

1939-40 (6) Civil appropriation accounts 1938. Appropriation accounts of the sums granted by Parliament for civil services for the year ended 31st March 1939, together with the report of the comptroller and auditor general thereon, and upon certain store accounts. (In continuation of House of Commons paper no. 18 of 1938-39)

233

CIVIL Appropriation Accounts 1938

Appropriation Accounts of the sums granted by Parliament for Civil Services for the year ended 31st March 1939, together with the Report of the Comptroller and Auditor General thereon, and upon certain Store Accounts. (In continuation of House of Commons Paper No. 18 of 1938-39)

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

*Ordered by The House of Commons to be Printed
12th December 1939*

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

1940

Price 7s. 6d. net

6

TABLE OF CONTENTS.

	PAGE
REPORT OF THE COMPTROLLER AND AUDITOR GENERAL	iii
GRAND SUMMARY	xxvi-xxvii
ACCOUNTS :	
Class I.—Central Government and Finance	1
Class II.—Foreign and Imperial	53
Class III.—Home Department, Law and Justice	97
Class IV.—Education and Broadcasting	165
Class V.—Health, Labour and Insurance	207
Class VI.—Trade, Industry and Transport	257
Class VII.—Common Services (Works, Stationery, &c.)	363
Class VIII.—Non-effective Charges (Pensions)	471
Class IX.—Exchequer Contributions to Local Revenues	491
GENERAL INDEX	497
ANALYSIS, under Votes, of the Report of the Comptroller and Auditor General	510

CIVIL APPROPRIATION ACCOUNTS, 1938.

 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 Votes.

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

Navy.—Deficiency of receipts actually appropriated in aid of expenditure 751,838*l.* 15*s.* 6*d.*, partly offset by surplus of estimated over actual gross expenditure 473,240*l.* 17*s.* 3*d.*, leaving a deficit of 278,597*l.* 18*s.* 3*d.*, towards meeting which extra receipts of 243,290*l.* —*s.* 6*d.* are available (see my Report on the Navy Appropriation Account).

Class II, Vote 7.—Oversea Settlement. Net deficit 1,052*l.* 3*s.* 6*d.* (see paragraph 14 of this Report).

Class III, Vote 12.—Miscellaneous Legal Expenses. Net deficit 2,100*l.* 1*s.* 2*d.* (see paragraph 36 of this Report).

Class VII, Vote 6.—Office of Works and Public Buildings. Excess expenditure 1,729*l.* 7*s.* 2*d.*, towards meeting which extra receipts of 1,719*l.* 7*s.* 2*d.* are available (see paragraph 53 of this Report).

Adjustment of Balances on 1937 Votes.

3. The balances to be surrendered out of Civil Votes for 1937 amounted to 17,019,388*l.* 13*s.* 6*d.* I hereby certify that these balances have been duly surrendered to the Exchequer.

To meet the deficit on the Vote for Foreign Office, 1937 (965*l.* 2*s.* 10*d.*), referred to in paragraph 11 of my Report last year, Parliament voted the sum of 10*l.* and authorized the application of surplus receipts of 955*l.* 2*s.* 10*d.* reserved for that purpose in the 1937 account.

Out-turn of the Year.

4. It will be seen from the Grand Summary on pages xxvi and xxvii that the total amount to be surrendered on the Civil Votes is 9,555,602*l.* 19*s.* 7*d.*, made up thus :—

Gross Expenditure :—		£	s.	d.		£	s.	d.
Estimated						479,013,432	-	-
Actual		464,628,402	1	11				
Less—Expenditure in excess of Votes		4,881	11	10				
						464,623,520	10	1
Saving						14,389,911	9	11
Appropriations in Aid :—								
Authorized		37,681,756	-	-				
Applied		32,847,447	9	8				
Deficiency						4,834,308	10	4
Total for surrender, being 2·16 per cent. of the Supply Grants ..						£9,555,602	19	7

The largest surrender again occurs on Class V, Vote 11.—Unemployment Assistance Board, 4,599,983*l.* or 10·39 per cent. of the Supply Grant.

The two next largest surrenders occur on Class VI, Vote 8.—Beet Sugar Subsidy, Great Britain, 796,729*l.* or 31·24 per cent. of the Supply Grant and Class III, Vote 2.—Air Raid Precautionary Services, 586,043*l.* or 6·31 per cent. of the Supply Grant. Other surrenders which are noticeable in amount as well as in proportion to the Supply Grant occur on Class VI, Vote 12A.—Bacon Industry (150,000*l.*—total grant), Class VI, Vote 26.—Herring Industry (20,350*l.*—89·05 per cent.), Class V, Vote 13.—Financial Assistance in Special and Other Areas (385,955*l.*—48·16 per cent.) and Class I, Vote 26.—Scottish Office (79,641*l.*—35·66 per cent.).

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

	Surrenders over 100,000 <i>l.</i> Number of Votes.	Surrenders over 250,000 <i>l.</i> Number of Votes.	Surrenders of 1,000,000 <i>l.</i> or over. Number of Votes.
1936 ..	9	4	1
1937 ..	16	7	3
1938 ..	12	6	1

The amount to be surrendered by Revenue Departments is 1,859,176*l.* 11*s.* 1*d.* (for details, see paragraph I of my Report on Revenue Departments Appropriation Accounts) and the aggregate surplus on

the Civil Votes and Votes for Revenue Departments is therefore 11,414,779*l.* 10*s.* 8*d.* or 2·14 per cent. of the aggregate Supply Grants. The corresponding percentages for 1936 and 1937 were 1·89 and 3·55 respectively.

Extra Receipts.

5. Extra receipts payable to the Exchequer recorded in the Appropriation Accounts amounted to 7,156,540*l.* 4*s.* 11*d.* on Civil Votes, and 9,032*l.* 15*s.* 5*d.* on Votes for Revenue Departments, making a total of 7,165,573*l.* —*s.* 4*d.* Of this amount 1,719*l.* 7*s.* 2*d.* arising on Class VII, Vote 6.—Office of Works and Public Buildings, 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. Subject to the observation made in paragraph 34 of this Report the results were generally satisfactory.

Statement of Net Expenditure on Civil Classes and Revenue Votes in the three years 1936 to 1938.

7. The subjoined table furnished in continuation of the statement contained in paragraph 7 of my Report for 1935, shows the general trend of expenditure on Civil and Revenue Votes for the three years ending 31 March 1939.

	1936.	1937.	1938.
	£	£	£
<i>Civil.</i>			
Class I.—Central Government and Finance	2,270,576	2,463,964	2,412,702
„ II.—Foreign and Imperial	9,213,307	8,105,925	11,726,565
„ III.—Home Department, Law and Justice	18,459,444	21,981,017	27,568,193
„ IV.—Education and Broadcasting	58,457,330	63,185,635	65,134,720
„ V.—Health, Labour and Insurance	162,237,780	160,054,408	167,183,733
„ VI.—Trade, Industry and Transport	17,646,860	30,864,263	48,083,022
„ VII.—Common Services (Works, Stationery, &c.)	9,360,327	10,421,518	12,696,288
„ VIII.—Non-Effective Charges (Pensions)	44,972,526	43,821,220	42,753,258
„ IX.—Exchequer Contributions to Local Revenues	45,191,950	54,138,705	54,222,474
Total—Civil Classes	£367,810,100	395,036,655	431,780,955
<i>Revenue.</i>			
Vote 1.—Customs and Excise	5,792,189	5,872,724	5,966,566
„ 2.—Inland Revenue	7,610,655	7,833,785	8,125,019
„ 3.—Post Office	71,866,066	72,695,337	75,135,938
Total—Revenue Votes	£ 85,268,910	86,401,846	89,227,523
Grand Total ..	£453,079,010	481,438,501	521,008,478

The increase in 1938 in the expenditure in Class II was in connexion with Colonial and Middle Eastern Services. The progressive rise in Class III is attributable to Air Raid Precautionary Services and to some increase on Police and Prisons. The main increases in Class IV are on the Votes for the Board of Education and for Public Education, Scotland, and on Broadcasting, provision for which was transferred to this Class from the Post Office Vote in 1937. In Class V there has been an increase in expenditure in connexion with the Special Areas, Old Age Pensions and Contributory Pensions and in the Votes for the Ministry of Health and the Department of Health, Scotland, offset partly by reduced expenditure in connexion with Unemployment. The large increase in Class VI is mainly due to the decision to provide the revenue of the Road Fund from Votes as from 1937 instead of by issues from the Exchequer, and to expenditure on Essential Commodities Reserves in 1938. In Class VII there were general increases on Works Services and in the Votes for Stationery and Printing and Rates on Government Property. In Class VIII there was decreased expenditure on the Vote for the Ministry of Pensions. The increase in the expenditure in Class IX is mainly due to the cessation of grants from the Road Fund in aid of Local Revenues.

The full increase in Post Office expenditure in the period is masked by the transfer of Broadcasting to Class IV in 1937, referred to above.

Temporary financing of Supplementary Votes, 1938.

8. Towards the end of March 1939, when the original Votes for Diplomatic and Consular Services, Land Fertility Improvement, Public Buildings, Great Britain, and Stationery and Printing were approaching exhaustion, the Treasury decided that the supplementary provisions (see H.C. 45 and 66 of 1938-39) for those services, which had already been reported to the House of Commons and agreed to, might be drawn upon in anticipation of the necessary Ways and Means being made available by Consolidated Fund Act. Accordingly the Paymaster General was authorized to honour drafts for the services concerned out of any moneys in his hands, up to the amounts of the relative approved Supplementary Estimates.

It was necessary for the Paymaster General to act on this authority for the Votes for Diplomatic and Consular Services and for Land Fertility Improvement. Under the same authority drafts on the Public Buildings, Great Britain, Vote were met from a general pool of balances on Votes administered by the Office of Works.

The temporary irregularity was rectified in a few days by the passing of the Consolidated Fund (No. 1) Act on 29 March 1939.

The procedure followed was adopted because adequate balances were not at the time available in the Civil Contingencies Fund, largely as a result of urgent requirements for Civil Defence, and it is pertinent to remark that this is not the first occasion on which a similar emergency has been

met by this expedient. As, however, by constitutional usage the Civil Contingencies Fund is the sole fund to which recourse may be had for advances in anticipation of provision by Parliament, I have deemed it necessary to draw attention to the occurrence.

CLASS I, VOTE 16.—NATIONAL DEBT OFFICE.

Examination of Accounts of Non-Voted Services.

9. Annual accounts of the National Debt Commissioners in respect of non-voted services, made up to 31 March 1939 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 II, VOTE 2.—DIPLOMATIC AND CONSULAR SERVICES.

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

10. In accordance with the arrangements described in paragraph 12 of my last Report the accounts of the British Council for the year ended 31 March 1939 have been examined under my directions and have been certified by me as correct.

CLASS II, VOTE 5.—DOMINION SERVICES.

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

11. The audited accounts of Swaziland and of the Bechuanaland Protectorate for the financial year 1938 have not yet been furnished to me.

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

12. From the grant in aid of 320,000*l.* provided under this subhead 38,000*l.* was issued in June 1938, as stated in my last Report, and the balance of 282,000*l.* in December 1938. Further issues of 170,000*l.* and 474,000*l.* were made in April and June 1939 respectively out of the succeeding year's grant in aid of 1,000,000*l.* The assistance given in the Newfoundland financial year ended 30 June 1939 thus amounted to 926,000*l.* as compared with the 38,000*l.* in the Island's preceding financial year.

CLASS II, VOTE 5—*contd.*

The increase in grant aid is to some extent attributable to the growth of expenditure in connexion with the programme of long-term reconstruction in Newfoundland to which I referred in paragraph 11 of my Report on the Civil Appropriation Accounts for 1936. The Newfoundland Estimates for the year ended 30 June 1939 included \$1,406,500 for reconstruction, and further provision amounting to \$3,186,065 has been made in the current year.

Since the date of my last Report I have received the accounts of Newfoundland for the year ended 30 June 1938, duly certified by the Comptroller and Auditor General of Newfoundland. The accounts for the year ended 30 June 1939 have not yet been furnished to me, but I understand that the Exchequer balance at that date was approximately \$745,000 (159,000*l.*).

CLASS II, VOTE 6.—EIRE SERVICES.

Eire (Confirmation of Agreements) Act, 1938.

13. As explained in the Memorandum which accompanied the Revised Estimate for this Vote presented on 12 July 1938 (H.C. 159 of 1937–38), revision of the original Estimate was rendered necessary by the conclusion on 25 April 1938 of the Financial Agreement with the Government of Eire, which provided for the payment by that Government of 10,000,000*l.* in final settlement, with certain specified exceptions, of all financial claims arising out of matters occurring before the date of the Agreement. The confirmation of the Agreement and the necessary consequential provisions were contained in the Eire (Confirmation of Agreements) Act, 1938, which was passed on 17 May 1938.

The effect on the Vote for 1938 was that provision under Subhead A (Land Purchase) was required only up to a determinable date, afterwards established as 29 September 1938, while provision for the services covered by the former Subheads B and C was no longer necessary.

CLASS II, VOTE 7.—OVERSEA SETTLEMENT.

Excess of Expenditure over Grant.

14. There is a net deficit of 1,052*l.* 3*s.* 6*d.* on this account, for which an Excess Vote is required.

The gross expenditure was 1,294*l.* 18*s.* 4*d.* below the Estimate, an excess of 3,704*l.* 17*s.* 10*d.* on Subhead E being more than offset by savings realized under other subheads; but there was a deficiency of 2,347*l.* 1*s.* 10*d.* in Appropriations in Aid.

This deficiency was due to a decrease in repayments of loans for assisted passages and land settlement.

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

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

15. The audited accounts of Nyasaland and Somaliland for 1938 have not yet been furnished to me. With these exceptions I have received the accounts for 1938 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. :— 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.

Audited accounts for 1938 of expenditure from the grants in aid to Colonies whose finances are not subject to Treasury control have been furnished to me in respect of Cyprus, Malta, Kenya, and the Gilbert and Ellice Islands.

Subhead A.10—St. Lucia: Grant in Aid in respect of expenditure on Relief of Distress and Repair of Damage caused by a Landslide in November 1938.

16. The provision of 30,000*l.* made under this subhead by the Supplementary Estimate presented on 6 February 1939 (H.C. 45 of 1938–39) was issued in full and included a sum of 16,000*l.* for relief of distress, which had been advanced from the Civil Contingencies Fund on grounds of urgency in December 1938, and 14,000*l.* for repair of damage. It appears from the report of the Director of Colonial Audit on the account of St. Lucia for the year ended 31 December 1938 that at that date expenditure had been incurred in connexion with relief measures and repair of damage amounting to 774*l.* and 3,702*l.* respectively. A despatch from the Island in August 1939 stated that the expenditure on relief of distress up to 31 July 1939 amounted to about 5,000*l.*, and that a further 2,000*l.* was expected to be spent for this purpose by the end of the calendar year 1939. I understand that the question of the disposal of the balance of the 16,000*l.* grant is at present under consideration.

It appears probable that the grant of 14,000*l.* for repair of damage was expended by 31 March 1939, and provision for a further grant in aid of this service amounting to 20,000*l.* was made in the Estimate for 1939.

Subheads H.3, H.4, H.5 and H.8—Grants in Aid of Trans-Jordan Frontier Force, Trans-Jordan Local Revenue, Hydrographic Surveys in Palestine and Trans-Jordan, and Expenditure arising out of the Disturbances in Palestine.

17. The audited accounts for 1938 of the Hydrographic Surveys in Palestine and Trans-Jordan, of the Trans-Jordan Frontier Force, and of Expenditure arising out of the Disturbances in Palestine have been

CLASS II, VOTE 9—*contd.*

furnished to me. My officers have not completed their supplementary examination of the latter two accounts. I have not yet received the Trans-Jordan Local Revenue accounts for 1938.

CLASS III, VOTE 1.—HOME OFFICE.

CLASS III, VOTE 2.—AIR RAID PRECAUTIONARY SERVICES.

18. The Statements of Assets and Liabilities rendered to me with these Appropriation Accounts each contained a footnote indicating, in the case of the Home Office account, that the balance on 31 March 1939 was understated by 4*l.* 2*s.* 3*d.* and, in the case of the Air Raid Precautionary Services account, that the balance was overstated by an equal amount.

This discrepancy, which has not been fully explained and will be further investigated by my officers, introduced an element of doubt as to the complete accuracy of these accounts, and I have accordingly qualified my certificate to them.

CLASS III, VOTE 2.—AIR RAID PRECAUTIONARY SERVICES.

Statutory Authority for Expenditure.

19. As from 1 November 1938 the Lord Privy Seal exercised the functions conferred or imposed by the Air Raid Precautions Act, 1937, on the Secretary of State. The validity and effectiveness of the acts of the Lord Privy Seal in regard to these services were fully established retrospectively by the provisions of section 1(4) of the Civil Defence Act, 1939.

20. Subhead BB—Evacuation and other Emergency Expenditure—records payments of 3,313*l.* 17*s.* 9*d.* for which provision was made by Supplementary Estimate of 21 February 1939 (H.C. 66 of 1938-39). It was stated therein that the expenditure for which provision was made was either not covered by existing legislation or could be met only to the extent provided under the terms of the Air Raid Precautions Act, 1937. The Civil Defence Act, 1939, gave sanction retrospectively to the expenditure not covered by legislation at the date of the Supplementary Estimate, and the remaining expenditure, to the extent to which it could not be met under the terms of the Air Raid Precautions Act, 1937, rests for authority upon the Appropriation Act. The bulk of the Vote charges for which provision was made by the Supplementary Estimate will fall to be made in 1939.

21. Subhead G—Grants to Local Authorities—includes payments of advances of grant in the form of a percentage of capital expenditure, whereas the Regulations made under the Act of 1937 appear to limit the assistance to be given to a proportion of the appropriate loan charges. In reply to my inquiries on this subject I am informed that the matter is being reviewed to see how far it is possible to regularize it by some amendment of the Regulations or whether, alternatively, it will be necessary to seek amending legislation.

CLASS III, VOTE 2—*contd.**Expenditure in respect of Precautionary Services charged in other Appropriation Accounts.*

22. While the account on pages 105 to 107 covers expenditure authorized under the provisions of the Air Raid Precautions Act, 1937, and other expenditure specifically provided for in Supplementary Estimate of 21 February 1939 (H.C. 66 of 1938–39), they do not attempt to bring into one conspectus all Government expenditure on precautionary services against air raids. Thus the grants paid by the Home Office to Approved Schools (Class III, Vote 6), and by the Board of Education for Elementary Education, &c. (Class IV, Vote 1), include advances in respect of protective measures undertaken by the school authorities, whilst expenditure by H.M. Office of Works on the protection of Government buildings is included in accounts in Class VII.

Issue of Civilian Respirators to the Public.

23. The free issue of civilian respirators began during the national emergency of September 1938 and has since continued in accordance with the needs of local authorities which undertook the distribution. It appeared from a scrutiny of the Department's store records that approximately $44\frac{3}{4}$ million respirators had been issued by 31 March 1939 and $50\frac{3}{4}$ million by 30 September 1939, in respect of an estimated population of $43\frac{1}{2}$ million persons.

In reply to my inquiries as to the number of respirators held in reserve by local authorities, the amounts and causes of losses from maldistribution or double issue, and the steps taken to recover respirators from persons no longer requiring them, including persons called up for service with the Defence Forces and persons supplied with a civilian duty respirator, I was informed that at 30 September 1939 just over $49\frac{1}{2}$ million respirators had been issued to the public, and that the figure of population as originally estimated, $43\frac{1}{2}$ million, must be increased by one-half to one million to represent the number of children under $4\frac{1}{2}$ years of age who have to wear small size adult respirators. No figures of numbers held in reserve by local authorities can be given at present, and therefore no figures are available of losses due to maldistribution, double issue, &c. It was estimated that 1 million respirators have been expended in the course of the fitting census and training, and that there was a wastage of 4 million due to maldistribution and loss or damage during or after issue. I was also informed that arrangements existed with the Service Departments for the collection of respirators surplus to needs in the possession of men called up for service, but that persons supplied with civilian duty respirators continue to be entitled to civilian respirators, the former being for their periods of duty only.

Steel Shelters and Materials for strengthening Basements.

24. *Arrangements for Purchase.*—In pursuance of the Government's policy to provide steel shelters for the protection of some ten million

(49721)

44

CLASS III, VOTE 2—*contd.*

people it was estimated that from 2 to 2½ million shelters would be required. Having regard to the urgency and magnitude of the requirements, to the preponderating extent to which unfabricated material was employed, and to the organized state of the steel industry, the Home Office considered that no good purpose would be served by competitive tendering for the supply, and, after negotiations with the British Iron and Steel Federation, instructed the British Iron and Steel Corporation in January 1939 to put in hand 100,000 tons of corrugated sheets, subject to approval of specification and price. This order was extended, after approval of a design which added a rolled steel framework to the corrugated sheets, to 400,000 shelters weighing approximately 177,500 tons. By June 1939 orders for 2,505,000 shelters and for materials for strengthening 200,000 basements had been authorized at a total cost of more than 19,000,000*l.* The payments charged in the account under review amount to 716,476*l.* (Subhead CC, page 105).

When the first order was given, the Import Duties Advisory Committee who, as shown in paragraph 16 and Annex IV of the Memorandum on Clause 6 of the Finance Bill, 1936 (Cmd. 5201), satisfied themselves from time to time that in regard to the principal iron and steel products price increases were justified in the light of audited cost statistics submitted to them, were asked by the Home Office to undertake the responsibility of investigating the prices quoted by the Corporation for the various components of the shelters and of advising whether the prices were fair and reasonable and the best obtainable. The Committee explained that the scheme for the regulation of iron and steel prices by the British Iron and Steel Federation after investigation of costs applied only to the main products of the industry. They themselves carried out no detailed investigation of costs at first hand, but examined with the aid of their advisory accountant the costs furnished to and reported upon by the Federation's independent accountant. They were nevertheless of the opinion that the prices and terms quoted were not unreasonable and had due regard to the public interest. They had arranged to discuss with the Federation the question of an investigation of the actual costs of the first order.

In view of the magnitude of its purchases, the Department considered the possibility of inviting the steel industry to give facilities for a cost investigation, independently of the Import Duties Advisory Committee, into the manufacturing operations on the materials required for steel shelters, but the Minister, after discussing with the Chairman the arrangements made by the Committee for the investigation of costs, was satisfied that these arrangements would prove effective and should be adhered to. As regards these operations the procedure followed appears to constitute a departure from that generally adopted by the Service Departments in the case of non-competitive contracts, in accordance with which prices are agreed after an independent costing investigation by Government accountants.

As a result of the special investigation of the costs of certain firms carried out by the Federation's accountant at the instance of the

CLASS III, VOTE 2—*contd.*

Import Duties Advisory Committee appreciable reductions in the prices of the main components of the shelters were secured when bulk contracts for 2,000,000 shelters were subsequently placed. The Home Office, however, made prices of accessories the subject of competition between the Corporation and non-associated firms and in the event some relatively minor contracts were placed with the latter.

25. *Arrangements for Transport.*—Arrangements were made with the railway companies and with certain shipping companies for the collection from the various manufacturers' works of the component parts of the shelters and their aggregation into sets of complete shelters, for transport to local distributing centres and for subsequent delivery to householders. Rates for freight and delivery were negotiated with the companies. Distribution to householders did not begin until the end of the year of account under review.

Purchase of Sandbags.

26. The Public Accounts Committee of 1939 referred in paragraph 9 of their Second Report to the arrangements under which initial orders for 42 million sandbags, and subsequent large orders, had been placed with the Scottish jute industry as a whole. They noted that costing inquiry had established that the agreed price, which was subject to variation in accordance with fluctuations in the price of raw jute and statutory changes in wages, had yielded little profit and in some cases had produced a loss.

In the year now under review the Government decided to accelerate the outstanding deliveries in the Scottish programme for 275 million bags to the maximum possible without dislocation of the industry's normal trade, and to order an additional 200 million bags from India. In the altered circumstances and as the result of further investigations it was considered reasonable to revise the original terms of the price agreement with the Scottish industry. Costing inquiry showed that the basis prices had allowed only for an inferior quality of raw jute and that in practice superior grades were necessarily used; accordingly it was agreed to increase the basis figure for raw jute with effect from 23 February 1939. Arrangements were also made to relate the price of sandbags more promptly to costs, by reducing from three months to one the period in which the price was adjusted to allow for fluctuations in the cost of jute and changes in wages. The price of the sandbags under the contract has progressively risen owing to considerable increases in the price of raw jute.

The order for 200 million bags was placed through the agency of the Government of India, at a fixed price substantially lower than the most favourable price operating under the Scottish contract. It appears that a low price was secured largely on account of accumulated stocks of jute cloth in the Calcutta market.

CLASS III, VOTE 2—*contd.**Government Purchases of other Equipment and Materials.*

27. In addition to the large supplies mentioned in the preceding paragraphs, local authorities were informed in various circulars of the decision of the Government to provide, free of cost to the authorities, certain other equipment and materials, such as stores for first aid posts, oilskin clothing and rubber boots for decontamination parties. The Home Office arranged the supply of the estimated requirements in these cases by bulk contracts placed, as a rule, through the agency of other Government Departments.

28. In the case of oilskin clothing for decontamination services the considerable requirements of the Home Office, in addition to those of the Service Departments, could not be met from normal trade sources without heavy expenditure by the trade on the provision of additional plant and buildings and consequent increase in cost of the clothing. The Admiralty, as the agent Department for the purchases, therefore made arrangements with cambric manufacturers for the supply of material and for its delivery to linoleum manufacturers &c. for proofing, and thence to clothing manufacturers for making up into garments. These arrangements appear to have secured a substantial economy, but difficulties noticed by my officers in verifying on certain of the contracts that cambric purchased had been fully and correctly accounted for in terms of completed garments delivered to the Home Office are still, I understand, under the investigation of that Department.

29. In the case of rubber boots contracts for large quantities were placed through the War Office in the earlier months of the year on the normal basis of competitive tender. Towards the end of the year additional orders were placed with the same firms at somewhat higher prices which were held to be justified on account of the number of rejects due to exacting inspection and of increased costs consequent on the Home Office demand for accelerated delivery.

30. The initial purchases of medical supplies for first aid posts, amounting to approximately 108,500*l.*, were made through the agency of other Government Departments, mainly the War Office. Owing to increase and urgency of the subsequent requirements for hospitals by the Ministry of Health and the Department of Health for Scotland, it was found impracticable to secure the agency services of other Departments, and in these circumstances the London County Council was requested, and agreed, to undertake the placing of the contracts and the inspection of deliveries in accordance with the normal procedure and standards of the Council.

This arrangement was utilized by the Home Office for obtaining further supplies for first aid posts. The orders thus placed were originally estimated to cost 222,500*l.*, later reduced on discovery of discrepancies in pricing &c. to 190,000*l.*, and they were fulfilled by the Council at a cost of approximately 125,000*l.*

CLASS III, VOTE 2—*contd.**Purchases of Local Authorities subject to Grant Aid.*

31. Apart from free issues, local authorities were required, in pursuance of their air raid precautionary schemes, themselves to obtain various equipment and materials, the major proportion of the cost of which is recoverable from the Home Office by way of grant. With a view to economy arrangements were made in some cases for central purchases. Treasury approval was given to these arrangements on the understanding that the local authorities would purchase from the manufacturers with whom the orders were placed, subsequently receiving the appropriate grant in aid of their expenditure.

32. Vouchers rendered to this Department in November 1939 included as a charge to suspense account some 12,500*l.* paid to the Office of Works for the purchase of picks, shovels, &c. Under the authority for central purchases just mentioned, contracts for the supply of these articles were arranged by the Office of Works as agent for the Home Office. Payment for deliveries to local authorities, however, was made by the Office of Works who were reimbursed by the Home Office, the latter Department recovering from local authorities in due course. In the absence of Parliamentary provision or Treasury authority for the procedure followed, I asked for an explanation of the use of cash balances with the Paymaster General for financing these transactions. I have been informed that it has now been agreed with the Treasury that voted moneys may be used for the purpose of financing central purchase for the supply of articles for local authorities which fall within grant-aided services.

33. In contrast with the arrangements for bulk supplies referred to in paragraphs 28 and 29, the responsibility for the purchasing of clothing and equipment, including oilskin garments and rubber boots, for the Auxiliary Fire Service was placed upon local authorities, a grant of 5*l.* per set of clothing &c. being offered towards the cost. No such grants were in fact paid, and, later, local authorities were informed that pending consideration of arrangements by the Department for bulk supplies they should continue to place direct contracts and should include their expenditure in claims for grant under the provisions of the Air Raid Precautions Act, 1937. It was estimated that local purchasing would operate until 31 December 1939 and would cover the provision of some 150,000 sets of clothing &c. out of a total of 190,000 sets required for the Auxiliary Fire Service.

Stocktaking of Stores.

34. In connexion with the accounts for 1937 my officers pointed out to the Department the desirability of formulating and applying at an early date a system of periodical stocktaking at all Regional Store Depots &c., without which control over stores by ledger cannot be regarded as wholly effective. It is understood that steps have since been taken to institute such a system, but up to the present date there have, with minor exceptions, been no stocktakings. In view of the large movements in stores since September 1938, periodical stocktaking is, in my opinion, very desirable.

CLASS III, VOTE 10.—PUBLIC TRUSTEE.

Trust Accounts.

35. 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 12.—MISCELLANEOUS LEGAL EXPENSES.

Excess of Expenditure over Grant.

36. The net deficit on this Account for which an Excess Vote is required is 2,100*l.* 1*s.* 2*d.* Gross expenditure was 1,930*l.* —*s.* 10*d.* below Estimate, but Appropriations in Aid fell short of Estimate by 4,030*l.* 2*s.*

The deficiency in Appropriations in Aid is almost entirely in fees chargeable for services of official arbitrators in the assessment of values of property compulsorily purchased. There was a falling off during the year in the number of applications for the services of such arbitrators, but so late as January 1939 the Secretary of the Reference Committee, when asked by the Treasury for a revised estimate of the year's receipts, was of opinion that the figure of the original Estimate would be reached.

CLASS III, VOTE 21.—IRISH LAND PURCHASE SERVICES.

Eire (Confirmation of Agreements) Act, 1938.

37. As in the case of Class II, Vote 6.—Eire Services, to which I have referred in paragraph 13 above, revision of the original Estimate was rendered necessary by the conclusion, on 25 April 1938, of the Financial Agreement with the Government of Eire, and the provisions of the Eire (Confirmation of Agreements) Act, 1938.

Under the terms of the Act the sums necessary for defraying, as from 29 September 1938, the payments provided for under Subheads B (Excess Stock &c.) and C (Land Purchase Aid Fund) became chargeable, in so far as they related to land situate in Eire, on the Consolidated Fund, and the provision under these subheads was correspondingly reduced.

CLASS IV, VOTE 12.—BROADCASTING.

38. In paragraph 30 of my Report last year I referred to the additional grants provided in 1937 and 1938 in respect of Foreign Language Broadcasting and Television Services. The amounts of these grants were assessed under transitional arrangements pending the completion of a survey by the Television Advisory Committee of the question of the further development of television in the light of experience of the service and its cost.

The survey of this Committee was completed in June 1939 and their report was under consideration when war broke out and the television service was suspended.

CLASS IV, VOTE 13.—PUBLIC EDUCATION, SCOTLAND.

Account of the Education (Scotland) Fund : Grants to Universities.

39. By section 16(1)(b) of the Education (Scotland) Act, 1908, the Scottish Education Department was empowered to make grants to the Universities of Scotland out of the Education (Scotland) Fund. No grants have been made in the exercise of this power until the year under review, when, following a recommendation of the Special Committee appointed in April 1937 to inquire and advise regarding a joint application by the four Universities of Scotland for assistance from the Fund in addition to the grants received by them from the Universities and Colleges, Great Britain, Grant in Aid (Cmd. 5735), sums of 12,000*l.* and 4,000*l.* were paid to the Universities of Glasgow and Edinburgh respectively. These payments were estimated by the Committee to be required annually to enable these Universities to balance their budgets. The Committee further recommended that beginning with the next financial year the four Universities should receive, as a supplement to income, certain additional grants totalling 27,000*l.* Effect has been given to this recommendation in the financial year 1939.

CLASS V, VOTE 8.—MINISTRY OF LABOUR.

Out-turn of the Account.

40. As compared with the previous year the gross expenditure, 31,178,370*l.*, showed an increase of 1,133,820*l.* Receipts amounted to 7,081,132*l.*, of which 6,829,000*l.* was brought to account as Appropriations in Aid, leaving a net expenditure of 24,349,370*l.* The net surplus to be surrendered is 237,640*l.*, or 0·97 per cent. of the Supply Grant, as compared with 0·39 per cent. in 1937.

Expenditure on Administration (Subheads A-F) increased by 610,972*l.*, mainly owing to a rise in the Live Register and the introduction of the National Service scheme. The major part of this expenditure is recoverable from the Unemployment Fund and the Unemployment Assistance Fund, and the increased receipt under Subhead S.1 is largely due to this cause.

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, shows an increase of 449,002*l.*, the loss of contributions due to increased unemployment being more than balanced by the growth of the insured population and by the extension of insurance, as from 4 April 1938, to certain additional classes of domestic servants.

An increase of 126,084*l.* in the expenditure on training of men (Subhead M), was partly offset by a reduction of 92,712*l.* in the expenditure on transference of workers (Subhead J).

CLASS V, VOTE 8—*contd.**Subhead RR—Expenses in connexion with National Service.*

41. During the year under review a National Service Department was set up within the Ministry to deal with plans for the effective utilization of man-power on national service, and in February 1939 a token Supplementary Estimate (H.C. 66 of 1938–39) was presented in order to secure Parliamentary approval for its expenses.

In connexion with the scheme, central and local committees were appointed to stimulate and co-ordinate the activities of recruiting agencies and to advise individual men and women on the choice of national service. Advisory bodies were also set up to assist in the compilation, for use in the event of war, of a Central Register of persons with specialist qualifications.

Additional functions of the Department related to the compilation of a Schedule of Reserved Occupations and to the preparation and collation of plans for services to be undertaken in war time, including war legislation.

Expenditure charged to this subhead, amounting to 10,471*l.*, included 7,909*l.* on salaries of headquarters staff and 2,056*l.* on publicity: in addition the services of staff loaned from other Departments of the Ministry and of staff at out-stations were utilized.

Expenditure on stationery, accommodation, &c., including the printing and distribution of the National Service Guide, has been borne on the appropriate Votes.

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

South Wales and Monmouthshire Trading Estates, Ltd.

42. The audited accounts of this company to 31 March 1939 included expenditure of 64,774*l.*, out of sums advanced by the Commissioner, on the provision of plant and equipment for undertakings established on the estate, the total commitments of the company under this head amounting to 70,000*l.* approximately. The main item, involving about 63,000*l.*, was to be subject to repayment, with interest at 6 per cent. per annum, out of the profits of the assisted undertaking during a period of twelve years.

These transactions were entered into by the company without prior consultation with the Commissioner and were outside the specific terms of its financial agreement with him.

As, however, the financial arrangements with the Commissioner virtually prohibited the company from raising funds from other sources, the Minister of Labour empowered him to enter into a supplementary agreement with the company to meet the expenditure in question out of the Special Areas Fund, on the understanding that no further facilities of this character should be provided, and that the company should investigate the possibility of alternative arrangements under which the trading undertakings would themselves raise the capital sums involved from other sources.

CLASS V, VOTE 11.—UNEMPLOYMENT ASSISTANCE BOARD.

Out-turn of the Account.

43. The whole cost of unemployment allowances and their administration falls on this Vote, except the salaries of members of the Unemployment Assistance Board, which are borne directly on the Consolidated Fund and amounted in 1938 to 8,450*l.*

The expenditure in 1938 on unemployment allowances amounted to 35,330,379*l.*, showing a decrease of 1,355,022*l.* on the corresponding expenditure for 1937, which included 109,342*l.* in respect of special Coronation payments. The average weekly number of allowances in payment to applicants not in receipt of unemployment benefit fell from 577,000 in 1937 to 557,000 in 1938, and the average rate of allowance also fell from 24*s.* 2*d.* to 23*s.* 11*d.* In addition a weekly average of 10,000 payments was made in 1938 in supplementation of unemployment benefit, the average weekly rate being 7*s.* 2*d.* The corresponding figures for 1937 were 4,300 and 7*s.* 7*d.* respectively.

The net total of administrative expenses falling on this Vote during the year, either directly or through the Unemployment Assistance Fund, was 4,302,083*l.* as compared with 4,710,256*l.* in 1937. The decrease of 408,173*l.* was due mainly to a fall of 536,945*l.* in the expenses incurred by the Ministry of Labour in connexion with Unemployment Assistance, offset by an increase of 92,052*l.* in the Board's own expenditure on salaries.

CLASS VI, VOTE 1A.—ESSENTIAL COMMODITIES RESERVES FUND.

44. This fund was established under section 3 of the Essential Commodities Reserves Act, 1938, to finance the provision and maintenance of reserves of such foodstuffs, forage, fertilizers and petroleum as in the opinion of the Board of Trade would be essential for the vital needs of the community in the event of war.

Section 3 (2) provides for the payment into the fund of such sums as Parliament may from time to time determine and any sums received by the Board of Trade in the performance of their functions under the Act, but subsection (4) empowers the Treasury to make temporary advances to the fund from the Consolidated Fund. No limit is placed upon the amount of such advances, which are, however, to be repaid out of the fund to the Exchequer not later than the thirtieth day of September next following the end of the financial year in which the advances were made.

As announced by the Chancellor of the Exchequer in his Budget speech on 26 April 1938 initial purchases of wheat, whale-oil and sugar were made by the Board of Trade in anticipation of Parliamentary authority, secrecy being essential in order to avoid a rise in prices. Retrospective authority for charging to the fund the expenses so incurred

CLASS VI VOTE 1A—*contd.*

was given by section 3 (3) of the Act, and a Supplementary Estimate, providing a grant in aid of 8,500,000*l.* to the fund for these purchases and for further expenditure during the year, was presented in July 1938 (H.C. 160 of 1937–38).

As shown by the account printed on page 268 the total expenditure incurred during the year on the purchase and storage of stocks and administrative expenses was 8,462,787*l.* 6*s.*, while receipts in respect of stocks replaced amounted to 1,571,483*l.* 3*s.* 4*d.* The initial reserves were purchased on behalf of the Government by agents customarily dealing with the commodities concerned, and, under arrangements made in conjunction with the Treasury, were financed by these agents in the first place out of bank advances made to them. The sums so advanced before the grant in aid became available amounted in all to 4,483,859*l.*, but the procedure continued to a limited extent thereafter. The interest on these advances included in the present account amounts to some 21,740*l.*, and further small payments were made in 1939.

Wheat Reserve.

45. Purchases of wheat, in accordance with arrangements approved by the Government, were in general made on their behalf by three milling concerns, who took no commission or remuneration, being paid out-of-pocket expenses only. Part of the stock initially purchased under the arrangements mentioned in the last preceding paragraph was subsequently replaced by deliveries of Roumanian wheat purchased later in the year.

When the wheat storage scheme was originally set up, the milling industry and the grain trade were given an assurance that any wheat which it became necessary to replace would not be put on the open market for sale save in exceptional circumstances, and it was arranged that the wheat so released should be taken over by the millers associated with the purchases. With Treasury concurrence, the selling price was determined by the unanimous decision of an advisory committee comprising representatives of these millers and of the Board of Trade, presided over by a past President of the Millers' Association. Failing a unanimous decision, the fixing of the price was to be referred to arbitration in accordance with usual trade procedure. The Board of Trade were satisfied that these arrangements were essential to the smooth and economical conduct of the transactions involved.

The millers' accounts relating to the purchase, storage and sale of the wheat are examined on behalf of the Board of Trade by a firm of Chartered Accountants, whose certificates and reports are furnished for my inspection. The transactions recorded in the present accounts have not yet been completely covered by such certificates and reports, and adjustments will if necessary be made in the light of later reports. My inspection of the documents already available, including departmental files and records, does not suggest that it will prove necessary for me to undertake an independent examination of the millers' books.

CLASS VI, VOTE 1A—*contd.**Sugar Reserve.*

46. Home grown sugars for the Government reserve were acquired from the British Sugar Corporation, who also acted without remuneration as agents for the purchase of imported sugars and supervised storage arrangements. Payments to the Corporation for the agency services were made by the Department against duplicate vouchers, subject to inspection of contracts, original invoices and polarization certificates when the whole series of transactions was complete. In reply to my recent inquiries I have been informed by the Board of Trade that this inspection is now being undertaken and that a report thereon will be furnished to me as soon as possible.

CLASS VI, VOTE 7.—MINISTRY OF AGRICULTURE AND FISHERIES.

Diseases of Animals Account.

47. Under the Agriculture Act, 1937, the account previously known as the Cattle Pleuro-Pneumonia Account is now entitled the Diseases of Animals Account and its scope has been substantially extended by the inclusion of expenditure arising from a large-scale campaign for the eradication of animal diseases, which has been inaugurated by the Ministry of Agriculture and Fisheries.

In the first instance attention is being mainly directed to bovine tuberculosis, and it will be seen from the account printed on page 303 that the expenditure under this head amounted to 497,640*l.* -s. 9*d.* in the year under review, the largest item being 173,555*l.* 16*s.* 4*d.* in respect of bonuses to owners of Attested Herds. The cost of these bonuses, which has hitherto been borne on the Votes for Milk (Class VI, Votes 10 and 22, in 1937) and amounted in 1937 to 61,878*l.* 10*s.* 4*d.*, has increased considerably owing to a large increase in the number of Attested Herds following the offer of added inducements to owners to free their herds from tuberculosis.

In addition, in order to secure the efficient conduct and uniform administration of a national campaign of this character throughout Great Britain, all public veterinary services relating to animal diseases have been centralized under the Ministry of Agriculture and Fisheries, including those hitherto performed by local authorities in relation to animal diseases and the veterinary examination of cattle. This step involved, inter alia, the transfer from local authorities of the responsibility for payment of compensation to owners of slaughtered tubercular cattle. The expenditure on this service included in the account is 89,287*l.* -s. 10*d.*, and represents the total payments made to owners instead of, as hitherto, a contribution of 75 per cent. made to the local authorities and borne on the Vote for the Ministry of Agriculture and Fisheries. Administrative and incidental expenses were also borne by the Ministry, but on the other hand a sum of 18,311*l.* 14*s.* 5*d.* was received in respect of the salvage of carcasses.

CLASS VI, VOTE 7—*contd.*

The cost of the permanent staff engaged upon work relating to animal diseases, including the staff transferred from local authorities under this scheme of centralization, is borne on the Vote and is additional to the fees amounting to 163,734*l.* 13*s.* 9*d.*, as shown in the account, paid to local veterinary inspectors and valuers in connexion with tuberculosis in cattle and other animal diseases.

Farm Settlement Accounts.

48. As stated in my Report on the Trading Accounts and Balance Sheets, 1938, trading accounts for these services have now been discontinued with the concurrence of the Public Accounts Committee, cash accounts of receipts and payments being regarded as sufficiently informative for the future.

The Statement of Receipts and Payments hitherto appended to this Vote has accordingly been somewhat amplified to meet the new circumstances (see pages 304-5).

CLASS VI, VOTE 8.—BEET SUGAR SUBSIDY, GREAT BRITAIN.

