machines) which occur whilst in the custody of the War Department are dealt with by the Army Council in consultation with the Treasury (S.2920 and E.26295).

25 November 1938.

W. R. Codling,
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.

PETERHEAD HARBOUR.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1938, 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	29,374	28,627 16 11	746	3 1	—	—
B.—Salaries	2,525	2,626 8 5	—	—	101	8 5
C.—Travelling and Incidental Expenses	101	73 11 10	27	8 2	—	—
TOTAL	£ 32,000	31,327 17 2	773	11 3	101	8 5
Surplus to be surrendered ..			<u>£672 2 10</u>			

Receipts payable to Exchequer.	Estimated.	Realized.
Rents, sale of old stores, &c.	<u>£52</u>	<u>£141 8 9</u>

The aggregate value of the plant and stores in hand on 1 April 1938 was 46,805*l.*, distributed as follows:—

Special plant (professional valuation)	£ 33,336
General tools and plant (professional valuation)	4,592
Materials (new and old)	8,877

Admiralty,
15 November 1938.

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 1938, 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.	
NORTHERN IRELAND.						
IMPERIAL SERVICES.						
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
A.—New Works, Alterations, Additions, and Purchases						
<i>Original</i> 1,000 <i>l.</i>						
<i>Less Supplementary</i> .. 1,000 <i>l.</i>						
B.—Maintenance and Repairs ..	2,265	2,274 8 9	—	—	9 8 9	
C.—Furniture, &c.	150	58 13 9	91 6 3	—	—	
D.—Rents, &c.	920	1,027 15 11	—	—	107 15 11	
E.—Fuel, Gas, Electric Current, Water, and Household Articles	500	507 13 7	—	—	7 13 7	
<i>Original</i> 4,835 <i>l.</i>						
<i>Less Supplementary</i> .. 1,000 <i>l.</i>						
	£ 3,835	3,868 12 —	91 6 3	—	124 18 3	
RESERVED SERVICES.						
F.—New Works, Alterations, Additions, and Purchases.						
<i>Original</i> 1,345 <i>l.</i>						
<i>Supplementary</i> .. 5,500 <i>l.</i>	6,845	2,217 — 10	4,627 19 2	—	—	
G.—Maintenance and Repairs.						
<i>Original</i> 12,350 <i>l.</i>						
<i>Supplementary</i> .. 800 <i>l.</i>	13,150	14,980 18 3	—	—	1,830 18 3	
H.—Furniture, &c.	4,635	6,296 18 3	—	—	1,661 18 3	
I.—Rents, &c.	4,150	4,339 13 9	—	—	189 13 9	
J.—Fuel, Gas, Electric Current, Water, and Household Articles	3,315	3,251 16 7	63 3 5	—	—	
<i>Original</i> 25,795 <i>l.</i>						
<i>Supplementary</i> .. 6,300 <i>l.</i>						
	£ 32,095	31,086 7 8	4,691 2 7	—	3,682 10 3	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

F.—See Statement of New Works.

G.—Demands, especially on Inland Revenue and Post Office services, proved to be heavier than anticipated.

H.—Unexpected demands arose, mainly on Post Office services.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
IRISH FREE STATE.						
IMPERIAL SERVICES.						
K.—Maintenance and Repairs	£	£ s. d.	£ s. d.	£ s. d.		
Original	2,620l.					
Supplementary	700l.					
	3,320	3,156 11 11	163 8 1	—		
L.—Furniture, &c.	450	382 2 4	67 17 8	—		
M.—Rents, &c.	330	330 — —	—	—		
N.—Fuel, Gas, Electric Current, Water, and Household Articles	1,600	1,640 11 —	—	40 11 —		
Original	5,000l.					
Supplementary	700l.					
	£ 5,700	5,509 5 3	231 5 9	40 11 —		
GROSS TOTAL						
Original	35,630l.					
Supplementary	6,000l.					
	£ 41,630	40,464 4 11	5,013 14 7	3,847 19 6		
Deduct—						
O.—Appropriations in Aid	2,250	2,250 — —				
NET TOTAL						
Original	33,380l.					
Supplementary	6,000l.					
	£ 39,380	38,214 4 11	Surplus to be surrendered. £1,165 15 1			

Receipts payable to Exchequer.

	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid	2,250	3,555 13 3
Appropriated in aid (Subhead O)		2,250 — —
		£1,305 13 3

Details of Receipts.

	Estimated.	Realized.
	£	£ s. d.
Government of Northern Ireland for services carried out on agency terms, rents, old materials, &c.	2,250	3,555 13 3
Total	£2,250	3,555 13 3

H.M. Office of Works,
28 November 1938

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., 1937.

Service.	Estimate.		Expenditure.	
	For 1937.	Total for Work.	In 1937.	Total to 31 March, 1938.
NORTHERN IRELAND.				
RESERVED SERVICES.				
F.1.—WORKS IN PROGRESS.				
1. Inland Revenue Offices, Custom House, Londonderry				
<i>Original</i>		1,285 <i>l.</i>		
<i>Supplementary</i>		230 <i>l.</i>		
	1,515	2,620	1,650	2,757
<i>Remanets from previous years.</i>				
E.1. (1936) Belfast: Provision of building for Supreme Court and Public Offices ..	—	453,000	98	449,915*
F.2.—PROPOSED WORKS.				
Inland Revenue Offices, Moore House, Belfast				
<i>Supplementary</i>	5,000	10,090	—	—
F.3.—WORKS COSTING BETWEEN 500 <i>l.</i> AND 2,000 <i>l.</i>				
Belfast Dock, Customs and Excise Office: Provision of improved and increased accommodation				
Completed.		1,545	197	1,383
Portadown, Inland Revenue Grouped Collection Offices: Adaptation of premises ..				
Completed.		1,045	111	895
Provision of cattle pens at 16 Customs Examination Stations and Boundary Posts				
Completed.		1,200	100	1,100
Tullydonnel: Customs and Excise Examination Station				
Completed.		700	61	623
<i>Original</i>		60 <i>l.</i>		
<i>Supplementary</i>		270 <i>l.</i>		
	330		469	
F.—TOTAL				
<i>Original</i>		1,345 <i>l.</i>		
<i>Supplementary</i>		5,500 <i>l.</i>		
	£ 6,845		2,217	
Net Saving ..		£4,628		

OBSERVATIONS.

1.—Completed.

E.1. (1936.)—Completed.

* Of the total expenditure, 139,348*l.* has been met by the Northern Ireland Government out of funds issued to that Government from the Consolidated Fund under Section 34 (i) of the Government of Ireland Act, 1920 (10 & 11 Geo. 5, c. 67) and a further amount of 6,724*l.* has been provided by that Government as a contribution towards the cost of the portion of the building allocated to the Incorporated Law Society. The Northern Ireland Government have also contributed 13,500*l.* towards the extra cost of construction in Portland stone instead of brick. These refunds have been credited to Appropriations-in-Aid. In addition, the cost of the portions of the building allocated to the Registry of Deeds and the Post Office, viz., 9,884*l.* and 2,112*l.*, respectively, have been recovered from the Northern Ireland share of reserved taxes.

F.2.—There was considerable delay in negotiating the lease, which prevented the commencement of the work within the year.

H.M. Office of Works,
28 November 1938.

Patrick Duff,
Accounting Officer.

CIVIL ACCOUNTS,
1937.

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.
446	1	Merchant Seamen's War Pensions	270,997	—	270,997	266,153 4 9
447	2	Ministry of Pensions	40,311,500	11,500	40,300,000	40,200,427 7 8
456	3	Royal Irish Constabulary Pensions, &c.	1,424,415	—	1,424,415	1,415,352 19 11
458	4	Superannuation and Retired Allowances	1,968,943	730	1,968,213	1,951,167 8 8
		Total	43,975,855	12,230	43,963,625	43,833,101 1 -

CLASS VIII.

NON-EFFECTIVE CHARGES (PENSIONS).

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	—		266,153	4 9	4,843	15 3	—		4,843	15 3		66 19 9
2	11,500	—	40,188,927	7 8	111,072	12 4	—		111,072	12 4		20,558 1 3
3	—		1,415,352	19 11	9,062	— 1	—		9,062	— 1		3 — 1
4	381	7 6	1,950,786	1 2	17,775	11 4	348	12 6	17,426	18 10	779,145	17 5
	11,881	7 6	43,821,219	13 6	142,753	19 —	348	12 6			799,773	18 6
Total amount to be surrendered ..									£	142,405	6 6	

MERCHANT SEAMEN'S WAR PENSIONS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1938, 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.	£ s. d.	£ s. d.	£ s. d.
ADMINISTRATION.						
A.—Salaries, &c.	1,582	1,517 16 7	64 3 5			—
B.—Travelling and Incidental Expenses, &c.	100	64 19 7	35 — 5			—
C.—Expenses of Fishing Vessels Committee	115	111 15 —	3 5 —			—
PENSIONS AND ALLOWANCES.						
D.1—Allowances to disabled Officers and Seamen of the Mercantile Marine including cost of treatment	19,500	18,466 15 3	1,033 4 9			—
D.2—Pensions and Allowances to Widows and Dependants of deceased Officers and Seamen of the Mercantile Marine ..	230,000	226,391 11 1	3,608 8 11			—
D.3—Pensions and Allowances to Widows, Children, and other Dependants of deceased Fishermen ..	19,700	19,600 7 3	99 12 9			—
TOTAL	£ 270,997	266,153 4 9	4,843 15 3			—
Surplus to be surrendered .. ..			.. .. <u>£4,843 15 3</u>			

Receipts payable to Exchequer.

	£ s. d.
Surplus on realizations of Stock, lapsed balance and interest on Compensation Trust Fund Accounts, received from the Fishing Vessels (War Risks) Compensation Committee, Ltd.	66 19 9

EXPLANATION of the Causes of Variation between Expenditure and Grant.

D.1.—Deaths were more numerous than anticipated.

D.2.—Savings on deaths and remarriages were greater, and new awards less, than anticipated Includes loss of 4l. 16s. 5d. due to the encashment by an unauthorized person of a postal draft (S.24157/2).

Board of Trade,
21 October 1938.

W. B. Brown,
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.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1938, compared with the Sum Granted, 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.	
	£	£ s. d.	£	s. d.	£	s. d.
A.-B.—Administration	712,300	695,363 13 4	16,936	6 8	—	—
C.-G.—Pensions, &c. (Officers and Nurses) ..	4,195,900	4,168,404 15 5	27,495	4 7	—	—
K.-N.—Pensions, &c. (Non-Commissioned Officers and Men) ..	34,390,300	34,260,143 14 3	130,156	5 9	—	—
O.—Medical Services ..	1,003,000	1,065,055 3 7	—	—	62,055	3 7
P.—Funerals of Men ..	10,000	10,335 9 10	—	—	335	9 10
PP.—Losses	—	1,124 11 3	—	—	1,124	11 3
GROSS TOTAL .. £	40,311,500	40,200,427 7 8	174,587	17 -	63,515	4 8
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>				
Q.—Appropriations in Aid	11,500	11,500 - -				
NET TOTAL .. £	40,300,000	40,188,927 7 8	Surplus to be surrendered. <u>£111,072 12 4</u>			

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid	11,500	32,058 1 3
Appropriated in aid (Subhead Q)		11,500 - -
		<u>£20,558 1 3</u>
Paid separately to Exchequer		

DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT.