Out-turn of the Subsidy for 1937 and 1938.

49. I drew attention in paragraphs 46 to 49 of my last Report to certain difficulties which had arisen in connexion with my audit of the subsidy payable to the British Sugar Corporation under the Sugar Industry (Reorganization) Act, 1936. In particular I stated that the hypothetical basis of the subsidy and the fact that the accounts of the Corporation are not audited by me made it difficult for me to form an opinion whether the payments made had in fact proved to be the amounts which Parliament had intended, in pursuance of the Act, to provide.

After taking evidence on this subject the Public Accounts Committee of 1939, in paragraph 17 of their Second Report, suggested, in order that they might be able to judge how the actual out-turn of the Corporation's activities compared with that contemplated by the Act and the White Papers explanatory of it, that the Committee should each year be supplied, through the medium of my Reports, with particulars of the rate of interest on capital which the Treasury had determined to be reasonable and of the net profit actually earned, after making the prescribed allowance for depreciation, as shown by the published accounts of the Corporation, together with a statement of the sums held in reserve.

I have now been furnished by the Ministry of Agriculture and Fisheries with a statement giving these particulars for the years 1937 and 1938, and indicating the following broad results.

For both years the rate of interest on the Corporation's share capital (5,000,000*l.*) determined by the Treasury to be reasonable was 4 per cent.

The net profit actually earned in 1937, after making the prescribed allowance for depreciation but before providing for Income Tax and National Defence Contribution and before making any allocations to reserves, was 360,610*l.* After payment of a dividend at the rate of 4½ per cent., the total of the sums held in reserve at 31 March 1938 stood at 525,958*l.*

CLASS VI, VOTE 8—*contd.*

For 1938 the net profit, calculated on the same basis, was, owing mainly to the poverty of the beet crop and in particular to its low sugar content, 31,536*l.* only, and in order to pay a dividend of 4 per cent. it became necessary for the Corporation to draw on their reserves, the total of which, at 31 March 1939, stood at the reduced figure of 327,179*l.*, after providing for payment of the above dividend.

Additional Assistance in 1939.

50. In view of the withdrawal from the reserves consequent upon the poor trading results in 1938, the Corporation submitted a claim for an additional allowance in the rate of assistance for 1939. The Treasury, while informing them that, in their view, the Act and the relevant White Paper did not contemplate the automatic restoration to the Corporation of the whole of any amount that might have to be withdrawn from the reserves to enable a dividend of 4 per cent. to be paid in any year, approved, in the exercise of their powers under the Act, a special addition of 4½*d.* per cwt. to the rate. This provision was expected to produce a sum of approximately 180,000*l.* As, however, under the arrangements governing the calculation of the prescribed rate, an amount approximately equal to the loss occasioned by the low sugar content of the beet was likely to be recouped to the Corporation over a period of five years, this payment was deemed to be an advance recoverable by adjustment of the prescribed rate in 1939 and the succeeding four years.

CLASS VI, VOTE 12.—OATS AND BARLEY SUBSIDY (ENGLAND AND WALES AND NORTHERN IRELAND):

CLASS VI, VOTE 24.—OATS AND BARLEY SUBSIDY (SCOTLAND):

51. As a measure of security to farmers against any substantial fall in the price of oats and barley, Part II of the Agriculture Act, 1937, authorized payment, out of moneys provided by Parliament, of a subsidy in respect of crops harvested in the United Kingdom during the calendar years 1937 to 1941. The scheme was designed to secure to the growers an average return of 8*s.* per cwt. on the estimated proportion of the crop commonly sold off the farm. For both oats and barley the subsidy was based on the price of oats and the Act provided that in respect of each acre of land on which a crop was raised a payment should be made equal to six times the amount by which the United Kingdom price per cwt. of home-grown oats harvested in the year fell short of 8*s.* One of the conditions of the scheme was that a farmer should not be entitled to receive subsidy in respect of oats or barley grown on the same farm as wheat in respect of which deficiency payments under the Wheat Act, 1932, were made.

The United Kingdom price of home-grown oats of the 1937 crop, as declared by an Order of the Ministers, was 7*s.* 7*d.* per cwt. and the total payments of subsidy, at the rate of 2*s.* 6*d.* per acre, charged to these Votes amounted to 164,626*l.* 7*s.*

CLASS VI, VOTES 12 & 24—*contd.*

Under the Agricultural Development Act, 1939, the rate of subsidy in respect of oats and barley harvested in 1938 was increased to 1*l.* 11*s.* 6*d.* per acre. Payment at a reduced rate of 13*s.* 6*d.* per acre was also authorized to be made to growers in receipt of deficiency payments under the Wheat Act. These rates are respectively fourteen times and six times the difference between the United Kingdom price per cwt. of oats for the year, viz. 5*s.* 9*d.*, and the standard price of 8*s.*

CLASS VI, VOTE 16.—ROADS, &C.

Motor Tax Account.

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

The gross proceeds of the motor vehicle, &c., duties in 1938 amounted to 37,239,907*l.* 5*s.*, an increase of 962,298*l.* 2*s.* 8*d.* as compared with 1937. 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 1938-39 (H.C. 131 of 1938-39).

CLASS VII, VOTE 6.—OFFICE OF WORKS AND PUBLIC BUILDINGS.

Excess of Expenditure over Grant.

53. This Account shows an excess of expenditure over the gross Estimate of 1,729*l.* 7*s.* 2*d.* and surplus receipts of the classes authorized to be used as Appropriations in Aid amounting to 127,686*l.* 4*s.* 3*d.* It is proposed to seek the authority of Parliament to apply 1,719*l.* 7*s.* 2*d.* of the surplus receipts in aid of expenditure, leaving a token sum of 10*l.* only to be provided by an Excess Vote.

Expenditure under Subhead C, Incidental Expenses, and Subhead D, Telegrams and Telephones, proved to be heavier than was anticipated at the date of preparation of the Supplementary Estimate presented to Parliament on 21 February 1939 (H.C. 66 of 1938-39) and the excesses on these subheads are explained by the Accounting Officer as being due principally to requirements in connexion with the Royal Ordnance Factories and the Civil Defence Programme.

G. C. Upcott,

Comptroller and Auditor General.

Exchequer and Audit Department,

29 January 1940.

CIVIL AND REVENUE DEPARTMENTS, APPROPRIATION
ACCOUNTS, 1938.

GRAND SUMMARY.

Page.	Class.	SERVICE.	Estimated Gross Expendi- ture.	Authorized Appro- priations in Aid.	Supply Grant.	Actual Gross Expenditure
			£	£	£	£ s. d.
1	I	CENTRAL GOVERNMENT AND FINANCE	4,839,975	2,275,249	2,564,726	3,823,366 9 -
53	II	FOREIGN AND IMPERIAL ..	12,892,994	676,622	12,216,372	12,400,840 8 2
97	III	HOME DEPARTMENT, LAW AND JUSTICE	31,040,462	2,703,487	28,336,975	30,237,024 11 7
165	IV	EDUCATION AND BROADCASTING	72,205,642	6,658,782	65,546,860	71,770,050 7 4
207	V	HEALTH, LABOUR AND INSUR- ANCE	189,058,697	16,508,084	172,550,613	180,788,104 9 9
257	VI	TRADE, INDUSTRY AND TRANS- PORT	54,737,257	4,838,452	49,898,805	52,094,947 14 9
363	VII	COMMON SERVICES (WORKS, STATIONERY, &C.)	16,740,504	3,871,335	12,869,169	16,389,300 14 4
471	VIII	NON-EFFECTIVE CHARGES (PENSIONS)	43,154,901	54,745	43,100,156	42,807,293 15 3
491	IX	EXCHEQUER CONTRIBUTIONS TO LOCAL REVENUES	54,343,000	95,000	54,248,000	54,317,473 11 9
			£ 479,013,432	37,681,756	441,331,676	464,628,402 1 11
		REVENUE DEPARTMENTS ..	95,542,037	4,455,337	91,086,700	93,623,988 2 10
		GRAND TOTAL .. £	574,555,469	42,137,093	532,418,376	558,252,390 4 9

CIVIL AND REVENUE DEPARTMENTS, APPROPRIATION
ACCOUNTS, 1938.

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	1,410,664	4	8	2,412,702	4	4	1,016,608	11	—	864,584	15	4	152,023	15	8	2,466,177	10	4			
II	674,274	18	2	*11,726	565	10	—	—	—	492,153	11	10	2,347	1	10	490,858	13	6	344,356	10	5
III	2,668,831	16	5	†27,568	192	15	2	803,437	8	5	34,655	3	7	770,882	6	—	833,939	6	—		
IV	6,635,330	5	8	65,134	720	1	8	435,591	12	8	23,451	14	4	412,139	18	4	15,320	10	5		
V	13,604,371	12	6	167,183	732	17	3	8,270,592	10	3	2,903,712	7	6	5,366,880	2	9	779	769	10	—	
VI	4,011,926	—	7	48,083	021	14	2	2,642,309	5	3	826,525	19	5	1,815,783	5	10	1,543,931	17	5		
VII	3,693,012	14	1	12,696	288	—	3	352,932	12	10	178,322	5	11	174,610	6	11	407,379	11	5		
								‡1,729	7	2											
VIII	54,035	17	7	42,753	257	17	8	347,607	4	9	709	2	5	346,898	2	4	763,976	18	11		
IX	95,000	—	—	54,222	473	11	9	25,526	8	3	—	—	25,526	8	3	1,688	10	—			
	32,847,447	9	8	431,780,954	12	3	14,386,759	5	3	4,834,308	10	4	9,555,602	19	7	7,156,540	4	11			
								‡1,729	7	2											
	4,396,464	13	11	89,227,523	8	11	1,918,048	17	2	58,872	6	1	1,859,176	11	1	9,032	15	5			
	37,243,912	3	7	521,008,478	1	2	16,304,808	2	5	4,893,180	16	5				7,165,573	—	4			
								‡1,729	7	2											
Total amount to be surrendered												..	£	11,414,779	10	8					

* This expenditure includes an excess of 1,052l. 3s. 6d. on Vote 7. See Report, paragraph 14.
† This expenditure includes an excess of 2,100l. 1s. 2d. on Vote 12. See Report, paragraph 36.
‡ See Report, paragraph 53.

CIVIL ACCOUNTS,
1938.

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 ..	£ 66,452	£ 13,650	£ 52,802	£ 64,502 s. d. 19 1
6	2	House of Commons	476,302	10,500	465,802	466,439 7 11
8	3	Registration of Electors ..	245,000	—	245,000	244,880 3 1
9	4	Treasury and Subordinate Departments	408,899	16,095	392,804	404,995 11 7
14	5	Privy Council Office	19,964	4,400	15,564	18,396 12 10
15	6	Privy Seal Office	12,189	—	12,189	10,713 - 10
16	7	Charity Commission	42,392	2,900	39,492	41,383 6 10
17	8	Civil Service Commission ..	87,300	68,500	18,800	87,113 17 -
19	9	Exchequer and Audit Department	172,540	24,475	148,065	169,741 4 7
20	10	Friendly Societies' Deficiency ..	5,500	—	5,500	5,498 11 6
21	11	Government Actuary	36,127	4,000	32,127	35,201 2 9
22	12	Government Chemist	83,538	400	83,138	82,543 9 10
23	13	Government Hospitality ..	12,000	—	12,000	12,000 - -
24	14	Import Duties Advisory Committee	63,455	—	63,455	61,074 12 9
25	15	The Mint	1,705,400	1,705,300	100	951,092 13 4
28	16	National Debt Office	27,083	24,435	2,648	25,273 11 2
30	17	National Savings Committee ..	110,959	—	110,959	107,353 2 -
32	18	Public Record Office	40,651	615	40,036	40,423 13 10
33	19	Public Works Loan Commission	23,846	23,746	100	22,484 19 7
35	20	Repayments to the Local Loans Fund	56,287	—	56,287	55,386 14 11
36	21	Royal Commissions, &c. ..	47,500	1,000	46,500	43,932 18 -
41	22	Miscellaneous Expenses ..	37,301	1,150	36,151	32,680 15 7
44	23	Secret Service	450,000	—	450,000	418,857 13 -
45	24	Treasury Chest Fund	4 171	—	4,171	4,170 2 4
46	25	Tithe Redemption Commission	372,483	372,383	100	264,231 9 5
48	26	Scottish Office	225,021	1,700	223,321	145,379 16 11
51	27	Repayments to the Civil Contingencies Fund	7,615	—	7,615	7,614 18 4
		Total	£ 4,839,975	£ 2,275,249	£ 2,564,726	£ 3,823,366 9 -

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	13,650	-	-	50,852	19	1	1,949	-	11	-	-	1,949	-	11	3,058	13	7	
2	10,500	-	-	455,939	7	11	9,862	12	1	-	-	9,862	12	1	593	15	-	
3	-	-	-	244,880	3	1	119	16	11	-	-	119	16	11	-	-	-	
4	16,095	-	-	388,900	11	7	3,903	8	5	-	-	3,903	8	5	3,704	8	4	
5	4,400	-	-	13,996	12	10	1,567	7	2	-	-	1,567	7	2	286	1	8	
6	-	-	-	10,713	-	10	1,475	19	2	-	-	1,475	19	2	-	-	-	
7	2,900	-	-	38,483	6	10	1,008	13	2	-	-	1,008	13	2	1,060	10	4	
8	68,500	-	-	18,613	17	-	186	3	-	-	-	186	3	-	16,837	17	10	
9	24,475	-	-	145,266	4	7	2,798	15	5	-	-	2,798	15	5	571	10	11	
10	-	-	-	5,498	11	6	1	8	6	-	-	1	8	6	-	-	-	
11	4,000	-	-	31,201	2	9	925	17	3	-	-	925	17	3	2,005	10	5	
12	400	-	-	82,143	9	10	994	10	2	-	-	994	10	2	93	7	3	
13	-	-	-	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	
14	-	-	-	61,074	12	9	2,380	7	3	-	-	2,380	7	3	188	8	3	
15	951,092	13	4	-	-	-	754,307	6	8	754,207	6	8	100	-	-	2,321,105	10	8
16	24,435	-	-	838	11	2	1,809	8	10	-	-	1,809	8	10	460	1	4	
17	-	-	-	107,353	2	-	3,605	18	-	-	-	3,605	18	-	417	2	2	
18	615	-	-	39,808	13	10	227	6	2	-	-	227	6	2	2	10	4	
19	22,484	19	7	-	-	-	1,361	-	5	1,261	-	5	100	-	-	48,623	15	5
20	-	-	-	55,386	14	11	900	5	1	-	-	900	5	1	-	-	-	
21	35	2	4	43,897	15	8	3,567	2	-	964	17	8	2,602	4	4	66,396	10	-
22	1,150	-	-	31,530	15	7	4,620	4	5	-	-	4,620	4	5	576	11	4	
23	-	-	-	418,857	13	-	31,142	7	-	-	-	31,142	7	-	-	-	-	
24	-	-	-	4,170	2	4	-	17	8	-	-	-	17	8	-	-	-	
25	264,231	9	5	-	-	-	108,251	10	7	108,151	10	7	100	-	-	-	-	
26	1,700	-	-	143,679	16	11	79,641	3	1	-	-	79,641	3	1	195	5	6	
27	-	-	-	7,614	18	4	-	1	8	-	-	-	1	8	-	-	-	
	1,410,664	4	8	2,412,702	4	4	1,016,608	11	-	864,584	15	4				2,466,177	10	4
	Total amount to be surrendered											..£	152,023	15	8			

HOUSE OF LORDS OFFICES.

ACCOUNT of the sum expended, in the year ended 31 March 1939, compared with the sum granted, for the salaries and expenses of the Offices of the House of Lords.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF THE LORD CHANCELLOR.						
A.—Salaries, &c.	5,936	5,700 17 2	235 2 10	—	—	—
DEPARTMENT OF THE CHAIRMAN OF COMMITTEES.						
B.—Salaries, &c.	5,174	5,220 16 —	—	—	46 16 —	—
DEPARTMENT OF THE CLERK OF THE PARLIAMENTS.						
C.—Salaries, &c.	24,194	24,008 13 9	185 6 3	—	—	—
D.—Incidental Expenses ..	530	418 6 4	111 13 8	—	—	—
DEPARTMENT OF THE GENTLEMAN USHER OF THE BLACK ROD.						
E.—Salaries, &c.	5,417	5,416 8 2	—	11 10	—	—
LIBRARIAN'S DEPARTMENT.						
F.—Salaries, &c.	2,030	2,029 10 —	—	10 —	—	—
G.—Incidental Expenses ..	20	13 3 4	6 16 8	—	—	—
DEPARTMENT OF THE LORD GREAT CHAMBERLAIN.						
H.—Salaries, &c.	4,065	3,895 15 5	169 4 7	—	—	—
I.—Incidental Expenses ..	180	148 4 1	31 15 11	—	—	—
J.—Civilian Custodians ..	6,626	6,638 17 8	—	—	12 17 8	—
CONTINGENT EXPENSES OF THE HOUSE OF LORDS.						
K.—Shorthand Writers for Committees, &c.	900	927 2 4	—	—	27 2 4	—

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Saving owing to death of Serjeant-at-Arms and temporary vacancy of post (220*l.*).
 C.—Due mainly to resignation, sick leave and salary adjustments (111*l.*), and savings on Indexes to Reports of Select Committees, temporary Reporters, Nautical Assessors (171*l.*), offset by additional clerical assistance and typing (130*l.*).
 D.—Saving on delivery of Minutes (71*l.*), cleaning in Victoria Tower and incidental expenses (40*l.*).
 H.—Savings due to re-occupation of official residence at half-year by resident Superintendent (147*l.*), employment of a temporary instead of permanent coal porter, extra cleaning and sick pay (74*l.*) were offset by overtime payments and Unemployment Insurance (52*l.*).

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	2,956 9 2	—	56 9 2
M.—Miscellaneous Expenses ..	430	288 2 1	141 17 11	—
N.—Telegrams and Telephones	1,550	1,655 19 11	—	105 19 11
O.—Retired Allowances, &c. ..	6,500	5,184 13 8	1,315 6 4	—
GROSS TOTAL ..	£ 66,452	64,502 19 1	2,198 6 —	249 5 1
	Estimated.	Applied.		
<i>Deduct—</i>				
P.—Appropriations in Aid ..	13,650	13,650 — —	Surplus to be surrendered.	
NET TOTAL ..	£ 52,802	50,852 19 1	£1,949 — 11	

Receipts payable to Exchequer. Estimated. Realized.

Receipts authorized to be used as Appropriations in Aid	£ 13,650	£ 16,708 13 7
Appropriated in aid (Subhead P)		13,650 — —
Paid separately to Exchequer		<u>£3,058 13 7</u>

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

- M.—Saving on witnesses' expenses (92*l.*), miscellaneous expenses (50*l.*).
- N.—Owing to structural alterations and repairs to the Parliament Buildings many changes of telephone extensions were involved.
- O.—The death of two retired officers caused a saving of 786*l.*, and very little of the contingency allowance was used.

Details of Receipts. Estimated. Realized.

Fees on Judicial Proceedings, Private Bills, Taxation of Costs, &c.	11,000	14,058 13 7
Contribution from House of Commons Vote towards cost of civilian custodians	2,650	2,650 — —
Total ..	<u>£13,650</u>	<u>16,708 13 7</u>

Although the number of Local Bills &c. presented to Parliament was less than in the previous Session, the estimated amount for Fees was exceeded by 2,367*l.* and that for Taxation on Bills by 343*l.* Judicial Fees also showed an increase (398*l.*) offset by decrease of miscellaneous fees (50*l.*).

6 November 1939.

Henry 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.

ACCOUNT of the sum expended, in the year ended 31 March 1939, 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.	342,800	335,186	16	5	7,613	3	7
A.2.—Travelling Expenses ..	32,000	31,463	3	11	536	16	1
DEPARTMENT OF THE CLERK OF THE HOUSE.							
B.—Salaries, &c.	28,076	28,037	18	6	38	1	6
C.—Incidental Expenses ..	15	12	8	—	2	12	—
DEPARTMENT OF THE SPEAKER.							
D.—Salaries, &c.	22,453	22,255	15	5	197	4	7
E.—Delivery of Votes and Parliamentary Papers ..	1,150	1,110	6	2	39	13	10
DEPARTMENT OF THE SERJEANT-AT-ARMS.							
F.—Salaries, &c.	18,453	18,421	13	2	31	6	10
G.—Incidental Expenses ..	960	1,008	9	9	—	48	9
H.—Shorthand Writers.. ..							
H.—Shorthand Writers.. ..	750	823	1	6	—	73	1
I.—Police							
I.—Police	9,650	9,937	10	8	—	287	10

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.1.—Due to bye-elections (1,600*l.*), two Irish Members not having taken oath (1,200*l.*), Members declining increase in salary (1,300*l.*), amounts unpaid in respect of deceased Members (681*l.*), vacancy of post of Deputy Chairman (375*l.*), overprovision for office of Ways and Means (4,000*l.*); offset by two Ministers fewer in the House of Commons (943*l.*) and resumption of salary previously declined (600*l.*).

A.2.—Due to provision for contingencies not being wholly required.

D.—Due mainly to saving on Temporary Reporters, &c. (169*l.*).

E.—Due to extra amount for contingencies not being wholly required.

G.—Due to additional expense for typewriting.

H.—Due to larger amount of reporting for 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.
K.—Expenses of Committees and Miscellaneous Expenses	276	238	8	7	37	11	5
L.—Telegrams and Telephones..	3,800	3,884	4	4	—	84	4 4
M.—Retired Allowances, &c. ..	15,919	14,059	11	6	1,859	8	6
GROSS TOTAL .. £	476,302	466,439	7	11	10,355	18	4
<i>Deduct—</i>	Estimated.	Applied.					
N. — Appropriations in Aid (Fees, &c.)	10,500	10,500	—	—	Surplus to be surrendered.		
NET TOTAL .. £	465,802	455,939	7	11	£9,862	12	1

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid	10,500	11,093 15 —
Appropriated in aid (Subhead N)		10,500 — —
Paid separately to Exchequer		£593 15 —

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

- K.—Due to there being no witnesses summoned before Committees.
- M.—Due to amount allowed for contingencies (1,800*l.*) not being required.

EXTRA REMUNERATION (exceeding 50*l.*).

Four members of the Reporting Staff (400*l.*–860*l.*) received sums varying from 110*l.* 5*s.* to 50*l.* 8*s.* for attendance at Standing Committees.

Two Messengers in Vote Office (155*l.*–245*l.*) received sums of 78*l.* for extra duty pay.

An Assistant Store Keeper (155*l.*–185*l.*) received 88*l.* 16*s.* 9*d.* from the Post Office Vote as an auxiliary sorter.

E. A. FitzRoy,
Speaker.

G. F. M. Campion,
Accounting Officer.

28 November 1939.

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.

REGISTRATION OF ELECTORS.

ACCOUNT of the sum expended, in the year ended 31 March 1939, compared with the sum granted, for expenses in respect of the registration of electors.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Registration expenses under the Representation of the People Acts	245,000	244,880 3 1	119 16 11			—

Surplus to be surrendered .. £119 16 11

R. V. Nind Hopkins,
Accounting Officer.

Treasury,
21 September 1939.

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 1939, compared with the sum granted, for the salaries and other expenses in the department of His Majesty's Treasury and Subordinate Departments, the salary of a Minister for Co-ordination of Defence, and the additional salary of the Chancellor of the Duchy of Lancaster as a member of the Cabinet.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
TREASURY.						
A.1.—Salaries, &c.	190,030	186,501 - 1	3,528 19 11	—	—	—
A.2.—Travelling and Incidental Expenses ..	1,400	1,333 8 5	66 11 7	—	—	—
A.3.—Telegrams and Telephones	4,000	3,638 11 7	361 8 5	—	—	—
A.4.—Special Inquiries ..	1,500	1,919 1 11	—	—	419 1 11	—
	£ 196,930	193,392 2 -	3,956 19 11	—	419 1 11	—
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.B.—Additional Salary of the Chancellor of the Duchy of Lancaster as a Member of the Cabinet (<i>Supplementary</i>) ..	3,175	3,141 13 4	33 6 8	—	—	—
B.2.—Other Salaries, &c. ..	48,147	52,008 1 10	—	—	3,861 1 10	—
B.3.—Travelling and Incidental Expenses ..	700	584 6 8	115 13 4	—	—	—
B.4.—Telegrams and Telephones	1,050	1,399 9 5	—	—	349 9 5	—
	£ 58,072	62,133 11 3	149 - -	—	4,210 11 3	—

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.

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

B.2.—Increased staff and prolonged overtime were necessary to cope with the pressure of work which was general throughout the year but became more marked following the crisis in September, 1938.

B.3.—Savings in respect of the travelling expenses of the various sub-committees of the Economic Advisory Council were partially offset by increased expenditure by other sections of the office arising from general pressure of work.

B.4.—Excess was due to increased staff and pressure of work.

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.	6,368	6,370 16 10	—	2 16 10
C.2.—Travelling and Incidental Expenses ..	185	159 3 8	25 16 4	—
	£ 6,553	6,530 - 6	25 16 4	2 16 10
ADVISORY COMMITTEES UNDER THE TRADE FACILITIES ACTS, 1921-1926, AND THE DEVELOPMENT (LOAN GUARANTEES AND GRANTS) ACT, 1929.				
D.1.—Salaries, &c.	1,714	1,688 18 7	25 1 5	—
D.2.—Travelling and Incidental Expenses ..	60	37 12 6	22 7 6	—
D.3.—Legal Expenses, Fees, &c.	1,900	1,806 3 7	93 16 5	—
	£ 3,674	3,532 14 8	141 5 4	—
OFFICE OF PARLIAMENTARY COUNSEL.				
E.1.—Salaries, &c.	18,633	18,451 8 1	181 11 11	—
E.2.—Fees to Counsel, &c. ..	2,000	300 6 -	1,699 14 -	—
E.3.—Travelling and Incidental Expenses ..	220	179 14 11	40 5 1	—
	£ 20,853	18,931 9 -	1,921 11 -	—
STATUTE LAW COMMITTEE.				
F.—Revision of Statute Law, &c.	2,985	2,984 2 1	- 17 11	—

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

E.1.—One post of Clerical Officer was vacant throughout the year and there was also a saving on the provision for Shorthand Typists due to changes of staff involving new appointments at lower rates of pay.

Savings due to the appointment on probation of certain Assistants to Parliamentary Counsel at lower rates of pay were offset by the appointment of an Unestablished Assistant.

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.	£ s. d.	£ s. d.
WAR HISTORIES.						
G.1.—Salaries, &c.	10,279	10,213 7 3	65 12 9	—	—	—
G.2.—Travelling and Incidental Expenses	150	163 3 10	—	—	13 3 10	—
	£ 10,429	10,376 11 1	65 12 9	—	13 3 10	—
PAYMASTER GENERAL'S OFFICE, LONDON.						
H.1.—Salaries, &c.	98,411	96,227 8 4	2,183 11 8	—	—	—
H.2.—Travelling and Incidental Expenses	535	509 6 10	25 13 2	—	—	—
H.3.—Telegrams and Telephones	380	371 5 5	8 14 7	—	—	—
H.4.—Commission	315	287 10 5	27 9 7	—	—	—
	£ 99,641	97,395 11 —	2,245 9 —	—	—	—
EXCHEQUER OFFICE, SCOTLAND.						
I.—Salaries, &c.	9,762	9,719 10 —	42 10 —	—	—	—
GROSS TOTAL						
Original	405,724 <i>l.</i>					
Supplementary	3,175 <i>l.</i>					
	£ 408,899	404,995 11 7	8,549 2 3	—	4,645 13 10	—
Deduct—						
J.—Appropriations in Aid	16,095	16,095 — —				
NET TOTAL						
Original	389,629 <i>l.</i>					
Supplementary	3,175 <i>l.</i>					
	£ 392,804	388,900 11 7				
					Surplus to be surrendered.	
					£3,903 8 5	

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid	16,095	19,799 8 4
Appropriated in aid (Subhead J)		16,095 — —
Paid separately to Exchequer		£3,704 8 4

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

H.1.—Savings due to vacancies arising from retirements and transfers to other Departments involving new appointments at lower salaries were partially offset by the cost of additional overtime.

Details of Receipts.	Estimated.	Realized.
Exchequer Office, Scotland :—	£	£ s. d.
Fees from Ultimus Haeres Estates	500	653 7 3
Fees (stamps) in connexion with the registration of business names	450	810 15 -
Fees (stamps) in connexion with the registration of companies and limited partnerships ..	7,000	8,114 7 8
Suez Canal Company :—		
Interest and dividends on qualifying shares ..	1,250	1,178 6 2
Reimbursement of salaries of seconded Treasury Officers	6,175	8,097 4 -
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 - -
Repayment in respect of administrative expenses under the Widows', Orphans' and Old Age Contributory Pensions Acts, 1936 and 1937	120	120 - -
Repayment of expenses incurred under the Tithe Act, 1936	100	140 - -
Minor receipts, including recoveries for private telephone calls, &c.	—	185 8 3
Total ..	<u>£16,095</u>	<u>19,799 8 4</u>

EXTRA REMUNERATION (exceeding 50*l.*).

Assistant Secretaries (1,150*l.*–1,450*l.*). One whilst seconded for service in Paris, one in Berlin and two (part-time) in Washington received from the Vote for Diplomatic and Consular Services local allowances of 690*l.*, 902*l.*, 1,454*l.* and 35*l.* respectively. The officer in Paris and the officer in Washington in receipt of 35*l.* also received from the same Vote rent allowances of 126*l.* and 128*l.* respectively.

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

Clerks (85*l.*–350*l.*). One received a Navy Service Pension of 95*l.* and one received 63*l.* from the Government Hospitality Fund in respect of overtime services.

Clerks, Special Class. One (78*s.* a week) received 58*l.* from the Post Office for acting as night telephonist.

Clerical Assistants (28*s.*–72*s.* a week). One received 58*l.* from the Government Hospitality Fund as allowance for special duties and overtime.

Established Messengers (145*l.*–190*l.*). One received 51*l.* from this Vote for overtime services.

Unestablished Messengers (50*s.*–60*s.* a week). Fourteen in receipt of Service pensions of 89*l.*, 76*l.*, 68*l.*, 65*l.*, 64*l.*, 59*l.*, 55*l.*, 55*l.*, 54*l.*, 53*l.*, 50*l.*, 48*l.*, 46*l.* and 41*l.* received from this Vote for overtime duties 3*l.*, 4*l.*, 34*l.*, 11*l.*, 12*l.*, 7*l.*, 4*l.*, 13*l.*, 3*l.*, 11*l.*, 2*l.*, 15*l.*, 8*l.* and 16*l.* respectively.

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

The Assistant Chief Clerk (600*l.* *personal*) received 94*l.*, representing part of an annual allowance of 175*l.* for special services.

Higher Clerical Officers (400*l.*–525*l.*). One received from the Vote for Foreign Office 56*l.* for overtime duties in connexion with the International Committee on Non-Intervention in Spain.

Clerical Officers (85*l.*–350*l.*). One received from the Vote for Foreign Office 67*l.* for overtime duties in connexion with the International Committee on Non-Intervention in Spain. One received from this Vote a gratuity of 120*l.* for special services during part of the year and 26*l.* for overtime duties. Six received from this Vote 68*l.*, 58*l.*, 55*l.*, 54*l.*, 54*l.* and 51*l.* for overtime duties.

Established Messengers (145*l.*–190*l.*). One received from this Vote 51*l.* for overtime duties.

Unestablished Messengers (50*s.*–60*s.* *a week*). One in receipt of a Service pension of 37*l.* received from this Vote 16*l.* for overtime duties and from the Vote for Foreign Office 8*l.* for overtime duties in connexion with the International Committee on Non-Intervention in Spain. Eight in receipt of Service pensions of 88*l.*, 83*l.*, 66*l.*, 60*l.*, 56*l.*, 49*l.*, 38*l.* and 36*l.* received from this Vote for overtime duties 42*l.*, 29*l.*, 34*l.*, 29*l.*, 28*l.*, 16*l.*, 22*l.* and 33*l.* respectively.

War Histories Section :—

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

A Director of Branch (1,000*l.*), four Senior Assistants (600*l.*, 550*l.*, 500*l.* and 500*l.*) and the Chief Clerk (650*l.*) received Army retired pay of 720*l.*, 137*l.*, 543*l.*, 348*l.*, 189*l.* and 405*l.* respectively.

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

A Clerk Special Class (78*s.* *a week*) received a Service pension of 73*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.* One received 57*l.* from the Post Office for acting as night telephonist and one (85*l.*–280*l.*) received an Army Widow's Pension of 69*l.*

Unestablished Messengers (50*s.*–60*s.*). One in receipt of a Service Pension of 62*l.* received 8*l.* from this Vote for overtime duties.

Exchequer Office, Scotland :—

An Unestablished Paper-keeper (57*s.* 6*d.*–63*s.* 6*d.* *a week*) received a Service pension of 55*l.*

N. F. Warren Fisher,
Accounting Officer.

Treasury,
31 October 1939.

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 1939, compared with the sum granted, for the salaries and expenses of the Department of His Majesty's most Honourable Privy Council.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Salaries, &c.	18,968	17,754 13 3	1,213	6 9	—	—
B.—Incidental Expenses ..	450	265 2 11	184	17 1	—	—
C.—Telegrams and Telephones	420	250 16 8	169	3 4	—	—
D.—Expenses under Pharmacy Act, 1868	126	126 — —	—	—	—	—
GROSS TOTAL	£ 19,964	18,396 12 10	1,567	7 2	—	—
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>				
E.—Appropriations in Aid ..	4,400	4,400 — —				
NET TOTAL	£ 15,564	13,996 12 10	Surplus to be surrendered. £1,567 7 2			

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid	4,400	4,686 1 8
Appropriated in aid (Subhead E)		4,400 — —
Paid separately to Exchequer		£ 286 1 8

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Mainly due to savings on clerical assistance (753*l.*) and overtime and extra duty, &c. (460*l.*).

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

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

Details of Receipts.	Estimated.	Realized.
	£	£
Judicial fees	4,100	4,379
Expenses of administration of Cinematograph Fund	300	300
Privy Council Office fees	—	5
Private telephone calls, &c.	—	2
Total ..	£4,400	4,686

16 November 1939.

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 1939, compared with the sum granted, for the salaries and expenses of the Office of the Lord Privy Seal.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, &c.						
Original	6,197 <i>l.</i>					
Supplementary ..	4,192 <i>l.</i>					
	10,389	9,984 17 6	424 2 6		—	
B.—Travelling and Incidental Expenses						
Original	50 <i>l.</i>					
Supplementary ..	250 <i>l.</i>					
	300	157 3 7	142 16 5		—	
C.—Publicity						
Supplementary ..	1,500	590 19 9	909 — 3		—	
TOTAL						
Original	6,247 <i>l.</i>					
Supplementary ..	5,942 <i>l.</i>					
	12,189	10,713 — 10	1,475 19 2		—	
Surplus to be surrendered ..			£1,475 19 2			

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A. B. C.—It was not possible to forecast with any degree of accuracy the expenditure to be incurred on the additional duties in relation to Civil Defence undertaken by the Office following the crisis of September 1938.

Treasury,
16 November 1939

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 1939, 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.
A.—Salaries, &c.	£ 42,097	£ s. d. 41,086 9 7	£ s. d. 1,010 10 5	£ s. d. —
B.—Travelling and Incidental Expenses	295	247 12 1	47 7 11	—
D.—Losses	—	49 5 2	—	49 5 2
GROSS TOTAL	£ 42,392	41,383 6 10	1,057 18 4	49 5 2
<i>Deduct—</i>	Estimated.	Applied.		
C.—Appropriations in Aid ..	2,900	2,900 — —		
NET TOTAL	£ 39,492	38,483 6 10	Surplus to be surrendered. £ 1,008 13 2	
Receipts payable to Exchequer.		Estimated.	Realized.	
Receipts authorized to be used as Appropriations in Aid		£ 2,900	£ s. d. 3,960 10 4	
Appropriated in aid (Subhead C)			2,900 — —	
Paid separately to Exchequer ..			£ 1,060 10 4	

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 (1,200*l.*), to sick leave of unestablished staff (36*l.*) and to the fees to Investigating Officers under the Voluntary Hospitals (Paying Patients) Act, 1936, having proved less than anticipated (194*l.*), offset by the cost of the employment of an additional Assistant Commissioner and two Clerical Assistants (424*l.*) and of new scales to certain staff (27*l.*).

B.—This expenditure cannot be closely estimated.

D.—This expenditure was incurred through the loss of two Conveyances in this Department and represents the cost of the preparation and execution of a Deed of Confirmation and of a duplicate Conveyance (E.27047/38).

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.

16 September 1939.

H. D. Stucley Leake,
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 1939, 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.	£ s. d.	£ s. d.
A.—Salaries, &c.	45,990	45,890 18 3	99 1 9	—	—	—
B.—Assistant Examiners ..	36,000	35,890 8 10	109 11 2	—	—	—
C.—Incidental Expenses ..	5,150	5,123 13 8	26 6 4	—	—	—
D.—Telegrams and Telephones	160	165 2 9	—	—	5 2 9	—
DD.—Losses and Compensation	—	43 13 6	—	—	43 13 6	—
GROSS TOTAL £	87,300	87,113 17 —	234 19 3	48 16 3		
	Estimated.	Applied.				
<i>Deduct—</i> E.—Appropriations in Aid ..	68,500	68,500 — —	Surplus to be surrendered.			
NET TOTAL £	18,800	18,613 17 —	£186 3 —			

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid	68,500	85,337 17 10
Appropriated in aid (Subhead E)		68,500 — —
		<u>£16,837 17 10</u>

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings mainly due to retirements, death and transfers (329*l.*), vacancies unfilled (127*l.*), sick leave (10*l.*), and decreased overtime (20*l.*) modified by new scales to certain staff (14*l.*) and provision for additional staff (374*l.*).

B.—Savings due to decreased number of candidates at certain examinations (2,695*l.*), reduction in cost of supervision, (200*l.*), and decrease in number of medical fees (58*l.*), offset by increased number of candidates at other examinations (1,957*l.*) and cost of three examinations not included in Estimate (886*l.*).

DD.—Refund of excess medical fees to 27 Veterinary Inspectors transferred from Local Authorities under the provisions of the Agriculture Act, 1937, who were sent in error for examination by consultants instead of medical practitioners (36*l.* 9*s.*) (E. 35914); refund to two candidates in respect of medical examinations, one being a case of mistaken identity and the other being ineligible for appointment (1*l.* 10*s.*); payment of excess travelling expenses of a candidate sent to Nottingham instead of Norwich for medical examination (16*s.*); compensation for clothing misappropriated from cloak rooms (4*l.* 18*s.* 6*d.*) (E. 15534).

Details of Receipts.	Estimated.	Realized.		
	£	£	s.	d.
Fees (stamps) paid by candidates	67,000	83,454	3	3
Miscellaneous	1,500	1,883	14	7
Total	<u>£68,500</u>	<u>85,337</u>	<u>17</u>	<u>10</u>

Surplus mainly due to increased number of candidates at certain examinations (including entries for examinations to be held in 1939-40) (16,062*l.*) and excess miscellaneous receipts chiefly in respect of an examination for Cadetships in the Ceylon Civil Service not included in Estimate (354*l.*).

EXTRA REMUNERATION (exceeding 50*l.*)

Seven retired Naval or Military Officers in receipt of service pensions varying from 85*l.* to 814*l.* received from this Vote fees varying from 80*l.* 2*s.* to 337*l.* 9*s.* 11*d.* for services as Assistant Examiners.

30 November 1939.

G. G. Menzell,
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 1939, 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.
A.—Salaries, &c.	167,550	165,400	3	4	2,149	16	8
B.—Travelling and Removal Expenses	4,700	4,057	3	6	642	16	6
C.—Incidental Expenses	100	95	19	6	4	—	6
D.—Telegrams and Telephones	190	187	18	3	2	1	9
GROSS TOTAL .. .£	172,540	169,741	4	7	2,798	15	5
<i>Deduct—</i>	Estimated.	Applied.					
E.—Appropriations in Aid ..	24,475	24,475	—	—	Surplus to be surrendered.		
NET TOTAL .. .£	148,065	145,266	4	7	£2,798 15 5		

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid	24,475	25,046 10 11
Appropriated in aid (Subhead E)		24,475 — —
Paid separately to Exchequer		£571 10 11

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Savings due mainly to replacements of staff.
- B.—Provision for additional local audits and visits of inspection not fully required (374l.), saving on removal expenses (75l.) and miscellaneous savings (194l.).

Details of Receipts.	Estimated.	Realized.
	£	£ s. d.
Audit fees	21,124	20,764 — —
Salaries of loaned officers	3,351	4,191 9 9
Miscellaneous	—	91 1 2
Total	£24,475	25,046 10 11

30 November 1939.

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

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

Treasury,
19 December 1939.

H. J. Wilson,
Auditor of the Civil List.

FRIENDLY SOCIETIES' DEFICIENCY.

ACCOUNT of the sum expended, in the year ended 31 March 1939, 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.. ..	5,500	5,498 11 6	1 8 6	—
			} <u>£ 1 8 6</u>	
		Surplus to be surrendered ..	} <u>£ 1 8 6</u>	

2 November 1939.

H. W. S. Francis,
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 1939, 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.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, &c.	35,832	34,834 13 3	997 6 9	—	—	—
B.—Travelling and Incidental Expenses	65	161 9 —	—	96 9 —	—	—
C.—Telegrams and Telephones	230	205 — 6	24 19 6	—	—	—
GROSS TOTAL	36,127	35,201 2 9	1,022 6 3	96 9 —	—	—
<i>Deduct—</i>	Estimated.	Applied.				
D.—Appropriations in Aid	4,000	4,000 — —	Surplus to be surrendered.			
NET TOTAL	32,127	31,201 2 9	£925 17 3			

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid	4,000	6,005 10 5
Appropriated in aid (Subhead D)		4,000 — —
Paid separately to Exchequer		£2,005 10 5

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings mainly due to staff changes.

B.—Excess due to cost of attending proceedings of the American Society of Actuaries.

Details of Receipts.	Estimated.	Realized.
	£	£ s. d.
Repayments for actuarial services	3,615	4,828 4 4
Salaries of seconded officers	385	1,177 6 1
Total	£4,000	6,005 10 5

21 June 1939.

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 1939. 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.	£ s. d.	
A.—Salaries, &c.	79,603	78,495 10 4	1,107 9 8	—	—	
B.—Chemicals, Apparatus, &c.	2,690	2,577 15 3	112 4 9	—	—	
C.—Travelling and Incidental Expenses	1,070	1,310 10 2	—	240 10 2	—	
D.—Telegrams and Telephones	175	159 14 1	15 5 11	—	—	
GROSS TOTAL .. £	83,538	82,543 9 10	1,235 - 4		240 10 2	
<i>Deduct—</i>	Estimated.	Applied.				
E.—Appropriations in Aid	400	400 - -	Surplus to be surrendered.			
NET TOTAL.. .. £	83,138	82,143 9 10	£994 10 2			

Receipts payable to Exchequer.

Estimated.

Realized.

Receipts authorized to be used as Appropriations in Aid	£	£ s. d.
Appropriated in aid (Subhead E)	400	493 7 3
		400 - -
Paid separately to Exchequer ..		£ 93 7 3

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Savings due to deaths and replacements in ancillary staff at lower salaries.
 C.—Excess due to greater amount of travelling than was anticipated.

Details of Receipts.	Estimated.	Realized.
	£	£ s. d.
Fees for analyses	400	475 3 -
Miscellaneous	—	18 4 3
Total	£400	493 7 3

Surplus due to examinations for the Medical Research Council.

16 August 1939.

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 1939, 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)	£ 12,000	£ 12,000	£ —	£ —

GRANT IN AID ACCOUNT.

Receipts.				Payments.			
	£	s.	d.		£	s.	d.
Balance, 1 April 1938	2,643	10	3	Expenditure	14,116	7	—
Grant in Aid, 1938	12,000	—	—	Balance, 31 March 1939 ..	530	6	8
Miscellaneous receipts	3	3	5				
	£14,646	13	8		£14,646	13	8

The following is a statement of the heads under which expenditure was incurred in 1938 :—

Visit of the Sultan of Muscat	£	774
Hampton Court Garden Party	799	
King's Birthday Dinner	208	
Reception to Viceroy of India and Lady Linlithgow	330	
International Council of Women	345	
Visit of Egyptian Prime Minister	230	
International Federation on Documentation	218	
Conference of International Labour Office	708	
Visit of King Carol of Roumania	301	
Conferences on Palestine	269	
International Conference on Recreation and Leisure Time	350	
Visit of President of French Republic	1,699	
British Industries Fair Dinner	372	
Imperial Conference	420	
Miscellaneous Functions	3,968	
Wines, Spirits, Cigars and Cigarettes	512	
Administration Expenses	374	
Telegrams and Telephones	67	
Liveries, State Dinner Service, &c.	2,073	
Incidental Expenses	99	
	£14,116	

Note.—The salaries of the permanent officials of the Government Hospitality Fund are borne on the Vote for Treasury, &c. These salaries amounted to 2,468*l.* for the year 1938.

Treasury,
31 October 1939.

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 1939, 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.	62,295	60,238 6 6	2,056	13	6	—	—	—
B.—Travelling and Incidental Expenses	500	244 16 10	255	3	2	—	—	—
C.—Telegrams and Telephones	660	591 9 5	68	10	7	—	—	—
TOTAL	£63,455	61,074 12 9	2,380	7	3	—	—	—
Surplus to be surrendered			£2,380 7 3					

Receipts payable to Exchequer.

	£	s.	d.
Repayment of salary of an officer on loan	184	17	4
Minor receipts	3	10	11
Total	£188	8	3

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving due 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.

* 8 May 1939.

H. J. Hutchinson,
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 1939, 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.	£ s. d.	£ s. d.
A.—Salaries, &c.	150,000	125,322 18 2	24,677 1 10	—	—	—
B.—Police	3,500	3,500 — —	—	—	—	—
C.—Incidental Expenses (Office)	150	152 5 3	—	—	2 5 3	—
D.—Telegrams and Tele- phones	520	541 4 9	—	—	21 4 9	—
E.—Machinery: Purchase and Upkeep	9,000	8,710 16 4	289 3 8	—	—	—
F.—Incidental Expenses (Manufacturing) ..	120,000	85,529 2 5	34,470 17 7	—	—	—
G.—Loss, from Waste, on Silver Coinage ..	1,000	1,039 7 8	—	—	39 7 8	—
H.—Expenses incidental to the Supply of Token Coin	9,000	7,979 5 1	1,020 14 11	—	—	—
I.—Bullion for Medals and Seals	50	48 6 5	1 13 7	—	—	—
J.—Expenses incidental to Redemption and With- drawal of Silver Coin	32,000	18,674 7 9	13,325 12 3	—	—	—
K.—Redemption of Silver Coin	75,000	88,397 6 9	—	—	13,397 6 9	—

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Provision had been made for the continuance of double shift working arrangements during the first part of the year. In the event a single shift sufficed throughout the year and savings were effected in respect of Supervising and Clerical Staff (3,801*l.*), Temporary Industrial Staff (24,414*l.*) and Employer's contributions for Insurance (780*l.*).

There was also a saving (437*l.*) on the sum provided for fees for designs for coins, medals, etc.

On the other hand wage charges (618*l.*) were incurred in connexion with the conversion of electric power from direct to alternating current and certain gratuities (4,137*l.*) were paid, provision for neither having been included in the Estimate.

D.—Due to the necessity for the use of trunk telephone calls in connexion with the control of coinages allocated to private firms.

E.—Expenditure on maintenance of plant was rather less than expected.

F.—Due mainly to the allocation of Colonial coinages to private firms in consequence of which expenditure for metals for those coinages was not incurred by the Mint.

G.—The weight of silver lost in operations was less than usual; the price at which the loss had to be valued was higher than that taken for the Estimate.

H.—Shipments overseas of Imperial coin were less than expected, resulting in a saving in respect of the cost of freight, bags and boxes.

J.—Owing to the suspension of recoinage of old silver coin (Subhead L), the Bank of England charges for expenses during a portion of the year only fell to be met.

K.—Due to the unexpected receipt of a consignment of worn silver coin from Nyasaland.

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..	1,250,000	582,365 - -	667,635 - -	- -	- -	- -
M.—Alloy Metals for Silver Coinage	4,680	6,554 7 6	- -	- -	1,874 7 6	- -
N.—Withdrawal of Worn Bronze Coin	50,500	22,278 5 3	28,221 14 9	- -	- -	- -
GROSS TOTAL .. £	1,705,400	951,092 13 4	769,641 18 7	15,334 11 11		
			Surplus of Gross Estimate over Expenditure. £754,307 6 8			
<i>Deduct—</i>	Estimated.	Applied.	Difference between Estimated and Applied Appropriations in Aid.			
O.—Appropriations in Aid ..	1,705,300	951,092 13 4	£754,207 6 8			
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			1,705,300	3,272,198	4	-
Appropriated in aid (Subhead O)				951,092	13	4
Paid separately to Exchequer ..				£2,321,105	10	8

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

- L.—Due to the suspension of recoinage during the latter part of the year.
M.—The amount of new silver coin produced was considerably in excess of anticipation. In consequence the cost of the larger quantity of alloy metals required for the production of the new coin was heavier than could have been anticipated.
N.—Less coin was tendered for withdrawal than was expected, due to the shortage of bronze coin in circulation as reflected by the heavy demands for additional coin.

Details of Receipts.	Estimated.	Realized.
	£	£ s. d.
O. 1. Sale of bullion from silver coin redeemed—see Subhead K	18,300	21,892 4 8
O. 2. (a) Face value of new silver coins issued in replacement of coin withdrawn for recoinage—see Subhead T,	1,250,000	582,365 - -
(b) Sale of silver in coins withdrawn for recoinage surplus to requirements for new coins—see Subhead L	54,000	36,953 19 7
O. 3. Profit on additional new silver coin issued ..	146,000	1,883,750 19 2
O. 4. Miscellaneous Receipts:—		
(a) New bronze coin issued in replacement of worn coin withdrawn—see Subhead N.. ..	50,000	22,155 7 6
(b) Profit on additional bronze, &c., coin issued ..	77,000	523,272 16 -
(c) Receipts from Dominion, Colonial and Foreign coinages, &c.	110,000	201,807 17 1
Total ..	£1,705,300	3,272,198 4 -

- O. 1. Surplus due to the greater amount of silver coin redeemed—see Subhead K.
O. 2. (a) and (b). Deficiency due to the suspension of recoinage—see Subhead L.
O. 3. and O. 4 (b). Surplus due to the unexpected continuance of very heavy demands for Imperial silver, bronze, and nickel brass coins.
O.4(a). See Subhead N.
O.4(c). Coinages for the Colonies were heavier than anticipated.

EXTRA REMUNERATION (exceeding 50*l.*)

Five Temporary Clerks (*16l. a month*) received naval retired pay of 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 Deputy Superintendent (*847*l.*-953*l.**) a gratuity of 70*l.*, the three Senior Technical Assistants (*515*l.*-738*l.**) gratuities of 80*l.*, 70*l.* and 45*l.* respectively, the Chief Clerk (*900*l.*-1,000*l.**) a gratuity of 75*l.*, the Senior Clerk, Accountant, Staff Officer, and Bullion Clerk (*650*l.*-750*l.**) gratuities of 70*l.* each in respect of prolonged extra attendance and additional duties undertaken during 1937.

NOTE.

In order to reduce interference with coinage operations to a minimum when the electricity supply was changed from direct to alternating current, it was decided, with Treasury consent, that Mint staff should carry out the internal installation, despite the fact that the local authority declined to entertain a claim in respect of the cost thus falling on the Mint Vote, estimated at 2,000*l.* Wages charges for 618*l.* are included in the present Account under Subhead A for this service (F.15428).

ADVANCES.

During the year 1938 various services were performed and expenditure incurred by the Mint on account of other Departments, Colonial Governments, &c., amounting to 42,049*l.* 10*s.* 1*d.* The amount due to the Mint but uncollected at 31 March 1939 was 355*l.* -*s.* 4*d.*

The amount of expenses incurred and recovered in respect of the manufacture of coinage appliances for Branch Mints was 58*l.*

J. H. McC. Craig,
Accounting Officer.

31 October 1939.

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 1939, 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.	
NATIONAL DEBT OFFICE.						
A.—Salaries, &c.	25,433	23,795 8 8	1,637 11 4	—	—	
B.—Incidental Expenses	375	412 16 9	—	37 16 9	—	
C.—Telegrams and Telephones	130	104 13 4	25 6 8	—	—	
PENSIONS COMMUTATION BOARD.						
D.—Allowances, &c.	1,120	946 — —	174 — —	—	—	
E.—Incidental Expenses	25	14 12 5	10 7 7	—	—	
GROSS TOTAL	27,083	25,273 11 2	1,847 5 7	37 16 9	—	
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>				
F.—Appropriations in Aid	24,435	24,435 — —	Surplus to be surrendered.			
NET TOTAL	2,648	838 11 2	£1,809 8 10			

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid	24,435	24,895 1 4
Appropriated in aid (Subhead F)		24,435 — —
Paid separately to Exchequer		£460 1 4

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving due to changes in staff, occasioned by retirements, deaths and transfers to other Departments, partially offset by (a) the higher salary of the new Comptroller General, (b) addition of one shorthand typist to the establishment (E.25088) and (c) revised scales for Clerical Officers, Typists and Unestablished Messengers.

B.—Excess due to printing of an emergency supply of life annuity warrants and to increased travelling expenses arising out of Savings Banks development.

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))	1,800	1,800	-	-
Management expenses, Post Office Savings Banks Fund	2,880	2,880	-	-
Management expenses, Fund for the Banks for Savings	12,835	12,835	-	-
Commission on Post Office Register Account transactions	4,800	5,516	10	6(a)
Pensions Commutation fees, &c.	1,800	1,558	10	10(a)
Repayment of cost of services in connexion with Unemployment Insurance	240	225	-	-
Repayment of cost of services in connexion with the administration of the Widows', Orphans' and Old Age Contributory Pensions Acts, 1936 and 1937	80	80	-	-
Total ..	£24,435	24,895	1	4

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

2 November 1939.

H. W. S. Francis,
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 1939, compared with the sum granted, for the salaries and expenses of the National Savings Committee.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.					
			Less than Granted.			More than Granted.		
	£	£ s. d.	£	s.	d.	£	s.	d.
A.—Salaries, &c.	71,934	69,341 13 9	2,592	6	3	—	—	—
B.—Travelling and Subsistence Allowances	12,900	12,979 14 8	—	—	—	79	14	8
C.—Incidental Expenses	400	466 4 8	—	—	—	66	4	8
D.—Telegrams and Telephones	725	777 9 8	—	—	—	52	9	8
E.—Expenses of Local Committees	5,000	3,562 1 11	1,437	18	1	—	—	—
F.—Advertising and other Publicity	20,000	19,931 19 9	68	—	3	—	—	—
G.—Losses by Savings Groups	—	293 17 7	—	—	—	293	17	7
TOTAL	£ 110,959	107,353 2 —	4,098	4	7	492	6	7

Surplus to be surrendered £3,605 18 —

Receipts payable to Exchequer.

Recovery from Ministry of Transport of salary of seconded officer	£	s.	d.
Losses charged to Vote in prior years, since recovered	—	1	11
Other miscellaneous items	—	18	10
Total	£417	2	2

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings were effected in connexion with changes of personnel (2,287*l.*), unfilled vacancies (826*l.*), unpaid absences of staff (203*l.*) and regrading of staff and cessation of allowances (175*l.*); offset by excess expenditure incurred in respect of additional staff (747*l.*), revisions of salary scales, &c. (134*l.*) and miscellaneous adjustments (18*l.*).

B.—Due to increased cost of conferences (175*l.*) offset by saving on cost of staff travelling (95*l.*).

C.—Due to increased expenditure in connexion with Commissioners' regional offices (87*l.*) and press cuttings (27*l.*); offset by savings in respect of conferences and miscellaneous charges (48*l.*).

D.—Due to increased cost of telephone facilities provided at Commissioners' and Assistant Commissioners' headquarters (70*l.*); offset by saving on the cost of telephones and telegrams at the Committee's headquarters office (18*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.

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 16/13)	290	16	7
Other losses by Savings Groups :—			
Part of deficiency in the accounts of Savings Group D302/4 due to fraud on the part of the former Secretary, who was prosecuted and sentenced to a term of imprisonment (F16/12)		2	15 -
Part of deficiency in the accounts of Savings Group D83/3 (F 16/2)		6	-
		<u>293</u>	<u>17 7</u>

NOTE.

Expenditure under subhead F includes a fee of 250*l.* paid for the production of a manuscript in connexion with the history of the National Savings Movement, publication and sale of which was not proceeded with as originally intended (F.10829/2).

EXTRA REMUNERATION (exceeding 50*l.*).

Two clerks (85*l.*-350*l.*) received from the Post Office Vote 55*l.* and 51*l.* respectively for acting as part-time night telephonists.

R. Dixon Kingham.

Accounting Officer.

9 October 1939.

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 1939, 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.	
A.—Salaries, &c.	£ 37,691	£ 36,928 14 9	£ 762 5 3		£ —	
B.—Incidental Expenses	240	533 15 4	—		293 15 4	
C.—Telephones.. .. .	220	240 18 —	—		20 18 —	
D.—Calendars and Historical Documents	2,500	2,720 5 9	—		220 5 9	
GROSS TOTAL	£ 40,651	40,423 13 10	762 5 3		534 19 1	
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>				
E.—Appropriations in Aid	615	615 — —				
NET TOTAL	£ 40,036	39,808 13 10			Surplus to be surrendered.	£ 227 6 2

Receipts payable to Exchequer.

Estimated.

Realized.

Receipts authorized to be used as Appropriations in Aid..

£ 615

£ 617 10 4
615 — —

Paid separately to Exchequer

£ 2 10 4

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings due to staff changes and sick pay, &c. deductions (1,188*l.*) modified by cost of wages for a week not estimated for (270*l.*) and increased expenditure due to revision of pay scales of certain minor grades (156*l.*).

B.—Excess due mainly to expenses incurred in connexion with the reception held to celebrate the centenary of the Public Record Office (266*l.*) (E.36888).

D.—The number of indexes completed during the year was greater than anticipated.

Details of Receipts.	Estimated.	Realized.
Fees (stamps) for searches, &c.	£ 420	£ 409
Miscellaneous	195	208
Total	£ 615	617

EXTRA REMUNERATION (exceeding 50*l.*).

From the Post Office Vote, two Attendants and Repairers (46*s.*—79*s.* 6*d.* a week) received 5*l.* 19*s.* 7*d.* and 50*l.* 18*s.* 2*d.* respectively, for acting as part-time night telephonists.

C. T. Flower,
Accounting Officer.

31 August 1939.

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

G. C. Upcott,
Comptroller and Auditor General.

PUBLIC WORKS LOAN COMMISSION.

ACCOUNT of the sum expended, in the year ended 31 March 1939, 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.	23,221	22,110 1 7	1,110 18 5	—	—	—
B.—Travelling and Incidental Expenses	225	133 9 7	91 10 5	—	—	—
C.—Legal Charges	400	241 8 5	158 11 7	—	—	—
GROSS TOTAL	£ 23,846	22,484 19 7	1,361 — 5	Surplus of Gross Estimate over Expenditure. £1,361 — 5 Difference between Estimated and Applied Appropriations in Aid. £1,261 — 5 Net Surplus to be surrendered. £100		
	Estimated.	Applied.				
<i>Deduct—</i> D.—Appropriations in Aid (Fees)	23,746	22,484 19 7				
NET TOTAL	£ 100	—				

Receipts (Fees) payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts of classes authorized to be used as Appropriations in Aid	65,000	71,108 15 —
Amount authorized to be appropriated in aid (Subhead D)	23,746	22,484 19 7
Paid separately to Exchequer	£41,254	48,623 15 5

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

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Due to savings resulting from staff changes (882*l.*), and on the provision for extra clerical assistance (124*l.*), National Insurance (34*l.*), engineering expenses (75*l.*), and the absence on leave without pay of one clerical assistant (69*l.*), modified by the expenditure on overtime (59*l.*) and increase of staff (14*l.*) (E. 11894/2, E. 4695).

B.—Due to savings on travelling expenses of Commissioners (21*l.*) and incidental expenses (70*l.*).

C.—Due to savings on proceedings at law and counsel's fees (96*l.*) and on payments to law stationers (63*l.*).

11 October 1939.

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 1939, 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 under the Government of Ireland Act, 1920	52,000	51,100 — —	900 — —			
B.—Repayments of Assets written off under the Public Works Loans (No. 2) Act, 1937	4,287	4,286 14 11	— 5 1			
TOTAL	£ 56,287	55,386 14 11	900 5 1			
		Surplus to be surrendered ..	£ 900 5 1			

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,
21 September 1939.

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 1939, compared with the sum granted, for salaries and other expenses of Royal Commissions, Committees, and special inquiries, &c., including provision for shorthand; and the expenses of surplus stores, &c., liquidation.

SUMMARY.

Service.	Grant.	Expenditure.		Expenditure compared with Grant.			
				Less than Granted.		More than Granted.	
	£	£	s.	d.	£	s.	d.
A.—Historical Manuscripts.	1,400	1,305	12	8	94	7	4
B.—Ancient Monuments (Scotland)	2,940	2,607	2	2	332	17	10
C.—Ancient Monuments (Wales and Monmouthshire)	2,319	2,291	5	5	27	14	7
D.—Ancient Monuments (England)	6,363	6,266	5	11	96	14	1
E.—Scottish Savings	9,804	9,330	16	2	473	3	10
F.—Treasury Pool of Shorthand Writers	2,631	2,639	17	2	—	8	17 2
G.—Royal Fine Art (England)	1,344	1,343	18	—	—	2	—
H.—Royal Fine Art (Scotland)	200	179	—	9	20	19	3
I.—Safety in Coal Mines	1,776	1,807	14	11	—	31	14 11
J.—Geographical Distribution of the Industrial Population of Great Britain	3,138	3,030	17	9	107	2	3
K.—Surplus Stores, &c., Liquidation	1,000	—	—	—	1,000	—	—
L.—Commissions not specifically provided for							
<i>Original</i>	8,585 <i>l.</i>						
<i>Supplementary</i>	6,000 <i>l.</i>						
	14,585	13,130	7	1	1,454	12	11
GROSS TOTAL							
<i>Original</i>	41,500 <i>l.</i>						
<i>Supplementary</i>	6,000 <i>l.</i>						
	£ 47,500	43,932	18	—	3,607	14	1
					Surplus of Gross Estimate over Expenditure.		
					£3,567 2 —		
<i>Deduct—</i>	Estimated.	Applied.			Difference between Estimated and Applied Appropriations in Aid.		
	—	—			£964 17 8		
M.—Appropriations in Aid	1,000	35	2	4	Net Surplus to be surrendered.		
					£2,602 4 4		
NET TOTAL	£ 46,500	43,897	15	8			

Receipts payable to Exchequer.	Estimated.	Realized.
Receipts of classes authorized to be used as	£	£ s. d.
Appropriations in Aid	6,900	66,431 12 4
Appropriated in aid (Subhead M)	1,000	35 2 4
Paid separately to Exchequer		<u>£66,396 10 -</u>

DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
HISTORICAL MANUSCRIPTS.	£	£ s. d.	£ s. d.	£ s. d.
A.1.—Salaries, &c.	1,375	1,293 7 5	81 12 7	—
A.2.—Travelling and Incidental Expenses	25	12 5 3	12 14 9	—
ANCIENT MONUMENTS (SCOTLAND).				
B.1.—Salaries, &c.	2,640	2,233 12 1	406 7 11	—
B.2.—Travelling and Incidental Expenses	300	373 10 1	—	73 10 1
ANCIENT MONUMENTS (WALES AND MONMOUTHSHIRE).				
C.1.—Salaries, &c.	1,869	1,743 2 11	125 17 1	—
C.2.—Travelling and Incidental Expenses	450	548 2 6	—	98 2 6
ANCIENT MONUMENTS (ENGLAND).				
D.1.—Salaries, &c.	5,088	4,974 11 —	113 9 —	—
D.2.—Travelling and Incidental Expenses	1,275	1,291 14 11	—	16 14 11
SCOTTISH SAVINGS.				
E.1.—Salaries, &c.	5,104	5,133 1 2	—	29 1 2
E.2.—Travelling and Incidental Expenses	1,600	1,180 15 9	419 4 3	—
E.3.—Expenses of Local Committees	600	560 16 —	39 4 —	—
E.4.—Advertising and other Publicity	2,500	2,440 16 —	59 4 —	—
E.5.—Losses	—	15 7 3	—	15 7 3

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.1.—There was a saving on Fees for editing and preparation of Indexes to Reports.
 B.1.—Saving due to prolonged sick absence and subsequent retirement of the Archaeologist who was replaced by an Assistant Archaeologist on a lower scale of pay.
 B.2.—The excess was due to an endeavour to overtake the arrears of field work arising from the absence of the Archaeologist.
 C.1.—The second post of Junior Inspector was not filled until October 1938.
 C.2.—The saving under Subhead C.1 was partly applied, with Treasury approval, towards meeting the expenses of an outside expert adviser.
 D.1.—Three additional posts of Junior Investigator were not filled until after the start of the financial year.
 E.2.—There was a saving on the travelling expenses of the organising Staff of the Committee and, owing to a change of venue, the expenses of the Annual Conference were less than anticipated.
 E.5.—Miscellaneous payments in respect of claims arising out of deficiencies in the funds of dissolved associations 19s. 3d., sundry minor losses 13l. 9s. (F. 4417/3). Deficiency in stock of stamps on hand at 31 March 1938, 19s. (F. 10199/01).

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.	2,631	2,628 6 4	2 13 8	—	—	
F.2.—Travelling and Incidental Expenses	—	11 10 10	—	—	11 10 10	
ROYAL FINE ART (ENGLAND).						
G.1.—Salaries, &c.	1,304	1,306 11 5	—	—	2 11 5	
G.2.—Travelling and Incidental Expenses	40	37 6 7	2 13 5	—	—	
ROYAL FINE ART (SCOTLAND).						
H.1.—Salaries, &c.	150	150 — —	—	—	—	
H.2.—Travelling and Incidental Expenses	50	29 — 9	20 19 3	—	—	
SAFETY IN COAL MINES.						
I.1.—Salaries, &c.	1,176	1,584 10 11	—	—	408 10 11	
I.2.—Travelling and Incidental Expenses	500	217 15 8	282 4 4	—	—	
I.3.—Shorthand Writing	100	5 8 4	94 11 8	—	—	
GEOGRAPHICAL DISTRIBUTION OF THE INDUSTRIAL POPULATION OF GREAT BRITAIN.						
J.1.—Salaries, &c.	2,438	2,466 6 2	—	—	28 6 2	
J.2.—Travelling and Incidental Expenses	700	521 3 1	178 16 11	—	—	
J.3.—Shorthand Writing	—	43 8 6	—	—	43 8 6	
SURPLUS STORES, &c., LIQUIDATION.						
K.—Liquidation Claims and Expenses	1,000	—	1,000 — —	—	—	
L.—Commissions not specifically provided for						
<i>Original</i> 8,585 <i>l.</i>						
<i>Supplementary</i> 6,000 <i>l.</i>						
	14,585	13,130 7 1	1,454 12 11	—	—	
	Estimated.	Applied.			Deficit.	
M.—Appropriations in Aid	1,000	35 2 4	—	—	964 17 8	

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

I.1.—The estimate was framed to cover the period to 30 September 1938, but in the event the report of the Committee was not signed until December 1938.

I.2 and I.3.—It was not possible to forecast the expenses likely to arise during the closing stages of the Committee.

J.2.—At the time the estimate was prepared the programme of travelling by the Commissioners had not been decided nor was it possible to forecast the amount of travelling to be undertaken by witnesses.

L.—It was not possible to estimate the amount of the claims for travelling, etc., mainly by the West Indies Commission, which would fall for payment within the financial year.

COMMISSIONS NOT SPECIFICALLY PROVIDED FOR—SUBHEAD L.

	Salaries.		Travelling Expenses.		Shorthand Writing.		Total.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.
Civil Service Committee for Northern Ireland	75	- -	65	8 3	—	—	140	8 3
Museums and Galleries Standing Commission	—	—	25	6 10	—	—	25	6 10
Crown Lands Advisory Committee	—	—	3	10 6	—	—	3	10 6
Rhodesia-Nyasaland Commission	288	6 8	4,326	8 7	—	—	4,614	15 3
Committee on Pensions for Unmarried Women	1,301	6 11	208	16 2	76	17 6	1,587	- 7
West Indies Commission	331	15 11	5,070	16 2	782	15 8	6,185	7 9
Workmen's Compensation Commission	441	7 10	132	10 1	—	—	573	17 11
	£	2,437 17 4	9,832 16 7		859 13 2		13,130 7 1	

Details of Receipts.	Estimated.	Realized.
	£	£ s. d.
Receipts of classes authorized to be used as Appropriations in Aid :—		
Ancient Monuments (Scotland) Commission :—		
Receipt from sale of camera	—	1 13 3
Ancient Monuments (England) Commission :—		
Receipts from sale of photographs	—	31 - 1
Scottish Savings Committee :—		
Private telephone calls	—	- 2 3
Treasury Pool of Shorthand Writers :—		
Recoveries in respect of transcripts	—	2 6 -
Safety in Coal Mines :—		
Unused postage stamps	—	- - 9
Surplus Stores, &c., Liquidation :—		
Receipts from sale of surplus property and stores and repayment of War advances	6,900	66,396 10 -*
Total	£6,900	66,431 12 4

SURPLUS STORES, &c., LIQUIDATION DEPARTMENT.

* The total receipts during the year in respect of Surplus Stores, &c., Liquidation amounted to 70,988*l.* 7*s.* 5*d.*, of which 4,591*l.* 17*s.* 5*d.* was appropriated in aid of Army Votes.

The debit balances standing in the books of the Treasury at 31 March 1939, amounted to 394,375*l.* 11*s.* 6*d.*, including a debt of 6,435*l.* 16*s.* 3*d.* which has since been written off (see below).

STATEMENT showing DETAILS of BALANCES IRRECOVERABLE and CLAIMS ABANDONED.

	£	s. d.
Claim abandoned on liquidation of debtor company, no dividend having been paid	7,686	- 7
Claim abandoned on dissolution of debtor company	4,687	10 -
Claim abandoned on liquidation of debtor company	1,182	18 8
Claim abandoned on bankruptcy of debtor	6,435	16 3
	£19,992	5 6

EXTRA REMUNERATION (exceeding 50*l.*)

Scottish Savings Committee :—

An Unestablished Paper-Keeper (57*s.* 6*d.*—63*s.* 6*d.* a week) received a Service pension of 93*l.*

(49721)—I

B 4

EXPENDITURE from the Vote for "Royal Commissions, &c.," on Royal Commissions and Committees appointed before 1938 on account of which payments were made during the year 1938.

Commission or Committee, and Year of Appointment.	Expenditure to 31 March 1939.		
	£	s.	d.
1869-70. Historical Manuscripts	97,193	8	-
1907-08. Ancient Monuments (Scotland)	54,633	6	1
1908-09. Ancient Monuments (Wales and Monmouthshire)	40,637	13	-
Ancient Monuments (England)	123,919	5	6
1916-17. Scottish Savings*	158,136	14	1
1921-22. Civil Service Committee for Northern Ireland	2,575	4	5
1924-25. Royal Fine Art (England)	14,796	1	8
1927. Royal Fine Art (Scotland)	1,555	3	9
1930. Museums and Galleries Standing Commission	263	13	9
1933. Crown Lands Advisory Committee	41	9	10
1935. Safety in Coal Mines	9,419	6	7
1937. Geographical Distribution of the Industrial Population of Great Britain	4,841	14	10
Rhodesia-Nyasaland Commission	4,707	10	10

* 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,
16 November 1939.

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 1939, compared with the sum granted, for certain miscellaneous expenses, including certain grants in aid.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
HONOURS AND DIGNITIES.						
A.—Salaries, &c.	2,977	2,974 10 9	2	9 3	—	—
B.—Expenses	12,070	8,421 5 9	3,648	14 3	—	—
CHARGES FORMERLY ON THE HEREDITARY REVENUE OF SCOTLAND.						
C.—Salaries, &c.	518	504 - 8	13	19 4	—	—
D.—Sundry Expenses	50	43 10 5	6	9 7	—	—
E.—Miscellaneous Allowances ..	1,186	1,185 4 8	—	15 4	—	—
F.—Empire Parliamentary Association (Grant in Aid) ..	4,000	4,000 - -	—	—	—	—
G.—Inter-Parliamentary Union (Grant in Aid)	500	500 - -	—	—	—	—
H.—Grant in respect of the administration expenses of the Special Areas Reconstruction Association Limited	16,000	15,052 3 4	947	16 8	—	—
GROSS TOTAL	£ 37,301	32,680 15 7	4,620 4 5			
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>				
I.—Appropriations in Aid ..	1,150	1,150 - -				
NET TOTAL	£ 36,151	31,530 15 7	Surplus to be surrendered. £4,620 4 5			

EXPLANATION of the Causes of Variation between Expenditure and Grant.

B.—The provision made for State Portraits of Their Majesties was not required.

H.—It is not possible to form a precise estimate of this expenditure.

Receipts payable to Exchequer.	Estimated.	Realized.	
	£	£	s. d.
(i) Receipts authorized to be used as Appropriations in Aid	1,150	1,651	11 4
(ii) Receipts of other classes		75	- -
Total ..		1,726	11 4
Appropriated in aid (Subhead I)		1,150	- -
Paid separately to Exchequer ..		£ 576	11 4
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.	—	109	10 -
Office of the Lord Lyon : Fees of Office, &c.	800	1,123	6 4
Office of Arms, &c., Ireland : Fees of Office, &c.	350	418	15 -
	1,150	1,651	11 4
(ii) Receipts of other classes :—			
Interest on advance of 5,000 <i>l.</i> from Miscellaneous Expenses Vote (H.C. 51, 1935-36)		75	- -
Total.. ..		£1,726	11 4

EXTRA REMUNERATION (exceeding 50*l.*).

His Majesty's Historiographer (184*l.*) received 100*l.* from the Vote for Register House, Edinburgh, for editing Calendars of Royal Letters (James V).

Office of Arms, Ireland :

An Unestablished Messenger (44*s.*-53*s.* 6*d.* 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 1939.

(A) Stamp Duties.	(B) Crown Office Fees.	(C) Home Office Fees.	Total.	
			£	s. d.
Royal Warrants consenting to the marriage of H.R.H. Princess Frederica and H.R.H. Prince Paul of Greece (A)			1	- -
Royal Warrant granting precedence to the widow of the Hon. J. M. Dunningham, a K.B.E. designate (A)			-	10 -
Royal Warrant granting leave of absence to the Governor of Northern Ireland (A)			-	10 -
Royal Warrants appointing Commissions and Commissioners (A)			1	10 -
Royal Warrants and Dockets for certain judicial appointments (A)			5	16 -
Royal Warrants, &c., granting pensions for judicial services (A) 1 <i>l.</i> 14 <i>s.</i> ; (B) 19 <i>l.</i>			20	14 -
Royal Warrant authorizing the Lord Chancellor to pass Grants Depending (A) ..			-	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 Warrant confirming title of "His Honour" on Official Referees of the Supreme Court (A)			-	10 -
Royal Warrants conferring jurisdiction in Lunacy (A)			1	- -
On Royal Warrants and Dockets relating to Colonial Governments (A) 1 <i>l.</i> 16 <i>s.</i> ; (B) 118 <i>l.</i> 10 <i>s.</i>			120	6 -

(A) Stamp Duties.	(B) Crown Office Fees.	(C) Home Office Fees.	Total.
			£ s. d.
Royal Warrants authorizing use of Seals in Colonial Dependencies (A)			7 10 -
Royal Warrant, Letters Patent and Docket for Licence in Mortmain in connexion with the acquisition of premises for the Iranian Legation and on the conveyance of the premises to the Legation (A) 90 <i>l.</i> 12 <i>s.</i> ; (B) 27 <i>l.</i> 10 <i>s.</i> ; (C) 7 <i>l.</i> 13 <i>s.</i> 6 <i>d.</i>			125 15 6
Licence issued under the Inebriates Acts, 1879-1899 (A)			6 - -
Deeds and Other Instruments for Public Departments (A) 1,494 <i>l.</i> 18 <i>s.</i> 3 <i>d.</i> ; (B) 195 <i>l.</i>			1,689 18 3
Charter of Incorporation, London (Royal Free Hospital) School of Medicine for Women (B) 65 <i>l.</i> ; (C) 233 <i>l.</i> 3 <i>s.</i> 6 <i>d.</i>			298 3 6
39 Commissions of the Peace (B)			39 - -
1 Ecclesiastical Presentation (B)			5 5 -
			£2,334 - 3

The Stamp Duties were paid from the Civil Contingencies Fund and included in the amount voted in August, 1939, for "Repayments to the Civil Contingencies Fund", Class I, Vote 27.

Treasury,
16 November 1939.

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 1939, compared with the sum granted, for His Majesty's foreign and other secret services.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£
Secret Service	450,000	418,857 13 -	31,142 7 -	—

Surplus to be surrendered .. £31,142 7 -

H.M. Treasury,
31 October 1939.

N. F. Warren Fisher,
Accounting Officer.

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 1939, 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 1936.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£ s. d.	
Treasury Chest Fund ..	4,171	4,170 2 4	-	17 8	—	
Surplus to be surrendered ..			£- 17 8			

Treasury,
21 September 1939.

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.

TITHE REDEMPTION COMMISSION.

ACCOUNT of the sum expended, in the year ended 31 March 1939, 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.
A.—Salaries, &c.	169,713	162,049 17 8	7,663	2 4	—	—
B.—Travelling Expenses . .	750	627 7 3	122	12 9	—	—
C.—Telegrams and Tele- phones	1,200	834 6 —	365	14 —	—	—
D.—Miscellaneous Expenses	2,820	1,076 9 4	1,743	10 8	—	—
E.—Apportionment and Redemption	100,000	10,155 11 9	89,844	8 3	—	—
F.—Local Collectors	92,000	82,069 — —	9,931	— —	—	—
G.—Legal Expenses of Collection	5,500	7,418 17 5	—	—	1,918	17 5
H.—Custody of Local Copies of Annuities Regis- ters and Maps	500	—	500	— —	—	—
GROSS TOTAL £	372,483	264,231 9 5	110,170	8 —	1,918	17 5
			Surplus of Gross Estimate over Expenditure. £108,251 10 7			
<i>Deduct—</i>	<i>Estimated.</i>	<i>Realized.</i>	Deficiency of Appropriations in Aid realized. £108,151 10 7			
Z.—Appropriations in Aid	372,383	264,231 9 5	Net Surplus to be surrendered. £100			
NET TOTAL £	100	—				

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A. and B.—The underspending was largely accounted for by the fact that the development of certain work did not proceed as rapidly as was anticipated (see particularly the explanation under Subhead E).

C.—The telephone account (247*l.*) which would normally have been paid in the last quarter had to be carried forward to the next year, as it was still under investigation.

D.—The unforeseen delay in commencing apportionment proceedings (see note under Subhead E) resulted in an underspending on the Subhead as a whole. There was, however, an excess of expenditure under this Subhead on (i) stamp duty for deeds of Appointment of Trustees in connexion with the issue of Redemption Stock (65*l.*), and (ii) photographic copies of certain maps for use in the field which it had been anticipated would have been provided by the Ordnance Survey Department (565*l.*).

E.—At the time this round figure Estimate of 100,000*l.* was made, it was contemplated that in the course of the financial year the work of apportionment and compulsory redemption, practically the whole of which would fall to be done by local Collectors, would have been in full swing. In the event this proved to be impracticable. It was not until some three months after the Estimate had been prepared that negotiations with representative Collectors had proceeded to a stage which justified opening negotiations with individual Collectors, who were being invited to do the work. These negotiations necessarily took time and in view of the fact that the other duties of Collectors, particularly those in connexion with the recovery of tithe rentcharge arrears, were proving more difficult and protracted than had been anticipated, it was found to be impossible in all but a very few cases for Collectors to begin to organize their offices for this extra work until late in the year. By this time the international situation was having an effect on the general duties of Collectors and no doubt discouraged many individual Collectors from incurring new commitments, particularly in connexion with office accommodation and recruitment of staff.

In consequence contrary to expectations it was not until late in the financial year that Collectors were able to make any considerable progress.

F.—The saving arose in connexion with the collection of instalments of redemption annuities (4,708*l.*) and arrears of tithe rentcharge (5,223*l.*). Collection of annuities, including arrears brought forward, and of arrears of tithe rentcharge, proved to be less than had been anticipated.

G.—The number of cases in which proceedings were necessary for the recovery of arrears of tithe rentcharge was larger than had been anticipated.

H.—Expenditure under this Subhead is closely related to the work provided for under Subhead E. Contrary to expectations no Annuity Registers were available to hand over for local custody.

Details of Receipts.	Estimated.	Realized.		
	<i>£</i>	<i>£</i>	<i>s.</i>	<i>d.</i>
Expenses repayable and other miscellaneous receipts	1,500	1,588	13	2
Issues from the Redemption Annuities Account ..	370,883	262,642	16	3 (a)
	<u>£372,383</u>	<u>264,231</u>	<u>9</u>	<u>5</u>

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

NOTE.

The following sums have been written off as irrecoverable :—15*l.* 19*s.* 10*d.* and 7*l.* 15*s.* 5*d.* overissues of pay to two Clerks for which no refunds were called (E. 38686).

EXTRA REMUNERATION (exceeding 50*l.*).

From the Post Office Vote, one Clerk (35*l.*–350*l.*), one Assistant Examiner (250*l.*–350*l.*) and one unestablished Paper Keeper (61*s.*–67*s.* a week) received respectively 50*l.* 9*s.* 11*d.*, 40*l.* 1*s.* 3*d.*, and 60*l.* 6*s.* 9*d.* for acting as part-time night telephonists. From the Tithe Redemption Commission Vote the Assistant Examiner and the Paper Keeper received for overtime 11*l.* 4*s.* 8*d.* and 13*l.* 15*s.* 1*d.* respectively.

From the Tithe Redemption Commission Vote one Clerk, Higher Grade (400*l.*–525*l.*) received 52*l.* 7*s.* 6*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.

14 October 1939.

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 1939, 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 in respect of private legislation procedure in Scotland; 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; and grants and expenses in connexion with physical training and recreation.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.					
			Less than Granted.			More than Granted.		
	£	£ s. d.	£	s.	d.	£	s.	d.
A.—Salaries, &c.	56,770	56,487 13 8	282	6	4	—		
B.—Travelling, Incidental Expenses and Special Inquiries . .	4,190	2,421 7 6	1,768	12	6	—		
C.—Telegrams and Telephones . .	1,450	1,805 15 3	—			355	15	3
D.—Expenses under the Private Legislation Procedure (Scotland) Act, 1936	1,350	1,220 15 8	129	4	4	—		
E.—Western Highlands and Islands Transport Services	31,000	31,916 13 4	—			916	13	4
F.—Salaries and Expenses in connexion with Scottish Juvenile Welfare and After-Care Office	7,453	7,031 8 3	421	11	9	—		
G.—Grant in lieu of Land Tax . .	7,990	7,989 19 11	—		1	—		
H.—Contribution towards the Expenses of Probation . .	6,800	6,029 4 10	770	15	2	—		
I.—Contribution towards the Expenses of Remand Homes . .	1,650	1,584 11 11	65	8	1	—		

EXPLANATION of the Causes of Variation between Expenditure and Grant.

B.—Saving mainly effected on provision for inquiries the cost and number of which it is impossible to foresee.

C.—Due to increase in the activities of the Department.

E.—Due to increase in subsidy payable under the new contract dated 13 December 1938 with Messrs. David MacBrayne, Limited.

H.—The estimates of expenditure by local authorities, on which payments are made, were less than anticipated.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
PHYSICAL TRAINING AND RECREATION.						
K.1.—Salaries, &c... ..	4,068	5,615 14 4	—		1,547 14 4	
K.2.—Travelling and Incidental Expenses.	1,800	1,160 1 3	639 18 9		—	
K.3.—Publicity	12,000	9,300 7 9	2,699 12 3		—	
K.4.—Regional Committees . .	12,500	8,097 11 1	4,402 8 11		—	
K.5.—Grants	76,000	4,718 12 2	71,281 7 10		—	
GROSS TOTAL	£ 225,021	145,379 16 11	82,461 6 —		2,820 2 11	
<i>Deduct—</i>	<i>Esti- mated.</i>	<i>Applied.</i>				
L.—Appropriations in Aid . .	1,700	1,700 — —				
NET TOTAL	£ 223,321	143,679 16 11	Surplus to be surrendered. £ 79,641 3 1			

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid . .	1,700	1,895 5 6
Appropriated in aid (Subhead L)		1,700 — —
Paid separately to Exchequer		£ 195 5 6

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

K.1.—Due to increase of staff authorized during the year.

K.2.—Travelling of members and staff of both the National Advisory Council and the Grants Committee was less than anticipated.

K.3.—It is not possible to estimate precisely the expenditure under this head.

K.4.—The travelling expenses of Regional Committees were less than anticipated and there was a saving consequent on delay in appointment of sub-committees and temporary staff.

K.5.—Progress of schemes initiated by local authorities and voluntary bodies was slower than expected.

Details of Receipts.	Estimated.	Realized.	
	£	£	s. d.
Fees under the Private Legislation Procedure (Scotland) Act ..	1,500	1,529	6 8
Fees received from candidates—Scottish Police Examination ..	190	209	- -
Sundry fees, &c.	10	41	16 11
Receipts under the Publicity Scheme for Physical Training and Recreation	—	115	1 11
Total	£1,700	1,895	5 6

EXTRA REMUNERATION (exceeding 50*l.*).

From this Vote one Assistant Principal (267*l.* 16*s.*—619*l.* 19*s.*) received an honorarium of 75*l.* as Secretary to the Committee on Scottish Administration and one Clerk (85*l.*—280*l.*) received 50*l.* 5*s.* 10*d.* for overtime duties.

H. P. Hamilton,
Accounting Officer.

Scottish Office,
21 July 1939.