Service.	Grant.	Expenditure.		Expenditure compared with Grant.			
				Less than Granted.		More than Granted.	
	£	£	s.	d.	£	s.	d.
ADMINISTRATION.							
A.—Salaries, &c. ..	670,000	653,082	14	7	16,917	5	5
B.1.—Travelling Expenses	10,000	9,783	14	1	216	5	11
B.2.—Miscellaneous Expenses ..	27,000	27,519	8	4	—	519	8 4
B.3.—Telegrams and Telephones ..	5,300	4,977	16	4	322	3	8
OFFICERS AND NURSES.							
C.—Pensions, Gratuities, and Treatment Allowances to Disabled Officers and Nurses ..	2,566,000	2,548,871	11	4	17,128	8	8
D.—Commutation of Retired Pay and Wound Pensions	18,900	18,843	—	—	57	—	—
E.—Pensions and Gratuities to Widows of Deceased Officers	1,422,000	1,414,505	7	4	7,494	12	8
F.—Pensions and Gratuities to Relatives of Deceased Officers and Nurses ..	176,000	173,583	9	4	2,416	10	8
G.—Payments under the Regulations of the Special Grants Committee	13,000	12,601	7	5	398	12	7
NON - COMMISSIONED OFFICERS AND MEN.							
K.—Pensions, Gratuities, and Treatment Allowances to Disabled Men ..	19,728,000	19,646,597	10	7	81,402	9	5

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Reduction in number of staff and economies from staff changes were greater 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.
NON - COMMISSIONED OFFICERS AND MEN — <i>contd.</i>							
L.—Pensions and Gratuities to Widows of Deceased Men ..	10,145,000	10,122,421	2	3	22,578	17	9
M.—Pensions and Gratuities to Dependants (other than Widows) of Deceased Men ..	4,508,000	4,482,958	3	9	25,041	16	3
N.—Payments under the Regulations of the Special Grants Committee ..	9,300	8,166	17	8	1,133	2	4
MEDICAL SERVICES.							
0.1.—Medical Treatment ..	819,000	864,105	12	11	—	45,105	12 11
0.2.—Surgical Appliances ..	162,000	179,552	13	8	—	17,552	13 8
0.3.—Expenses of Travelling, &c., for Treatment or Medical Examination ..	22,000	21,396	17	—	603	3	—
MISCELLANEOUS.							
P.—Funerals of Men	10,000	10,335	9	10	—	335	9 10
PP.—Losses, Compensation, and Amounts Irrecoverable ..	—	1,124	11	3	—	1,124	11 3
Q.—Appropriations in Aid ..	Estimated. 11,500	Applied. 11,500	—	—	—	—	—

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

0.1.—Excess mainly due to continued rise in costs.

0.2.—Excess mainly due to extra supplies of appurtenances to compensate for deliveries suspended in 1936 during technical investigation.

Details of Receipts.	Estimated.		Realized.	
	£		£	s. d.
Receipts from Ministry Institutions, i.e., sale of produce, &c. ..	2,000		2,380	11 7
Recoveries in respect of medical treatment, &c.	5,000		5,780	3 10
Recoveries of officers' and men's pensions, &c.	2,000		3,851	2 2 (a)
Various receipts	2,500		20,046	3 8 (b)
TOTAL ..	£11,500		32,058	1 3

(a) Recoveries in respect of pensions paid in previous years were more than anticipated.

(b) Various receipts comprise the following items:—

1. Recoveries in respect of salaries, &c., of officers on loan to other Departments	£	s.	d.
	4,341	4	6
2. Recoveries in respect of surgical appliances	900	18	—
3. Recoveries in respect of medical examinations	583	—	3
4. Amount received from the Ministry of Labour for expenditure incurred in connexion with the administration of the Unemployment Insurance Acts	1,762	—	—
5. Amount received from the Unemployment Assistance Board on account of expenditure incurred on behalf of the Unemployment Assistance Fund	600	—	—
6. Amount received from the Government of Jamaica for pensions, &c., of the Jamaica contingent of the British West Indies Regiment	10,773	14	—
7. Amounts received from Insurance Companies in respect of accidents to members of the staff whilst off duty (three cases)	339	1	6
8. Other miscellaneous receipts	746	5	5
	£20,046	3	8

NOTES ON SUBHEADS, &c.

A.—Archives Registry at Hollinwood. Services were performed for other Government Departments of an estimated value of 1,192*l.*

Offices at Acton. Expenditure of approximately 6,317*l.* was incurred for the wages of cleaners, &c., cleaning premises occupied by other Departments.

Offices at Glasgow. Expenditure of approximately 51*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, 1936. Charges of 509*l.* and 197*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 quoted above. 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 789*l.* 19*s.* 4*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 4,303*l.* 4*s.* 5*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.1.—Services were rendered to His Majesty's Office of Works at a cost of approximately 202*l.*

PP.—LOSSES, COMPENSATION, AND AMOUNTS IRRECOVERABLE.