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 1939, 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.	£ s. d.	
Repayments to the Civil Contingencies Fund	7,615	7,614 18 4	- 1 8	-	-	
Surplus to be surrendered			£- 1 8			

Treasury,
21 September 1939.

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,
1938.

CLASS II.

FOREIGN AND IMPERIAL.

CLASS II.
FOREIGN AND IMPERIAL.

SUMMARY.

Page.	No. of Vote.	SERVICE.	Estimated Gross Expendi- ture.	Authorized Appro- priations in Aid.	Supply Grant.	Actual Gross Expenditure.
			£	£	£	£ s. d.
57	1	Foreign Office	362,745	216,602	146,143	358,141 10 9
59	2	Diplomatic and Consular Services	2,130,810	314,585	1,816,225	2,079,611 19 4
69	3	League of Nations	141,000	—	141,000	134,051 16 2
71	4	Dominions Office	52,961	5	52,956	48,627 16 10
72	5	Dominion Services	504,715	—	504,715	488,882 10 1
75	6	Eire Services	1,145,100	—	1,145,100	1,144,649 8 7
76	7	Oversea Settlement	65,575	22,500	43,075	64,280 1 8
79	8	Colonial Office	194,978	3,500	191,478	193,494 13 2
81	9	Colonial and Middle Eastern Services	4,946,195	9,230	4,936,965	4,543,877 6 7
89	10	Colonial Development Fund ..	650,000	—	650,000	650,000 - -
90	11	India and Burma Services ..	2,222,501	110,200	2,112,301	2,219,208 14 4
92	12	Imperial War Graves Commission	476,414	—	476,414	476,014 10 8
		Total	£ 12,892,994	676,622	12,216,372	12,400,840 8 2

CLASS II.

FOREIGN AND IMPERIAL.

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	216,602	-	-	141,539	10	9	4,603	9	3	—	—	—	4,603	9	3	5,481	19	1
2	314,585	-	-	1,765,026	19	4	51,198	-	8	—	—	—	51,198	-	8	71,704	13	6
3	—	—	—	134,051	16	2	6,948	3	10	—	—	—	6,948	3	10	—	—	—
4	5	-	-	48,622	16	10	4,333	3	2	—	—	—	4,333	3	2	8	17	8
5	—	—	—	488,882	10	1	15,832	9	11	—	—	—	15,832	9	11	97,771	17	-
6	—	—	—	1,144,649	8	7	450	11	5	—	—	—	450	11	5	—	—	—
7	20,152	18	2	*44,127	3	6	1,294	18	4	*2,347	1	10	—	—	—	—	—	—
8	3,500	-	-	189,994	13	2	1,483	6	10	—	—	—	1,483	6	10	251	13	10
9	9,230	-	-	4,534,647	6	7	402,317	13	5	—	—	—	402,317	13	5	168,736	12	2
10	—	—	—	650,000	-	-	—	—	—	—	—	—	—	—	—	—	—	—
11	110,200	-	-	2,109,008	14	4	3,292	5	8	—	—	—	3,292	5	8	375	16	-
12	—	—	—	476,014	10	8	399	9	4	—	—	—	399	9	4	25	1	2
	674,274	18	2	11,726,565	10	-	492,153	11	10	2,347	1	10	—	—	—	344,356	10	5
Total amount to be surrendered .. £												490,858	13	6				

*See Report, paragraph 14

FOREIGN OFFICE.

ACCOUNT of the sum expended, in the year ended 31 March 1939, 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.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, &c. <i>Original</i> .. 307,680 <i>l.</i> <i>Supplementary</i> 8,750 <i>l.</i>	316,430	311,640 7 7	4,789 12 5	—	—	—
B.—Communications Department, Salaries, &c. <i>Original</i> .. 18,668 <i>l.</i> <i>Supplementary</i> 1,000 <i>l.</i>	19,668	19,748 4 2	—	80 4 2	—	—
C.—Messengers' Travelling Expenses	11,160	11,271 19 9	—	111 19 9	—	—
D.—Incidental Expenses.. <i>Original</i> 637 <i>l.</i> <i>Supplementary</i> .. 500 <i>l.</i>	1,137	1,172 13 1	—	35 13 1	—	—
E.—Telephones <i>Original</i> .. 3,100 <i>l.</i> <i>Supplementary</i> 1,300 <i>l.</i>	4,400	4,378 18 3	21 1 9	—	—	—
F.—Special Services <i>Original</i> . . . 6,500 <i>l.</i> <i>Supplementary</i> 1,500 <i>l.</i>	8,000	7,979 7 11	20 12 1	—	—	—
H.—Contribution towards the Expenses of the Inter-Governmental Committee on Refugees <i>Supplementary</i>	1,950	1,950 - -	—	—	—	—
GROSS TOTAL <i>Original</i> .. 347,745 <i>l.</i> <i>Supplementary</i> 15,000 <i>l.</i>	362,745	358,141 10 9	4,831 6 3	227 17 -	—	—
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>				
G.—Appropriations in Aid <i>Original</i> .. 241,602 <i>l.</i> <i>Less Supplementary</i> 25,000 <i>l.</i>	216,602	216,602 - -				
NET TOTAL <i>Original</i> .. 106,143 <i>l.</i> <i>Supplementary</i> 40,000 <i>l.</i>	146,143	141,539 10 9	Surplus to be surrendered. £4,603 9 3			

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings were approximately as follows:—On the provision for extra clerical assistance in the Foreign Office (2,000*l.*); in the Code and Cypher School, owing to retirements and vacancies (1,850*l.*); in the Passport Office (580*l.*); and on the provision for staff for the Committee on Non-Intervention in Spain (360*l.*).

Receipts payable to Exchequer.	Estimated.	Realized.
Receipts authorized to be used as Appropriations in Aid	£ 216,602	£ 222,083 19 1
Appropriated in aid (Subhead G)		216,602 - -
Paid separately to Exchequer		£5,481 19 1

Details of Receipts.	Estimated.	Realized.
Passport fees	£ 215,000	£ 219,627 (a)
Refund of salaries of seconded officers	1,152	1,810 (b)
Fees received for attesting signatures and legalizing documents.. .. .	450	534
Telephones, &c.	—	113
Total	£216,602	222,084

(a) The falling off in the demand for passports during the last quarter of the year was less than anticipated.

(b) The refund of the salary of an officer seconded to the British Council was not included in the Estimate.

EXTRA REMUNERATION (exceeding 50l.).

From this Vote, five Clerks (*Men, 85l.-350l.*; *Women, 85l.-280l.*) received 68l. -s. 8d., 66l. 5s. 5d., 61l. 18s. 3d., 60l. 1s. 5d. and 57l. 5s. 11d. respectively, for overtime pay.

From the Post Office Vote, a Temporary Clerk (*62s. a week*) and an Unestablished Messenger (*50s.-60s. a week*) received 56l. 15s. 8d. and 53l. 19s. 10d. respectively, for service as part-time night telephonists, while, in addition to 49l. 17s. 7d. received from the Post Office Vote for service as a part-time night telephonist, a Presskeeper (*155l.-200l.*) received 2l. 16s. from this Vote for overtime pay.

From the Vote for Superannuation and Retired Allowances, a Temporary Clerk (*70s. a week*) received a civil pension of 64l. 11s. 5d.

Alexander Cadogan,
Accounting Officer.

9 October 1939.

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

G. C. Upcott,
Comptroller and Auditor General.

DIPLOMATIC AND CONSULAR SERVICES.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31 March 1939, 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.						
Original	526,478 <i>l.</i>					
Less Supplementary	6,000 <i>l.</i>					
	520,478	509,801 9 6	10,676 10 6			—
C.—Journeys on the Public Service						
Original	26,000 <i>l.</i>					
Supplementary	6,000 <i>l.</i>					
	32,000	28,465 18 9	3,534 1 3			—
D.—Couriers	8,000	6,896 9 1	1,103 10 11			—
E.—Postage	2,500	2,508 11 9	—			8 11 9
F.—Extra Rent	2,500	3,750 14 1	—			1,250 14 1
G.—Law Charges	500	19 11 11	480 8 1			—
H.—Incidental Expenses	7,750	7,167 9 6	582 10 6			—
I.—Outfits	13,000	10,045 7 4	2,954 12 8			—
J.—Compassionate Gratuities	2,300	2,443 10 1	—			143 10 1
K.—News Department Expenses						
Original	20,598 <i>l.</i>					
Supplementary	2,000 <i>l.</i>					
	22,598	21,341 16 11	1,256 3 1			—
TOTAL FOR DIPLOMATIC SERVICE	611,626	592,440 18 11	20,587 17 —			1,402 15 11

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings were effected owing to the withdrawal of the Legation at Vienna (5,000*l.*), to the withdrawal of Diplomatic staff from Mexico (3,000*l.*) and on the provision for frais de représentation including the margin for possible increases of allowances to Heads of Missions (2,700*l.*).

C.—The provision made for increased expenditure during the latter part of the year was not required in full.

D.—The provision made for extra journeys was not required in full.

F.—Due to increased expenditure on summer allowances for the Embassy staff at Cairo (1,100*l.*) and to continued expenditure for Chancery accommodation at Hendaye and at St. Jean de Luz (110*l.*).

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

H.—Certain payments in respect of the replacement of the launch at Jedda were not made within the year (220*l.*).

I.—A saving effected on the provision for motor cars (3,685*l.*) was partly offset by an excess on outfit allowances, owing to the number of appointments of Heads of Missions having been greater than was anticipated (730*l.*).

J.—Excess due to grants made to subordinate staff on the withdrawal of the Legation at Vienna.

82 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.*, 54; 25*l.* and under 50*l.*, 15; 50*l.* and under 75*l.*, four; 75*l.* and under 100*l.*, one; 100*l.* and under 125*l.*, three; 125*l.* and under 150*l.*, two; 150*l.* and under 175*l.*, two; 175*l.*, and under 200*l.*, one.

K.—It was not possible to appoint all the additional Press Officers for whom provision was made in the Supplementary Estimate.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
L.—Special Missions and Services						
Original	25,017 <i>l.</i>					
Supplementary	12,000 <i>l.</i>					
	37,017	36,531 11 10	485 8 2		—	
M.—Reuter News Service						
Supplementary	6,000	1,967 16 8	4,032 3 4		—	
N.—The British Council (Grant in Aid)						
Original	110,000 <i>l.</i>					
Supplementary	20,500 <i>l.</i>					
	130,500	130,500 — —	—		—	
GENERAL CONSULAR SERVICE.						
O.—Salaries and Allowances	366,771	362,361 — 2	4,409 19 10		—	
P.—Office Expenses and Fee Allowances						
Original	235,762 <i>l.</i>					
Supplementary	9,000 <i>l.</i>					
	244,762	250,942 17 —	—		6,180 17 —	
Q.—Outfits, Travelling, and Special Services						
Original	32,000 <i>l.</i>					
Supplementary	11,000 <i>l.</i>					
	43,000	42,218 14 7	781 5 5		—	
R.—Postage	5,000	5,957 11 5	—		957 11 5	
S.—Law Charges, Incidental Expenses, &c. .. .	2,000	1,618 19 8	381 — 4		—	

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

- L.—A statement showing the expenditure on each Mission or Service is appended. An excess of 97*l.* was incurred on unforeseen Missions and Services, and a net saving of 582*l.* was realized on those Missions and Services which were separately estimated for. The principal variations on the latter Missions and Services are as follows:—
- Bureau of International Court of Arbitration at The Hague: excess of 405*l.* Contributions in respect of two years were paid during the year.
- International Waterways Commissions: excess of 272*l.* due to outfit allowance paid to the British Representative on the transfer of his headquarters from Vienna to London.
- Remuneration of civilian member 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 520*l.* on the salary of the neutral member paid for part of the year only and on incidental expenses.
- Commercial mission in Spanish territories under the authority of General Franco: excess of 319*l.* Incidental expenses were greater than anticipated.
- Commission on aerial bombardments in Spain: saving of 794*l.* Certain expenditure estimated for did not come in course of payment during the year.
- The subhead includes an amount of 4,923*l.* 19*s.* 7*d.* for the provision of respirators for the British civil community in Egypt. The respirators will be issued on repayment terms (where possible) to British residents in Egypt, if an emergency should arise (S.42848).
- M.—Certain payments were not made pending completion, not reached in the financial year, of an agreement with Reuter's News Agency.
- O.—Savings due to vacancies and leave of absence exceeded the amount anticipated.
- P.—Due to the revision of allowances necessitated by the need for additional staff at many posts abroad in consequence of the international situation.
- The subhead includes an *ex gratia* payment of 11*l.* —*s.* 5*d.* as compensation for injuries caused by a lorry belonging to the Consulate-General at Addis Ababa (S.40412).
- Q.—The subhead includes an amount of 73*l.* 11*s.* 1*d.* for the travelling expenses on transfer of a Consular officer who died before rendering an account (E.39364).
- R.—Expenditure above the average, owing to the greater use of air mail services and to increased activity at many posts.

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	6,510 4 1	—	1,510 4 1		
TOTAL FOR GENERAL CONSULAR SERVICE £	666,533	669,609 6 11	5,572 5 7	8,648 12 6		
SERVICES IN CHINA.						
U.—Salaries, &c.	111,336	104,771 14 2	6,564 5 10	—		
V.—Outfits and Travelling ..	10,800	10,635 1 5	164 18 7	—		
W.—Rent Allowances ..	3,500	2,869 1 2	630 18 10	—		
X.—Postage	580	262 12 11	317 7 1	—		
Y.—Incidental Expenses, &c.	2,780	4,223 3 1	—	1,443 3 1		
Z.—Prison Expenses, Wit- nesses, Deportations, &c.	1,400	557 5 6	842 14 6	—		
AA.—Medical Attendance ..	1,150	873 3 3	276 16 9	—		
BB.—Relief of Distressed British Subjects ..	150	185 4 3	—	35 4 3		
TOTAL FOR SERVICES IN CHINA £	131,696	124,377 5 9	8,797 1 7	1,478 7 4		

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

T.—Excess due to unforeseen expenditure in connexion with the repatriation of distressed British subjects from Spain (approximately 1,370*l.*) and from Czechoslovakia (approximately 675*l.*).

The subhead includes sums amounting to 325*l.* 5*s.* 2*d.* and 343*l.* 10*s.* 2*d.* repaid to the London County Council and to Gibraltar funds respectively, in respect of conveyance to ultimate destinations in this country and temporary maintenance during enquiries as to ultimate destinations of British subjects repatriated from Spain (S.41084/2), together with an amount of 218*l.* 10*s.* 3*d.* in respect of the repatriation, in exchange for Italian prisoners, of British prisoners in Spain (S.43465).

(See also Subhead ZZ for further expenditure amounting to 1,062*l.* 1*s.* 9*d.* incurred in connexion with the repatriation of British volunteers from Spain).

The subhead also includes sums amounting to 296*l.* 10*s.* in respect of the evacuation by aeroplanes of British subjects from Prague (S.43820) together with an amount of 15*l.* 16*s.* 6*d.* incurred in respect of the conveyance to this country of persons later found to be not of British nationality (S.44572).

Sums amounting to 5,179*l.* 8*s.* 6*d.* advanced in past years have been written off, with Treasury approval, as irrecoverable.

U.—Savings were approximately as follows:—On bonus (4,876*l.*); on salaries and wages paid in currency, owing to the fall in the value of the dollar (4,000*l.*); on the salary of a Consul (Grade II) transferred to the Government of India (600*l.*); and on representation allowances at vacant posts (535*l.*). These savings were partly offset by the payment of special local allowances, in consequence of the Sino-Japanese dispute (2,991*l.*) (E.6279/3) and by an increase in the amount of retained fees (456*l.*).

W.—A saving of approximately 1,800*l.* owing to the fall in the value of the dollar was partly offset by the payment of separation allowances, in consequence of the Sino-Japanese dispute (490*l.*) (E.16958) and by increased rentals at certain posts (679*l.*).

X.—Due to the fall in the value of the dollar.

Y.—Due to loss by exchange on balances held in China, in consequence of the fall in the value of the dollar (1,230*l.*) and to increased expenditure in connexion with the purchase and maintenance of a launch at Swatow (E.35252) and the maintenance of a wireless station at Shanghai (S.40575) (330*l.*), partly offset by saving effected on expenditure in currency (117*l.*).

Z.—Expenditure cannot be closely estimated. Some saving accrued owing to the fall in the value of the dollar.

BB.—Sums amounting to 184*l.* 3*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.
SERVICES IN JAPAN AND SIAM.							
CC.—Salaries, &c.	45,897	46,984	5	9	—	1,087	5 9
DD.—Outfits and Travelling	4,700	5,622	17	1	—	922	17 1
EE.—Rent Allowances	2,100	2,403	6	4	—	303	6 4
FF.—Postage	360	330	8	6	29	11	6
GG.—Incidental Expenses, &c.	970	1,196	4	1	—	226	4 1
HH.—Medical Attendance	370	526	1	5	—	156	1 5
JJ.—Relief of Distressed British Subjects	25	52	14	6	—	27	14 6
TOTAL FOR SERVICES IN JAPAN AND SIAM	54,422	57,115	17	8	29	11	6
KK.—Telegrams							
Original 65,000 <i>l.</i>							
Supplementary 35,000 <i>l.</i>							
	100,000	94,301	9	5	5,698	10	7
LL.—Telephones	6,000	8,588	16	9	—	2,588	16 9
MM.—Passport Visa Control Abroad							
Original 46,634 <i>l.</i>							
Supplementary 6,000 <i>l.</i>							
	52,634	57,603	16	—	—	4,969	16 —
NN.—Refund to Indian Revenues in respect of Diplomatic and Consular Services in Iran, Arabia and Siam	11,500	11,201	15	2	298	4	10

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

CC.—An excess of 2,076*l.*, owing to the engagement of additional cypher officers and typists at Tokyo (E.7165), was partly offset by savings effected on bonus (309*l.*) and a vacancy in Siam (68*l.*).

DD.—Due mainly to the payment of outfit allowances on promotion and transfer in Siam in consequence of an unexpected retirement.

EE.—Due to the provision of accommodation for probationer Vice-Consuls at Tokyo, owing to the rearrangement of the Chancery offices.

GG.—Due to a general increase in expenditure in Japan, particularly at Kobé and Tokyo, owing to the Sino-Japanese dispute.

HH.—Due to increased expenditure at Tokyo.

JJ.—The expenditure has been written off, with Treasury approval, as irrecoverable.

KK.—There was a falling off in the number of messages to and from the Far East during the latter part of the year.

LL.—Due to an increase in the use of overseas telephone services owing to the international situation.

MM.—The cost of additional staffs required at Vienna, Prague and Berlin in connexion with the imposition of visas was greater than anticipated (see "Details of Receipts" for the increase in receipts which resulted from the corresponding fees).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
OO.—Relief in Russia ..	100	—	100 — —	—	—	
OO.1.—Losses Irrecoverable	—	360 12 9	—	360 12 9	—	
PP.—Contribution to the International Fund established by the Committee for the application of the Agreement regarding Non-Intervention in Spain (Grant in Aid)						
<i>Original</i> 70,000 <i>l.</i>						
<i>Supplementary</i> .. 10 <i>l.</i>						
<i>Supplementary</i> .. 27,307 <i>l.</i>						
	97,317	77,386 15 10	19,930 4 2	—	—	
QQ.—Expenses of the Organization of British Observers in Portugal	45,000	45,147 2 10	—	147 2 10	—	
SS.—Contribution to the International Fund established by the International Com- mission for the Assistance of Child Refugees in Spain (Grant in Aid)						
<i>Supplementary</i> .. 10,000 <i>l.</i>						
<i>Supplementary</i> .. 70,000 <i>l.</i>						
	80,000	80,000 — —	—	—	—	
TT.—Contribution to Ex- penses in connexion with the withdrawal of Volunteers in Spain (Grant in Aid)						
<i>Supplementary</i> .. 20,000 <i>l.</i>						
<i>Supplementary</i> .. 10,780 <i>l.</i>						
	30,780	29,530 — —	1,250 — —	—	—	

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

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

OO.1.—*Cleveland, 231*l.* 11*s.* 7*d.**—Further loss owing to the misappropriation of private funds received in his official capacity by the unsalaried Vice-Consul (E.26432/2). The total sum charged in this connexion amounts to 2,107*l.* 8*s.* 10*d.* (see also Appropriation Accounts 1932, 1933 and 1934, Subhead T.1.). *Nanking, 100*l.**—Compensation granted to a Clerical Officer in respect of his private motor car used for official purposes which was stolen at the time of the Japanese occupation of Nanking (E.37696). *Bilbao, 29*l.* 1*s.* 2*d.**—Represents the equivalent of currency issued locally in the period immediately preceding the capture of Bilbao by the Spanish Nationalists and now irredeemable (E.38467).

PP.—As observation on the Spanish land frontiers was suspended, expenditure from the International Fund was less than anticipated.

QQ.—See "Details of Receipts" for 703*l.* 9*s.* 8*d.* the proceeds of the sale of certain equipment on the disbanding of the organization of British Observers in Portugal.

TT.—Owing to the cessation of hostilities in Spain, the full amount of the Estimate was not required.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
UU.—British Contribution to Expenses in connexion with the repatriation of Volunteers withdrawn from Spain (Grant in Aid)				
<i>Supplementary</i>	10	—	10 — —	—
VV.—Compensation to Consular staff for property destroyed in Spain ..				
<i>Supplementary</i>	2,175	2,175 — —	—	—
WW.—Evacuation and Maintenance of British Refugees from China (Revote)				
<i>Supplementary</i> .. 3,000 <i>l.</i>				
<i>Supplementary</i> .. 8,000 <i>l.</i>				
	11,000	9,415 8 9	1,584 11 3	—
XX.—Relief of Distress in Spain: Contribution towards the funds of the International Red Cross (Grant in Aid)				
<i>Supplementary</i>	2,500	2,500 — —	—	—
YY.—British Legion Contingent for Special Duties in connexion with the anticipated Plebiscite in Czechoslovakia (Grant in Aid)				
<i>Supplementary</i>	51,000	47,796 2 4	3,203 17 8	—

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

UU.—Owing to the cessation of hostilities in Spain, the scheme did not take effect.

VV.—Sums of 1,175*l.* and 1,000*l.*, granted as compensation to Consular staff for the destruction of their property and effects in the course of the civil war in Spain (E.35643).

WW.—Due to provision for certain expenditure not having been required.

Recoveries effected, amounting to 2,792*l.* 8*s.* 1*d.*, have been credited to Subhead RR. (see "Details of Receipts").

YY.—It was not possible to estimate the expenditure closely.

Service.	Grant.	Expenditure	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
ZZ.—Expenses incurred in connexion with the repatriation of British Volunteers from Spain						
Supplementary	3,000	1,062 1 9	1,937 18 3	—		
GROSS TOTAL						
Original ..	1,821,528 <i>l.</i>					
Supplementary	35,195 <i>l.</i>					
Supplementary	274,087 <i>l.</i>					
	<u>£ 2,130,810</u>	2,079,611 19 4	73,517 13 11	22,319 13 3		
Deduct—						
RR.—Appropriations in Aid	Estimated.	Applied.				
Original ..	299,585 <i>l.</i>					
Supplementary	15,000 <i>l.</i>					
	<u>314,585</u>	314,585 - -				
NET TOTAL						
Original ..	1,521,943 <i>l.</i>					
Supplementary	35,195 <i>l.</i>					
Supplementary	259,087 <i>l.</i>					
	<u>£ 1,816,225</u>	1,765,026 19 4	Surplus to be surrendered. <u>£51,198 - 8</u>			

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid	314,585	349,745 13 9
(ii) Receipts of other classes	41,551	36,543 19 9
Total	<u>£356,136</u>	<u>386,289 13 6</u>
Appropriated in aid (Subhead RR)		314,585 - -
Paid separately to Exchequer		<u>£71,704 13 6</u>

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

ZZ.—The full amount of the expenditure estimated for did not come in course of payment during the year.

(See also Subhead T for expenditure, amounting to approximately 1,370*l.*, incurred on the repatriation of distressed British subjects from Spain).

(49721)—II C

Details of Receipts.	Estimated.	Realized.
	£	£
(i) Receipts of classes authorized to be used as Appropriations in Aid :—		
Consular Services, General	199,000	211,711 (a)
Fees from Passport Control Officers	53,000	76,568 (a)
Consular Services, China	40,000	33,285 (b)
Consular Services, Japan	7,000	6,921
Consular Services, Siam	1,300	1,481
Repayments by Distressed British Subjects	700	1,138
Contribution from the Government of Hongkong towards the maintenance of the Registry of Companies at Shanghai	625	625
Proceeds of sale of disused motor cars at Diplomatic Missions	400	1,032
Contribution by Sudan Government towards the cost of certain subordinate staff at Cairo Embassy	1,000	1,000
Salaries of seconded officers	2,120	2,261
Contribution by Government of India towards the expenses of the News Department Office at New York	440	449
Contribution by the Portuguese Government towards the expenses of the organization of British Observers in Portugal (see Subhead QQ)	9,000	8,889
Sale of equipment on disbanding the organization of British Observers in Portugal (see Subhead QQ).. .. .	—	704
Evacuation of British Subjects from China: Recoveries effected (see Subhead WW)	—	2,792
Diplomatic sundries	—	890 (c)
	£314,585	349,746
(ii) Receipts of other classes:—		
Port of Basrah: Interest and Sinking Fund on account of assets taken over by the Port Authority	31,551	31,551
Loan to the European Commission of the Danube: Repayment of principal and interest	10,000	— (d)
Mexican Claims: Surrender on account of percentage deducted from awards to cover expenses	—	1,622
Bahrein Wireless Station: Compensation received on surrender	—	2,050
Gain by exchange on the remittance of sums collected in connexion with the Palestine deposit system	—	1,247
Interest on bankruptcy and company liquidation accounts in China	—	72
Miscellaneous	—	2
	£356,136	386,290

(a) Due to a general increase in business and to the imposition of a visa fee for German citizens.

(b) Larger sums than usual were paid over to the Inland Revenue Department in respect of probate fees credited in previous years.

(c) Includes rebates on passages 474*l.*, net gain by exchange on currency balances held abroad 222*l.*, interest on bank balances and small miscellaneous receipts.

(d) Payment of the annuities was deferred. The amounts due have since been received.

NOTES.

Subhead RR is charged with approximately 13,350*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 13*l.* 13*s.*, lost in the destruction of the Consular premises at Bilbao during the hostilities in Spain, have been written off with Treasury approval (E. 38467).

A gift of the buildings and apparatus of the wireless stations at Lingah and Henjam and of the apparatus of the station at Bushire was made to the Iranian Government in 1935 and 1938. The buildings and apparatus were the joint property of His Majesty's Government and of the Government of India. The estimated value of the buildings was approximately 300*l.* for Lingah and 5,500*l.* for Henjam; no value could be attached to the apparatus at any of the stations (S. 35719/3 and S.35719/4).

STATEMENT OF THE AMOUNT OF LOANS OUTSTANDING AT 31 MARCH 1939.

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 .. $\begin{matrix} \text{£} & \text{s.} & \text{d.} \\ 252,407 & 17 & 5 \end{matrix}$

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

Receipts.	£	s.	d.	Payments.	£	s.	d.
Balance, 1 April 1938 ..	5,678	-	-	Expenditure, 1938 (including 29l. advances on loan)	443	17	5
				Balance, 31 March 1939 ..	5,234	2	7
	<u>£5,678</u>	-	-		<u>£5,678</u>	-	-

The balance on this Account excludes loans totalling 44l. outstanding at 31 March 1939.

Foreign Office,
28 November 1939.

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.

G. C. Upcott,
Comptroller and Auditor General.

STATEMENT SHOWING (1.) The expenditure on Special Missions and Services charged against Subhead L. in the year 1938 (2.) The cumulative expenditure to 31 March 1939, charged against the Vote for Diplomatic and Consular Services, on Missions and Services of a temporary nature.

	(1.) Expenditure 1938.	(2.) Total to 31 March 1939.
	£	£
Bureau of International Court of Arbitration at The Hague ..	805	—
Bureau at Brussels for control of liquor traffic in Africa	12	255
International Waterways Commissions	4,492	85,915
Contribution to India Office in respect of retiring allowances of ex-military officers	39	606
Contribution towards fund for the settlement of certain refugees administered by the Secretary-General of the League of Nations ..	249	2,234
Remuneration of civilian member of Building Committee and British and neutral members of Arbitral Board under Annex to Article 8 of the Anglo-Egyptian Treaty, and incidental expenses ..	3,650	5,964
Commercial mission in Spanish territories under the authority of General Franco	7,619	9,488
Provision of gas masks for the British civil community in Egypt ..	4,924	4,924
British Observers in Czechoslovakia	4,044	4,044
Commission for the exchange of prisoners in Spain	3,641	3,641
Lord Runciman's Mission to Prague	1,554	1,554

	£	£
Commission on aerial bombardments in Spain	706	706
Mission to Colombia	1,365	1,365
Presentations, &c.	650	—
International Conference at Evian in connexion with the relief of refugees	608	608
Expenditure in connexion with the claims of the Sheik of Kuwait	544	599
Visit to Rome of the Prime Minister and the Secretary of State	570	570
Visit to Paris of the Prime Minister and the Secretary of State	153	153
Preparation of claims on behalf of British subjects in China	450	450
Grant towards the repair of the Anglican Church at Vienna	286	286
Expenses of British delegate to Berlin in connexion with the proposed despatch of a British Legion contingent to Czechoslovakia	51	51
Expenses of His Majesty's Special Ambassador on the occasion of the Coronation of His Holiness Pope Pius XII	51	51
Expenses of British delegation in connexion with the proposed abolition of the Egyptian Quarantine Board ..	38	38
General Piggott's Mission to Shanghai	31	31
	<u>£36,532</u>	

LEAGUE OF NATIONS.

ACCOUNT of the sum expended, in the year ended 31 March 1939, 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	112,500	112,407 19 9	92	—	3	—
B.—Travelling and Incidental Expenses	9,000	4,643 16 5	4,356	3	7	—
C.—Representation before the Permanent Court of International Justice	2,000	—	2,000	—	—	—
D.—Gift for the new League of Nations Building	1,000	1,000 — —	—	—	—	—
E.—Grant in Aid of the Expenses of Settlement of Assyrians of Iraq	16,500	16,000 — —	500	—	—	—
TOTAL	£ 141,000	134,051 16 2	6,948	3	10	—
Surplus to be surrendered			.. £6,948 3 10			

EXPLANATION of the Causes of Variation between Expenditure and Grant.

B.—Savings were realized on the provision for the Annual Assembly, owing to the curtailment of the normal period of the Assembly and to a reduction in the size of the British Delegation (1,157*l.*), and on the provision for Council Meetings, &c., owing to there having been fewer meetings than was anticipated (3,199*l.*).

C.—No case in which His Majesty's Government was interested came before the Court in 1938.

E.—The Assyrian Committee of the League of Nations did not require payment of the full amount estimated.

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,
9 October 1939.

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 1939, 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.	
A.—Salaries, &c.	£ 51,761	£ s. d. 47,876 6 8	£ s. d. 3,884 13 4	—		
B.—Travelling and Incidental Expenses	1,200	751 10 2	448 9 10	—		
GROSS TOTAL £	52,961	48,627 16 10	4,333 3 2	—		
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>	Surplus to be surrendered.			
C.—Appropriations in Aid ..	5	5 - -				
NET TOTAL £	52,956	48,622 16 10	£4,333 3 2			

Receipts payable to Exchequer.	Estimated.	Realized.
Receipts authorized to be used as Appropriations in Aid Appropriated in aid (Subhead C)	£ 5	£ s. d. 13 17 8
Paid separately to Exchequer ..		5 - -
		£8 17 8

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving due to the post of Secretary of State being vacant for part of the year (1,480*l.*), to staff changes (1,930*l.*) and to provision for additional assistance not being required (500*l.*); offset by increases due to the revision of the salary scales of certain staff (25*l.*).

B.—The saving includes 416*l.* on the provision for the cost of journeys outside the United Kingdom.

EXTRA REMUNERATION (exceeding 50*l.*).

One Clerk (85*l.*–350*l.*) received from this Vote 92*l.* 9*s.* for overtime duty.

27 September 1939.

E. J. Harding,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

DOMINION SERVICES.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31 March 1939, compared with the sum granted, for sundry Dominion services, including certain grants in aid, and for expenditure in connexion with Ex-Service Men in Eire, and for a grant in aid to Eire in respect of compensation to transferred officers.

Service	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Representation in the Dominions	49,680	44,002 7 2	5,677 12 10	—	—	—
B.—Passages of Governors, &c.	2,500	3,750 — —	—	—	1,250 — —	
C.—Telegrams on Dominion Service, including Overseas Telephone Calls ..	8,500	13,256 5 9	—	—	4,756 5 9	
D.—Swaziland—Grant in Aid ..	53,500	52,000 — —	1,500 — —	—	—	
E.—Bechuanaland Protectorate—Grant in Aid	50,000	35,000 — —	15,000 — —	—	—	
NEWFOUNDLAND.						
F.1.—Salaries	6,070	7,304 — 6	—	—	1,234 — 6	
F.2.—Expenses of Administration (Grant in Aid)	320,000	320,000 — —	—	—	—	
G.—South African Constabulary, Disability Pensions ..	70	52 15 9	17 4 3	—	—	
EIRE.						
H.—Pensions Appeals Tribunals	525	565 18 5	—	—	40 18 5	
I.—Grant in Aid to Eire in respect of Compensation to Transferred Officers	200	144 2 6	55 17 6	—	—	
J.—Contributions to Imperial, Economic and Research Services: Grant in Aid	13,670	12,807 — —	863 — —	—	—	
TOTAL	£ 504,715	488,882 10 1	23,113 14 7	7,281 4 8	—	—

Surplus to be surrendered £15,832 9 11

Receipts payable to Exchequer.	Estimated.	Realized.
Receipts not authorized to be used as Appropriations in Aid	£ <u>97,405</u>	£ s. d. <u>97,771 17 —</u>

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—*Canada*.—Excess of 913*l.* due mainly to an unforeseen change in the High Commissioner-ship during the year.

South Africa.—An excess of 640*l.* on passages due to unforeseen changes in personnel was partly offset by savings on salaries and allowances (127*l.*), office expenses, &c. (331*l.*).

Australia.—Savings on office expenses (373*l.*) and passages (126*l.*) were partly offset by an excess on salaries and allowances of 441*l.* due to changes in personnel earlier than anticipated.

New Zealand.—Expenditure of 3,285*l.* incurred in connexion with the establishment of the Office of the High Commissioner for the United Kingdom in New Zealand was met from the additional provision of 10,000*l.* under this head.

B.—Excess due to payment of Passage Allowance to a Governor on transfer, for which no provision was made. A statement of expenditure is annexed.

C.—Excess due to urgent international questions.

D.—The terms of repayment of the loan in aid of expenses of administration (52,000*l.*) are under consideration in connexion with the general review of unrepaid advances to Colonial and other Governments. No issues of the loan of 1,500*l.* provided for the purpose of making advances to settlers were required.

E.—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 D.

F.1.—Excess due to increases in the salaries of the three United Kingdom members of the Commission of Government (E.29977/3).

H.—Excess due mainly to an increase in the rate of remuneration granted to the Chairmen of the two Tribunals (E.12115).

I.—The provision made was based on information furnished by the Government of Eire.

J.—Saving due to the provision for one of the research schemes not being required owing to changed circumstances (300*l.*) and to delay in the establishment of a new Bureau (563*l.*).

Details of Receipts.	Estimated.		Realized.	
	£		£	s. d.
Interest and Sinking Fund on loans for settlers in Swaziland	3,303		3,313	11 5
Nauru and Ocean Islands. Repayment of purchase money with interest thereon	94,102		94,102	9 6
Eire. Repayments of and interest on advances made on the security of sums recoverable under the Irish Land Act, 1923	—		151	10 6
Amount realized on sale of Irish Free State 4½ per cent. Land Bonds in excess of amount advanced	—		13	9 —
Refund of sums advanced to the Infestation of Food Products Laboratory, Slough, 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.. .. .	—		31	5 9
Refund of a share of the closing balance in the hands of the Oversea Mechanical Transport Council, originally advanced from the Empire Marketing Fund	—		49	15 4
Australia. Rent received from the letting of Dial House during the period it was not required as a residence for the Secretary to the High Commissioner in Australia for the Government of the United Kingdom	—		80	— —
Receipts arising from the activities of the Empire Marketing Board	—		29	15 6
Total	£97,405		97,771	17 —

10 November 1939.

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.

STATEMENT of Expenditure on account of PASSAGES OF GOVERNORS, &c.,
charged to the Vote for 1938, and referred to in "Explanations, &c.," under
Subhead B.

Full homeward passage allowance (1,750*l.*) on completion of five years' term of office—The Rt. Hon. Lord Huntingfield, K.C.M.G., Victoria (E. 13886/4) and full homeward passage allowance (1,500*l.*) on completion of five years' term of office prior to taking up his appointment as Governor of Victoria—Major General Sir Winston J. Dugan, K.C.M.G., C.B., D.S.O., South Australia (E. 13886/5).

Payment of 500*l.* towards the cost of a visit to this country on completion of five years' term of office and on reappointment for a further term of two years—Sir Ernest Clark, K.C.B., K.C.M.G., C.B.E., Tasmania (E. 13886/4).

EIRE SERVICES.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31 March 1939, compared with the sum granted, in substitution for payments formerly made by the Government of Eire.

Service.	Grant.	Expenditure	Expenditure compared with Grant.				
			Less than Granted.		More than Granted.		
	£	£	s.	d.	£	s.	d.
A.—Land Purchase	1,145,100	1,144,649	8	7	450	11	5
					Surplus to be surrendered.. ..		
					£450	11	5

Dominions Office,
23 May 1939.

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.

OVERSEA SETTLEMENT.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31 March 1939, 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.	£ s. d.	
A.—Grants to Voluntary Societies	10,625	9,974 6 2	650 13 10	—		
B.—Miscellaneous Charges.. (Revote 50l.)	75	2 12 4	72 7 8	—		
EMPIRE SETTLEMENT.						
C.—Land Settlement and Development.. ..	3,150	1,064 4 7	2,085 15 5	—		
D.—Assisted Passages ..	21,850	20,005 8 10	1,844 11 2	—		
E.—Settlement of Migrants	27,975	31,679 17 10	—	3,704 17 10		
F.—Training	1,300	1,102 9 8	197 10 4	—		

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—These grants generally represent 75 per cent. of the administrative expenses of the organisation assisted. The provision made for possible contributions in respect of increased activities was not required in full.

B.—Expenditure on migrants in need of assistance was less than anticipated (22l.) and no action was taken during the year to set up the Local Migration Committees (50l.).

C.—Saving mainly due to advances to settlers under Land Settlement Schemes in Canada, with a view to their rehabilitation, being issued later 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 less than anticipated.

E.—Excess due to delay in completing an agreement to cover contributions by the United Kingdom Government towards the capital cost of a Farm School in New South Wales for which provision was made in 1937 (5,000l.) and to the earlier payment of capital contributions to other Farm Schools in Australia on account of more rapid construction than expected (2,650l.); offset by a saving on maintenance charges due to the number of children who proceeded overseas to Farm Schools for training being less than expected (3,340l.) and minor savings on other after-care schemes generally (605l.).

F.—Contributions towards the cost of training schemes in the United Kingdom were less than anticipated.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
G.—Losses by Exchange ..	600	451 2 3	148 17 9	—		
GROSS TOTAL ..£	65,575	64,280 1 8	4,999 16 2	3,704 17 10		
			Surplus of Gross Estimate over Expenditure. £1,294 18 4			
Deduct—	Estimated.	Realized.	Deficiency of Appropriations in Aid realized.			
H.—Appropriations in Aid ..	22,500	20,152 18 2	£2,347 1 10			
NET TOTAL ..£	43,075	44,127 3 6	Net Deficit. £1,052 3 6			

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

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

Details of Receipts.	Estimated.	Realized.
	£	£ s. d.
Repayments in respect of Assisted Passage Loans ..	3,500	2,658 1 1(a)
Repayments in respect of Land Settlement Loans ..	18,000	15,474 3 10(b)
Miscellaneous receipts	1,000	1,030 12 5
Further repayment in respect of plant recovered on completion of a Development Scheme in New South Wales	—	990 — 10(c)
Total	£22,500	20,152 18 2

(a) Deficiency due to a fall in the rate of the collection of Assisted Passage Loan repayments in Australia.

(b) Repayments during the latter half of the year in respect of loans issued to settlers in Canada in prior years were considerably below the average of previous years.

(c) 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 1938, 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 24l., Canada 7,172l.

In addition, proposals made by various Voluntary Societies to treat as irrecoverable outstanding loans amounting to 420l. 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 September 1937 to 31 March 1939 to 329,704\$, and the sum of 86,303\$ 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 7,148\$ (principal, 4,786\$; interest, 2,362\$). As the result of appeals under the Farmers' Creditors Arrangement Act, the valuations of certain farms were reduced by 896,979\$, of which sum 235,085\$ fell to be borne by the United Kingdom Government (principal, 155,707\$; interest, 79,378\$). In addition a sum of 252\$ was written off in respect of Assisted Passage Loans issued to settlers under this Scheme (S. 8787/028/2).

3. Losses in respect of stock and equipment, originally supplied at the cost of the United Kingdom Government for settlers on farms provided under the New Brunswick Family Settlement Scheme and abandoned by those settlers prior to 30 April 1935, amounted to 76,828\$, one half of which sum fell to be borne by the United Kingdom Government.

Further losses in connexion with settlers who have failed to make good and have been dispossessed of their farms amounted in the period to 31 March 1939 to 73,771\$, and the sum of 27,250\$ has been accepted as the liability of the United Kingdom Government (S. 8787/020).

4. 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 766\$ (principal, 470\$; interest, 296\$). As the result of appeals under the Farmers' Creditors Arrangement Act, the valuations of certain farms were reduced by 105,794\$, of which sum 40,386\$ fell to be borne by the United Kingdom Government (principal, 31,058\$; interest, 9,328\$). In addition a sum of 99\$ was written off in respect of Assisted Passage Loans (S. 8787/020).

5. 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 15,406\$, 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).

6. Further concessions have been allowed on account of adverse economic conditions to settlers placed on farms in Western Canada under the auspices of the Hudson's Bay Company and the Canadian Pacific Railway Company. The majority of the farms provided under this Scheme have been revalued and the settlers' contracts written down by 176,345\$, of which sum one half was borne by the United Kingdom Government and the remainder by the Companies (S. 31768/5).

7. 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 third 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 290*l.* in respect of advances for permanent improvements (144*l.* principal; 146*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 1939.
	<i>£</i>	<i>£</i>
(a) Assisted Passages :—		
Australia	383,495	46,095
Canada	115,198	100
New Zealand	21,251	162
Voluntary Societies	27,907	3,487
Total	<i>£</i> 547,851	49,844
(b) Land Settlement :—		
Canada	867,115	390,839
Southern Rhodesia	25,854	16,153
Total	<i>£</i> 892,969	406,992

23 November 1939.

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, subject to the observations in my Report.

G. C. Upcott,
Comptroller and Auditor General.

COLONIAL OFFICE.