(Treasury authority for cases 10 to 40, S.15308/051, and for other cases as shown below)

Case.	Charged in previous years.		Charged in this Account.	
	£	s. d.	£	s. d.
1. Supplementary allowances obtained by an officer through failure to disclose full income. Recovery waived and prosecution not advised as the officer is in a mental hospital and recovery from Disability Retired Pay would cause distress to the family (S.41836) (1924 to 1925)	138	10 10	—	—

PP.—LOSSES, COMPENSATION, AND AMOUNTS IRRECOVERABLE—*contd.*

Case.	Charged in previous years.		Charged in this Account.	
	£	s. d.	£	s. d.
2. Excess treatment allowances paid to a mental patient whose wife was in receipt of a dependency pension not disclosed on Life Certificates. Fraud could not be imputed and recovery was waived (S.41853) (1920 to 1937)	213	- -	-	-
3. Excess need pension obtained by the mother of a deceased soldier through failure to disclose her husband's full income, and a surviving son. Fraud could not be imputed and recovery was waived as the woman is mentally weak and in straitened circumstances since her husband's death (S.40864) (1926 to 1936)	164	2 7	-	-
4. Dispensing Warrant allowance added to Royal Patriotic Fund weekly grant to a South African War widow subsequently found to have remarried in 1905. Second husband deceased and woman in poor circumstances. Prosecution impracticable and recovery waived (S.42074) (1922 to 1936)	324	11 4	-	-
5. Excess treatment allowances paid to a man who was also in receipt of a police pension. Fraud could not be imputed and recovery was waived (S.41853) (1927 to 1937)	385	10 -	3 10	-
6. Canadian rates of pension obtained by incorrect statements of pre-war domicile. As the award was based on a Canadian judicial ruling there is mitigation of culpability and no prosecution was undertaken. Recovery restricted to 50 per cent. of man's pension (S.42694) (1919 to 1936)	2,429	12 6	-	-
7. Widow's pension obtained by a woman bigamously married by the deceased man. The woman was not aware that her marriage was bigamous and her claim to pension was made in good faith. Recovery waived (S.36323) (1929 to 1937)	489	3 10	5 6	8
8. Treatment allowances obtained by failure to disclose pension paid by former employers. The employers refused to give details of any payments. Facts not ascertained until after pensioner's death (S.41853) (1927 to 1936)	379	11 8	-	-
9. Widow's pension obtained by a woman who had contracted a bigamous marriage in 1916. Prosecution waived as the woman had not seen her husband for eleven years. No recovery possible as the woman is without means (S.36323) (1919 to 1937)	1,316	15 6	49 6	8
—				
Allowances obtained in respect of separated wives.				
10. No recovery possible as the pensioner is deceased (1919 to 1936)	123	6 7	-	-
11. Prosecution waived in view of the substantial support afforded to the wife during separation. Recovery of the full amount over-issued is being effected. Net overissue (1919 to 1937)	198	19 6	-	-
12. Prosecution waived in view of support rendered, the man's age and disability. 71 <i>l.</i> 2 <i>s.</i> 10 <i>d.</i> contributed towards support has been taken into account and a net overissue of 269 <i>l.</i> 8 <i>s.</i> 7 <i>d.</i> is to be recovered. Net overissue (1919 to 1937)	271	11 5	-	-
13. Prosecution waived on account of support rendered. In view of the substantial contributions recovery of a sum of 214 <i>l.</i> 2 <i>s.</i> 2 <i>d.</i> has been waived. Arrears of 6 <i>l.</i> 12 <i>s.</i> 10 <i>d.</i> have also been set off and the balance of 177 <i>l.</i> 19 <i>s.</i> 2 <i>d.</i> is to be recovered at 50 per cent. of permanent pension. Net overissue (1919 to 1937)	318	13 6	-	-
14. Prosecution not considered advisable in view of support rendered, and because of the substantial contributions to wife's support recovery of the whole amount has been waived (1929 to 1937)	124	16 -	6 18	-
15. A similar case (1929 to 1937)	121	16 -	4 10	-
16. Prosecution waived in view of support rendered. Recovery is proceeding. Net overissue (1928 to 1937)	104	15 11	-	-

(44099)—VIII

P 2

PP.—LOSSES, COMPENSATION, AND AMOUNTS IRRECOVERABLE—*contd.*

Case.	Charged in previous years.			Charged in this Account.		
	£	s.	d.	£	s.	d.
17. Prosecution not advised. Recovery in full being effected by total suspension of permanent pension. Net overissue (1920 to 1937)	219	15	5	—		
18. Prosecution waived in view of support rendered. Recovery in full being effected. Net overissue (1926 to 1938)	102	5	6	—		
19. Prosecution impracticable. Wife resident in the U.S.A. 19l. refunded direct and balance being recovered by total suspension of pension. Net overissue (1919 to 1937)	134	5	5	—		
20. By falsely representing the woman with whom he was living as his legal wife, the man obtained payment of an allowance in respect of a wife to which he was not entitled. Pensioner deceased. Credit due to the estate of 9l. 16s. 7d. and arrears of 1l. 8s. 8d. recovered from the War Office in respect of Service Pension set off against overissue. Further recovery impracticable. Net overissue (1920 to 1936)	339	19	10	—		
21. By falsely representing the woman with whom he was living as his legal wife, the marriage being bigamous, the man obtained an allowance in respect of a wife to which he was not entitled. Pensioner deceased and recovery impracticable (1919 to 1929)	190	5	6	—		
22. By falsely representing the woman with whom he was living as his legal wife the man obtained an allowance in respect of her to which he was not entitled. Pensioner deceased. Arrears of 18l. 5s. 9d. set off against overissue. Further recovery impracticable. Net overissue (1920 to 1937)	401	—	10	—		
23. By incorrectly describing himself as married whereas he was in fact a widower the man obtained payment under the Pensions Increase Warrants at a higher rate than that to which he was entitled. Evidence considered insufficient for prosecution. Recovery in full is being effected by total suspension of pension. Net overissue (1924 to 1936)	147	6	3	—		
24. By incorrectly representing himself in 1920 to be married whereas he was not married until 1921, and his income during this period exceeding the limit admissible for a single man, the pensioner obtained payment under the Pensions Increase Orders at an excessive rate. From the date of marriage he obtained similar benefit by failing to disclose correct earnings of his wife. Prosecution impracticable. Recovery in full being effected by total suspension of pension. Net overissue (1920 to 1937)	179	7	6	—		
25. By falsely representing the woman with whom he was living as his legal wife, the man obtained an allowance in respect of her. Pensioner deceased. Arrears 1l. 10s. 1d. set off against overissue. Further recovery impracticable. Net overissue (1919 to 1937)	237	—	8	5	13	11
26. By falsely representing the woman with whom he was living as his legal wife the man obtained an allowance in respect of her. Prosecution not advised. Recovery in full is being effected. Net overissue (1920 to 1937)	158	16	—	—		
27. By incorrect statements as to actual earnings pensioner obtained payment of pension at alternative rates to which he was not entitled. Prosecuted and sentenced to three months hard labour. Recovery in full commenced by total suspension of pension on release from prison. Net overissue (1932 to 1937)	223	11	—	11	4	10
28. By failing to disclose wife's earnings an officer obtained payment of supplementary allowances. The officer was bound over for 15 months in the sum of 50l. and ordered to repay 100l. in 15 months. Recovery in full is being effected. Net overissue (1933 to 1938)	133	2	10	—		

PP.—LOSSES, COMPENSATION, AND AMOUNTS IRRECOVERABLE—*contd.*

Case.	Charged in previous years.		Charged in this Account.	
	£	s. d.	£	s. d.
29. By means of incorrect declarations which were supported by medical reports an officer obtained payment for hospital maintenance. Officer deceased and recovery impracticable (1932 to 1934)	450	1 -	—	.
30. By incorrectly describing herself as the widow of the deceased whereas she had been his bigamous wife, the claimant obtained payment of a widow's pension to which she was not entitled. Prosecution not considered advisable and recovery found to be impracticable (1915 to 1937)	923	12 10	—	.
—				
Dependants' pensions drawn after remarriage.				
31. Prosecuted and sentenced to 60 days imprisonment. Remarriage gratuity of 7 <i>l.</i> 16 <i>s.</i> set off against overissue. Recovery of the balance impracticable. Net overissue (1928 to 1937)	151	17 3	—	.
32. Prosecuted and sentenced to six months imprisonment. Remarriage gratuity of 16 <i>l.</i> 5 <i>s.</i> set off against overissue. Recovery to be attempted. Net overissue (1918 to 1937)	590	19 1	—	.
33. Prosecuted and sentenced to six months imprisonment. Recovery being effected by total suspension of widow's pension to which she was entitled by the death of her second husband. Net overissue (1918 to 1937)	192	4 3	—	.
34. Prosecution not advised. Remarriage gratuity of 15 <i>l.</i> 12 <i>s.</i> set off against overissue. Further recovery impracticable. Net overissue (1920 to 1937)	418	2 4	—	.
—				
Dependants' pensions obtained through failure to disclose full income. Prosecution was impracticable.				
35. No recovery could be effected. (1925 to 1937)	230	15 2	4 5	10
36. Recovery being effected by suspension of pension. Net overissue (1918 to 1935)	211	19 4	—	.
37. Recovery in full being effected. Net overissue (1926 to 1938)	123	8 11	- 17	3
—				
38. Need pension obtained by present dependant's wife (now deceased) by failure to disclose two surviving sons. Fraudulent intent could not be imputed to widower. 3 <i>l.</i> 10 <i>s.</i> arrears withheld. Recovery of balance waived. Net overissue (1922 to 1937)	203	19 11	—	.
—				
Overissues resulting from official error. Recovery waived in each case as the claimants could not be held to be aware of the error.				
39. Dependant's pension awarded to a woman who did not act <i>in loco parentis</i> to the deceased soldier (1923 to 1937)	556	1 10	—	.
40. A similar case (1924 to 1937)	367	8 1	2 -	3
—				
41. Miscellaneous overissues, &c. (under 100 <i>l.</i>) :—				
(a) Resulting from fraud, misrepresentation or ignorance on the part of the recipients. Proceedings taken and recovery proceeding wherever practicable (S.40864 and S.15308/051) (28 cases 1919 to 1937)	1,306	5 9	48 17	3
(b) Resulting from official error. Suitable disciplinary action taken where possible (S.15308/051) (two cases 1930 to 1937)	130	13 9	5 6	6
(c) Due to misappropriation by a member of the staff. Suitable disciplinary action taken, and amount recovered from salary due (S.42510)	—	—	4 7	-

(44099)—VIII

P 3

PP.—LOSSES, COMPENSATION, AND AMOUNTS IRRECOVERABLE—*contd.*

Case.	Charged in previous years.			Charged in this Account.		
	£	s.	d.	£	s.	d.
42. Compensation paid for :—						
(a) Personal injuries (one case)	—				3	3
(b) Loss of property (one case)	—			1	11	6
43. Miscellaneous losses and overissues written off departmentally under general Treasury authority (S.15308) (381 cases 1918 to 1937)	1,298	14	3	970	12	4
	<u>£16,728</u>	<u>2</u>	<u>8</u>	<u>1,124</u>	<u>11</u>	<u>3</u>

DEFICIENCIES OF STORES AND EQUIPMENT.