ACCOUNT of the sum expended, in the year ended 31 March 1939, 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.	175,278	174,922 8 5	355	11	7	—		
B.—Travelling and Incidental Expenses	3,300	3,041 18 3	258	1	9	—		
BB.—Expenses of Palestine Conference. <i>Supplementary</i>	14,400	13,244 2 11	1,155	17	1	—		
C.—Telephone Services	2,000	2,286 3 7	—			286	3	7
GROSS TOTAL								
<i>Original</i> 180,578 <i>l.</i>								
<i>Supplementary</i> .. 14,400 <i>l.</i>								
	£ 194,978	193,494 13 2	1,769	10	5	286	3	7
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>						
D.—Appropriations in Aid ..	3,500	3,500 — —						
NET TOTAL								
<i>Original</i> 177,078 <i>l.</i>								
<i>Supplementary</i> .. 14,400 <i>l.</i>								
	£ 191,478	189,994 13 2	Surplus to be surrendered. £1,483 6 10					

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid ..	3,500	3,751 13 10
Appropriated in aid (Subhead D)		3,500 — —
		£251 13 10

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—There were savings due to certain posts being filled by officers on salaries lower than estimated, or for only part of year (3,000*l.*); offset by excess due to overtime (1,150*l.*) and to additional posts sanctioned during the year (1,500*l.*).

B.—Savings occurred on the provision for journeys overseas (456*l.*); offset by an excess on travelling and incidental expenses, &c. (73*l.*). In addition 124*l.* 11*s.* was refunded to a former 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.

BB.—Savings occurred chiefly on the provision made for additional staff and incidental expenses. Delayed claims amounting to 235*l.* will be charged to the Colonial Office Vote, 1939.

C.—Excess due to increase in telephone traffic.

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.	2,870	3,019	8 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	132	5 7(b)
Total	£3,500	3,751	13 10

(a) Excess due to unforeseen variations in arrangements regarding officers on loan.

(b) Fees, passage rebates, private telephone calls, &c.

EXTRA REMUNERATION (exceeding 50l.).

From the Vote for Royal Commissions, &c., a Principal (800l.-1,100l.) and an Assistant Principal (275l.-625l.) received 130l. 19s. 7d. and 100l. 16s. 4d., respectively, as Secretary and Assistant Secretary to the West India Royal Commission and another Principal received 183l. 6s. 8d. as Secretary to the Rhodesia-Nyasaland Royal Commission. A Principal received 58l. 8s. 6d. from the Vote for Privy Seal Office as Private Secretary to the Lord Privy Seal.

A Clerk (85l.-350l.) received 65l. from the Vote for Royal Commissions, &c., in respect of the Rhodesia-Nyasaland Royal Commission. A Clerk and a Shorthand Typist (40s.-72s. a week) received respectively 50l. and 30l. from the Colonial and Middle Eastern Services Vote in respect of the Palestine Partition Commission, and 33l. 3s. 6d. and 32l. 7s. 10d. from this Vote for overtime pay.

Eight Clerks received from this Vote sums varying from 75l. 5s. 8d. to 105l. 2s. 6d. for overtime pay amounting to a total of 663l. 1s.

The Second Office Keeper (215l.-240l.) received 90l. 6s. from the Government Hospitality Fund and 3l. 12s. 4d. from this Vote for overtime pay. The Office Porter (55s. 6d. a week) received from this Vote 51l. 4s. 7d. for overtime pay. Two unestablished Messengers (47s. 6d.-55s. 6d. a week) received from this Vote 63l. 8s. 5d. and 57l. 7s. 3d. for overtime pay.

NOTES.

A moiety of the salary of an Assistant Principal (550l.) on loan to a Colonial Government and a moiety of the salary of a Colonial Service officer (1,070l.) attached to the Imperial Defence College during part of the year were borne on this Vote.

The salaries of two Colonial Service officers were paid by their respective Colonial Governments during their temporary attachment to the Colonial Office for varying periods during the year.

Moieties of the salaries of eleven Colonial Service officers (650l.-825l.) temporarily attached to the Colonial Office as Assistant Principals for varying periods during the year were borne by the Colonial Governments concerned.

A. C. C. Parkinson,
Accounting Officer.

11 September 1939

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 1939, 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.	£ s. d.	£ s. d.
COLONIAL SERVICES.						
GRANTS IN AID OF LOCAL REVENUES, &c.						
A.1.—Cyprus	92,800	92,800 — —	—	—	—	—
A.2.—Nyasaland	206,000	206,000 — —	—	—	—	—
A.3.—Somaliland						
Original	35,000 <i>l.</i>					
Less Supplementary ..	24,000 <i>l.</i>					
	11,000	11,000 — —	—	—	—	—
A.4.—Dominica	5,500	5,500 — —	—	—	—	—
A.5.—Montserrat	3,000	3,000 — —	—	—	—	—
A.6.—British Guiana						
Original	10,000 <i>l.</i>					
Less Supplementary ..	10,000 <i>l.</i>					
	—	—	—	—	—	—
A.7.—British Honduras						
Original	49,000 <i>l.</i>					
Supplementary	15,000 <i>l.</i>					
	64,000	64,000 — —	—	—	—	—
A.8.—Malta	14,000	13,000 — —	1,000	—	—	—
A.9.—Kenya	70,000	63,500 — —	6,500	—	—	—
A.10.—St. Lucia						
Supplementary	30,000	30,000 — —	—	—	—	—
A.11.—Gilbert and Ellice Islands						
Supplementary	7,500	7,500 — —	—	—	—	—

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.2.—150,000*l.* issued as a grant and 56,000*l.* as a loan bearing interest at 5 per cent. per annum.

A.3.—11,000*l.* issued to meet expenditure on refugees from Ethiopia.

A.4, A.5.—Loans, at present free of interest. Terms of repayment will be notified to Parliament when prescribed.

A.7.—22,000*l.* issued as a grant and 42,000*l.* as a loan on terms shown in the Estimate.

A.8.—Issues were limited to three-quarters of the latest estimate of the expenditure by the Government of Malta to 31 March 1939.

A.9.—Issues were limited to the latest estimate of the expenditure by the Government of Kenya to 31 March 1939.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ 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	363 2 8	136 17 4	—	—	—
B.4.—Imperial College of Tropical Agriculture, Trinidad	16,000	16,000 - -	—	—	—	—
B.5.—East African Agricultural Research Station, Amani	6,000	6,000 - -	—	—	—	—
B.6.—Colonial Agricultural Service Fund	2,250	2,212 8 5	37 11 7	—	—	—
B.7.—Testing and Marketing of Colonial Timbers ..	5,000	5,020 - 6	—	—	20 - 6	—
B.8.—Central Pool of Survey Instruments	800	344 19 2	455 - 10	—	—	—
B.9.—Colonial Empire Marketing Board <i>Original</i> 40,000 <i>l.</i> <i>Less Supplementary</i> .. 13,000 <i>l.</i>	27,000	9,093 6 6	17,906 13 6	—	—	—
B.10.—Higher College, Makerere, East Africa (Grant in Aid) <i>Supplementary</i>	10	—	10 - -	—	—	—
WESTERN PACIFIC HIGH COMMISSION.						
C.1.—Tonga: British Agent; Salaries and Expenses	1,803	1,850 12 2	—	—	47 12 2	—
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)	10,395	10,030 17 6	364 2 6	—	—	—

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

B.2.—See appended Account.

B.3.—Arrangements for a visit of the Council's representatives to Cyprus were not completed by 31 March 1939.

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

B.8.—Savings occurred on new purchases (200*l.*), repairs, &c. (218*l.*) and on transport (37*l.*).

B.9.—Savings occurred chiefly on the provision for Publicity.

B.10.—The full grant of 100,000*l.* was issued in 1939.

C.1.—Visit by the High Commissioner was not foreseen and caused an excess on the provision for travelling (42*l.*) and there was an excess on the provision for installation of electric light (30*l.*); offset by net savings on other heads (24*l.*).

C.3.—Savings occurred on the provision for the post of Clerk and Accountant (113*l.*) and for travelling, &c. (367*l.*); offset by net excesses under other heads (116*l.*).

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 ..	5,000	5,306 13 4	—	—	306 13 4	—
E.—Boundary Commissions						
Original	53,000 <i>l.</i>					
Less Supplementary	13,500 <i>l.</i>					
	39,500	24,871 6 7	14,628 13 5	—	—	—
F.—Minor Colonial Services ..	1,096	339 15 7	756 4 5	—	—	—
FF.—Refugee Settlement Investigation						
Supplementary	1,000	546 4 2	453 15 10	—	—	—
G.—Telegrams, &c., on Colonial Service, including Overseas Telephone Calls	10,000	10,225 16 —	—	—	225 16 —	—
MIDDLE EASTERN SERVICES.						
PALESTINE AND TRANS-JORDAN.						
H.1.—Defence						
Original	623,000 <i>l.</i>					
Supplementary	1,120,700 <i>l.</i>					
	1,743,700	1,737,500 12 9	6,199 7 3	—	—	—
H.2.—British Resident and Staff, Trans-Jordan : Salaries and Expenses	8,040	7,528 — —	512 — —	—	—	—

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

D.—A statement of expenditure is annexed.

E.—British Guiana - Brazil Boundary Commission : Estimate, 1938, 36,500*l.* Expenditure, 1938, 23,620*l.* ; Cumulative Expenditure to 31 March 1939, 217,415*l.*

A saving occurred in 1938 owing to the work being completed earlier than had been anticipated.

The expenditure in 1938 includes (a) 37*l.* 15*s.* 7*d.*, being the balance of value of mess stores condemned or lost (S.34693/7) ; (b) 100*l.* honorarium paid to the pilot of the aeroplane used by the Commission (S.34693/7) ; (c) 97*l.* 4*s.* 10*d.*, unvouched expenditure (S.34693/7).

A Chronometer worth approximately 26*l.* was presented to the British Guiana Government in replacement of one lost by the Commission (S.34693/4).

Cartographic Work : Estimate 3,000*l.* Expenditure 1,251 11*s.* 9*d.*

Northern Rhodesia—Belgian Congo Commission	£	662
British Somaliland—Ethiopia Commission	£	576
British Guiana—Brazil Commission	£	12

F.—Savings due to the death of a Wei-Hai-Wei pensioner (520*l.*), and to absence of expenditure in connexion with Tristan-da-Cunha (300*l.*) ; offset by payment to a Cable and Wireless Company in refund of compensation to three foreign employees whose services were dispensed with (64*l.*) (E.23672/083).

FF.—Further expenditure on the investigation has been charged to this Vote in 1939.

G.—Excess due to expenditure on telegrams necessitated by the September 1938 crisis.

H.1.—*Army*.—The charge includes 20,700*l.* arrears relating to 1937, and 1,600,000*l.* relating to 1938. Expenditure in excess of 1,600,000*l.* was incurred on works services (18,000*l.*) and on maintenance costs (38,000*l.*) but the question whether any further sum is to be paid to the War Office in respect thereof is under consideration.

Royal Air Force.—There were savings on the cost of works services in Palestine due to certain claims for rent not being received in 1938 (7,290*l.*), modified by excesses on the provision for recurrent expenditure in Palestine and Trans-Jordan (500*l.*) ; for works services in Trans-Jordan (477*l.*) ; and there was an arrear charge for Indian troops (114*l.*).

H.2.—The British Resident's compensatory allowance was not issued until April 1939 (432*l.*) and there were savings on the local subordinate staff, &c. (80*l.*).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
MIDDLE EASTERN SERVICES— <i>contd.</i>						
PALESTINE AND TRANS-JORDAN — <i>contd.</i>						
H.3.—Trans-Jordan Frontier Force (Grant in Aid) ..						
Original 145,000 <i>l.</i>						
Supplementary .. 113,000 <i>l.</i>						
	258,000	195,000 - -	63,000 - -			
H.4.—Trans-Jordan: Grant in Aid of Local Revenue						
Original .. 321,009 <i>l.</i>						
Less Supplementary 30,000 <i>l.</i>						
	291,009	272,008 13 6	19,000 6 6			
H.5.—Hydrographic Surveys in Palestine and Trans- Jordan (Grant in Aid)						
Original 44,000 <i>l.</i>						
Less Supplementary .. 14,000 <i>l.</i>						
	30,000	30,000 - -				
H.6.—Palestine Technical Com- mission	6,000	3,696 15 5	2,303 4 7			
H.7.—Joint Survey of the Trans- Jordan-Nejd Frontier ..						
Original 20,000 <i>l.</i>						
Less Supplementary .. 19,000 <i>l.</i>						
	1,000	—	1,000 - -			
H.8.—Palestine: Grant in Aid of Expenditure arising out of the Disturbances						
Supplementary	1,887,000	1,620,000 - -	267,000 - -			

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

H.3.—Issues were restricted to the latest forecast of His Majesty's Government's contribution, calculated on the basis shown in the Supplementary Estimate (H. C. 45 of 1938-39).

H.4.—The Grant in Aid of local revenues was short issued by 19,000*l.*

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).

H.6.—The estimate (6,000*l.*) was conjectural as the Commission had not then been appointed.

H.7.—The survey was not commenced.

H.8.—Issue was based on the latest forecast by the High Commissioner.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
ARABIA.						
J.1.—Aden Protectorate ..	83,492	82,738 2 4	753 17 8	—	—	—
J.2.—Aden Protectorate (Grant in Aid)	5,000	4,100 — —	900 — —	—	—	—
GROSS TOTAL						
<i>Original</i>	1,895,485 <i>l.</i>					
<i>Supplementary</i>	3,050,710 <i>l.</i>					
	£ 4,946,195	4,543,877 6 7	402,917 15 5	600 2 —		
Deduct—						
K.—Appropriations in Aid						
<i>Original</i>	3,230 <i>l.</i>					
<i>Supplementary</i>	6,000 <i>l.</i>					
	9,230	9,230 — —				
NET TOTAL						
<i>Original</i>	1,892,255 <i>l.</i>					
<i>Supplementary</i>	3,044,710 <i>l.</i>					
	£ 4,936,965	4,534,647 6 7				Surplus to be surrendered. £402,317 13 5

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid	9,230	9,492 13 8
(ii) Receipts of other classes	146,502	168,473 18 6
Total ..	£155,732	177,966 12 2
Appropriated in aid (Subhead K)		9,230 — —
Paid separately to Exchequer ..		£168,736 12 2

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

J.1.—There were savings on the provision for Protectorate Tribal Levies (851*l.*), the salaries, travelling expenses and pension contributions of the Political Staff (2,698*l.*), services for Protectorate Chiefs (511*l.*) and Government Guards (530*l.*); offset by excesses under other heads (497*l.*) and by expenditure on services not provided for (3,339*l.*).

Eight rifles and 26,200 rounds of ammunition worth approximately 245*l.* were issued free to Protectorate Tribes (S.16149/6). For issues on repayment, see "Details of Receipts" under (ii) Aden.

J.2.—Issues of the loans were restricted to the estimated cost of schemes sanctioned during the year. Terms of interest and repayment will be notified to Parliament when published.

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	—	(a)
Contributions by Colonies towards the cost of testing and marketing of Colonial timbers (Subhead B.7.)	990	1,000	—
Receipts in respect of Pool of Survey Instruments (Subhead B.8.)	5	104	— (b)
Western Pacific High Commission.—Fees, fines, &c. . .	300	337	6 5 (b)
Repayment from Palestine revenues towards cost of Defence (Subhead H.1.)			
Supplementary	6,000	5,981	1 11 (c)
Trans-Jordan.—Fees, &c. (Subhead H.2.)	75	149	5 5 (b)
Trans-Jordan Frontier Force.—Rent for Married Quarters (Subhead H.3.)	920	974	2 2 (b)
Aden Protectorate.—Rent contributions of political staff, agricultural services and miscellaneous (Subhead J.1.)	930	936	18 3
Miscellaneous	—	9	19 6
Total	£9,230	9,492	13 8
(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	6 1
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	—	(d)
Interest on, and part repayment of, loan for seed cultivators	3,820	4,682	1 8 (e)
Kantara-Rafa Railway.—Annual rent payable to H.M. Government	4,000	4,000	—
Sale of surplus material, &c.	—	19,995	16 — (f)
Aden.—Sales of arms and ammunition to Protectorate tribes	1,800	1,302	15 11 (b)
Miscellaneous	50	87	11 1 (b)
St. Lucia.—Repayment instalment and interest on outstanding portion of loan for relief of distress caused by the fire at Castries in 1927	334	333	6 8
Dominica. Local interest and repayments on account of loans to cultivators (Watts' scheme)	1,000	1,140	1 3 (b)
Repayment annuity on loans to cultivators, 1930 and 1931	781	780	19 4
Repayment annuity on loan for plant distribution, 1931 and 1932.	308	308	—
British Guiana.—Unexpended balance of previous year's grant in aid of the cost of investigating the possibility of Assyrian Settlement (Subhead A.7, 1937 Vote)	—	43	10 5
Boundary Commissions.—Proceeds of sales of stores, &c.	—	3,473	3 5 (g)
Contribution from Northern Rhodesia towards cost of Northern Rhodesia-Belgian Congo Commission (Subhead E.)	—	389	1 — (h)
Miscellaneous	—	119	18 — (i)
Total	£ 146,502	168,473	18 6

Details of Receipts—*contd.*

- (a) Refund in respect of 1938 was received in 1939.
 (b) These receipts cannot be foreseen with accuracy.
 (c) Sum accepted in final settlement of amount due in respect of balance of War Office expenditure relating to 1937, 20,700*l.*, but charged to this Vote in 1938 (see Subhead F.1.) (S.28724/7).
 (d) The final annuity was received in 1937.
 (e) Repayments were accelerated.
 (f) Interest charges (8*l.*), due to delayed instalment of purchase price of certain material sold to a contractor, were waived in view of conditions in Palestine (S.3395/5).
 (g) Due chiefly to sale of stores on the termination of the Commission.
 (h) Includes 1938 contribution (331*l.* 2*s.* 5*d.*) and balance of 1937 contribution (57*l.* 18*s.* 7*d.*).
 (i) Rebates on passages, &c.

Colonial Office,
 29 November 1939.

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 1938 and referred to in "Explanations, &c.," under Subhead D.

Passage allowance on appointment :—

General Sir W. E. Ironside, K.C.B., 210*l.*

Passage allowances on transfer :—

Sir M. A. Young, K.C.M.G.—Barbados to Tanganyika Territory, 865*l.*; Major Sir H. W. Young, K.C.M.G., D.S.O.—Northern Rhodesia to Trinidad, 820*l.*; Sir H. C. Luke, K.C.M.G.—Malta to Fiji, 776*l.* 13*s.* 4*d.*; Sir A. F. Richards, K.C.M.G.—Fiji to Jamaica, 760*l.*

Passage allowances to officers who proceeded from the territories in which they were serving to take up appointments as Governors elsewhere :—

Sir E. J. Waddington, K.C.M.G., O.B.E.—British Guiana to Barbados, 185*l.*; Sir J. A. Maybin, K.C.M.G.—Nigeria to Northern Rhodesia, 600*l.*

Passage allowances on retirement :—

Major Sir A. S. Lawrance, K.C.M.G., K.B.E., D.S.O.—Somaliland, 100*l.*; Major Sir C. H. Harrington, G.C.B., G.B.E., D.S.O.—Gibraltar, 210*l.*

Homeward passage allowances paid to the estates of deceased Governors :—

Sir H. B. Kittermaster, K.C.M.G., K.B.E.—Nyasaland (E.13886/5), 600*l.*; Sir E. B. Denham, G.C.M.G., K.B.E.—Jamaica (E.37078), 180*l.*

BUREAU OF HYGIENE AND TROPICAL DISEASES.

ACCOUNT OF RECEIPTS AND EXPENDITURE FOR THE YEAR ENDED 31 MARCH 1939.

RECEIPTS.	£	s.	d.	EXPENDITURE.	£	s.	d.
Balance on 1 April 1938 ..	5,267	19	1	Salaries, Office	3,944	1	5
Parliamentary Grant (Class II, Vote 9, Subhead B.2.)	1,000	-	-	Payment to sectional editors, contributors, reviewers, indexer and translators	1,777	8	6
Contributions by Governments of Dominions ..	500	-	-	Purchase of periodicals, and binding	78	9	-
Indian Provincial Governments' contributions ..	180	-	-	Publications (printing, postage, &c.)	2,092	3	6
Sudan Government's contribution	200	-	-	Staff superannuation : Bureau's contributions	249	-	11
Iraq Government's contribution	30	-	-	Transferred to "Superannuation Benefit for Dr. H. H. Scott Account" with Crown Agents	1,000	-	-
Contributions by Governments of Colonies, Protectorates and Mandated Territories	4,277	-	-	Telephone, cleaning, &c. ..	70	-	-
Indian Research Fund Association grant ..	150	-	-	Stationery	64	1	10
Sales of publications and advertisements	1,818	8	1	Office furniture and equipment	36	-	-
Interest on deposit account	85	11	4	Postage and miscellaneous	118	18	4
				Audit fee	15	-	-
				Balance on 31 March 1939	4,063	15	-
TOTAL	£13,508	18	6	TOTAL	£13,508	18	6

Bureau of Hygiene and Tropical Diseases,
28 April 1939.

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 1939, 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.
	£	£	£	£
Grant in Aid of the Colonial Development Fund under the Colonial Development Act, 1929.	650,000	650,000	—	—

R. V. Nind Hopkins,
Accounting Officer.

Treasury,
21 September 1939.

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.

ACCOUNT of the sum expended, in the year ended 31 March 1939, 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 grants 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.	£ s. d.	
A.—Salaries, &c.	211,891	207,730 16 2	4,160 3 10	—	—	
B.—Travelling and Incidental Expenses	1,300	2,393 15 —	—	1,093 15 —	—	
C.—Telegrams and Telephones	9,300	9,084 3 2	215 16 10	—	—	
D.—Grants in Aid of Military Expenditure from Indian Revenues						
Original	1,700,000 <i>l.</i>					
Supplementary	300,010 <i>l.</i>					
	2,000,010	2,000,000 — —	10 — —	—	—	
GROSS TOTAL						
Original	1,922,491 <i>l.</i>					
Supplementary	300,010 <i>l.</i>					
	£ 2,222,501	2,219,208 14 4	4,386 — 8	1,093 15 —	—	
Deduct—						
E.—Appropriations in Aid . .	110,200	110,200 — —				
NET TOTAL						
Original	1,812,291 <i>l.</i>					
Supplementary	300,010 <i>l.</i>					
	£ 2,112,301	2,109,008 14 4			Surplus to be surrendered. £3,292 5 8	

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid	110,200	110,575 16 —
Appropriated in aid (Subhead E)		110,200 — —
Paid separately to Exchequer		£375 16 —

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings due to replacement of staff transferred to other Departments by officers at the minimum of the scale (3,099*l.*), staff changes (912*l.*) and vacancies temporarily unfilled (149*l.*).

B.—The excess is mainly due to unforeseen charges in respect of the visit to India and Burma of the Parliamentary Under Secretary of State (762*l.*) (E.37321); and a share of passage costs, &c., of the Expert Committee on Indian Defence (302*l.*).

C.—Expenditure on telegrams is subject to large fluctuations which cannot be foreseen.

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 and recoveries	200	494	11 -
Repayment of salary of an officer on loan to the Offices of the Cabinet	—	81	5 -
Total	£110,200	110,575	16 -

15 November 1939.

S. F. Stewart,
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 GRAVES COMMISSION.

ACCOUNT of the sum expended, in the year ended 31 March 1939, 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.	£ s. d.
A.—Salaries (Pensionable Officers)	3,100	3,026 5 -	73 15 -	—
B.—Imperial War Graves Commission (Grant in Aid)	172,214	172,214 - -	—	—
C.—Endowment Fund	300,000	300,000 - -	—	—
D.—Purchase of Land (United Kingdom)	100	4 9 -	95 11 -	—
E.—Maintenance of Cemeteries under Supplemental Charter of 17 January 1924.. ..	1,000	702 17 8	297 2 4	—
E.1.—Losses	—	66 19 -	—	66 19 -
TOTAL ..	£ 476,414	476,014 10 8	466 8 4	66 19 -

Surplus to be surrendered £399 9 4

Receipts payable to Exchequer.	Estimated.	Realized.
Burial fees, Scutari Cemetery, &c.	<u>£20</u>	<u>£25 1 2</u>

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Saving due to the retirement of a Clerk in January 1939.
 E.—Saving due to reduction in cost of carrying out various minor repairs in certain Cemeteries.
 E.1.—Loss of cash following the disappearance of the cemetery caretaker at Cathcart's Hill Cemetery in the Crimea (S.1013/2).

21 December 1939.

Fabian Ware, Major-General,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

GRANT IN AID ACCOUNT, 1938.

RECEIPTS.			PAYMENTS.		
	£	s. d.		£	s. d.
Balance, 1 April 1938 ..	20,221	12 9	United Kingdom Govern- ment's proportion, viz:- 81·53 per cent. of the total net payments, amounting to 218,536 <i>l.</i> 4 <i>s.</i> 9 <i>d.</i> shown in the "Statement of Cash Payments" overleaf..	178,172	11 11
From Vote, 1938			Balance, 31 March 1939	17,289	5 10
Subhead A	3,026	5 -			
Subhead B	172,214	- -			
	<u>£195,461</u>	<u>17 9</u>		<u>£195,461</u>	<u>17 9</u>

NOTE.

The payments shown above include a proportion of *ex gratia* payments amounting to 238*l.* 9*s.* 11*d.* made in connexion with injury and sickness of employees of the Commission.

21 December 1939.

Fabian Ware,
Accounting Officer.

IMPERIAL WAR GRAVES ENDOWMENT FUND.

UNITED KINGDOM ACCOUNT FOR YEAR ENDED 31 MARCH 1939.

RECEIPTS.			PAYMENTS.		
	£	s. d.		£	s. d.
From Vote, 1938 (Sub- head C)	300,000	- -	Purchase of 12,059 <i>l.</i> 14 <i>s.</i> 6 <i>d.</i> of 3½ per cent. Conversion Stock	11,520	18 2
Interest on 4 per cent. Consolidated Stock ..	23,041	16 4	Purchase of 406,266 <i>l.</i> 16 <i>s.</i> 1 <i>d.</i> of 3½ per cent. War Stock	415,200	19 8
Interest on 3½ per cent. Conversion Stock ..	58,062	14 4			
Interest on 3½ per cent. War Stock	45,617	7 2			
	<u>£426,721</u>	<u>17 10</u>		<u>£426,721</u>	<u>17 10</u>

INVESTMENTS HELD AT 31 MARCH 1939.

576,045*l.* 10*s.* 5*d.* 4 per cent. Consolidated Stock @ cost 531,713*l.* 17*s.* 10*d.**
1,676,640*l.* 8*s.* 1*d.* 3½ per cent. Conversion Stock @ cost 1,479,785*l.* 6*s.* 1*d.**
1,534,313*l.* 10*s.* 9*d.* 3½ per cent. War Stock @ cost 1,597,072*l.* 9*s.* 5*d.**

* Includes interest accrued at dates of purchase amounting to 21,964*l.* 2*s.* 7*d.*

IMPERIAL WAR
STATEMENT OF CASH PAYMENTS OUT OF FUNDS CONTRIBUTED BY BRITISH
FROM 1 APRIL 1938

	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	11,940	13 8	6,147	1 6	—	—	409	4 2
(b) Records, Cemetery Registers and Inquiries ..	3,108	12 6	818	2 2	—	—	—	—
(c) Architectural and Technical	3,447	14 10	5,311	1 6	—	—	385	4 2
(d) Horticultural	5,724	13 9	108,378	4 8	2,287	11 11	3,302	18 1
(e) Transport	—	—	2,540	1 7	—	—	—	—
	£ 24,221	14 9	123,194	11 5	2,287	11 11	4,097	6 5
2.—Maintenance Fees and Horticultural Supplies ..	9,976	11 8	3,006	18 11	105	11 1	745	12 5
3.—Materials and Local Labour for Structural Maintenance	3,301	14 —	7,117	15 —	261	1 5	468	5 6
4.—Payments to Contractors, Materials and Local Labour for Construction of Cemeteries and Memorials	235	4 6	8,144	1 4	—	—	40	3 7
5.—Travelling Expenses ..	2,314	18 5	3,537	— 9	360	2 4	714	2 —
6.—Transport :—New Vehicles and Running Costs ..	927	— 2	2,507	— 11	—	—	95	2 7
7.—Rents, Rates, Office Expenses, Postages, Stationery, &c.	3,647	16 11	2,120	18 8	69	13 2	547	9 —
8.—Printing Cemetery Registers and Annual Reports ..	104	19 8	—	—	—	—	—	—
9.—Educational and Medical Services :—								
(a) Salaries, Fees, Medicines, &c.	—	—	713	17 7	15	13 10	—	—
(b) Contribution to Ypres School, Educational Grants and Conveyance of School-children, &c.	—	—	886	9 —	—	—	—	—
GROSS TOTALS	£ 44,730	— 1	151,228	14 7	3,099	13 9	6,708	1 6

Deduct :—

10.—Receipts—

Proceeds of realization of surplus stores, &c., sale of Registers and Annual Reports, and interest received.

Note.—The above Statement does not include payments

We have audited the books of the Imperial War Graves Commission for the year ended from the Commission's Local Officials relating to payments made abroad. We have tested the information and explanations we have required and report that in our opinion the above referred to in the Note).

20 November 1939.

GRAVES COMMISSION.
AND DOMINION GOVERNMENTS (AFTER DEDUCTION OF MISCELLANEOUS RECEIPTS)
TO 31 MARCH 1939.

Macedonia.	Gallipoli.	Iraq.	Dominions and Other Areas.	Total.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
—	—	—	978 10 3	19,475 9 7
—	—	—	—	3,926 14 8
—	—	—	160 — —	9,304 — 6
1,419 16 —	2,818 9 4	1,148 19 1	978 10 5	126,059 3 3
—	224 17 —	72 4 —	—	2,837 2 7
1,419 16 —	3,043 6 4	1,221 3 1	2,117 — 8	161,602 10 7
124 18 4	64 8 11	214 9 8	1,633 12 6	15,872 3 6
131 17 9	378 15 1	232 17 8	106 3 1	11,998 10 6
406 7 8	—	11 15 11	137 19 9	8,975 12 9
164 17 1	197 7 7	194 12 3	371 1 9	7,854 2 2
273 1 1	198 14 5	117 12 1	—	4,118 11 3
82 5 7	112 1 6	117 10 10	80 17 11	6,778 13 7
—	—	—	—	104 19 8
—	—	—	—	729 11 5
—	—	—	—	886 9 —
2,603 3 6	3,994 13 10	2,110 1 6	4,446 15 8	218,921 4 5
				384 19 8
			NET TOTAL .. £	218,536 4 9

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

Fabian Ware.
P. M. W. Macdonogh } Members of Finance Committee.
W. P. Spens.

31 March 1939 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,
1938.

CLASS III.

HOME DEPARTMENT, LAW AND JUSTICE.

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.
101	1	Home Office	829,812	66,744	763,068	827,638 8 10
105	2	Air Raid Precautionary Services	9,301,720	18,300	9,283,420	8,715,676 18 1
108	3	Broadmoor Criminal Lunatic Asylum	79,608	4,632	74,976	79,011 12 10
110	4	Police, England and Wales ..	12,722,154	410	12,721,744	12,613,880 6 7
122	5	Prisons, England and Wales ..	1,683,647	349,000	1,334,647	1,676,052 5 -
130	6	Approved Schools, &c., England and Wales	569,850	19,000	550,850	547,442 8 -
132	7	Supreme Court of Judicature, &c.	557,179	557,079	100	557,035 10 2
135	8	County Courts	806,222	806,122	100	792,683 9 8
137	9	Land Registry	285,790	285,690	100	277,592 9 6
139	10	Public Trustee	260,962	260,862	100	255,544 4 3
141	11	Law Charges	173,141	39,473	133,668	172,929 8 11
144	12	Miscellaneous Legal Expenses ..	55,974	13,250	42,724	54,043 19 2
146	13	Police, Scotland	1,237,482	—	1,237,482	1,219,137 15 7
147	14	Prisons Department for Scotland	285,710	19,570	266,140	267,207 12 3
151	15	Approved Schools, &c., Scotland	72,215	4,850	67,365	72,179 6 -
153	16	Scottish Land Court	8,613	380	8,233	8,094 15 9
155	17	Law Charges and Courts of Law, Scotland	199,163	152,000	47,163	195,079 5 3
158	18	Register House, Edinburgh ..	67,116	67,016	100	64,324 12 6
160	19	Northern Ireland Services ..	13,583	7,000	6,583	12,648 8 5
161	20	Supreme Court of Judicature, &c., Northern Ireland ..	52,223	32,015	20,208	51,139 12 11
163	21	Irish Land Purchase Services ..	1,778,298	94	1,778,204	1,777,682 1 11
		Total	31,040,462	2,703,487	28,336,975	30,237,024 11 7

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	65,878	2 7	761,760	6 3	2,173	11 2	865	17 5	1,307	13 9	—							
2	18,300	—	8,697,376	18 1	586,043	1 11	—		586,043	1 11	169,656	12 11						
3	4,832	—	74,379	12 10	596	7 2	—		596	7 2	262	11 1						
4	410	—	12,613,470	6 7	108,273	13 5	—		108,273	13 5	1,703	18 3						
5	349,000	—	1,327,052	5 —	7,594	15 —	—		7,594	15 —	30,075	1 3						
6	19,000	—	528,442	8 —	22,407	12 —	—		22,407	12 —	2,074	15 9						
7	557,035	10 2	—		143	9 10	43	9 10	100	—	365,864	6 7						
8	792,683	9 8	—		13,538	10 4	13,438	10 4	100	—	106,569	7 11						
9	277,592	9 6	—		8,197	10 6	8,097	10 6	100	—	57,906	11 4						
10	255,544	4 3	—		5,417	15 9	5,317	15 9	100	—	65,688	7 11						
11	39,473	—	133,456	8 11	211	11 1	—		211	11 1	4,905	1 3						
12	9,219	18 —	*44,824	1 2	1,930	— 10	*4,030	2 —	—		—							
13	—		1,219,137	15 7	18,344	4 5	—		18,344	4 5	—							
14	19,456	5 2	247,751	7 1	18,502	7 9	113	14 10	18,388	12 11	—							
15	4,850	—	67,329	6 —	35	14 —	—		35	14 —	33	5 1						
16	380	—	7,714	15 9	518	4 3	—		518	4 3	3	9 3						
17	152,000	—	43,079	5 3	4,083	14 9	—		4,083	14 9	9,888	— 3						
18	64,324	12 6	—		2,791	7 6	2,691	7 6	100	—	15,857	18 2						
19	6,943	17 6	5,704	10 11	934	11 7	56	2 6	878	9 1	—							
20	32,015	—	19,124	12 11	1,083	7 1	—		1,083	7 1	3,449	19 —						
21	93	7 1	1,777,588	14 10	615	18 1	— 12 11		615	5 2	—							
									2,668,831	16 5	27,568,192	15 2	803,437	8 5	34,655	3 7	833,939	6 —
Total amount to be surrendered .. £									770,882	6 —								

* See Report, paragraph 36.

HOME OFFICE.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31 March 1939, 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, 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.	
GENERAL ADMINISTRATION.							
A. 1.—Salaries, &c.	£ 210,669	£ 223,137	s. 7	d. 5	£ —	s. —	d. —
A. 2.—Travelling and Incidental Expenses	3,500	4,025	12	2	—	525	12 2
A. 3.—Special Services	5,500	3,206	18	7	2,293	1	5
A. 4.—Telegrams and Telephones	8,000	11,000	12	8	—	3,000	12 8
INSPECTION OF FACTORIES AND WORKSHOPS.							
B. 1.—Salaries, &c.	212,786	197,864	9	—	14,921	11	—
B. 2.—Travelling and Incidental Expenses	17,000	16,534	14	3	465	5	9
B. 3.—Fees to Surgeons, &c.	1,000	856	13	2	143	6	10
B. 4.—Costs of Prosecutions, Inquiries, and Arbitrations	2,000	410	11	1	1,589	8	11
INSPECTION OF EXPLOSIVES.							
C. 1.—Salaries	5,426	4,242	8	3	1,183	11	9
C. 2.—Travelling and Incidental Expenses	900	631	—	11	268	19	1
C. 3.—Chemical Examination of Explosives	3,854	4,140	7	1	—	286	7 1
INSPECTION UNDER CRUELTY TO ANIMALS ACT, 1876.							
D. 1.—Salaries, &c.	3,314	3,314	8	4	—	—	8 4
D. 2.—Travelling and Incidental Expenses	650	527	12	4	122	7	8
WORKMEN'S COMPENSATION ACTS, 1925 TO 1931.							
E. 1.—Fees and Expenses of Medical Referees	16,000	16,779	5	6	—	779	5 6
E. 2.—Contribution to Medical Expenses Fund for Silicosis and Asbestosis	1,000	1,000	—	—	—	—	—

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.1. and A.2.—Due to increases in staff authorized during the year.

A.3.—Mainly due to savings on the provision made for an investigation into juvenile crime and for the travelling, &c. expenses of the Statutory Delimitation Commission which was to have been set up under the Fire Brigades Bill. (The Commission was not appointed.)

A.4.—Due to the rapid expansion of the Air Raid Precautions Department and the necessity for out-housing large sections of Headquarters Staff.

B.1.—Due to savings on vacancies.

B.2.—Due to vacancies.

B.4.—Mainly due to savings on the provision for inquiries which it was anticipated would arise as a result of the Factories Act, 1937 (1,452l.).

This subhead includes expenditure amounting to 172l. 9s. 8d. incurred for the purpose of getting into production the Mark IV Dust Respirator (S.42732). Receipts from manufacturers for sale of moulds and testing fees are appropriated in aid of the Vote (see Details of Receipts).

C.1.—Due to savings on a vacancy for a post of Inspector and to the transfer during the year of the post of Inspectors' Assistant to a post of Staff Officer under Subhead A.1.

C.2.—Due to a vacancy.

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.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
ALIENS RESTRICTION ACTS, 1914 AND 1919.						
F. 1.—Salaries, &c.	75,682	75,101 9 9	580 10 3	—	—	—
F. 2.—Travelling and Incidental Expenses	2,200	2,352 18 -	—	—	152 18 -	—
F. 3.—Expenses of Deportation Orders	800	830 18 2	—	—	30 18 2	—
PROBATION OF OFFENDERS.						
G.—Contributions towards the Expenses of Probation . .	110,000	113,874 8 3	—	—	3,874 8 3	—
ANTHRAX PREVENTION ACT, 1919. ANTHRAX DISINFECTING STATION.						
H. 1.—Salaries, &c.	16,146	9,767 - 8	6,378 19 4	—	—	—
H. 2.—Cost of Materials, &c. . .	12,960	7,204 3 2	5,755 16 10	—	—	—
H. 3.—Mersey Docks and Harbour Board Charges	150	75 18 8	74 1 4	—	—	—
H. 4.—Maintenance of Offices, Laboratory, and Miscellaneous Expenses . .	1,113	304 13 5	808 6 7	—	—	—
H. 5.—Machinery Repairs and Maintenance	800	589 19 6	210 - 6	—	—	—
J.—Roll of the Baronetage . .	130	43 16 11	86 3 1	—	—	—
HOME OFFICE INDUSTRIAL MUSEUM.						
K. 1.—Wages of Staff	1,544	1,515 19 3	28 - 9	—	—	—
K. 2.—Provision, Erection and Maintenance of Exhibits, &c...	300	53 4 8	246 15 4	—	—	—
L.—Special Constabulary Medal	80	25 1 2	54 18 10	—	—	—
M.—Royal Irish Constabulary: Liquidation Expenses . .	50	12 12 3	37 7 9	—	—	—

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

F.1.—Due to changes in personnel.

F.2.—Due to the payment of subsistence allowances and removal expenses of officers transferred from other Departments to fill vacancies.

G.—The estimate is based on information supplied by Local Authorities. The actual expenditure proved to be greater than anticipated owing to the increasing use of this service by the Courts.

H.—The estimate was framed on a three-shift basis, but it was not possible to keep the Station working at full capacity throughout the year owing to lack of imported scheduled material. The revenue from fees for disinfection, &c. (Subhead O) exceeded expenditure by 2,996*l.*

J.—The allowance of 120*l.* per annum payable to the Assistant Registrar of the Baronetage ceased during May 1938 on a change in personnel.

K.2.—The bulk of the exhibits required during the year were loaned by the makers without charge.

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 PRECAUTIONS DEPARTMENT.						
N.1.—Salaries, &c. (Headquarters Staff) ..	101,258	114,692 17 6	—	—	13,434 17 6	—
N.2.—Travelling and Incidental Expenses (Headquarters Staff)	15,000	13,155 16 4	1,844 3 8	—	—	—
P.—Fire Service Commission ..	—	365 10 5	—	—	365 10 5	—
GROSS TOTAL ..	£ 829,812	827,638 8 10	37,092 16 8	—	34,919 5 6	—
			Surplus of Gross Estimate over Expenditure. £2,173 11 2			
<i>Deduct—</i>	Esti- mated.	Realized.	Deficiency of Appropriations in Aid realized. £865 17 5			
O.—Appropriations in Aid ..	66,744	65,878 2 7	Net Surplus to be surrendered. £1,307 13 9			
NET TOTAL ..	£763,068	761,760 6 3				

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

N.1.—Due to increases of staff authorized during the year.

P.—With Treasury sanction a new subhead was opened to meet the cost of salaries and travelling, &c. expenses of members of the Fire Service Commission appointed under the Fire Brigades Act, 1938 (E.37322).

Details of Receipts.	Estimated.		Realized.	
	£	s. d.	£	s. d.
1. Home Office fees on Royal Licences, Charters, Ecclesiastical Appointments, &c... ..	400	—	284	6 6
2. Fees under the British Nationality and Status of Aliens Acts, 1914 and 1918	15,000	—	25,041	—
3. Aliens Change of Name fees	400	—	476	13 —
4. Fees for Documents of Identity (for persons of no nationality or doubtful nationality)	500	—	1,308	5 —
5. Do. : fees surcharged on certain documents ..	175	—	266	—
6. Fees and expenses under the Explosives Act ..	450	—	495	11 —
7. Fees for chemical examination of samples of explosives	250	—	352	3 6
8. Fees under the Petroleum Act, 1926	100	—	86	12 6
9. Fees under the Anthrax Prevention Act, 1919 ..	30,169	—	20,520	3 10
10. Sale of materials from Anthrax Station	1,000	—	418	1 5
11. Burial Removal Licence fees	500	—	444	10 —
12. Medical Referees : fees paid by applicants under Workmen's Compensation Act, 1925	9,500	—	7,518	17 —
13. Fees under the Dangerous Drugs Act, 1920 ..	2,900	—	3,000	15 7
14. 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	5,000	—	4,076	2 7
15. Miscellaneous receipts	400	—	1,589	— 8
Total	£66,744	—	65,878	2 7

In all cases the estimate is necessarily conjectural.

9 and 10.—See Subhead H.

15.—Includes 53l. 10s. received from manufacturers for testing fees and moulds supplied in connexion with the Mark IV Dust Respirator (see Subhead B.4).

EXTRA REMUNERATION (exceeding 50*l.*).

Two Temporary Administrative Assistants (450*l.* and 700*l.*) received Naval retired pay at the rate of 188*l.* and 894*l.* 10*s.* per annum respectively. A Temporary Administrative Assistant (450*l.*) received Army retired pay at the rate of 434*l.* per annum. Five Temporary Assistants (400*l.*) received Consular Service retired pay at the rate of 247*l.*, 318*l.*, 653*l.* 18*s.*, 843*l.* 10*s.* and 950*l.* per annum respectively. Two Temporary Assistants (325*l.* and 400*l.*) received Civil pensions at the rate of 289*l.* and 696*l.* 13*s.* 4*d.* respectively. An Explosives Inspector (750*l.*—1,000*l.*) received Army retired pay at the rate of 270*l.* per annum.

In the Air Raid Precautions Department a Temporary Administrative Assistant (450*l.*) received Army retired pay at the rate of 724*l.* per annum; a Temporary Assistant (400*l.*) received a Civil pension at the rate of 400*l.* per annum; the Director of War Planning (850*l.*) received Army retired pay at the rate of 300*l.* per annum; an Inspector, Grade I (900*l.*—1,050*l.*) received Naval retired pay at the rate of 365*l.* per annum; two Inspectors, Grade III (450*l.*—550*l.*) received Naval retired pay at the rate of 874*l.* 10*s.* per annum and Army retired pay at the rate of 187*l.* per annum respectively; the Chief Traffic Superintendent (525*l.*) received a Civil pension at the rate of 529*l.* 3*s.* per annum.

30 November 1939.

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 subject to the observations in my Report.

G. C. Upcott,
Comptroller and Auditor General.

AIR RAID PRECAUTIONARY SERVICES.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31 March 1939, compared with the sum granted, for air raid precautionary services, including grants to local authorities.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.					
			Less than Granted.			More than Granted.		
	£	£ s. d.	£	s.	d.	£	s.	d.
AIR RAID PRECAUTIONS.								
A.—Civilian Anti-Gas Schools	27,300	24,550 13 6	2,749	6	6	—		
B.—Special Services, including Research and Experiments..	213,000	218,025 10 1	—			5,025	10	1
BB.—Evacuation and other Emergency Expenditure								
Supplementary	50,000	3,313 17 9	46,686	2	3	—		
C.—Equipment and Materials	4,517,800	4,272,972 18 10	244,827	1	2	—		
CC.—Steel Shelters and Materials for strengthening Basements								
Supplementary	750,000	720,324 19 9	29,675	—	3	—		
D.—Respirator Factories	69,200	44,053 18 8	25,146	1	4	—		
E.—Inspection and Examination of Respirators and other Equipment and Materials	41,700	40,799 4 —	900	16	—	—		
F.—Storage and Distribution of Respirators and other Equipment and Materials	112,700	191,309 12 5	—			78,609	12	5
G.—Grants to Local Authorities								
Original	1,400,000.							
Supplementary	700,000.							
	2,100,000	2,046,798 — —	53,202	—	—	—		

EXPLANATION of the Causes of Variation between Expenditure and Grant.

B.—Mainly due to increased expenditure on contribution to War Office towards cost of certain factories (37,000*l.*), contribution to Air Ministry towards cost of Observer Corps (2,400*l.*) and cost of advertising and publicity (3,600*l.*); offset by savings on research and experiments (30,200*l.*) and contribution to War Office towards cost of the Chemical Defence Research Department (7,300*l.*).

BB.—It was impossible to forecast expenditure on this service which would fall for payment during the year.

C.—There were savings on service respirators (88,000*l.*), babies' devices (597,000*l.*), protective clothing (115,000*l.*) and steel helmets (67,000*l.*); offset by increased expenditure on civilian respirators (218,000*l.*), civilian duty respirators (52,000*l.*), sandbags (215,000*l.*), and medical equipment (155,000*l.*).

D.—Mainly due to savings on labour charges (23,000*l.*) due to accelerated production.

F.—Mainly due to increased expenditure on labour charges (24,000*l.*) and transport charges (55,000*l.*) as a result of the crisis in September 1938.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.					
			Less than Granted.			More than Granted.		
	£	£ s. d.	£	s.	d.	£	s.	d.
AIR RAID PRECAUTIONS — <i>contd.</i>								
GG.—Protection of Vital Services <i>Supplementary</i>	10	—	10	—	—	—	—	—
EMERGENCY FIRE BRIGADE SERVICES.								
H.—Fire-fighting Appliances and Equipment <i>Original</i> .. 1,500,000 <i>l.</i> <i>Less</i> <i>Supplementary</i> 300,000 <i>l.</i>	1,200,000	894,408 8 —	305,591 12 —			—		
I.—Research and Experiment	20,000	5,121 9 7	14,878 10 5			—		
J.—Grants to Local Authorities <i>Original</i> .. 600,000 <i>l.</i> <i>Less</i> <i>Supplementary</i> 400,000 <i>l.</i>	200,000	253,193 10 —	—			53,193 10 —		
JJ.—Grants to Local Authorities in respect of Emergency Water Supplies <i>Supplementary</i>	10	—	10	—	—	—		
L.—Compensation and Losses	—	804 15 6	—			804 15 6		
GROSS TOTAL <i>Original</i> .. 8,501,700 <i>l.</i> <i>Supplementary</i> 800,020 <i>l.</i>	9,301,720	8,715,676 18 1	723,676 9 11			137,633 8 —		
<i>Deduct—</i>	Estimated.	Applied.						
K.—Appropriations in Aid <i>Original</i> .. 8,300 <i>l.</i> <i>Supplementary</i> 10,000 <i>l.</i>	18,300	18,300 — —						
NET TOTAL <i>Original</i> .. 8,493,400 <i>l.</i> <i>Supplementary</i> 790,020 <i>l.</i>	9,283,420	8,697,376 18 1	Surplus to be surrendered. £586,043 1 11					

Receipts payable to Exchequer.

Estimated.

Realized.

Receipts authorized to be used as Appropriations in Aid..
Appropriated in aid (Subhead K)

£
18,300 £ s. d.
187,956 12 11
18,300 — —

Paid separately to Exchequer

£169,656 12 11

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

H.—It was not possible to obtain production of the appliances and equipment at the rate anticipated.

I.—The estimate was necessarily conjectural.

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

L.—600*l.* *ex gratia* payment to the widow of a student who died whilst attending a course at a Civilian Anti-Gas School. (P.2/62397).

4*l.* 10*s.* 6*d.* *ex gratia* payment in respect of the medical expenses of a student injured whilst attending a course at a Civilian Anti-Gas School. (P.2/62397).

100*l.* *ex gratia* payment towards expenditure on evacuation incurred by a Sanatorium Colony during the emergency of September, 1938. (S.39299).

100*l.* 5*s.* net loss in respect of misappropriations of money by a Regional Store Officer.

31*l.* 6*s.* 11*d.* was repaid by this officer and applied in reduction of his misappropriations. (S.44087). This officer, who was dismissed, was prosecuted and sentenced to a term of imprisonment.

Details of Receipts.	Estimated.	Realized.	
	£	£	s. d.
1. Civilian Anti-Gas Schools: Contribution by students towards cost of domestic staff, &c.	3,500	3,494	3 3
2. Sale of service respirators	2,000	8,630	5 10
3. Sale of materials from respirator factories and storage depots	2,700	3,741	8 8
4. Miscellaneous receipts	10,100	172,090	15 2
Total	£18,300	187,956	12 11

2 and 3.—The estimate was necessarily conjectural.

4.—Includes 170,416*l.* received for sale of equipment and materials to Dominion and Colonial, &c. Governments. These sales were not foreseen when the estimate was framed.

EXTRA REMUNERATION (exceeding 50*l.*).

Two Assistant Instructors (500*l.*) received Naval retired pay at the rate of 407*l.* 10*s.* and Army retired pay at the rate of 228*l.* per annum respectively. Two Temporary Assisting Inspecting Officers (3*l.* 10*s.* a week) received Army retired pay at the rate of 112*l.* and 123*l.* per annum respectively. Two Temporary Assisting Inspecting Officers (3*l.* 10*s.* a week) received Naval retired pay at the rate of 203*l.* 10*s.* and a civil pension at the rate of 151*l.* 2*s.* 8*d.* per annum respectively. Two Officers in Charge of Regional Stores (360*l.*–450*l.*) received Naval retired pay at the rate of 151*l.* 10*s.* per annum and Army retired pay at the rate of 260*l.* per annum respectively. An Assistant Officer in Charge of Regional Stores (230*l.*–300*l.*) received a Police Pension at the rate of 201*l.* per annum.

30 November, 1939.

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 subject to the observations in my Report.

G. C. Upcott,
Comptroller and Auditor General.

BROADMOOR CRIMINAL LUNATIC ASYLUM.

ACCOUNT of the sum expended, in the year ended 31 March 1939, 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. <i>Original</i> .. 42,721 <i>l.</i> <i>Supplementary</i> .. 1,500 <i>l.</i>	44,221	44,320 15 10	—	—	99 15 10	
B.—Victualling	11,991	11,655 13 7	335 6 5	—	—	
C.—Uniform, Clothing, Bedding, Furniture, &c. . .	5,017	4,978 17 —	38 3 —	—	—	
D.—Medicines, Surgical Instruments, &c. ..	460	494 8 5	—	—	34 8 5	
E.—Fuel, Cleaning Articles, Light, Water, &c. ..	6,492	6,447 13 5	44 6 7	—	—	
F.—Escort and Conveyance of Patients	130	104 13 9	25 6 3	—	—	
G.—Allowances to Patients and Gratuities on Discharge, &c. ..	1,230	1,216 13 1	13 6 11	—	—	
H.—Ordinary Repairs of Buildings, Roads, &c.	9,527	9,240 5 7	286 14 5	—	—	
I.—Incidental Expenses ..	335	334 17 8	— 2 4	—	—	
K.—Telegrams and Telephones	200	217 14 6	—	—	17 14 6	

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	777
Number of Criminal Lunatics not in Broadmoor, for whose maintenance contributions were made	5

A.—Excess due to increased scales of pay for the Attendants ; offset by savings due to vacancies and changes in staff.

B.—Saving due to very favourable food prices and an appreciable fall in contract rates for the last half of the year.

D.—Excess due to an increase of stocks on account of a national crisis.

F.—Fewer escorts of patients than anticipated.

H.—Saving due to the work in connexion with the farm drainage being deferred.

K.—Excess due to alterations to existing extensions.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
L.—Farm (Net)	5	—	5 — —	—
GROSS TOTAL				
Original .. 78,108 <i>l.</i>				
Supplementary .. 1,500 <i>l.</i>				
	79,608	79,011 12 10	748 5 11	151 18 9
Deduct—	Estimated.	Applied.		
M.—Appropriations in Aid				
Original .. 4,232 <i>l.</i>				
Supplementary .. 400 <i>l.</i>				
	4,632	4,632 — —		
NET TOTAL				
Original .. 78,876 <i>l.</i>				
Supplementary .. 1,100 <i>l.</i>				
	74,976	74,379 12 10	Surplus to be surrendered. £596 7 2	

Receipts payable to Exchequer.

	Estimated.	Realized.
(i) Receipts of classes authorized to be used as Appropriations in Aid	£4,632	£4,819 11 1
(ii) Receipts of other classes	—	75 — —
Total	£4,632	4,894 11 1
Appropriated in aid (Subhead M)		4,632 — —
Paid separately to Exchequer		£262 11 1

Details of Receipts.

	Estimated.	Realized.
(i) Receipts of classes authorized to be used as Appropriations in Aid :—		
Maintenance of patients	£1,468	£1,466 7 10
Rent of cottages on the estate, sale of old stores, &c., surplus receipts from Farm	341	551 9 5 (a)
Asylum staff for rations supplied and subscriptions from Attendants	2,823	2,801 13 10 (b)
	£4,632	4,819 11 1
(ii) Receipts of other classes :—		
One year's rent of Broadmoor School buildings	—	75 — —
Total		£4,894 11 1

(a) Due to increased sale of old stores and of articles made by patients employed in occupational therapy, and an unexpected refund on the electricity account in respect of 1937.

(b) The number of Attendants rationed was less than estimated for owing to vacancies.

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

L.—The excess of Farm receipts (4,046*l.* 1*s.* 7*d.*) over payments (3,939*l.* 5*s.* 3*d.*) was carried to Appropriations in Aid. The net result for the year would have been much better but for the very poor hay season. A considerable quantity of hay at a high price had to be purchased during the very cold spell last winter.

J. S. Hopwood,

Accounting Officer.

12 July 1939.

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

G. C. Upcott,
Comptroller and Auditor General.

POLICE, ENGLAND AND WALES.

ACCOUNT of the sum expended, in the year ended 31 March 1939, 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; the contribution towards the expenses of the Metropolitan Police; the salaries and expenses of the Inspectors of Constabulary; the cost of special services, and other grants in respect of Police expenditure, including a grant in aid of the Police Federation, and a contribution towards the expenses of the International Criminal Police Commission.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
METROPOLITAN POLICE.						
A.—Salaries under the Metropolitan Police Act, 1899	6,200	6,200 - -	—	—	—	—
B.—Contribution towards General Expenses under the Police Act, 1909 ..	100,000	100,000 - -	—	—	—	—
INSPECTORS OF CONSTABULARY.						
C.—Salaries, &c.	3,929	3,955 8 3	—	—	26 8 3	—
D.—Travelling and Incidental Expenses	1,050	950 14 5	99 5 7	—	—	—
E.—Special Services	20,000	17,431 2 7	2,568 17 5	—	—	—
GOVERNMENT GRANTS.						
F.—Grants in respect of Police Expenditure	12,330,000	12,232,034 2 -	97,965 18 -	—	—	—
G.—Police Federation (including Grant in Aid)	800	709 15 9	90 4 3	—	—	—
H.—International Criminal Police Commission ..	175	175 - -	—	—	—	—
I.—Experimental Extension of Road Motor Patrols ..	260,000	252,424 3 7	7,575 16 5	—	—	—
GROSS TOTAL ..	£12,722,154	12,613,880 6 7	108,300 1 8	26 8 3		
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>				
J.—Appropriations in Aid ..	410	410 - -	Surplus to be surrendered.			
NET TOTAL ..	£12,721,744	12,613,470 6 7	£108,273 13 5			

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid ..	410	2,113 18 3
Appropriated in aid (Subhead J)		410 - -
Paid separately to Exchequer		£1,703 18 3

EXPLANATION of the Causes of Variation between Expenditure and Grant.

C.—Due to an increase in the scale of Inspectors' salaries authorized during the year.

Receipts.—The amount received by the staffs of Regional Laboratories in respect of witness fees, &c. allowed by the Courts was greater than anticipated: in addition, there were unanticipated sales amounting to 546*l.* of wireless equipment to police forces by the Regional Wireless Depot.

30 November 1939.

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

		Receipts.			
		£	s. d.	£	s. d.
Balance on 1 April 1938	.. .. .			1,172,040	14 11
A.—VOTE OF PARLIAMENT :					
(i) Salaries of Commissioner, Receiver and two Assistant Commissioners	.. .. .	6,200	- -		
(ii) For Imperial and National Services of Metropolitan Police, under s. 1 of the Police Act, 1909	.. .. .	100,000	- -		
(iii) One-half the net expenditure for Police purposes, including pensions	.. .. .	4,382,505	7 6		
(iv) For traffic patrol vehicles, under s. 57 (4) of the Road Traffic Act, 1930	.. .. .	38,811	10 -		
(v) For an experimental extension of road motor patrols	.. .. .	33,919	18 9		
(vi) For licensing of taxi-cabs, under s. 3 (4) of the Roads Act, 1920	.. .. .	15,688	- -		
(vii) For licensing of drivers and conductors of public service vehicles under s. 51 (5) of the London Passenger Transport Act, 1933	.. .. .	1,640	- -		
(viii) Towards Probation expenditure	.. .. .	28,063	4 5		
				4,606,828	- 8
B.—POLICE RATE :					
Receipts on rate warrants	.. .. .			4,624,757	12 2
C.—FOR THE SERVICES OF POLICE SPECIALLY EMPLOYED :					
(i) Towards pensions of Police formerly employed by Public Departments	.. .. .	180,695	15 2		
(ii) For Police employed by Public Departments	.. .. .	68,982	11 11		
(iii) For Police employed by Local Authorities and private persons	.. .. .	37,700	13 9		
				287,379	- 10
D.—DEDUCTIONS FROM PAY OF POLICE TOWARDS PENSION					
				229,404	18 10
E.—FEES FOR SERVICE OF SUMMONSES, CERTIFICATES AND LICENCES, REPORTS OF STREET ACCIDENTS, &c. . . .					
				31,574	1 7
F.—INTEREST ON CASH BALANCE					
				6,544	14 11
G.—RENTS RECEIVABLE					
				6,116	19 11
H.—SALES OF SURPLUS PROPERTY :					
(i) Land and buildings	.. .. .	44,337	6 3		
(ii) Motor vehicles, boats and horses	.. .. .	2,957	14 -		
(iii) Clothing and other articles	.. .. .	4,696	7 8		
				51,991	7 11

POLICE FUND.

		Payments.					
		£	s.	d.	£	s.	d.
A.—ADMINISTRATIVE EXPENSES :							
1.	Salaries and wages—Commissioner's staff (other than Police)	188,824	16	3	(a)		
2.	Salaries and wages—Receiver's staff	262,180	3	5			
3.	Printing, stationery, typewriters and office machinery	36,189	5	8			
4.	Postage	6,542	5	6			
5.	Audit fees and miscellaneous expenses	8,740	17	7			
					502,477	8	5
B.—PAY, ALLOWANCES, CLOTHING AND EQUIPMENT OF THE FORCE :							
6.	Pay of Force	4,440,834	13	2			
6A.	Pay of re-engaged pensioners	20,600	2	—	(b)		
7.	Pay of candidates	22,719	7	6			
8.	Rent allowances	618,397	15	8			
9.	Bicycle allowances	17,615	—	3			
10.	Allowances for uniforms, plain clothes and boots	79,997	2	6			
11.	Clothing and accoutrements	146,539	10	11			
12.	Women Police—Pay, clothing, &c.	23,196	14	—			
					5,369,900	6	—
C.—MEDICAL, DENTAL AND HOSPITAL EXPENSES :							
13.	Salaries of medical officers and divisional surgeons	13,194	15	1			
14.	Other medical expenses for Police, including hospital treatment, &c.	10,372	6	8			
15.	Expenses of Police Nursing Home	4,033	4	7			
16.	Salaries of dentists and dental mechanics, cost of materials, &c.	9,472	11	11			
					37,072	18	3
D.—LAND AND BUILDINGS—PURCHASE, ERECTION AND RECONSTRUCTION :							
17.	Purchase of land and buildings	90,378	15	—			
18.	Erection and reconstruction of buildings *	53,786	9	4			
19.	Architects' and quantity surveyors' fees	27,723	7	11			
20.	Professional and legal charges	5,157	3	11			
21.	Furniture and fittings (new buildings)	21,251	12	5			
22.	Furniture and fittings (existing buildings)	28,867	3	—			
23.	Loan charges	87,771	12	2			
					314,936	3	9

(a) Two Clerical Officers received 51*l.* 5*s.* 1*d.* and 52*l.* 8*s.* 11*d.* respectively and one "S" class Clerk received 53*l.* 9*s.* 3*d.* from the General Post Office for services rendered as part-time telephonists during 1938-39.

(b) Overpayments to re-engaged police pensioners totalling 11*l.* —*s.* 10*d.* were written off as irrecoverable under Secretary of State's authority 814106/12 of 19 December 1938.

* In addition the sum of 475,365*l.* 12*s.* 10*d.* was expended on Loan Account (see page 121).

METROPOLITAN

Receipts.		<i>£</i>	<i>s.</i>	<i>d.</i>
J.—MISCELLANEOUS RECEIPTS	.. .. .	16,713	16	2
K.—POLICE PROSECUTIONS :				
(i) Legal expenses recovered	.. .. .	17,933	18	6
(ii) Witnesses' expenses recovered in non-indictable cases		24,878	10	7
			42,812	9 1
L.—FINES AND FEES AT COURTS OF SUMMARY JURISDICTION		84,287	3	7
M.—UNDER COSTS IN CRIMINAL CASES ACT, 1908 (Witnesses' expenses recovered in indictable cases)	.. .. .		4,266	1 2
Carried forward		£11,164,717	1	9

POLICE FUND—*contd.*

		Payments.					
					£	s.	d.
E.—BUILDINGS—IMPROVEMENTS AND MAINTENANCE :					£	s.	d.
24.	Alterations and improvements to buildings ..	28,550	13	2 (c)			
25.	Special works	20,592	12	11			
26.	Ordinary repairs	43,042	11	—			
27.	Rent and insurance	14,850	18	5			
28.	Rates and taxes	72,410	7	2			
29.	Fuel and light	64,991	15	6			
30.	Cleaners' wages, &c.	85,880	7	9			
31.	Miscellaneous expenses	10,793	14	6			
					341,113	—	5
F.—MOTOR VEHICLES, BOATS AND HORSES :							
32.	Purchase of motor vehicles, prison vans, &c. ..	34,553	6	9			
	Maintenance of motor vehicles	123,144	11	8			
	Compensation for injuries and accidents	5,627	18	6			
33.	Purchase and maintenance of motor boats ..	9,076	3	1			
34.	Purchase and maintenance of horses.. .. .	11,500	18	1			
					183,902	18	1
G.—MISCELLANEOUS EXPENSES :							
35.	Subsistence and refreshment allowances to Police ..	47,404	6	6			
36.	Expenses incurred by Police in tracing, arresting and conveying offenders, preserving order on special occasions, and other sundry expenses ..	66,270	10	5			
37.	Purchase and maintenance of lanterns	2,227	16	—			
38.	Purchase and maintenance of traffic signals ..	5,546	6	3			
39.	Public carriages: Miscellaneous expenses* ..	2,409	—	4			
40.	Lost Property Office: Miscellaneous expenses† ..	587	12	10			
41.	Awards under the Riot (Damages) Act, 1886 ..	6	—	—			
42.	Expenses under the Dogs Act, 1906	850	2	7			
43.	Expenses under the Police (Appeals) Act, 1927 ..	—	—	—			
45.	Coronation Expenses	77	14	6			
46.	Air Raid Warning Signals	15,278	15	9			
46A.	Payments to Reservists' Families	19	12	2			
					140,677	17	4
H.—TELEPHONES AND WIRELESS :							
47.	Telephones	64,175	13	—			
48.	Wireless installations, apparatus, &c.	12,329	7	4			
					76,505	—	4
J.—49. SPECIAL CONSTABULARY EXPENSES					20,890	3	9
K.—50. GRANT TO METROPOLITAN POLICE PROVIDENT ASSOCIATION					33,400	—	—
L.—51. PENSIONS, &c., OF RETIRED MEMBERS OF COMMISSIONER'S AND RECEIVER'S OFFICES					(d)18,644	3	8

(c) Includes an *ex-gratia* payment of 350*l.* made under Secretary of State's authority 437122/3 of 27 February 1939, to a contractor who incurred a loss of 603*l.* 12*s.* due to an error in tendering.

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

* The pay and allowances of the police staff of the Public Carriage Office amounted to 16,295*l.* 19*s.* 8*d.* and the pensions of former members of the staff to 22,387*l.* 10*s.* 7*d.* The cost of the civil staff (7,453*l.* 17*s.* 3*d.*) is included under Subhead A.1 Salaries—Commissioner's staff.

† The cost of the staff (3,310*l.* 1*s.* 1*d.*) is included under Subhead A.1 Salaries—Commissioner's Staff.

METROPOLITAN

Receipts.

	£	s.	d.
Brought forward	11,164,717	1	9

Carried forward	£11,164,717	1	9
-------------------------	-------------	---	---

POLICE FUND—*contd.*

		Payments.					
		£	s.	d.	£	s.	d.
M.—PENSIONS, &C., OF POLICE :							
52.	Pensions to Police	2,519,588	6	11	(e)		
53.	Gratuities to Police retiring without pension ..	1,761	14	4			
54.	Rateable deductions returned	11,767	12	11			
55.	Pensions to widows and children of Police who have died while serving in the Force	25,897	18	9			
56.	Pensions to widows and children of Police pensioners	59,172	14	10			
57.	Gratuities to widows and children	82	17	4			
58.	Expenses of management	4,193	3	2			
		<hr/>			2,622,464	8	3
N.—POLICE PROSECUTIONS :							
59.	Legal expenses *	14,728	5	2			
60.	Witnesses' expenses in non-indictable cases.. ..	17,534	5	11			
		<hr/>			32,262	11	1
O.—61. SALARIES AND EXPENSES UNDER THE PROBATION OF OFFENDERS ACT, 1907, AND PART I OF THE CRIMINAL JUSTICE ACT, 1925							
					57,818	18	8
P.—POLICE COURTS—SALARIES, PENSIONS, &C. :							
62.	Salaries and allowances	61,571	1	3			
63.	Pensions, &c., Police Courts staff	6,978	2	8			
64.	Books, printing, stationery, &c.	2,868	2	6			
65.	Travelling and incidental expenses	2,013	17	10			
66.	Fees to interpreters and cost of translations ..	819	—	7			
66A.	Loss by theft	41	16	6	(f)		
		<hr/>			74,292	1	4
Q.—POLICE COURTS—LAND AND BUILDINGS :							
67.	Purchase of land and buildings	15,823	15	—			
68.	Erection and reconstruction of buildings	29	5	6			
69.	Furniture, electric light and gas fittings	897	17	10			
70.	Professional and legal charges	456	10	10			
		<hr/>			17,207	9	2
R.—POLICE COURTS—IMPROVEMENTS, MAINTENANCE AND MISCELLANEOUS EXPENSES :							
72.	Alterations and improvements to buildings ..	1,676	9	8			
73.	Maintenance and repairs	1,883	14	2			
74.	Rent, insurance, rates and taxes	8,247	2	—			
75.	Fuel, light and miscellaneous charges	8,405	4	6			
		<hr/>			20,212	10	4

(e) (i) Includes an extra-statutory pension of 7*l.* 12*s.* 4*d.* per annum granted under Secretary of State's authority 137860/896 of 3 October 1933.

Extra-statutory awards of increase of pension were also made in 17 cases amounting to 473*l.* 9*s.* 11*d.*

(ii) Overpayments of increase of pension of 3*l.* 4*s.* and 3*l.* 8*s.* 9*d.* were written off as irrecoverable under Secretary of State's authority 678454/53 of 22 April 1938.

(iii) An overpayment of pension of 6*l.* 17*s.* 6*d.* was written off as irrecoverable under Secretary of State's authority 530937/21 of 25 November 1938.

(f) This amount represents a loss by burglary made good under Secretary of State's authority 199906/31 of 6 March 1939.

* The salaries of the staff of the Solicitor's Department are included under Subhead A.1 Salaries—Commissioner's staff.

METROPOLITAN

Receipts.

	£	s.	d.
Brought forward	11,164,717	1	9

RECEIPTS FROM LOAN (SEE statement of Loan Account, on page 120)

500,000	-	-
£11,664,717	1	9

POLICE FUND—*contd.*

		Payments.			
		£	s. d.	£	s. d.
S.—76. UNDER THE COSTS IN CRIMINAL CASES ACT, 1908					
(Witnesses' expenses in indictable cases)				3,648	8 1
				<hr/>	
				9,867,426	6 11
EXPENDITURE DEFRAIDED OUT OF LOAN (<i>See</i> Statement of Loan Account on page 121)				475,365	12 10
				<hr/>	
TOTAL				10,342,791	19 9
Balance on 31 March 1939 (including a balance of 330,017 <i>l.</i> 1 <i>s.</i> 4 <i>d.</i> on Loan Account—see page 121) ..				1,321,925	2 -
				<hr/>	
				£11,664,717	1 9
				<hr/>	

19 December 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.

METROPOLITAN

1. STATEMENT OF LOANS AUTHORISED AND RAISED.

Act authorising Loan.	Amount authorised.	Amount raised prior to 1 April 1938.	Amount raised during the year to 31 March 1939.	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	1,900,000	500,000	2,500,000
	£ 4,950,000	1,750,000	500,000	2,700,000

* 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 1938.	Receipts during the year to 31 March 1939.	Total receipts.
	£ s. d.	£ s. d.	£ s. d.
From the Public Works Loan Commissioners ..	1,000,000 - -	500,000 - -	1,500,000 - -
	£ 1,000,000 - -	500,000 - -	1,500,000 - -

POLICE FUND—*contd.*

2. STATEMENT RELATING TO THE REPAYMENT OF OUTSTANDING LOANS.

	Amount borrowed.	Amount paid off prior to 1 April 1938.	Amount paid off during year ended 31 March 1939.	Balance due for repayment.
	£	£ s. d.	£ s. d.	£ s. d.
1st Instalment under Agreement dated 16 June 1936	500,000	27,356 17 2	18,986 17 -	453,656 5 10
2nd ditto	500,000	18,090 10 6	18,683 4 11	463,226 4 7
1st Instalment under Agreement dated 2 June 1938	500,000	—	8,619 14 2	491,380 5 10
	£ 1,500,000	45,447 7 8	46,289 16 1	1,408,262 16 3

POLICE LOAN ACCOUNT FROM 1 APRIL 1935 TO 31 MARCH 1939.

Police (Borrowing Powers) Act, 1935.

Payments.

	Payments prior to 1 April 1938.	Payments during the year to 31 March 1939.	Total payments.
	£ s. d.	£ s. d.	£ s. d.
New Police Quarters—Sites	117,285 - -	— - -	117,285 - -
—Buildings	319,053 7 -	241,184 - 9	560,237 7 9
Training Establishments—Sites	— - -	— - -	— - -
—Buildings	— - -	— - -	— - -
Police Stations—Sites	78,881 15 -	— - -	78,881 15 -
—Buildings	61,257 15 4	201,113 - 1	262,370 15 5
Central Office—Sites	92,756 16 6	— - -	92,756 16 6
—Buildings	25,382 12 -	33,068 12 -	58,451 4 -
Balance at 31 March 1939	— - -	— - -	330,017 1 4
	£ 694,617 5 10	475,365 12 10	1,500,000 - -

19 December 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 1939, compared with the sum granted, for the salaries and expenses of the office of the Prison Commissioners and of the Prisons in England and Wales.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
PRISON COMMISSIONERS' OFFICE.						
A.—Salaries, &c. ..	50,066	48,386 1 2	1,679 18 10		—	
B.—Travelling and Incidental Expenses ..	3,400	2,996 8 11	403 11 1		—	
PRISONS, &c.						
D.—Pay and Allowances of Officers, including Uniform						
<i>Original</i> 743,272 <i>l.</i>						
<i>Supplementary</i> 18,000 <i>l.</i>						
	761,272	758,442 19 6	2,829 - 6		—	
E.—Victualling	77,956	81,916 4 8	—		3,960 4 8	
F.—Clothing, Bedding, Equipment, &c., purchased ..	9,200	10,295 14 8	—		1,095 14 8	
G.—Materials and Tools for Manufactures and Farms; and Instruction of Prisoners	413,780	409,552 16 9	4,227 3 3		—	
H.—Medicines, &c. ..	5,631	5,593 12 1	37 7 11		—	
I.—Lighting, Water, Cleaning, &c. ..	36,581	35,099 5 4	1,481 14 8		—	
K.—Rent, &c.	2,200	2,145 3 7	54 16 5		—	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

Estimated number of prisoners, 11,250. Actual daily average number of prisoners, 11,168. Daily average number of Criminal Lunatics maintained in Borough and County Mental Hospitals, 73.

A.—Due to staff vacancies and changes in personnel.

B.—Establishments were visited less often than was anticipated. The visit of foreign prison officials for which 100*l.* was provided did not take place (S.40345).

D.—Due chiefly to staff vacancies subsequent to the additional provision of 18,000*l.* by Supplementary Estimate.

E.—Due to increased prices for foodstuffs and expenditure of 676*l.* on special purchases during the national emergency.

F.—Due chiefly to provision in advance of Liberty Kits for Aylesbury Girls (S.43422) 523*l.*, and special expenditure of 500*l.* during the national emergency.

G.—Includes expenditure of 320,518*l.* 9*s.* as against provision of 324,800*l.*, for supplies to other Government Departments, &c., which was offset by receipts amounting to 340,706*l.* 2*s.* 2*d.* (see Subhead V. Appropriations in Aid, and Details of Receipts).

The above provision of 324,800*l.* included a sum of 26,000*l.* for the purchase of stock &c. at Hollesley Bay Colony, of which 4,000*l.* was subsequently regarded as falling under Subhead O, New Buildings, and accordingly was not expended under Subhead G (S.32722/01).

I.—The introduction of improved cell lighting and longer labour hours, for which provision was included, did not proceed so quickly as was anticipated.

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>						
L.—Escort and Conveyance	27,500	28,914 4 1	—		1,414 4 1	
M.—Travelling and Removal Expenses of Officers	10,400	12,844 - -	—		2,444 - -	
N.—Incidental Expenses	2,100	2,319 10 2	—		219 10 2	
O.—New Buildings and Alterations, &c. ..						
Original ..	180,917 <i>l.</i>					
Supplementary ..	10 <i>l.</i>					
	180,927	177,404 1 9	3,522 18 3		—	
P.—Ordinary Repairs of Buildings	51,500	51,319 12 7	180 7 5		—	
Q.—Grants from Proceeds of Disciplinary Fines	20	—	20 - -		—	
R.—Maintenance of Prisoners otherwise than in Prisons ..	7,152	7,487 - 10	—		335 - 10	
S.—Grants to Voluntary Bodies	29,237	27,175 6 -	2,061 14 -		—	

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

L.—Due to greater use of road transport to avoid publicity, increased classification, which involves more movements of prisoners, the increase in the number of Borstal cases, and the expenditure of 12*l.* on account of the national emergency.

M.—The amount of travelling was greater than anticipated and 6*l.* was spent on account of the national emergency. Owing to the increase in the pay of Subordinate Discipline Staff and the lowering of the point at which the 10*l.* flat rate allowance is payable many more officers now receive that rate instead of 5*l.* on transfer.

N.—Due chiefly to payment of 178*l.* 15*s.* Compensation (S.38638).

O and P.—Detailed explanation appended.

Q.—Expenditure is regulated by the proceeds of Disciplinary Fines. No balance was brought forward from 1937 and no fines were received during 1938. Such fines are no longer imposed and this Subhead is accordingly being discontinued.

R.—Due to expenditure on cases removed to Hospitals being higher than was anticipated.

S.—Expenditure in respect of Grants to Voluntary Bodies was as follows:—

	Estimate.	Expenditure.
	£	£
Aylesbury After-care Association—		
(a) Borstal	597	600
(b) Convict	305	335
Borstal Association	13,612	13,175
Central Association	6,365	5,610
Prisoners' Aid Societies	7,558	7,057
Miscellaneous	800	398
	<u>£29,237</u>	<u>27,175</u>

The excess on the Aylesbury After-Care Association was due chiefly to more convict discharges than was anticipated (S.19585/02).

As regards savings in respect of other grants:—

Borstal Association. Administrative expenses were less than anticipated.
Central Association and Prisoners' Aid Societies. Discharges were fewer than anticipated.
Miscellaneous. Due chiefly to requirements of the Young Offenders Inquiry Committee being reduced from 700*l.* to 375*l.* (S.34820).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
PRISONS, &c.— <i>contd.</i>	£	£ s. d.	£ s. d.	£ s. d.
T.—Prisoners' Earnings, &c.	9,600	8,581 18 11	1,018 1 1	—
U.—Telegrams and Telephones	5,125	5,578 4 -	—	453 4 -
GROSS TOTAL				
Original .. 1,665,637l.				
Supplementary .. 18,010l.				
£	1,683,647	1,676,052 5 -	17,516 13 5	9,921 18 5
<i>Deduct—</i>	Estimated.	Applied.		
V.—Appropriations in Aid	—	—		
Original .. 331,000l.				
Supplementary 18,000l.				
£	349,000	349,000 - -		
NET TOTAL				
Original .. 1,334,637l.				
Supplementary 10l.				
£	1,334,647	1,327,052 5 -		
			Surplus to be surrendered. £7,594 15 -	

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid	349,000	352,786 2 11
(ii) Receipts of other classes	—	26,288 18 4
	Total ..	379,075 1 3
Appropriated in aid (Subhead V) ..		349,000 - -
Paid separately to Exchequer ..		£ 30,075 1 3

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

T.—Due to Earnings Schemes not having been extended so quickly as was anticipated.

U.—Due to new Installations (E.35844, E.36310/03, E.36310/06, E.17447/03/2) and extensions of existing systems.

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.)				
<i>Original</i>	321,000 <i>l.</i>			
<i>Supplementary</i>	16,500 <i>l.</i>			
	<hr/>	337,500	340,706	2 2
Miscellaneous receipts (rents, sale of scrap metal, old stores, kitchen refuse, &c.)				
<i>Original</i>	6,459 <i>l.</i>			
<i>Supplementary</i>	750 <i>l.</i>			
	<hr/>	7,209	7,935	3 10
Maintenance of prisoners from the Colonies, India, Guernsey, Jersey and the Isle of Man				
<i>Original</i>	1,750 <i>l.</i>			
<i>Supplementary</i>	750 <i>l.</i>			
	<hr/>	2,500	2,607	11 7
Contributions from Prisons Department, Scotland, towards (1) salaries of the Director of Prison Industries and an Assistant Commissioner and Inspector (183 <i>l.</i>) (Subhead A) and (2) reimbursement of pay (855 <i>l.</i>), insurance and lodging allowance (65 <i>l.</i>) (Subhead D), travelling expenses (77 <i>l.</i>) (Subhead M) overhead charges (261 <i>l.</i>) in respect of training, &c., of probationers		1,441	1,006	10 1
Reimbursement of salary of a seconded officer		350	530	15 3
			<hr/>	352,786 2 11
(ii) Receipts of other classes :—				
Sale of Preston Prison (S.41859)			26,064	17 7
In respect of claim for damage to prison gates—received after 16 <i>l.</i> 6 <i>s.</i> had been written off in 1937 as irrecoverable (S.42909)				3 4 -
In respect of claims for loss of services of two officers injured in accidents			20	16 9
Consideration money for grant of Easement for Water Main (S.35870)			100	- -
Compensation received on compulsory relinquishment of a lease			100	- -
			<hr/>	26,288 18 4
Total			<hr/>	<hr/>
				£379,075 1 3

NOTES.

D.—A sum of 9*l.* 5*s.* was paid to an officer injured whilst on duty in respect of medical expenses (P.2/52265/2).

Payments were made as follows in respect of an officer assaulted by a prisoner: ambulance 12*s.* 6*d.*; contribution towards maintenance in hospital, 20*l.* 7*s.* 2*d.*; out patient treatment 1*l.* 10*s.* (P.2/64052).

F.—A sum of 7*l.* 14*s.* 10*d.* was paid to a prisoner to replace private clothing lost from clothing store.

N.—A sum of 178*l.* 15*s.* was paid in settlement of four claims for compensation by leaseholders of mussel "lays" in respect of losses incurred as a result of the scheme for the reclamation of certain areas of outmarsh (S.38638).

A sum of 7*l.* 11*s.* 6*d.* was paid in settlement of a claim for damage to a horse lorry as the result of a collision (S.43419).

T.—The following sums were paid to prisoners. 45*l.* in respect of loss of eye (S.35466); 10*l.* in respect of injury to finger; 10*l.* in respect of injury to shoulder.

The following sums have been written off as irrecoverable or as losses:—

40*l.*, value of hay rick destroyed by fire (S.30023).

8*l.* 3*s.*, 10*d.*, weaving materials damaged by flooding of weaving shed during a storm (S.30023).

8*l.* 7*s.* 8*d.*, tin sheets made useless by unsatisfactory storage (S.30023).

1*l.* 7*s.* 2*d.*, goods lost in transit (S.30023).

195*l.* 14*s.*, value of two sheds, one lorry and tools, &c., destroyed by fire (S.43573).

6*l.*, value of four sheep which died as the result of being worried by a dog (S.44185).

This account includes a sum amounting to approximately 43*l.* in respect of salaries, &c., of staff temporarily lent without repayment to another Department during the National Emergency (E.33660/030).

EXTRA REMUNERATION (exceeding 50*l.*).

A sum of 52*l.* 10*s.* was received by a part-time Chaplain (187*l.* 10*s.*) from the Civil Service Commissioners for services as an Occasional Assistant Examiner.

From the Post Office Vote an officer temporarily employed at a prison on a day to day basis (9*s.* 2*d.* *per diem*) received 62*l.* 17*s.* 11*d.*, for service as a part-time night telephonist.

C. D. Carew Robinson,

Accounting Officer.

19 October 1939.

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 MANUFACTURES and FARMS in PRISONS and BORSTAL INSTITUTIONS in ENGLAND and WALES, in hand at the beginning and close of the year 1938.

	On 1 April 1938.			On 31 March 1939.		
	£	s.	d.	£	s.	d.
Materials (Manufacturing)	133,056	9	7	138,431	10	1
Farm (Live and Dead Stock)	16,272	16	10	33,949	14	3
				149,329	6	5
Manufactured Goods	..			39,572	-	5
Tools (Manufacturing)	33,339	7	9	36,040	13	2
Farm Tools and Implements	6,965	3	10	10,149	5	6
				40,304	11	7
				£229,205	18	5
				£250,048	9	-

C. D. Carew Robinson,

Accounting Officer.

STATEMENT OF EXPENDITURE ON NEW BUILDINGS and ALTERATIONS
and on ORDINARY REPAIRS.

Service.	Estimate.		Expenditure.	
	For 1938.	Total for Work.	In 1938.	Total to 31 March 1939.
O.I.				
CONSTRUCTING AND IMPROVING PRISONS.				
	£	£	£	£
1. New Borstal Institution at Lowdham Grange ..	10,000	172,800	9,252	132,998
2. New Borstal Institution : Hollesley Bay ..	82,117	167,769	85,238	85,238
3. Parkhurst : Separate Cell Block	810	4,200	767	4,132
4. Brixton : To rebuild Reception	100	5,200	—	—
5. Camp Hill : Boiler house	330	4,500	332	4,404
6. Wakefield : Accommodation for Training Classes	8,000	14,000	8,077	11,597
7. Pentonville : Officers' Club	1,000	2,846	—	—
8. North Sea Camp : Purchase of additional land for reclamation	1,500	4,500	408	408
9. Parkhurst : New boiler house	1,200	5,000	1,661	1,661
10. Manchester : Bridge over Sherborne Street ..	1,500	1,500	1,284	1,284
11. Winchester : Camp	2,000	—	—	—
12. Birmingham : New steam boilers	1,700	1,700	1,686	1,686
13. Various prisons	24,076	—	23,468	—
14. Site for new Women's Prison and Girls' Borstal Institution : Purchase of (<i>Supplementary</i>) ..	10	57,500	—	—
O.II.				
PROVIDING COOKING AND WASHING ACCOMMODATION.				
1. Birmingham : Power laundry and Association room	600	3,000	547	547
2. Exeter : New kitchen	10	1,600	22	1,574
3. Wandsworth : New laundry	1,780	22,000	2,079	22,292
4. Lewes : Power laundry	500	2,100	997	997
5. Leeds : Convert laundry for power	1,300	1,300	—	—
6. Various prisons	4,880	—	4,294	—

OBSERVATIONS.

I.1.—Certain liabilities, amounting to over 750*l.*, not invoiced in 1938. Saving utilised to meet excesses on other items.

I.2.—Provision for 1938 increased from 82,117*l.* to 86,117*l.* (S.32722/01).