Estimated Value.

Miscellaneous deficiencies written off under general Treasury authority (S.15308).. £36 12 11
 (The value of stocks on hand at 31 March 1937 was 85,325*l.* Additions during the year amounted to 47,700*l.*, and issues to 50,000*l.*, and the value of stocks on hand at 31 March 1938 was 83,025*l.*)

EXTRA REMUNERATION (exceeding 50*l.*).

From the Clearing Offices Vote one Higher Executive Officer (550*l.*–650*l.*) and two Executive Officers (150*l.*–525*l.*) received allowances and gratuities amounting to 72*l.* 14*s.* 4*d.*, 107*l.* 16*s.* 9*d.* and 53*l.* 16*s.* 6*d.* respectively.

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.

25 November 1938.

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 KING'S FUND.

ABSTRACT ACCOUNT FOR YEAR ENDED 31 MARCH 1938.

Receipts.				Payments.			
	£	s.	d.		£	s.	d.
Donations	5,015	19	7	Grants	2,686	2	6
Interest on Investments	121	10	-	Expenses of Administration*	104	6	-
Profit on realization of Investments	19	19	11	Balance, being excess of receipts over payments, carried to Balance Sheet	2,404	9	6
Refunds by grantees	37	8	6				
	<hr/>				<hr/>		
	£5,194	18	-		£5,194	18	-

*Includes cost of administration of education grants (see Appropriation Account, note to Subhead N).

BALANCE SHEET.

	£	s.	d.		£	s.	d.
Balance of Fund at 1 April 1937	6,849	14	-	Investments:—			
Excess of receipts over payments in year	2,404	9	6	£5,000 1 per cent. Treasury Bonds 1939-41 at cost	4,893	15	-
	<hr/>			£3,800 3½ per cent. War Stock at par	3,800	-	-
Balance of Fund at 31 March 1938	9,254	3	6	Cash in hand	560	8	6
	<hr/>				<hr/>		
	£9,254	3	6		£9,254	3	6

Adair Hore,
Accounting Officer.

25 November 1938.

ROYAL IRISH CONSTABULARY PENSIONS, &c.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1938, 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.
A.—Pensions and Gratuities to Members of the Force enlisted in Ireland	376,000	374,208 19 8	1,791	—	4	—	—	—
B.—Pensions and Gratuities to Members of the Force enlisted in Great Britain	4,400	4,407 13 2	—	—	—	7	13	2
C.—Pensions and Gratuities to Widows and Children of deceased Officers and Men enlisted in Ireland	34,000	33,720 16 5	279	3	7	—	—	—
D.—Pensions and Gratuities to Widows and Children of deceased Officers and Men enlisted in Great Britain	2,900	2,799 10 1	100	9	11	—	—	—
E.—Medical Expenses ..	100	29 13 10	70	6	2	—	—	—
F.—Compensation Allowances to Members of the Force enlisted in Ireland	856,000	849,918 11 7	6,081	8	5	—	—	—
G.—Compensation Allowances to Members of the Force enlisted in Great Britain	116,000	115,254 2 2	745	17	10	—	—	—
H.—Commutation Annuities in respect of Members of the Force enlisted in Ireland	11,708	11,707 6 —	—	14	—	—	—	—

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A and F.—The saving from deaths was greater than had been anticipated.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
I.—Commutation Annuities in respect of Members of the Force enlisted in Great Britain ..	23,307	23,306 7 -	- 13 -	-	-	-
TOTAL .. £	1,424,415	1,415,352 19 11	9,069 13 3		7 13 2	

Surplus to be surrendered £9,062 - 1

Receipts payable to Exchequer. Estimated. Realized.

Receipts not authorized to be used as Appropriations in Aid. (Receipt from a pensioner in respect of a sum due to public funds.) ..

£	£ s. d.
—	3 - 1

NOTES.

Owing to the fact that the conviction of a pensioner for felony, which involved forfeiture of the compensation allowance, was not notified to the Paymaster General at the time, an overissue of 29*l.* 10*s.* 1*d.*—none of which occurred during the year covered by the present account—was written off as irrecoverable (P.2/52776/3).

The expenditure under Subhead A includes a pension of 12*l.* 5*s.* 6*d.* per annum granted under the provisions of the Superannuation Act, 1892, to an officer who served in the Jamaica Constabulary, in respect of former service in the Royal Irish Constabulary, notwithstanding the fact that during a portion of the pensioner's service in Jamaica he was paid from funds which have not been declared to be public funds under the Superannuation Act, 1892 (P.2/45709/3).

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 1937, six awards of this nature, which are extra-statutory, involved a total payment of 128*l.* 16*s.* 4*d.* chargeable to Subhead A (P.15979/6).