I.3.—Completed.

I.4.—This service is in abeyance.

I.5.—Completed.

I.7.—This service is cancelled.

I.8.—Land required could not be purchased during the year owing to protracted negotiations.

I.9.—Additional work required on the foundations owing to the nature of the ground, excess met from savings on other items (S.38604).

I.10.—Work not completed in time to enable final payment under the Contract to be made in 1938.

I.11.—It was not found possible to acquire a suitable site.

I.12.—Completed.

I.13.—Certain services postponed to meet excesses on other items.

I.14.—This token provision was made by Supplementary Estimate in February, 1939, to enable negotiations for the purchase of the site to be started without delay.

II.2.—Completed.

II.3.—Completed.

II.4.—Work expedited, excess met from savings on other items (S.43519).

II.5.—This service is in abeyance.

II.6.—Certain services postponed to meet excesses on other items.

STATEMENT OF EXPENDITURE ON NEW BUILDINGS and ALTERATIONS
and on ORDINARY REPAIRS—*contd.*

Service.	Estimate.		Expenditure.	
	For 1938.	Total for Work.	In 1938.	Total to 31 March 1939.
O.III.	£	£	£	£
PROVIDING AND IMPROVING OFFICERS' QUARTERS.				
1. Improvements to quarters at various prisons ..	4,000	—	3,781	—
2. Camp Hill; Matrons' block	100	2,750	560	560
3. Provision of 94 quarters for subordinate staff of various prisons	6,500	54,000	5,045	19,936
4. Wormwood Scrubs: Quarters for two Chief Officers	700	1,900	242	1,410
5. Pentonville: Quarters for two Chief Officers ..	500	2,200	454	1,887
6. Wormwood Scrubs: 10 quarters for subordinate Officers	100	6,500	—	—
7. Demolition of seven and erection of nine superior Officers' quarters at various prisons	1,600	18,000	1,507	1,807
8. Various prisons: Purchase of quarters for Officers	2,000	2,000	643	643
9. Wormwood Scrubs: Two additional quarters for Chief Officers	100	1,500	507	507
O.IV.				
SANITARY SERVICES AT VARIOUS PRISONS.	3,800	—	3,467	—
O.V.				
PROVIDING AND IMPROVING WORKSHOPS AND STORES.				
1. Borstal: Extension of workshops	1,400	6,000	1,328	5,134
2. Portland: New carpenter's shop	1,000	5,000	989	989
3. Durham: New workshop	700	2,000	586	586
4. Various prisons	5,360	—	5,144	—
O.VI.				
PROVIDING AND IMPROVING HOSPITALS.				
1. Borstal: New hospital	1,200	4,500	1,415	1,415
2. Hull: New hospital	1,000	3,000	957	2,793
3. Various prisons	2,000	—	1,341	—
O.VII.				
IMPROVING THE SECURITY OF PRISONS	3,800	—	2,942	—

OBSERVATIONS.

- III.1.—Certain work delayed to meet excesses on other items.
 III.2.—Work expedited, excess met from savings on other items (S.43519).
 III.3.—Progress slowed down to meet excesses on other items.
 III.4.—Completed. Saving used for excess on Item III (9) (S.39536).
 III.5.—Completed.
 III.6.—Not commenced owing to unavoidable delay in placing contract.
 III.8.—Suitable property did not become available.
 III.9.—Work expedited, excess met from savings on Item III (4) (S.39536).
 IV.—Some services held in abeyance to meet excesses on other items.
 V.1.—Completed.
 V.3.—Work slowed down to meet excesses on other items.
 VI.1.—Work expedited owing to the unsatisfactory state of the existing hospital, excess met from savings on other items (S.43519).
 VI.2.—Completed.
 VI.3.—Work on some of these services was slowed down to meet excesses on other items.
 VII.—Some work postponed to meet excesses on other items.

STATEMENT of EXPENDITURE on NEW BUILDINGS and ALTERATIONS
and on ORDINARY REPAIRS—*contd.*

Service.	Estimate.		Expenditure.	
	For 1938.	Total for Work.	In 1938.	Total to 31 March 1939.
O.VIII. MISCELLANEOUS SERVICES	£ 1,250	£ —	£ 6,155	£ —
O.IX. INSURANCE. National Insurance Schemes: Employer's contributions	404	—	229	—
Total: Subhead O	180,927		177,404	
Net Saving	£3,523			
P. ORDINARY REPAIRS OF BUILDINGS	51,500		51,320	
Net Saving	£180			
TOTAL: SUBHEADS O AND P	232,427		228,724	

OBSERVATIONS.

VIII.—Due to Air Raid Precautions requirements, excess met from savings on other items (S.43415).

C. D. Carew Robinson,
Accounting Officer.

APPROVED SCHOOLS, &c., ENGLAND AND WALES.

ACCOUNT of the sum expended, in the year ended 31 March 1939, 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.
MAINTENANCE GRANTS.								
A.—Approved Schools ..	480,000	446,113 17 9	33,886	2	3	—	—	—
B.—Variable Grant	15,000	15,000 - -	—	—	—	—	—	—
C.—Local Authorities : Maintenance	31,000	37,018 8 9	—	—	—	6,018	8	9
D.—Remand Homes	42,000	47,196 9 1	—	—	—	5,196	9	1
E.—Local Authorities: Parental Contributions	1,850	2,113 12 5	—	—	—	263	12	5
GROSS TOTAL ..	£ 569,850	547,442 8 -	33,886	2	3	11,478	10	3
<i>Deduct—</i>								
F.—Appropriations in Aid ..	Estimated. 19,000	Applied. 19,000 - -	Surplus to be surrendered.					
NET TOTAL ..	£ 550,850	528,442 8 -	£22,407 12 0					

Receipts payable to Exchequer.

Estimated.

Realized.

	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid	19,000	21,074 15 9
Appropriated in aid (Subhead F) .. ..	.. ..	19,000 - -
Paid separately to Exchequer .. ..	.. ..	£2,074 15 9

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Provision was made to meet heavy initial expenditure in connexion with the opening of additional schools and extensions to existing schools to accommodate the increasing number of children committed by the Courts: the number of new schools able to be acquired during the year fell short of expectations.

C.—The estimate for this service is framed from data supplied by local authorities; the number of children committed to the care of local authorities as fit persons proved to be greater than was anticipated.

D.—Owing to lack of approved school accommodation, it was necessary to make greater use of Remand Homes for committed cases than was anticipated.

E.—Owing to the increase in the number of children committed and the consequent increase in the amount of parental contributions collected, the share of contributions payable to Local Authorities, in respect of children committed from their own areas, was greater than anticipated.

Details of Receipts.	Estimated.	Realized.	
	£	£	s. d.
Received from parents of children maintained in Approved Schools in England and Wales	19,000	21,051	- 6 (a)
Miscellaneous receipts	—	23	15 3
Total	£19,000	21,074	15 9

(a) Owing to an increase in the number of children committed, the parental contributions towards cost of maintenance were greater than anticipated.

NOTE.

The number of children under detention in Approved Schools on 30 September 1938 was 8,778, as compared with 8,548 on 30 September 1937, the latest figures available at the date of the Estimate.

30 November 1939.

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.

ACCOUNT of the sum expended, in the year ended 31 March 1939, 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, and a grant in aid; and the salaries and expenses of Pensions Appeals Tribunals.

Service.	Grant.	Expenditure.		Expenditure compared with Grant.			
				Less than Granted.		More than Granted.	
	£	£	s.	d.	£	s.	d.
SUPREME COURT OF JUDICATURE.							
A.—Salaries, &c.	382,131	379,688	9	6	2,442	10	6
B.—Clerks of Assize	13,424	13,458	14	11	—		34 14 11
C.—Shorthand Reporting..	4,000	3,575	8	10	424	11	2
D.—Circuit Allowances and Expenses	26,345	27,153	3	11	—		808 3 11
E.—Salaries, &c., District Registries	28,575	28,694	10	1	—		119 10 1
F.—Salaries, &c., District Probate Registries ..	63,223	62,202	5	—	1,020	15	—
G.—Official Solicitor's Expenses	5,000	6,220	11	1	—		1,220 11 1
H.—Travelling Expenses, &c.	3,000	2,796	4	8	203	15	4
I.—Incidental Expenses ..	1,535	2,156	—	4	—		621 — 4
J.—Telegrams and Telephones	2,460	2,534	2	3	—		74 2 3

EXPLANATION of the Causes of Variation between Expenditure and Grant.

D.—More accounts fell for payment in the financial year than was anticipated.

G.—Excess expenditure was due to the general expansion of work but in particular to the cost of the representation of lunatics in matrimonial causes.

I.—Heavy irrecoverable costs were incurred by the Official Solicitor in connexion with the representation of pauper lunatics in matrimonial causes, expenses that could not be foreseen.

Expenditure includes the sum of 18*l.*, the cost of replacing the loss of a piece of gold belonging to a patient for whom the Official Solicitor was acting as receiver (E.28262/01).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ 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	1,500	1,365 — —	135	—	—	—
M.—Grant in Aid of the Expenses of Administering the Poor Persons' Rules ..	10,000	10,000 — —	—	—	—	—
COURT OF CRIMINAL APPEAL.						
N.—Salaries, &c.	12,511	13,840 4 6	—	—	1,329	4 6
O.—Travelling Expenses, &c.	1,450	1,389 5 9	60	14 3	—	—
PENSIONS APPEALS TRIBUNALS.						
P.—Salaries, &c.	1,515	1,449 12 11	65	7 1	—	—
Q.—Travelling and Incidental Expenses	500	511 16 5	—	—	11	16 5
GROSS TOTAL .. £	557,179	557,035 10 2	4,362	13 4	4,219	3 6
			Surplus of Gross Estimate over Expenditure. £143 9 10			
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>	Difference between Estimated and Applied Appropriations in Aid. £43 9 10			
R.—Appropriations in Aid	557,079	557,035 10 2	Net Surplus to be surrendered. £100			
NET TOTAL .. £	100	—				

Receipts payable to Exchequer.	Estimated.		Realized.	
	£	s. d.	£	s. d.
Receipts of classes authorized to be used as Appropriations in Aid	883,310	922,899 16 9		
Amount authorized to be appropriated in aid (Subhead R)	557,079	557,035 10 2		
Paid separately to Exchequer	£326,231	365,864 6 7		

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

N.—The excess shown was mainly due to the unusually heavy cost of transcripts, which exceeded the estimate by 1,179l.

Details of Receipts.	Estimated.		Realized.	
	£		£	s. d.
Official Solicitor's costs	30,000		32,000	- 5
Fees received by District Registrars	55,000		59,052	14 -
Fees of Taxation on Bills of Costs, payable out of Funds in Court	1,700		874	17 -
Percentage, under Lunacy Act, 1890, and amending Acts, in cash, payable out of Funds in Court	33,000		36,269	19 4
Brokerage, &c., fees	16,000		10,970	- 5
Crown Office: Fees in connexion with Warrants and Letters Patent	2,000		2,822	8 -
Royal Courts of Justice: Fees for Arbitration Rooms and Courts, &c.	1,000		957	14 -
Reimbursement of salary of officer seconded to Railway and Canal Commission	710		709	13 7
Miscellaneous	500		728	15 -
Probate Registry: Fees in respect of the notification of Charitable Bequests	3,400		3,752	14 -
Fees received by District Probate Registrars	195,000		203,012	13 1
Judicature Fee Stamps	545,000		571,748	7 11
Total	£883,310		922,899	16 9

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.* 3*s.* 10*d.* and 59*l.* 2*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 266*l.* 14*s.*

A retired Surgeon Rear-Admiral was paid the sum of 153*l.* for acting as deputy for a medical Visitor in Lunacy on sick leave.

Two Clerks at District Probate Registries received sums of 90*l.* and 70*l.* respectively for acting as deputy Registrars.

Note.

Judgment fees amounting to 23*l.* were remitted by the Lord Chancellor under paragraph 3 of the Supreme Court Fees Order, 1930.

29 November 1939.

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 1939, compared with the sum granted, for the salaries and expenses in connexion with the County Courts, 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.
A.—County Court Department, Salaries, &c.	24,692	23,201	8	6	1,490	11	6
B.—County Court Officers, &c., Salaries, &c.	699,294	689,297	2	1	9,996	17	11
C.—Travelling and Subsistence..	33,591	33,378	8	4	212	11	8
D.—Expenses of Holding Possession of Goods	6,500	6,211	2	11	288	17	1
E.—Postage for the Courts	30,000	28,661	16	5	1,338	3	7
F.—Telegrams and Telephones..	3,710	3,825	1	5	—	115	1 5
G.—Conveyance of Persons committed to Prison	1,000	1,177	9	11	—	177	9 11
H.—Incidental Expenses	1,385	1,927	1	3	—	542	1 3
ARREARS INVESTIGATION COMMITTEE.							
J.—Salaries, &c.	4,550	4,158	11	5	391	8	7
K.—Travelling, &c., and Miscellaneous Expenses	1,500	845	7	5	654	12	7
GROSS TOTAL	£ 806,222	792,683	9	8	14,373	2 11	834 12 7
				Surplus of Gross Estimate over Expenditure. £13,538 10 4			
<i>Deduct—</i>				Difference between Estimated and Applied Appropriations in Aid.			
L.—Appropriations in Aid	Estimated. 806,122	Applied. 792,683	9	8	£13,438	10	4
				Net Surplus to be surrendered. £100			
NET TOTAL							
Receipts payable to Exchequer.				Estimated.		Realized.	
				£		£ s. d.	
Receipts of classes authorized to be used as Appropriations in Aid				821,050		899,252 17 7	
Amount authorized to be appropriated in aid (Subhead L)				806,122		792,683 9 8	
				£14,928		106,569 7 11	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—The number of Auditors was reduced from 27 to 24 during the year.
 B.—Mainly due to delay in filling vacancies.
 C.—Due to a decrease in Auditors' travelling, consequent upon a change from a quarterly to a half-yearly basis in the method of presentation of Court Accounts.
 D.—Due to a continued decrease in the number of cases in which the goods seized were held in close possession.
 E.—The expenditure indicated is for three quarters' supply of "Official Paid" envelopes. The cost of five quarters' supply was charged during the previous year.
 F.—Mainly due to further progress with the grouping of Courts.
 G.—Due to an increase in the number of debtors taken to prison.
 H.—Estimate necessarily conjectural. The excess is due to the fact that during the year the sums paid to suitors who had established their claims to balances that had remained unclaimed for 15 years and been paid over to the National Debt Commissioners for the redemption of debt were larger than anticipated. These repayments included sums of 456*l.* 10*s.* 8*d.*, 189*l.* —*s.* 8*d.*, 158*l.* 14*s.* 2*d.* and 130*l.* 7*s.* 6*d.* Repayment of these Funds, when ordered by the Court, is made from this Vote.
 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 expense of the Committee during the year has been less than anticipated.

Details of Receipts.	Estimated.	Realized.
	£	£
Fees payable by suitors, fines and other receipts	789,915	868,742
Fees for Searches in the Registry of Judgments	2,700	2,932
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	6,050	5,194
Total	<u>£821,050</u>	<u>899,253</u>

The scale of fees is largely *ad valorem*.

EXTRA REMUNERATION (exceeding 50*l.*).

From the Vote for the Ministry of Labour, 10 Registrars received as fees for services as Chairmen of Courts of Referees sums varying from 70*l.* 17*s.* 6*d.* to 78*l.*

From this Vote, four retired County Court Judges, whose pensions are borne on the Consolidated Fund, received fees varying from 88*l.* 4*s.* to 168*l.* for acting as Deputy Judges.

From the Vote for the Post Office, one County Court Clerk (75*l.*—280*l.*) received a sum of 54*l.* 3*s.* 4*d.* for acting as part-time night telephonist.

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 Resident Caretaker.

NOTES.

The statutory salaries of County Court Judges are borne on the Consolidated Fund.

The following sums were collected by Registrars during the year ended 31 March 1939:—59,052*l.* 14*s.*, District Registry Fees, transferred to the Vote for the Supreme Court of Judicature, 5,205*l.* 12*s.*, fees for Medical Referees, transferred to the Vote for the Home Office, 55*l.* 9*s.* 6*d.*, fees under the Silicosis and Asbestosis (Medical Arrangements) Scheme, 1931, transferred to the Silicosis, &c., Medical Expenses Fund, 336*l.* 17*s.* 9*d.*, fees for Companies (Winding-up) business and 24,541*l.* 19*s.* 7*d.*, Bankruptcy fees, transferred to the Treasury (General Deposit) Account.

22 November 1939.

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 1939, 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.	266,405	260,838 14 10	5,566	5 2	—	—
B.—Travelling and Incidentai Expenses	1,465	1,134 10 —	330	10 —	—	—
C.—Postage, Telegrams and Telephones	9,920	9,903 11 3	16	8 9	—	—
D.—Legal, &c., Costs	8,000	5,715 13 5	2,284	6 7	—	—
GROSS TOTAL .. £	285,790	277,592 9 6	8,197 10 6	—	—	—
			Surplus of Gross Estimate over Expenditure. £8,197 10 6			
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>	Difference between Estimated and Applied Appropriations in Aid. £8,097 10 6			
E.—Appropriations in Aid ..	285,690	277,592 9 6	Net Surplus to be surrendered. £100			
NET TOTAL .. £	100	—				

	Estimated.	Realized.
	£	£ s. d.
Receipts payable to Exchequer.		
Receipts of classes authorized to be used as Appropriations in Aid (Fees, &c.)	385,000	335,499 — 10
Amount authorized to be appropriated in aid (Subhead E)	285,690	277,592 9 6
Paid separately to Exchequer	£99,310	57,906 11 4

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings occurred owing to changes in personnel, vacancies unfilled and non-recruitment of staff sanctioned in anticipation of expansion of work which has not materialized and to repayments to the Ordnance Survey for normal services being less than estimated; less a payment of 10,000*l.* to the Ordnance Survey towards the total cost of 19,000*l.* which it is estimated will be incurred by that Department in connexion with the preparation of maps of the County of Surrey, which will be required on the extension of compulsory registration to that County.

B.—Savings occurred on travelling expenses (88*l.*) and on other miscellaneous items chargeable to this subhead (243*l.*).

D.—Savings due to the number of first registrations requiring investigation of title being less than anticipated.

Receipts.

The decrease in receipts is due partly to a decline in the work of the Department but mainly to diminished revenue from transactions under the Land Registration Act as a result of the lower average values now prevailing and the consequent decrease in *ad valorem* fees based on such values.

The realized revenue is estimated to be sufficient to meet total expenditure, including the cost of all allied services.

EXTRA REMUNERATION (exceeding 50*l.*).

One Clerk (85*l.*–350*l.*), one Deputy Office-keeper (215*l.*–240*l.*), one Established Paper Keeper (155*l.*–200*l.*), twelve Unestablished Paper Keepers (61*s.*–67*s.* a week) and eight Unestablished Messengers (50*s.*–60*s.* a week) received naval or military pensions varying from 50*l.* 3*s.* 9*d.* to 138*l.* 6*s.* 4*d.* per annum.

From the Post Office Vote, four Clerks (85*l.*–350*l.*), two Clerks (Special Class) (62*s.*–75*s.* a week), three Unestablished Paper Keepers (61*s.*–67*s.* a week) and one Unestablished Messenger (50*s.*–60*s.* a week) received sums varying from 52*l.* 8*s.* 11*d.* to 63*l.* 11*s.* 6*d.* as part-time night telephonists; two Unestablished Messengers (50*s.*–60*s.* a week) received 70*l.* 8*s.* 1*d.* and 93*l.* 17*s.* 6*d.* respectively as auxiliary sorters.

24 July 1939.

J. S. Stewart-Wallace,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

PUBLIC TRUSTEE.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31 March 1939, 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.	253,427	247,891 12 -	5,535 8 -	—	—	
B.—Travelling and Incidental Expenses	535	670 3 3	—	135 3 3	—	
C.—Postages, Telephones, &c.	7,000	6,982 9 -	17 11 -	—	—	
GROSS TOTAL.. ..£	260,962	255,544 4 3	5,552 19 -	135 3 3	—	
			Surplus of Gross Estimate over Expenditure. £5,417 15 9			
<i>Deduct—</i>	Estimated.	Applied.	Difference between Estimated and Applied Appropriations in Aid. £5,317 15 9			
D.—Appropriations in Aid	260,862	255,544 4 3	Net Surplus to be surrendered. £100			
NET TOTAL£	100	—	£100			

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts of classes authorized to be used as Appropriations in Aid	320,500	321,232 12 2
Amount authorized to be appropriated in aid (Subhead D)	260,862	255,544 4 3
Paid separately to Exchequer..	£59,638	65,688 7 11

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Mainly due to unfilled vacancies and changes in personnel.

B.—Excess on travelling expenses (132%) mainly due to removals.

Details of Receipts.	Estimated.	Realized.	
	£	£	s. d.
Fees, &c.	320,500	321,185	4 8
Amount recovered in reduction of loss charged in 1929..	—	47	7 6
		<hr/>	
		£321,232	12 2
		<hr/>	

The total realized revenue was larger than was required to meet expenditure, including the cost of allied services.

NOTE.

A claim of 3*l.* 11*s.* 3*d.* for unpaid balance of an acceptance fee has been abandoned (E. 38461).

2 November 1939.

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 1939, 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.	
LAW OFFICERS' DEPARTMENT.	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
A. — Salaries, &c.	12,714	12,562 6 -	151 14 -	—	—	
DEPARTMENTS OF THE PRO- CURATOR - GENERAL AND TREASURY SOLICITOR, AND THE DIRECTOR OF PUBLIC PROSECUTIONS.						
B.1.—Salaries, &c., Department of the Procurator- General and Treasury Solicitor	81,229	83,641 14 4	—	2,412 14 4		
B.2.—Salaries, &c., Department of the Director of Public Prosecutions..	23,873	24,172 4 11	—	299 4 11		
C. — Incidental Expenses . .	75	80 11 3	—	5 11 3		
D. — Telegrams and Tele- phones	1,350	1,329 8 2	20 11 10	—		
LEGAL PROCEEDINGS.						
E. — Civil	22,000	15,456 11 3	6,543 8 9	—		

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Due to changes in professional staff and delay in filling a vacancy.

B.1.—Due to increased expenditure on copying (897*l.*), on Clerical and Typing Staffs (568*l.*), and on temporary assistance necessitated by the increase and speeding up of conveyancing work (1,387*l.*); offset by savings resulting from changes in Professional Staff (350*l.*) in minor grades (89*l.*).

B.2.—Due to increased expenditure on copying (129*l.*), on Professional Staff (89*l.*), on Clerical and Shorthand-writing Staffs (91*l.*); offset by small saving in minor grades (10*l.*).

E.—Costs payable as a result of litigation cannot be closely estimated. The saving is attributable to fewer heavy cases both from the Defence Services (4,471*l.*) and from the Civil Departments (2,072*l.*). The large amount of conveyancing work undertaken during the year involved a smaller expenditure under this subhead than had been anticipated.

The expenditure is distributable as follows:—Treasury, 1,209*l.*; Admiralty, 2,722*l.*; War Office, 3,012*l.*; Air Ministry, 3,295*l.*; Office of Works, 727*l.*; Ministry of Transport, 380*l.*; Ministry of Transport (Trunk Roads), 485*l.*; Ministry of Pensions, 45*l.*; Charity matters, 2,023*l.*; Foreign Office, 262*l.*; Home Office, 749*l.*; Stationery Office, 33*l.*; Registrar of Friendly Societies, 96*l.*; Forestry Commission, 388*l.*; Commissioner for the Special Areas, 30*l.* Total, 15,456*l.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
LEGAL PROCEEDINGS— <i>contd.</i>	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
F.—Criminal.. ..	23,000	27,365 2 3	—	4,365 2 3		
G.—Divorce Interventions..	8,500	8,273 15 1	226 4 11	—		
H.—Parliamentary Agency..	400	47 15 8	352 4 4	—		
GROSS TOTAL ..£	173,141	172,929 8 11	7,294 3 10	7,082 12 9		
	Estimated.	Applied.				
<i>Deduct—</i>						
I.—Appropriations in Aid ..	39,473	39,473 - -				
NET TOTAL£	133,668	133,456 8 11	Surplus to be surrendered.			
			£211 11 1			

Receipts payable to Exchequer.	Estimated.	Realized.
Receipts authorized to be used as Appropriations in Aid	£39,473	£44,378 1 3
Appropriated in aid (Subhead I)		39,473 - -
Paid separately to Exchequer		£4,905 1 3

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

F.—There was an increase in the number of prosecutions undertaken. A case of share-pushing fraud cost 1,779*l.* and a case of fraud by a barrister 1,075*l.*

G.—The cost of additional inquiries necessitated by the operation of the Matrimonial Causes Act, 1937 proved to be somewhat less than anticipated.

H.—Bills were presented in the following matters during the year (E.25686/3) :—*re* the Welsh Church (A) Bill, 44*l.* 19*s.* 8*d.* ; *re* Electricity Legislation, 2*l.* 16*s.*

Details of Receipts.	Estimated.	Realized.
Civil Proceedings, costs recovered	£14,000	£6,952
Criminal Prosecutions, ditto.. ..	19,000	29,067
Interventions by King's Proctor, ditto	1,000	1,373
Crown's Nominee Costs	3,700	5,271
Forestry Commission—contribution in respect of expenses incurred	250	250
Electricity Commissioners—contribution in respect of services rendered	50	50
Miscellaneous costs, fees, &c.	500	639
Refund of Salary of a Senior Legal Assistant seconded to Mines Department	973	564
Refund of salary of a Legal Assistant loaned to a Local Authority	—	212
Total	£39,473	44,378

The estimate of Costs recovered from Civil Proceedings was prepared upon the basis of a conventional proportion of receipts to expenditure, but as a large amount of the work has been in connexion with the compulsory acquisition of land, from which no receipts are obtained, that proportion has not been realized. More than the estimate was spent on Criminal Prosecutions, and this accounts partly for the larger amount of receipts from this source. County allowances generally were generous and for eight of the heavier prosecutions totalled 5,077*l.* Crown's Nominee Costs, King's Proctor's Costs and miscellaneous receipts were above the average.

The refund of salary of the seconded Senior Legal Assistant estimated for the year was not realized as the officer entered approved employment on 1 November 1938. The salary of a Legal Assistant loaned to a Local Authority for three months was recovered and credited to this subhead.

EXTRA REMUNERATION (exceeding 50l.).

From this Vote, a Shorthand Writer and Copyist (120l.-250l. with an allowance of 30l.) received 51l. 1s. for overtime, and three Clerks (85l.-350l.), one in the Treasury Solicitor's Department and two in the Director of Public Prosecutions Department, received 83l. 4s. 3d., 65l. 7s. 2d. and 43l. 4s. 6d. respectively for overtime, the Officer last referred to also receiving 42l. 15s. from the Post Office Vote for acting as a part-time night telephonist.

A Senior Legal Assistant (850l.-1,100l.) seconded from the Treasury Solicitor's Department received from the Vote for the Mines Department 76l. 11s. 8d. being allowance as Chief Registrar to Coal (Registration of Ownership) Department.

NOTES.

Costs of the Treasury Solicitor in eight cases amounting to 815l. 12s. 11d. and costs of the King's Proctor in two cases amounting to 184l. 5s. 5d. were written off with Treasury Authority (P.10287/25, E.35849, E.36064, E.37682, E.37963 and E.25246/2).

Costs of the Treasury Solicitor in twelve cases amounting to 128l. 4s. 2d., costs of the King's Proctor in five cases amounting to 158l. 2s. 7d. and costs of the Director of Public Prosecutions in five cases amounting to 53l. 19s. were written off under the general authority given to the Treasury Solicitor and to the Director of Public Prosecutions (S.15076).

30 October 1939.

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 1939.

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	344	13 10	40	- -
Treasury Solicitor (Crown's Nominee)	—	—	58	9 -
King's Proctor	224	4 -	295	9 6
Director of Public Prosecutions	93	6 -	1,231	19 -
Ministry of Health	177	19 -	229	1 -
Commissioners of Crown Lands	1	6 -	—	—
Inland Revenue	5,456	1 10	2,094	5 -
Customs and Excise	374	9 8	—	—
General Post Office	—	—	45	7 -
Board of Trade	41	19 2	85	3 -
Ministry of Agriculture & Fisheries	168	6 -	—	—
Crown Agents for the Colonies	664	13 -	227	7 -
Ministry of Labour	—	8 8	—	—
	<u>£7,547</u>	<u>7 2</u>	<u>4,307</u>	<u>- 6</u>

MISCELLANEOUS LEGAL EXPENSES.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31 March 1939, compared with the sum granted, for certain miscellaneous legal expenses, for the salaries and expenses of arbitrators, &c., in connexion with the acquisition of land, 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.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
SHERIFFS' EXPENSES.						
A.—Repayments to Sheriffs	25,150	25,140 2 3	9 17 9	—	—	
FUGITIVE OFFENDERS.						
B.—Expenses incurred under various Treaties with Foreign Powers, and under the Fugitive Offenders Act, 1881	1,000	1,264 8 11	—	264 8 11	—	
RAILWAY AND CANAL COMMISSION.						
C.—Salaries, &c.	6,889	6,887 11 9	1 8 3	—	—	
D.—Travelling and Incidental Expenses	125	35 1 9	89 18 3	—	—	
	£ 7,014	6,922 13 6	91 6 6	—	—	
WRECK INQUIRIES.						
E.—Fees to Commissioners, Stipendiary Magistrates, Assessors, &c.	2,700	2,255 8 2	444 11 10	—	—	
F.—Travelling and Incidental Expenses	1,000	898 14 11	101 5 1	—	—	
G.—Shorthand Writers	550	517 14 2	32 5 10	—	—	
	£ 4,250	3,671 17 3	578 2 9	—	—	
LAW SOCIETY.						
H.—Grant in Aid of the Law Society	2,500	2,500 - -	—	—	—	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

B.—The estimate under this Subhead is necessarily conjectural.

E, F and G.—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.			
SOLICITORS' DISCIPLINE (SCOTLAND) COMMITTEE.	£	£ s. d.	£	s.	d.	£	s.	d.
I.—Grant in Aid of the Solicitors' Discipline (Scotland) Committee	150	150 - -	—	—	—	—	—	—
ACQUISITION OF LAND (ASSESSMENT OF COMPENSATION) ACT, 1919, AND OTHER ACTS.								
J.—Salaries, &c.	14,685	14,033 1 -	651	19	-	—	—	—
K.—Travelling and Incidental Expenses	725	361 16 3	363	3	9	—	—	—
	£ 15,410	14,394 17 3	1,015	2	9	—	—	—
PRIZE PROCEEDINGS OVERSEAS.								
L.—Legal Expenses in connexion with Prize Proceedings Overseas..	500	—	500	-	-	—	—	—
GROSS TOTAL	£ 55,974	54,043 19 2	2,194	9	9	264	8	11
			Surplus of Gross Estimate over Expenditure.			£1,930 - 10		
<i>Deduct—</i>	Estimated.	Realized.	Deficiency of Appropriations in Aid realized.			£4,030 2 -		
M.—Appropriations in Aid	13,250	9,219 18 -	Net Deficit.			£2,100 1 2		
NET TOTAL	£ 42,724	44,824 1 2						

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

J.—The saving was in respect of Fees to part-time Arbitrators for Scotland. It is not possible to forecast the amount of outside assistance which may be required.

K.—Owing to the European crisis there was a falling off in the number of applications for the services of Official Arbitrators during the latter half of the year.

Details of Receipts.

	Estimated.	Realized.
Railway and Canal Commission fee stamps	£ 250	£ s. d. 196 9 -
Fees (stamps) charged under the Acquisition of Land, &c., Act, 1919, and the Law of Property Act, 1925	13,000	9,023 9 -(a)
Total	£13,250	9,219 18 -

(a) Following the European crisis of September, 1938, there was a falling off in the number of applications for the services of Official Arbitrators in connexion with acquisition of land cases. In certain instances local authorities were unable to proceed with this work owing to pressure in connexion with Civil Defence.

Treasury,
1 November 1939.

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, subject to the observations in my Report.

G. C. Upcott,
Comptroller and Auditor General.

POLICE, SCOTLAND.

ACCOUNT of the sum expended, in the year ended 31 March 1939, 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.
INSPECTOR OF CONSTABULARY.							
A.—Salary	1,162	1,161	2	—	—	18	—
B.—Travelling and Incidental Expenses	200	150	17	5	49	2	7
GOVERNMENT GRANTS.							
C.—Grants in respect of Police Expenditure	1,236,000	1,217,725	16	2	18,274	3	10
D.—Police Federation (Grant in Aid)	120	100	—	—	20	—	—
TOTAL	£1,237,482	1,219,137	15	7	18,344	4	5
Surplus to be surrendered					£18,344 4 5		

EXPLANATION of the Causes of Variation between Expenditure and Grant.

B.—Expenditure under this head is necessarily variable.

Scottish Home Department,
25 October 1939.

R. N. Duke,
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 1939, 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.	
HEADQUARTERS OFFICE.	£	£ s. d.	£	s. d.	£	s. d.
A.—Salaries, &c.	11,370	11,566 19 5	—	—	196 19 5	—
B.—Travelling and Incidental Expenses	635	677 2 8	—	—	42 2 8	—
PRISONS, &c.						
C.—Pay and Allowances of Officers	95,465	97,660 16 11	—	—	2,195 16 11	—
D.—Victualling	8,200	7,370 9 3	829 10 9	—	—	—
E.—Clothing, Bedding, Furniture, &c., purchased	1,730	1,446 14 3	283 5 9	—	—	—
F.—Materials and Tools for Manufactures and Farms; and Instruction of Prisoners	24,925	28,257 18 6	—	—	3,332 18 6	—
G.—Medicines, &c.	845	797 3 —	47 17 —	—	—	—
H.—Fuel, Lighting, Water, Cleaning Articles, &c.	10,735	11,048 4 11	—	—	313 4 11	—
I.—Rents, &c.	655	650 3 11	4 16 1	—	—	—
K.—Escort and Conveyance	2,550	1,509 15 8	1,040 4 4	—	—	—
L.—Travelling and Removal Expenses of Officers	1,015	809 11 1	205 8 11	—	—	—
M.—Incidental Expenses	615	666 19 9	—	—	51 19 9	—
N.—New Buildings and Alterations	120,390	98,054 11 —	22,335 9 —	—	—	—

EXPLANATION of the Causes of Variation between Expenditure and Grant.

The estimated average number of prisoners, &c., during the year (including legalized police cells) was 1,684. The actual average number was 1,529.

A.—Mainly due to the temporary upgrading of two clerks and the employment of a temporary clerk for about nine months (205*l.*).

B.—Mainly due to more trunk telephone calls.

C.—Due chiefly to improved scales for subordinate ranks from 1 May 1938 (approximately 5,640*l.*), offset by savings on various items.

D.—Fewer prisoners and, on the whole, lower prices.

E.—Fewer prisoners, and some articles provided for were not purchased.

F.—Excess due mainly to larger orders than expected for mailbags for the Post Office.

K.—Fewer removals under the scheme for reclassification of prisoners than anticipated.

L.—Fewer transfers of officers (184*l.*).

N.—A separate statement is appended.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
PRISONS, &c.— <i>contd.</i>	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
O.—Ordinary Repairs of Buildings	3,650	3,636 8 6	13 11 6	—	—	
P.—Maintenance of Prisoners otherwise than in Prisons.. ..	1,075	1,217 17 4	—	142 17 4	—	
Q.—Gratuities to Prisoners, &c.	1,600	1,563 3 6	36 16 6	—	—	
R.—Telegrams and Telephones	255	273 12 7	—	18 12 7	—	
GROSS TOTAL .. £	285,710	267,207 12 3	24,796 19 10	6,294 12 1	—	
<i>Deduct—</i>	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £18,502 7 9			
Z.—Appropriations in Aid	19,570	19,456 5 2	Deficiency of Appropriations in Aid realized. £113 14 10			
NET TOTAL .. £	266,140	247,751 7 1	Net Surplus to be surrendered. £18,388 12 11			

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

P.—Longer periods of maintenance in mental hospitals (65*l.*), in other public hospitals (23*l.*) and in legalized police cells (55*l.*).

Details of Receipts.	Estimated.	Realized.
	£	£ s. d.
Proceeds of manufactures and farms	18,380	17,974 15 10(a)
Miscellaneous receipts (rents, old stores, &c.) ..	1,190	1,481 9 4
	£19,570	£19,456 5 2

(a) Delivery of mailbags ordered by the Post Office was not taken before 31 March 1939 (4,000*l.*).

23 August 1939.

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 1938.

	On 1 April 1938.			On 31 March 1939.		
	£	s.	d.	£	s.	d.
MANUFACTURES						
Materials	17,779	4	10	8,257	5	10
Manufactured Goods	3,096	14	2	5,797	15	4
Tools, &c.	2,129	7	2	2,387	18	4
FARMS						
Live and Dead Stock.. .. .	1,008	11	11	1,143	17	9
Tools, &c.	433	3	2	464	10	4
	<u>£24,447</u>	<u>1</u>	<u>3</u>	<u>18,051</u>	<u>7</u>	<u>7</u>

W. Leith-Ross,
Accounting Officer.

STATEMENT OF EXPENDITURE ON NEW BUILDINGS AND ALTERATIONS.

Service.	Estimate.		Expenditure.	
	For 1938.	Total for work.	In 1938.	Total to 31 March 1939.
	£	£	£	£
1. New Criminal Lunatic Asylum and State Institution for Defectives	105,450	186,476*	83,308	99,700
2. New Borstal Institution for Males	—	120,000†	—	7,000
3. New Prison for Females	—	—	—	4,154
4. Aberdeen—Installation of electric light in prison	45	220	44	220
5. Barlinnie—Provision of new warders' quarters	10,000	40,760*	10,021	12,776
6. Do.—Alteration of gatehouse and administrative buildings	1,000	5,000	874	3,447
7. Do.—Gymnasium	1,000	1,000	1,162	1,162
8. Do.—Extension to store for materials	120	120	119	119
9. Edinburgh—New fencing (enclosing sports ground)	500	500	574	574

* See Estimate for 1939.

† Provisional figure.

OBSERVATIONS.

1. The work was delayed by prolonged bad weather, shortage of satisfactory labour and difficulty in obtaining regular supplies of stone and glazed brick.
4. Completed.
7. Improvements on the original design of the structure and the internal finishings and services. Completed.
8. Completed.
9. Change in choice of site involved greater length of fencing and a second gate. Completed.

STATEMENT OF EXPENDITURE ON NEW BUILDINGS AND ALTERATIONS—*contd.*

Service.	Estimate.		Expenditure.	
	For 1938.	Total for work.	In 1938.	Total to 31 March 1939.
	£	£	£	£
10. Edinburgh—Improvement of cookhouse ..	130	130	131	131
11. Greenock—Installation of electric light and power in prison	70	300	70	261
12. Inverness—Installation of electric light in prison	60	200	60	60
13. Do.—Installation of electric light in Governor's house and warders' quarters ..	150	150	141	141
14. Do.—Improvement of warders' quarters: provision of bathrooms, &c.	1,000	1,000	840	840
15. Peterhead—Tarmacadamizing road in front of quarters	500	500	454	454
16. Do.—New workshed	350	350	257	257
17. State Inebriate Reformatory—maintenance of property, &c.	10	—	—	—
18. National Insurance Schemes—Employers' contributions	5	—	—	—
Total, Subhead N	120,390		98,055	
Net Saving		£22,335		

OBSERVATIONS—*continued.*

10. Completed.
13. Completed.
14. Requirements, particularly contingencies, were less than anticipated. Completed.
15. A readjustment of width of roadway gave a smaller area to be treated. Completed.
16. Utilization of redundant materials and making of window grilles by the Borstal welding class. Completed.

W. Leith-Ross,
Accounting Officer.

APPROVED SCHOOLS, &c., SCOTLAND.

ACCOUNT of the sum expended, in the year ended 31 March 1939, 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.. ..	64,290	63,926 6 9	363	13	3	—	—	—
B.—Variable Grant to Schools	3,000	3,000 - -	—	—	—	—	—	—
C.—Education Authorities : Maintenance Grants ..	4,520	4,904 2 3	—	—	—	384	2	3
D.—Education Authorities : Parental Contributions..	405	348 17 -	56	3	—	—	—	—
GROSS TOTAL .. £	72,215	72,179 6 -	419	16	3	384	2	3
Deduct—	Estimated.	Applied.						
E.—Appropriations in Aid ..	4,850	4,850 - -						
NET TOTAL .. £	67,365	67,329 6 -	Surplus to be surrendered. £35 14 -					

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid	4,850	4,883 5 1
Appropriated in aid (Subhead E)		4,850 - -
Paid separately to Exchequer ..		£33 5 1

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving of 987*l.* on the instalments of grant for the year 1938, offset to the extent of 623*l.* by excess on the balances of grant for 1937. The instalments of grant for 1938 were based on revised estimates of the net expenditure of the schools which were made towards the end of the year. The net expenditure of the schools in 1937 proved to be more than originally estimated.

C.—Excess mainly on the balances of grant for the year 1937. The net expenditure of the Education Authorities in that year proved to be more than originally estimated.

D.—The amount of grant paid is dependent on the amount of the actual receipts (from parental contributions and orphans' pensions) in respect of the particular children and young persons concerned.

Details of Receipts.	Estimated.	Realized.	
	<u>£</u>	<u>£</u>	<u>s. d.</u>
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	1,655	1,613	16 1
Orphans' pensions in respect of children and young persons committed to Approved Schools	3,195	3,264	9 -
	<u>£4,850</u>	<u>4,883</u>	<u>5 1</u>

NOTE.

Provision for the cost of departmental administration is included with the Scottish Education Department, Class IV, Vote 13.

Scottish Education Department,
6 November 1939.

J. Mackay Thomson,
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 1939, compared with the sum granted, for the salaries and expenses of the office of the Scottish Land 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.	6,533	6,308 13 10	224 6 2	—	—	
B.—Travelling Expenses	1,750	1,563 19 1	186 — 11	—	—	
C.—Incidental Expenses	330	222 2 10	107 17 2	—	—	
GROSS TOTAL .. £	8,613	8,094 15 9	518 4 3	—	—	
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>				
D.—Appropriations in Aid	380	380 — —				
NET TOTAL .. £	8,233	7,714 15 9	Surplus to be surrendered. £518 4 3			

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid	380	383 9 3
Appropriated in aid (Subhead D)	—	380 — —
Paid separately to Exchequer		<u>£3 9 3</u>

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings due to unfilled vacancy during last quarter of financial year (162*l.*) and in respect of Valuers, Assessors, Surveyors and Arbiters, overtime, Interpreters, cleaning and insurance (72*l.*); offset by certain improved salary scales (10*l.*).

B and C.—The Members of the Court and staff were not employed away from Edinburgh to the extent estimated.

Details of Receipts.	Estimated.	Realized.
	£	£ s. d.
Fees collected by means of stamps	380	379 13 —
Minor receipts	—	3 16 3
Total		<u>£383 9 3</u>

EXTRA REMUNERATION (exceeding 50l.).

A Clerk (80l.-335l.) received from the War Office Vote 24l. 18s. 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,
5 June 1939.