It was explained in the Estimate that the share of the Government of Northern Ireland for Pension, Compensation Allowance and Gratuity charges, estimated to be 208,000*l.*, would be recovered by deduction from the Northern Ireland share of reserved taxes. The actual sum which is being recovered is 204,701*l.* 13*s.* 4*d.*

L. Cuthbertson,
Accounting Officer.

8 November 1938

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 1938, compared with the Sum Granted, for SUPERANNUATION and other NON-EFFECTIVE ANNUAL ALLOWANCES, 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 for Northern Ireland.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
A.—Superannuation Allowances						
<i>Original</i> .. 1,295,000 <i>l.</i>						
<i>Less Supplementary</i> 15,000 <i>l.</i>						
	1,280,000	1,277,575 19 10	2,424 — 2	—	—	
B.—Compensation Allowances	58,000	56,420 14 —	1,579 6 —	—	—	
C.—Non-Recurrent Allowances (Additional Allowances and Gratuities) to Established Officers						
<i>Original</i> .. 346,000 <i>l.</i>						
<i>Supplementary</i> 36,000 <i>l.</i>						
	382,000	379,291 4 7	2,708 15 5	—	—	
D.—Compassionate Gratuities to Unestablished Officers						
<i>Original</i> .. 33,700 <i>l.</i>						
<i>Supplementary</i> 6,000 <i>l.</i>						
	39,700	35,952 11 8	3,747 8 4	—	—	
E.—Diplomatic Pensions and Non-Recurrent Allowances						
<i>Original</i> .. 82,600 <i>l.</i>						
<i>Less Supplementary</i> 8,000 <i>l.</i>						
	74,600	73,436 18 11	1,163 1 1	—	—	
F.—Colonial Governors' Pensions and Non-Recurrent Allowances	18,800	18,636 17 4	163 2 8	—	—	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

B.—The saving through deaths (1,997*l.*) exceeded the expenditure on new awards (1,852*l.*) by 145*l.*, and the margin of 1,300*l.* provided in the Estimate was consequently not required. To the extent of 150*l.* the saving was due to re-employment.

C and D.—As explained in the Estimate, Subheads C and D consist entirely of single non-recurrent payments which cannot be predicted with accuracy.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
G.—County Court Judges, &c., Supplementary Pensions	3,600	2,783 3 8	816 16 4			
H.—British Antarctic Expedition, 1910–12, Annuities	733	732 11 9	— 8 3			
I.—Marriage Gratuities						
Original .. 45,000l.						
Supplementary 6,000l.						
	51,000	49,928 17 2	1,071 2 10			
J.—Injury Grants						
Original .. 11,500l.						
Supplementary 1,500l.						
	13,000	12,766 15 11	233 4 1			
K.—Compassionate Fund..	500	175 — —	325 — —			
L.—Northern Ireland, Pensions and Gratuities						
Original .. 43,500l.						
Supplementary 3,500l.						
	47,000	43,466 13 10	3,533 6 2			
M.—Advances of Insurance Premiums, &c., of Pensioners	10	—	10 — —			
GROSS TOTAL						
Original .. 1,938,943l.						
Supplementary 30,000l.						
	£ 1,968,943	1,951,167 8 8	17,775 11 4			
			Surplus of Gross Estimate over Expenditure. £17,775 11 4			
			Deficiency of Appropriations in Aid realized. £348 12 6			
<i>Deduct—</i>						
X.—Appropriations in Aid	730	381 7 6				
NET TOTAL						
Original .. 1,938,213l.						
Supplementary 30,000l.						
	£ 1,968,213	1,950,786 1 2				
			Net Surplus to be surrendered, £17,426 18 10			

Receipts payable to Exchequer.

	Estimated.	Realized.
(i) Receipts not authorized to be used as Appropriations in Aid	£ 852,000	£ s. d. 779,145 17 5

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

G.—To the extent of 375l, the saving was due to re-employment.

L.—The saving is mainly due to the expenditure on Additional Allowances and Gratuities being less than anticipated.

Details of Receipts.

	Estimated.	Realized.
(i) Receipts of classes authorized to be used as Appropriations in Aid :—	£	£ s. d.
Amounts paid out of subhead J of this Vote on account of Workmen's Compensation and recovered from—		£ s. d.
(a) Unemployment Fund and Unemployment Assistance Fund ..	730	377 9 4
(b) Road Fund	—	3 18 2
		<u>381 7 6</u>

Details of Receipts.	Estimated.	Realized.			
	£	£	s.	d.	£ s. d.
(ii) Receipts of other classes :—					
Contributions in respect of superannuation rights of officers lent	7,000	11,768	6	9	
Refunds of overissues, &c., including 1,012 <i>l.</i> 10 <i>s.</i> 2 <i>d.</i> received from the Ceylon Government in adjustment of an over-issue of a Colonial Governor's pension ..	—	1,460	10	8	
Sum paid from the Unemployment Assistance Fund under Section 46 of the Unemployment Act, 1934, in respect of the estimated accruing liability for the year 1937 for superannuation, &c., charges of the staff engaged in carrying the Act into effect	435,000	387,351	—	—	
Sum paid from the Unemployment Fund under Section 62 of the Unemployment Insurance Act, 1935, in respect of the estimated accruing liability for the year 1937 for superannuation, &c., charges of the staff engaged in carrying into effect the Unemployment Insurance Acts ..	410,000	378,566	—	—*	
					779,145 17 5
Total					<u>£779,527 4 11</u>

* The contribution payable in the year amounted to 432,010*l.* This was reduced by 53,444*l.*, part of a deduction of 65,226*l.* falling to be made in accordance with the last paragraph of Section 62 (2) of the Unemployment Insurance Act, 1935, in respect of certain premises sold or no longer used for the purposes of the Act. The balance of the deduction has been set off against the sum payable to the Exchequer in respect of current occupation for the purposes of the Act of premises belonging to the Crown (see note to Class VII, Vote 3) (S.3490/02/2).

NOTES.

It was stated in the Estimate that the share of the Government of Northern Ireland for pension and gratuity charges, estimated to be 59,979*l.*, would be recovered by deduction from the Northern Ireland share of reserved taxes. The actual sum reported to the Treasury on this account as recoverable is 61,916*l.* 15*s.* 2*d.*

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 1937 two awards of this nature—which are extra-statutory—involved a total payment of 13*l.* 11*s.* 8*d.* (P.15979/6).

The expenditure under Subhead A includes 11 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 1908–1913.

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.84915/5).

EXTRA-STATUTORY GRATUITY—SUBHEAD C.

The expenditure under Subhead C includes an extra-statutory gratuity to the legal personal representatives of a late Officer of the Colonial Audit Department, Colonial funds having commuted their liabilities in respect thereof by contributions to the Exchequer in the years 1908–1913 (P.2/53800).

EXTRA-STATUTORY GRATUITY—SUBHEAD D.

The expenditure under Subhead D includes an extra-statutory grant of 44*l.* 12*s.* 6*d.* to the sister of a deceased unestablished Officer employed by the Ministry of Pensions. In the calculation of the amount of this award a period of service amounting to 11 years ten months which was rendered technically to a Hospital Committee but actually to the Ministry of Pensions, has been included (P.2/52097).

EXTRA-STATUTORY ALLOWANCE—SUBHEAD J.

The expenditure under Subhead J includes an *ex gratia* payment of 78*l.* 16*s.* 9*d.* to a member of the Volunteer Life Saving Corps injured during a practice drill. The allowance under the Workmen's Compensation Acts has been increased by an amount sufficient to raise the weekly sum payable to the rate of 30*s.* per week (P.2/47544).

RE-EMPLOYED PENSIONERS.

During the year 197 pensioners received amounts in excess of 50*l.* as remuneration for services rendered in various Departments. In 43 of these cases the pension was suspended or abated, mainly under the provisions of Section 20, Superannuation Act, 1834.

14 November 1938.

L. Cuthbertson,
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,
1937.

CLASS IX.

EXCHEQUER CONTRIBUTIONS TO LOCAL REVENUES.

(44089)—IX

CLASS IX.

EXCHEQUER CONTRIBUTIONS TO LOCAL REVENUES.

SUMMARY.

Page.	No. of Vote.	SERVICE.	Estimated Gross Expendi- ture.	Authorized Appro- priations in Aid.	Supply Grant.	Actual Gross Expenditure.
			£	£	£	£ s. d.
466	1	Exchequer Contributions to Local Revenues, England and Wales	47,602,000	100,000	47,502,000	47,353,107 - -
467	2	Exchequer Contributions to Local Revenues, Scotland ..	6,890,000	—	6,890,000	6,885,597 18 8
		Total	54,492,000	100,000	54,392,000	54,238,704 18 8

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	100,000	--	47,253,107	--	248,893	--	--	--	248,893	--	4,157	10 --
2	--		6,885,597	18 8	4,402	1 4	--	--	4,402	1 4	--	--
	100,000	--	54,138,704	18 8	253,295	1 4	--	--			4 157	10
Total amount to be surrendered									.. £	253,295	1 4	

EXCHEQUER CONTRIBUTIONS TO LOCAL REVENUES,
ENGLAND AND WALES.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1938, compared with the Sum Granted, for GRANTS to LOCAL AUTHORITIES in ENGLAND and WALES, authorized by Part VI. of the Local Government Act, 1929, including certain sums in respect of the first year of the Third Fixed Grant Period.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Grants to Local Authorities under the Local Government Act, 1929	47,602,000	47,353,107 — —	248,893 — —			
<i>Deduct—</i>						
B.—Appropriations in Aid ..	100,000	100,000 — —				
NET TOTAL..	£47,502,000	47,253,107 — —	Surplus to be surrendered. <u>£248,893</u>			

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid ..	100,000	104,157 10 —
Appropriated in aid (Subhead B)		100,000 — —
Paid separately to Exchequer ..		<u>£4,157 10 —</u>

EXPLANATION of the Cause of Variation between Expenditure and Grant.

The Estimate was based on provisional data while the payments made were calculated on more reliable data.

Receipts.—These consist of contributions by Local Authorities under section 3 (1) of the Local Government (Financial Provisions) Act, 1937.

George Chrystal,
Accounting Officer.

Ministry of Health,
22 July 1938.

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 CONTRIBUTIONS TO LOCAL REVENUES, SCOTLAND.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1938, compared with the Sum Granted, for GRANTS to LOCAL AUTHORITIES in SCOTLAND, authorized by the Local Government (Scotland) Act, 1929, including certain sums in respect of the first year of the Third Fixed Grant Period.

Service.	Grant.	Expenditure.		Expenditure compared with Grant.			
				Less than Granted.		More than Granted.	
	£	£	s.	d.	£	s.	d.
Grants to Local Authorities under the Local Government (Scotland) Act, 1929 ..	6,890,000	6,885,597	18	8	4,402	1	4
					} Surplus to be surrendered <u>£4,402 1 4</u>		

Scottish Office,
28 June 1938.

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

GENERAL INDEX

TO THE

CIVIL APPROPRIATION ACCOUNTS, 1937.

[Titles of Votes are shown in heavy type.]

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