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 1939, 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.	
LAW CHARGES.						
A.—Salaries, &c.: Lord Advocate's Department..	£ 17,202	£ s. d. 17,202 2 3	£ s. d. —	s. d. —	£ s. d. — 2 3	
B.—Telegrams and Telephones	200	164 9 5	35 10 7		—	
C.—Criminal Prosecutions, &c.	27,500	26,348 13 2	1,151 6 10		—	
D.—Procurators Fiscal: Salaries, &c... ..	44,013	44,078 9 —	—		65 9 —	
E.—Legal Expenses						
Original	6,150 <i>l.</i>					
Supplementary	4,850 <i>l.</i>					
	11,000	10,536 — 6	463 19 6		—	
	£ 99,915	98,329 14 4	1,650 16 11		65 11 3	
COURTS OF LAW AND JUSTICE.						
F.—Salaries, &c. (Court of Session)	21,610	20,792 2 10	817 17 2		—	
G.—Salaries (Court of Justiciary)	2,416	2,376 7 11	39 12 1		—	
H.—Circuit Expenses ..	500	409 12 3	90 7 9		—	
I.—Salaries, &c. (Accountant of Court's Office) ..	6,721	6,470 8 4	250 11 8		—	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Increases of salary to the Assistant Legal Secretary and Parliamentary Draftsman (7*l.*), and clerks and messengers in the Crown Office (101*l.*), and payment for overtime to the Clerk to the Lord Advocate in London (14*l.*); offset by savings on Advocates Depute (59*l.*), clerical assistance (50*l.*), incidental expenses (9*l.*), and National Insurance (4*l.*).

C.—Expenditure variable and uncertain.

D.—Excess due to substitution of a whole-time for a part-time post (12*l.*), additional and temporary shorthand typists (306*l.*), temporary professional assistance (223*l.*); offset by savings on account of vacancies and new appointments at minimum salaries (476*l.*).

E.—Accounts which were promised when the Supplementary Estimate was taken were not rendered in time to be paid within the financial year. The expenditure was as follows:—Admiralty, 28*l.* 11*s.*; Air Ministry, 1,502*l.* 19*s.* 2*d.*; Board of Control, Scotland, 207*l.* 9*s.*; Commissioners of Crown Lands, 2,146*l.* 7*s.* 5*d.*; Fishery Board, 428*l.* 5*s.* 3*d.*; Lord Advocate's Department, 318*l.* 14*s.* 11*d.*; Prisons Department, 16*l.* 17*s.* 6*d.*; Scottish Office, 372*l.* 16*s.* 2*d.*; Board of Trade, 256*l.* 15*s.* 7*d.*; Ministry of Transport, 1,416*l.* 4*s.* 4*d.*; Treasury, 105*l.* 6*s.*; War Department, 1,800*l.* 15*s.* 2*d.*; Office of Works, 1,934*l.* 19*s.*

F.—Savings due to vacancies, and new appointments at minimum salaries (841*l.*), offset by increases in the wages of the unestablished messengers (23*l.*).

H and J.—Expenditure variable and uncertain.

I.—Saving due to vacancies (283*l.*), offset by payment of increased salaries after a revision of scales (33*l.*).

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	446 16 10	73 3 2	—	—	
SHERIFF COURTS.						
K.—Salaries, &c. <i>Original</i> 66,832 <i>l.</i> <i>Less Supplementary</i> 2,000 <i>l.</i>	64,832	63,290 5 10	1,541 14 2	—	—	
L.—Incidental Expenses ..	740	1,148 1 2	—	408 1 2	—	
M.—Telegrams and Telephones	1,650	1,637 14 4	12 5 8	—	—	
MISCELLANEOUS.						
N.—Election Petitions ..	5	—	5 — —	—	—	
	£ 98,994	96,571 9 6	2,830 11 8	408 1 2	—	
PENSIONS APPEALS TRIBUNALS.						
O.—Salaries, &c.	179	151 11 —	27 9 —	—	—	
P.—Travelling and Incidental Expenses	75	26 10 5	48 9 7	—	—	
	£ 254	178 1 5	75 18 7	—	—	
GROSS TOTAL						
<i>Original</i> 196,313 <i>l.</i> <i>Supplementary</i> 2,850 <i>l.</i>	£ 199,163	195,079 5 3	4,557 7 2	473 12 5	—	
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>				
Q.—Appropriations in Aid ..	152,000	152,000 — —				
NET TOTAL						
<i>Original</i> 44,313 <i>l.</i> <i>Supplementary</i> .. 2,850 <i>l.</i>	£ 47,163	43,079 5 3	Surplus to be surrendered. £4,083 14 9			

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

K.—Savings mainly on account of vacancies, staff changes and sick pay (602*l.*), allowances for temporary assistance (69*l.*), allowances in lieu of auditors' fees (50*l.*), National Insurance (48*l.*) and temporary Sheriff's Substitute (764*l.*).

L.—Mainly payment of several large accounts for removals.

O.—Saving due to fewer cases and fewer sittings of the Court, offset by payment of a gratuity of 25*l.* for the secretarial work.

P.—Less travelling and no overseas appeals.

Receipts payable to Exchequer.	Estimated.	Realized.	
	£	£	s. d.
Receipts authorized to be used as Appropriations in Aid	152,000	161,888	- 3
Appropriated in aid (Subhead Q)		152,000	- -
Paid separately to Exchequer ..		£9,888	- 3

Details of Receipts.	Estimated.	Realized.	
	£	£	s. d.
Fees of Sheriff Clerk of Chancery	600	679	- -
Fees of Sheriff Clerks—Commissary business	79,000	82,497	3 6
Fees of Sheriff Clerks—Sheriff Court business	43,000	46,464	14 7
Fees collected by means of Law Court stamps	18,500	18,857	13 -
Miscellaneous receipts	900	1,025	16 8
Fines and forfeitures	10,000	12,363	12 6 (a)
Total	£152,000	161,888	- 3

(a) Fines and forfeited bail bonds amounting to 9*l.* were remitted by the Secretary of State for Scotland.

EXTRA REMUNERATION (exceeding 50*l.*).

Procurators Fiscal received in the year 1938, 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, 55*l.*; Haddington, 136*l.*; Lanark, 117*l.*; Linlithgow, 200*l.*; Perth, 216*l.*

The part-time Sheriff Clerk at Selkirk (238*l.* 2*s.*) received 55*l.* from the Inland Revenue Vote as Clerk to the Commissioners of Income Tax.

A Sheriff Clerk Depute (260*l.*–400*l.*) received 35*l.* from this Vote for the compilation of a new jury Roll and 27*l.* from the Consolidated Fund for extra work in connexion with a Parliamentary By-Election.

Exchequer, Edinburgh,
28 August 1939.

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 1939, 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.	£ s. d.	£ s. d.
A.—Salaries, &c.	65,731	62,754 19 5	2,976	- 7	—	—
B.—Travelling and Incidental Expenses	670	729 18 8	—	—	59 18 8	—
C.—Telegrams and Telephones ..	515	599 14 5	—	—	84 14 5	—
D.—Publication of Historical Records	200	200 — —	—	—	—	—
DD.—Purchases	—	40 — —	—	—	40 — —	—
GROSS TOTAL .. £	67,116	64,324 12 6	2,976	- 7	184 13 1	—
			Surplus of Gross Estimate over Expenditure. £2,791 7 6			
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>	<i>Difference between Estimated and Applied Appropriations in Aid.</i>			
E.—Appropriations in Aid ..	67,016.	64,324 12 6	£2,691 7 6			
			Net Surplus to be surrendered. £100			
NET TOTAL .. £	100	—	£100			

	Estimated.	Realized.
	£	£ s. d.
Receipts payable to Exchequer.		
Receipts of classes authorized to be used as Appropriations in Aid	78,500	80,182 10 8
Amount authorized to be appropriated in aid (Subhead E)	67,016	64,324 12 6
Paid separately to Exchequer	11,484	15,857 18 2

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings from unfilled vacancies offset by revision of salary scales and extra remuneration (2,760*l.*), copying (42*l.*), bookbinding (116*l.*), photo-printing (20*l.*) and insurance (38*l.*).

B.—Due to unforeseen expense (1) upon advertising and travelling, and (2) on behalf of Mines Department of Board of Trade and the Coal Commission.

C.—Due to unforeseen expenditure.

DD.—Purchase of Calendar of Writs preserved at Yester House 1626—1789 (E. 30706).

Details of Receipts.	Estimated.	Realized.		
	£	£	s.	d.
Fees collected by stamps	77,000	78,244	18	-
Repayment by Mines Department and Coal Commission of cost of services under the Coal (Registration of Ownership) Act, 1937, and the Coal Act, 1938	1,500	1,927	7	6
Miscellaneous	—	10	5	2
Total	£78,500	80,182	10	8

EXTRA REMUNERATION (exceeding 50*l.*).

The Chief Assistant Keeper (815*l.*-975*l.*) received from this Vote a gratuity of 150*l.*, and a First Class Clerk (475*l.*-625*l.*) received from this Vote and the Mines Department Vote allowances amounting to 55*l.* - 6*d.*, for services under the Coal (Registration of Ownership) Act, 1937.

4 July 1939.

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 1939, 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.

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.	7,345	6,970 13 8	374 6 4	—
A.2.—Travelling and Incidental Expenses	40	36 1 2	3 18 10	—
COUNTY COURTS.				
B.1.—Salaries, &c.	4,053	3,491 9 2	561 10 10	—
B.2.—Proportion of cost of Clerical Staff, &c.	2,000	2,000 — —	—	—
PENSIONS APPEALS TRIBUNALS.				
C.1.—Salaries, &c.	125	137 18 4	—	12 18 4
C.2.—Travelling and Incidental Expenses	20	12 6 1	7 13 11	—
GROSS TOTAL	13,583	12,648 8 5	947 9 1 ¹	12 18 4
			Surplus of Gross Estimate over Expenditure. £934 11 7	
<i>Deduct—</i>	Estimated.	Realized.	Deficiency of Appropriations in Aid realized. £56 2 6	
D.—Appropriations in Aid (Registry of Deeds fees) ..	7,000	6,943 17 6	Net Surplus to be surrendered. £878 9 1	
NET TOTAL	6,583	5,704 10 11		

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.1.—Due to changes in personnel.

B.1.—The Clerk of the Crown and Peace for the County of Fermanagh retired in December 1938 and the Clerk of the Crown and Peace for the County of Armagh died in February 1939. The salaries of their successors are payable by the Government of Northern Ireland.

A. Maxwell,
Accounting Officer.

30 November 1939.

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.

ACCOUNT of the sum expended, in the year ended 31 March 1939, 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.	
A.—Salaries, &c.	48,525	48,084 15 10	440 4 2	—	—	
B.—Assize Expenses	900	698 1 7	201 18 5	—	—	
C.—Incidental Expenses ..	345	264 5 4	80 14 8	—	—	
D.—Bankruptcy (King's Bench Division): Costs of Official Assignee ..	100	26 6 —	73 14 —	—	—	
E.—Telegrams and Telephones	321	343 10 4	—	22 10 4	—	
EXPENSES IN CONNEXION WITH REMANET DUTIES OF LAND PURCHASE IN NORTHERN IRELAND.						
F.1.—Salaries, &c.	1,722	1,700 15 9	21 4 3	—	—	
F.2.—Legal and other Expenses	200	4 12 6	195 7 6	—	—	
F.3.—Contributions to Landlords on Remission of Rent	70	17 5 7	52 14 5	—	—	
F.4.—Payments to Tenants and in respect of Sinking Fund	40	—	40 — —	—	—	
GROSS TOTAL .. £	52,223	51,139 12 11	1,105 17 5	22 10 4		
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>				
G.—Appropriations in Aid ..	32,015	32,015 — —				
NET TOTAL £	20,208	19,124 12 11	Surplus to be surrendered. £1,083 7 1			

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
(i) Receipts authorized to be used as Appropriations in Aid	32,015	35,410 1 10
(ii) Receipts of other classes	—	54 17 2
Total		35,464 19 —
Appropriated in aid (Subhead G)		32,015 — —
Paid separately to Exchequer		£3,449 19 —

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Changes in staff (47*l.*), postponement of appointments to fill vacancies (113*l.*), part provision for Registrar of Winter Assizes and Deputy Taxing Master not required (48*l.*), sick leave deductions (60*l.*), savings in fees to shorthand writers (22*l.*), and employer's contributions to National Insurance (16*l.*); offset by revisions of salary scales (70*l.*), salaries under-estimated (74*l.*) and extra temporary assistance (149*l.*).

B.—Provision for Judge's Lodgings at Winter Assizes not required (20*l.*); High Sheriff's expenses vary with duration and place of Assizes (182*l.*).

C.—Savings occurred on Land Registry maps (55*l.*), towels and dusters (10*l.*), travelling and subsistence (7*l.*) and miscellaneous items (9*l.*).

D.—The legal costs are occasional.

E.—Increases in local and trunk calls (24*l.*), miscellaneous (2*l.*); offset by savings in telegrams (3*l.*).

F.1.—Resignation and change in staff (16*l.*), Court shorthand reports (10*l.*); offset by revision of salary scale (5*l.*).

F.2.—Saving due to there being no legal, travelling or miscellaneous expenses and searches in the Registry of Deeds, Dublin, being less than anticipated.

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	21,038	21,586	17	4
Land Registry	8,797	10,567	7	1
Bankruptcy	975	980	18	3
Judgments Registry	190	278	12	3
Bankruptcy—Percentages	700	1,670	16	4
District Probate Registry—Agency fees ..	275	267	9	—
Miscellaneous receipts for telephone calls, &c.	40	58	1	7
	£32,015	35,410	1	10
(ii) Receipts of other classes :—				
Moiety of fees for use of Consulting Rooms in the Courts		47	10	—
Refund of excess standing deposit in respect of "Excepted Persons" Insurance received from the Ministry of Labour, Northern Ireland.. .. .		4	1	5
Surplus Postages, District Probate Registry, Londonderry		3	5	9
		Total ..	£35,464	19 —

EXTRA REMUNERATION (exceeding 50*l.*).

From the Lunacy Fund for Northern Ireland the Chief Clerk (1,400*l.*) received 300*l.* in respect of additional salary as Registrar in Lunacy.

26 September 1939.

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.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31 March 1939, 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 Eire reserved as an imperial liability.

Service.	Grant.	Expenditure.		Expenditure compared with Grant.			
				Less than Granted.		More than Granted.	
	£	£	s.	d.	£	s.	d.
A.—Payment of Land Purchase Annuities ..	955,918	955,846	3	—	71	17	—
B.—Excess Stock, &c. ..	468,600	468,553	19	—	46	1	—
C.—Land Purchase Aid Fund	327,850	327,352	15	5	497	4	7
D.—Management of Guaranteed Stocks and Bonds	25,836	25,835	6	—	—	14	—
E.—Improvement Annuities	94	93	18	6	—	1	6
GROSS TOTAL .. £	1,778,298	1,777,682	1	11	615	18	1
<i>Deduct—</i>	<i>Estimated.</i>	<i>Realized.</i>			Surplus of Gross Estimate over Expenditure. £615 18 1		
F.—Appropriations in Aid	94	93	7	1	Deficiency of Appropriations in Aid realized £- 12 11		
NET TOTAL .. £	1,778,204	1,777,588	14	10	Net Surplus to be surrendered. £615 5 2		

H. W. S. Francis,
Accounting Officer.

2 November 1939.

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,
1938.

CLASS IV.

EDUCATION AND BROADCASTING.

CLASS IV.
EDUCATION AND BROADCASTING.

SUMMARY.

Page.	No. of Vote.	SERVICE.	Estimated Gross Expendi- ture.	Authorized Appro- priations in Aid.	Supply Grant.	Actual Gross Expenditure.
			£	£	£	£ s. d.
168	1	Board of Education	56,762,905	5,760,575	51,002,330	56,400,660 1 11
180	2	British Museum	236,602	33,270	203,332	229,520 2 -
182	3	British Museum (Natural History)	130,765	1,950	128,815	129,770 16 7
184	4	Imperial War Museum	13,051	725	12,326	12,859 9 5
186	5	London Museum	7,413	1,430	5,983	7,389 16 5
187	6	National Gallery	37,211	2,075	35,136	37,092 13 5
189	7	National Maritime Museum	12,568	250	12,318	11,962 3 1
190	8	National Portrait Gallery	10,574	1,280	9,294	10,341 15 11
192	9	Wallace Collection	12,998	1,650	11,348	12,739 15 8
193	10	Scientific Investigation, &c.	324,981	61,000	263,981	302,965 11 6
196	11	Universities and Colleges, Great Britain	2,262,000	—	2,262,000	2,262,000 - -
198	12	Broadcasting	3,690,000	—	3,690,000	3,652,038 7 1
199	13	Public Education, Scotland	8,682,902	789,375	7,893,527	8,679,698 4 -
204	14	National Galleries, Scotland	12,788	185	12,603	12,255 - 1
206	15	National Library, Scotland	8,884	5,017	3,867	8,756 10 3
		Total	£ 72,205,642	6,658,782	65,546,860	71,770,050 7 4

CLASS IV.
EDUCATION AND BROADCASTING.

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	5,760,575	—	50,640,085	1 11	362,244	18 1	—	—	362,244	18 1	13,888	11 2
2	31,854	5 9	197,665	16 3	7,081	18 —	1,415	14 3	5,666	3 9	4	2 6
3	1,877	17 7	127,892	19 —	994	3 5	72	2 5	922	1 —	—	—
4	725	—	12,134	9 5	191	10 7	—	—	191	10 7	320	2 1
5	1,430	—	5,959	16 5	23	3 7	—	—	23	3 7	17	— 3
6	2,075	—	35,017	13 5	118	6 7	—	—	118	6 7	149	17 3
7	211	8 1	11,750	15 —	605	16 11	38	11 11	567	5 —	—	—
8	1,191	7 2	9,150	8 9	232	4 1	88	12 10	143	11 3	—	—
9	1,546	18 6	11,192	17 2	258	4 4	103	1 6	155	2 10	—	—
10	39,266	11 5	263,699	— 1	22,015	8 6	21,733	8 7	281	19 11	—	—
11	—	—	2,262,000	— —	—	—	—	—	—	—	—	—
12	—	—	3,652,038	7 1	37,961	12 11	—	—	37,961	12 11	—	—
13	789,375	—	7,890,323	4 —	3,203	16 —	—	—	3,203	16 —	920	— 10
14	185	—	12,070	— 1	532	19 11	—	—	532	19 11	20	16 4
15	5,016	17 2	3,739	13 1	127	9 9	—	2 10	127	6 11	—	—
	6,635,330	5 8	65,134,720	1 8	435,591	12 8	23,451	14 4			15,320	10 5
Total amount to be surrendered .. £									412,139	18 4		

BOARD OF EDUCATION.

ACCOUNT of the sum expended, in the year ended 31 March 1939, 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 connexion with physical training and recreation.

SUMMARY.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Administration ..	347,637	345,000 13 8	2,636	6 4	—	—
B.—Inspection and Examination ..	348,985	348,402 12 2	582	7 10	—	—
C.—Grants for Elementary Education ..	35,513,350	35,241,166 10 7	272,183	9 5	—	—
D.—Grants for Higher Education ..	11,680,050	11,861,483 6 10	—	—	181,433	6 10
E.—Pensions to Teachers	7,887,850	7,958,841 4 8	—	—	70,991	4 8
F.—Aid to Students ..	236,240	227,931 6 1	8,308	13 11	—	—
G.—Royal College of Art	22,557	22,357 17 5	199	2 7	—	—
H.—Victoria and Albert Museum ..	127,387	122,975 2 3	4,411	17 9	—	—
I.—Science Museum ..	76,965	73,692 - 9	3,272	19 3	—	—
K.—Bethnal Green Museum	7,234	7,129 17 6	104	2 6	—	—
L.—Physical Training and Recreation ..	514,650	191,679 10 -	322,970	10 -	—	—
GROSS TOTAL £	56,762,905	56,400,660 1 11	614,669	9 7	252,424	11 6
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>				
M.—Appropriations in Aid	5,760,575	5,760,575 - -	Surplus to be surrendered.			
NET TOTAL £	51,002,330	50,640,085 1 11	£362,244 18 1			
Receipts payable to Exchequer.			<i>Estimated.</i>		<i>Realized.</i>	
			£		£ s. d.	
Receipts authorized to be used as Appropriations in Aid			5,760,575		5,774,463 11 2	
Appropriated in aid (Subhead M)					5,760,575 - -	
Paid separately to Exchequer					<u>£13,888 11 2</u>	

DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
ADMINISTRATION.						
A.1.—Salaries, &c.	339,102	335,503 8 5	3,598 11 7	—	—	
A.2.—Travelling and Incidental Expenses	2,545	2,954 8 3	—	409 8 3	—	
A.3.—Miscellaneous Inquiries, &c. ..	3,250	3,388 19 8	—	138 19 8	—	
A.4.—Telegrams and Telephones	2,740	3,153 17 4	—	413 17 4	—	
INSPECTION AND EXAMINATION.						
B.1.—Salaries, &c. ..	269,828	268,938 1 2	889 18 10	—	—	
B.2.—Medical Department	25,787	24,272 7 —	1,514 13 —	—	—	
B.3.—Travelling and Incidental Expenses	51,000	52,928 10 6	—	1,928 10 6	—	
B.4.—Carriage and Expenses incidental to Examinations..	395	272 12 9	122 7 3	—	—	
B.5.—Telegrams and Telephones	1,975	1,991 — 9	—	16 — 9	—	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.1.—Saving due to vacancies, partly offset by additional posts (E.5448, E.22386/2, E.30954, E.31591, E.38423), excess expenditure (2,218*l.*) on overtime (necessitated by vacancies, the growth of the Board's work and the removal to Kingsway) and honorarium (200*l.*) for services rendered over a period of six months in connexion with the Board's exhibit at the New York World's Fair (S.41470).

A.2.—Excess mainly due to unforeseen expenditure on travelling (206*l.*), motor van (87*l.*), increased charges for carriage (29*l.*), and A.R.P. expenditure (33*l.*).

A.3.—Excess due to belated expenditure (727*l.*) in connexion with the investigation into the Higher Certificate Examinations (S.21255) and necessary additional meetings of the Secondary Schools Examinations Council (51*l.*), mostly offset by savings on other Committees due to fewer meetings.

A.4.—Increased use of telephones due mainly to increase of staff and new premises for the National Fitness Council, and to the September, 1938, crisis.

B.1.—Saving due to vacancies.

B.2.—Saving due to vacancies.

B.3.—Excess due partly to increased travelling and to the cost of removals consequent upon changes in Inspectors' districts being heavier than usual.

B.4.—Saving due to fewer candidates for Art examination than expected.

B.5.—Increased use of telephones partly offset by a saving on telegrams.

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	35,445,000	35,172,420 - -	272,580 - -			

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	3,519,000	3,519,050		50
Instalments for 1938	31,926,000	31,653,370	272,630	
Total	£35,445,000	35,172,420	272,630	50
		Net Saving ..	£272,580	

The instalments of grant paid in 1938 were related to the Local Education Authorities' revised estimates of their expenditure. These exceeded the figure against which the Board had made provision, but, in calculating the instalments, allowance was made for an increase in the product of a 7*d.* rate as compared with the figure assumed for the Board's estimates, and this had the effect of reducing the amount of grant payable in the year below the amount provided. There was a further saving due to the withholding of 105,000*l.* from the instalments of grant payable to one Local Education Authority. This amount has since been paid.

Local Education Authorities' Net Expenditure on Elementary Education for 1938:—

	L.E.As.' Estimates.	Assumed by Board for Estimates.
	£(000)	£(000)
Salaries of Teachers	44,095	43,888
Local Charges (Public Elementary Schools)	2,955	2,950
Administration and Inspection	3,172	3,000
Other Expenditure	11,545	11,400
Conveyance of Children	478	420
Maintenance Allowances	71	70
Re-organization and Development	2,687	2,500
Special Services (including Loan Charges thereon)	6,267	6,200
Employers' Pension Contributions	2,221	2,195
Total	£(000) 73,491	72,623

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 1938 to Local Education Authorities for Elementary Education, and the amounts remaining unpaid on 31 March 1939, so far as ascertainable, according to the year to which they relate:—

Grant for	Paid in 1938.	Estimated as out- standing on 31 March 1939.	Net Total Grant for the year.	Board's Grant to L.E.A. expenditure. Per cent.
	£	£	£	
1936 and previous years	231,365	1,646		
1937	3,287,685	211,860	35,179,740	49.1
1938	31,653,370	3,633,000	35,286,370	48.5
Total	£35,172,420	3,846,506		

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	68,350	68,746 10 7	—		396 10 7	
GRANTS FOR HIGHER EDUCATION.						
D.1.—Grants to Local Education Authorities	10,128,000	10,327,866 14 7	—		199,866 14 7	

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

C.2.—The estimate and expenditure were :—				Estimate.	Expenditure.	Saving.	Excess.
				£	£	£	£
(1) Substantive Grant to Public Elementary Schools not maintained by the Local Education Authority (Section 25 of the Education Act, 1921)				8,800	8,553	247	—
(2) Special Schools				38,400	34,970	3,430	—
(3) Play Centres				8,500	11,113	—	2,613
(4) Nursery Schools				11,600	12,997	—	1,397
(5) Grants in respect of Pension Contributions payable by Employers				1,050	1,114	—	64
Total				£68,350	68,747	3,677	4,074
						Net Excess ..	£397

(1) The saving was mainly due to the closure of four schools, offset by a belated payment in respect of another and by an underestimate of average attendance.

(2) Grant under this subhead is paid only upon such children as are not sent by Local Authorities or in respect of whom no grant is payable by other Government Departments. There was an unexpected reduction in the number of such children.

(3) The excess was due to the inclusion of two grants normally payable in 1937 (2,034*l.*) and to increases in the expenditure on some Centres.

(4) The excess was due to expenditure on new schools for which insufficient provision was made.

D.1.—The estimate and expenditure were :—				Estimate.	Expenditure.	Saving.	Excess.
				£	£	£	£
(1) Grant for Higher Education				10,099,000	10,298,910	—	199,910
(2) Intermediate Education, Wales				29,000	28,957	43	—
Total				£10,128,000	10,327,867	43	199,910
						Net Excess ..	£199,867

(1) Grant for Higher Education :—				Estimate.	Expenditure.	Excess.
				£	£	£
Balances of grant for previous years ..				973,000	1,018,835	45,835
Instalments for 1938				9,126,000	9,280,075	154,075
Total				£10,099,000	10,298,910	199,910

DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT—*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
GRANTS FOR HIGHER EDUCATION— <i>contd.</i>	£	£ s. d.	£	s. d.	£	s. d.
D.2.—Grants to Bodies other than Local Education Authorities (including Grants in Aid) ..	1,552,050	1,533,616 12 3	18,433	7 9	—	—

EXPLANATION of the Causes of Variation between Expenditure and Grant—*contd.*D.1.—*contd.*

The balances of grant for previous years exceeded the estimate because the actual expenditure of Local Education Authorities in 1937 was found to be greater than was expected when the Board's estimate for 1938 was framed.

The instalments of grant for 1938 were related to the Local Education Authorities' revised estimates which indicated a recognizable expenditure of 20,620,000*l.* compared with 20,280,000*l.* against which the Board had made provision.

The following table shows the payment of grant to Local Education Authorities in 1938, and the amounts remaining unpaid on 31 March 1939, so far as ascertainable, according to the years to which they relate :—

Grant for	Paid in 1938.	Estimated outstanding on 31 March 1939.	Total Grant for the year.
	£	£	£
1936 and previous years ..	114,631	—	—
1937	904,204	119,386	9,779,569
1938	9,280,075	1,030,000	10,310,075
Total	£10,298,910	1,149,386	

D.2.—The estimate and expenditure were :—

	Estimate.	Expenditure.	Saving.	Excess.
	£	£	£	£
(1) Training of Teachers ..	658,500	642,791	15,709	—
(2) Secondary Schools ..	681,500	681,017	483	—
(3) Technical Schools, &c. ..	160,750	158,959	1,791	—
(4) Grants in respect of Pension Contributions payable by Employers	45,000	44,484	516	—
(5) Central Welsh Board ..	6,300	6,366	—	66
Total	£1,552,050	1,533,617	18,499	66

Net Saving £18,433

(1) *Training of Teachers (non-L.E.A.).*

	Estimate.	Expenditure.	Saving.	Excess.
	£	£	£	£
(a) Grants for Training of Teachers	651,000	635,066	15,934	—
(b) Short Courses for Teachers ..	7,500	7,725	—	225
Total	£658,500	642,791	15,934	225

Net Saving £15,709

(1) (a) There was a saving (8,600*l.*) in grants for tuition, the number of students and the average fee for University students falling below the estimate, and a saving (7,289*l.*) on grants for maintenance mainly owing to failure of the colleges to fill up to the approved number.

(b) Excess mainly due to expenditure on Courses for Secondary and Art teachers and for Teachers of Retarded children being heavier than expected.

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.. ..	£ 7,587,850	£ s. d. 7,670,858 7 8	£	s. d. —	£ s. d. 83,008 7 8	

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.	£ 33,550	£ 32,558	£ 992	£ —
(b) Art Schools, &c.	7,000	6,674	326	—
(c) Junior Technical Schools, &c. ..	350	70	280	—
(d) Schools of Nautical Training, &c. ..	14,250	13,636	614	—
(e) University Tutorial Classes and other forms of Adult Education ..	94,250	94,975	—	725
(f) Evening Institutes and Day Continuation Schools	7,600	7,494	106	—
(g) Technical Teaching in Institutions for Blind, &c. Students	3,600	3,402	198	—
(h) Chelsea Physic Garden (Grant in Aid)	150	150	—	—
Total	£160,750	158,959	2,516	725
		Net Saving ..	£1,791	

(3) (a) In two cases the cost of the work in respect of which grant was payable proved to be less than had been expected.

(b) The cost of the work at one school proved to be less than had been expected.

(c) The saving is due to the unexpected closure of two schools.

(d) The number of pupils at one school proved to be less than had been expected. With Treasury approval (S.41572) a grant of 650*l.*, not covered by Regulations, was made towards the cost of administering a scheme of training of officers for the Mercantile Marine.

(e) The number of classes exceeded the number expected.

(g) The number of grant-earning pupils was less than expected.

(4) These grants are payable to the Responsible Bodies of non-L.E.A. Secondary Schools, Technical Schools and Training Colleges. The grant payable in each group was less than expected.

E.1.—The estimate and expenditure were:—

	Estimate.	Expenditure.	Excess.
(1) Code Pensions, Elementary Teachers	£ 350	£ 319	£
(2) Superannuation and Disablement Allowances under the Acts 61 and 62 Vict., c. 57, and 2 and 3 Geo. 5, c. 12	39,000	56,449	918
(3) Increase of Pensions payable under the Acts 10 and 11 Geo. 5, c. 36, and 14 and 15 Geo. 5, c. 32	16,500	(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	7,532,000	7,614,090	
Total for Pensions	£7,587,850	7,670,858	83,008

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.
PENSIONS TO TEACHERS— <i>contd.</i>								
E.2.—Refund to Teachers of Balance of Contributions, and payment of Compensation Awards under the Teachers (Superannuation) Acts, 1922 and 1925	300,000	287,982 17 -	12,017	3	-			
AID TO STUDENTS.								
F.—Scholarships and Maintenance Allowances granted by the Board	236,240	227,931 6 1	8,308	13	11			

EXPLANATION of the Causes of Variation between Expenditure and Grant—*contd.*E.1.—*contd.*

Numbers of Pensioners.	Nos. at 1 April 1938.	New awards during Year.	Nos. expired during Year.	Nos. at 31 March 1939.
Code	10	—	5	5
Acts of 1898 and 1912	1,221	2	143	1,080
Acts of 1918 to 1937 {	Age Awards	3,143	1,368	36,063
	Infirmity Awards..	8,012	755	277
				8,490

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, four ; Acts of 1898 and 1912, 737.

Extra-statutory awards of pensions increase were made in two 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).

(2) and (3) The rate of mortality was less than had been expected.

(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. The excess is mainly due to a greater number of new awards, a lower death rate of pensioners, a slightly higher average value of infirmity awards, and fewer allocations (*i.e.*, surrenders of part allowances) than estimated.

Of the 3,143 teachers to whom pensions were awarded during the year on grounds of age, 261 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, three beneficiaries were in receipt of pensions under the allocation scheme.

Of the total number (44,553) of pensions in force at the end of the year, 16,101 carried an increase under the Teachers (Superannuation) Act, 1935, the aggregate annual value of such increases being 68,079*l.*

E.2.—The claims paid in 1938 numbered 4,488 of which 2,289 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 saving is due to the average value of refunds being less than expected.

F.—The estimate and expenditure were :—

	Estimate.	Expenditure.	Saving.
	£	£	£
(1) State Scholarships (tenable at Universities)	139,800	136,120	3,680
(2) Studentships for Teachers in Advanced Courses	1,500	1,372	128
(3) For Students at Training Colleges ..	76,300	73,067	3,233
(4) For Science (tenable at the Imperial College of Science and Technology) ..	11,900	10,747	1,153
(5) For Art	6,740	6,625	115
Total	£236,240	227,931	8,309

DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT—*contd.*

Service.	Grant.	Expenditure.		Expenditure compared with Grant.			
				Less than Granted.		More than Granted.	
ROYAL COLLEGE OF ART.	£	£	s.	d.	£	s.	d.
G.1.—Salaries, &c. ..	17,487	17,211	4	6	275	15	6
G.2.—Incidental Expenses	4,260	4,403	6	3	—	143	6 3
G.3.—Post-Diploma Course for Intending Art Teachers ..	810	743	6	8	66	13	4
VICTORIA AND ALBERT MUSEUM.							
H.1.—Salaries, &c. ..	102,082	98,110	16	8	3,971	3	4
H.2.—Travelling and Inci- dental Expenses..	1,420	1,319	17	6	100	2	6
H.3.—Printing Catalogues, &c.	2,325	2,145	4	3	179	15	9
H.4.—Carriage, &c. ..	950	806	13	10	143	6	2
H.5.—Apparatus, Materials, &c.	2,700	2,699	13	9	—	6	3
H.6.—Purchase Grant (Grant in Aid) ..	16,000	16,000	—	—	—	—	—
H.7.—Local Museums (Grants in Aid) ..	1,000	1,000	—	—	—	—	—
H.8.—Telegrams and Telephones ..	910	892	16	3	17	3	9
SCIENCE MUSEUM.							
I.1.—Salaries, &c. ..	70,253	67,769	1	9	2,483	18	3
I.2.—Apparatus, Materials, &c.	3,300	2,591	17	2	708	2	10
I.3.—Travelling and Inci- dental Expenses	1,705	1,317	16	3	387	3	9

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

(1) The average cost of scholarships held during the year was less than had been estimated.

(2) The average value of the awards was less than the estimate.

(3) The number of students was less than had been expected.

(4) Fees payable in certain cases were less than had been expected, and some holders relinquished their awards before completion of the period of tenure.

(5) Saving due to early termination of a number of awards partly offset by increased expenditure (75*l.*) on Travelling Scholarships.

G.1.—Saving mainly due to vacancies.

G.2.—Excess due to unforeseen expenditure on equipment &c., in three departments (175*l.*), telephones and telegrams (32*l.*), and fees for students attending the Central School of Arts and Crafts for certain subjects (61*l.*) (S.42952), offset by a saving on travelling.

G.3.—The saving is due to a reduction in the payments to the Goldsmiths' College for services in connexion with this course.

H.1.—Saving mainly due to vacancies and to the discontinuance of evening opening from 31 July 1938 (E.25208).

H.2.—The saving is mainly due to less travelling than expected.

H.3.—Fewer postcards were purchased than was expected and publication of one catalogue was delayed.

H.4.—Saving mainly due to the use of a lighter type of packing case.

H.6, and H.7.—See Grant in Aid Accounts appended.

I.1.—Saving due partly to vacancies and partly to the discontinuance of evening opening from 31 December 1938 (E.25208).

I.2.—315*l.* of the saving is due to the failure of a contractor to complete an order. There was also a saving of 384*l.* in the provision for Special Exhibitions: practically the whole cost of the main special exhibition held in the year was borne on Army Votes.

I.3.—The principal savings were on travelling (100*l.*) owing to the cancellation of officers' visits caused by the international situation, on picture postcards (83*l.*), and on posters (54*l.*). The provision of 125*l.* for the annotated catalogue of Science publications was not required within the year owing to delay in the preparation of the catalogue.

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 ..	557	553 19 1	3 - 11	—
I.6.—Gas Industry Exhibit	—	309 6 6	—	309 6 6
BETHNAL GREEN MUSEUM.				
K.1.—Salaries, &c. ..	7,109	7,022 15 6	86 4 6	—
K.2.—Apparatus, Materials, &c.	125	107 2 -	17 18 -	—
PHYSICAL TRAINING AND RECREATION.				
L.1.—Salaries, &c. ..	23,650	27,413 - 3	—	3,763 - 3
L.2.—Travelling and Incidental Expenses	2,000	1,236 15 8	763 4 4	—
L.3.—Publicity	50,000	34,166 14 11	15,833 5 1	—
L.4.—Local Committees ..	61,000	48,413 4 8	12,586 15 4	—
L.5.—Grants	378,000 Estimated.	80,449 14 6 Applied.	297,550 5 6	—
M.—Appropriations in Aid	5,760,575	5,760,575 - -	—	—

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

I.4.—See Grant in Aid Accounts appended.

I.6.—New Subhead. The expenditure is being met by the Gas Industry and a corresponding receipt appears under Subhead M (E.38570).

K.1.—Saving due to vacancies.

K.2.—Reconditioning of certain show cases cost less than was anticipated.

L.1.—Excess due to increased staff. (E.34429).

L.2.—The expenditure on travelling, &c., could not be closely estimated.

L.3.—Provision was made for a full year's expenditure on new forms of Publicity (e.g., Films, and Area Committees' propaganda) but it was not found possible to make complete arrangements until late in the year.

L.4.—Savings were due to delay in completing the appointments to Area Committee staffs. Expenditure under this Subhead includes 2l. 9s. 7d. in respect of the theft of a postal draft (S.41704).

L.5.—The estimate and expenditure were:—

	Estimate.	Expenditure.	Saving.
	£	£	£
(1) Capital grants towards the expenses of local authorities or local voluntary organisations in providing or in aiding the provision of facilities for physical training and recreation (§ 3(1)(a) of the Act)	250,000	27,254	222,746

L.5.— <i>contd.</i>	Estimate.	Expenditure.	Saving.
	£	£	£
(2) Grants towards maintenance of facilities aided under (1)	5,000	500	4,500
(3) Grants towards the expenses of local authorities or local voluntary organisations in respect of the training and supply of teachers and leaders (§ 3(1)(b) of the Act)	37,000	787	36,213
(4) Grants, including capital grants, to the funds of national voluntary organisations in respect of their work in connexion with physical training and recreation (§ 3(1)(c) of the Act).. ..	86,000	51,909	34,091
Total	<u>£378,000</u>	<u>80,450</u>	<u>297,550</u>

(1) The interval between the offer of a capital grant and the payment of grant after the completion of the project proved to be longer than was originally anticipated.

(2) In only one case was a grant found to be justified.

(3) and (4) Savings mainly due to a smaller provision of training courses than had been expected, a lack of applications for grants in respect of salaries of instructor-leaders and coaches, and failure to realize the estimate for payments of grant in respect of playing-fields.

Details of Receipts.	Estimated.	Realized.
	£	£ s. d.
(1) Pension Contributions :—		
Teachers	2,860,000	2,869,403 17 6
Employers	2,860,000	2,865,463 4 2
(2) Receipts from Local Authorities towards the cost of pensions to educational organizers and to teachers in poor-law schools.. .. .	13,000	11,488 2 2
(3) Reductions in benefits towards the cost of administration of allocated teachers pensions	140	—
(4) Sale of photographs, illustrated catalogues, &c. (Museums)	4,395	4,438 5 4
(5) Repayment by ex-students of Training Colleges of cost of training	2,500	2,413 16 7
(6) Repayment of grants, &c., overpaid in previous years	7,000	3,739 11 7
(7) Fees for examinations	986	1,088 12 —
(8) Fees for tuition at the Royal College of Art	4,220	3,425 19 —
(9) Repayment by the Government of Northern Ireland of grants made in respect of teachers in training in England	2,020	1,726 16 10
(10) Fees for examination of imported educational cinematograph films	50	33 6 8
(11) Re-imburement of salaries of seconded officers	3,670	7,171 17 10
(12) Miscellaneous receipts	2,594	4,070 1 6
Total	<u>£5,760,575</u>	<u>5,774,463 11 2</u>

(2) The number of teachers in poor-law schools who retired in the year was less than had been estimated.

(6) The recoveries here brought to account are :—	£ s. d.	£ s. d.
Grants to L.E.As. :—		
Elementary Education	1,393 — —	
Higher Education	1,437 — —	
Grants to Bodies other than L.E.As.	770 7 11	3,600 7 11
Pensions, &c., to Teachers		23 16 6
National Health Deposit in respect of "excepted" persons		113 15 5
Miscellaneous		1 11 9
Total		<u>£3,739 11 7</u>

Details of Receipts.—*contd.*

(7) The number of candidates for the Art and Commerce examinations was greater than had been expected.

(8) There were fewer full-time fee paying students at the College.

(9) There was a reduction in the number of teachers in training.

(11) The number of officers seconded was greater than had been expected.

(12) The receipts here brought to account are :—

	£	s.	d.
Repayment of building grants made in respect of nine Elementary Schools ..	1,526	3	11
Recovery of telephone charges for private calls	538	1	2
Physical Training and Recreation (demonstrations, exhibitions, &c.) ..	505	19	5
Contributions towards the Gas Industry Exhibit	309	6	6
Postage on Museum Publications	234	13	1
Recovery of cost of carriage of collections on loan from the Victoria and Albert Museum	232	—	3
Short Courses for Teachers—sundry receipts	196	13	4
Lavatory fees (Museums)	142	3	3
Repayment by Ministry of Health of part of salary of Assistant Press Officer	68	11	2
Sale of materials at the Royal College of Art	64	—	—
Sundry (including donation of 10 <i>l.</i>)	252	9	5
Total ..	£ 4,070	1	6

NOTE.

With Treasury sanction a number of objects (estimated value 303*l.* 5*s.*) lost from the Victoria and Albert Museum in past years was written off the Museum records (E.36264).

EXTRA REMUNERATION (exceeding 50*l.*).

From this Vote five Clerks (85*l.*–350*l.*) received 74*l.* 11*s.* 4*d.*, 68*l.* 4*s.* 1*d.*, 64*l.* 17*s.* 1*d.*, 54*l.* —*s.* 8*d.*, and 52*l.* 12*s.* 8*d.*; three Supervising Warders 1st Class (180*l.*–200*l.*) received 52*l.* 7*s.* 8*d.*, 50*l.* 15*s.* 3*d.*, and 50*l.* 11*s.* 7*d.*; a Supervising Warder 2nd Class (155*l.*–180*l.*) received 51*l.* 6*s.* 7*d.*; and two Messengers (160*l.*–205*l.*) received 66*l.* 10*s.* 6*d.* and 57*l.* 15*s.* 4*d.* respectively for overtime; and an Assistant, Royal College of Art (240*l.*), received 152*l.* 17*s.* for professional services. The Secretary (part-time) to the Council of the Royal College of Art (250*l.*) received from this Vote the sum of 325*l.* 13*s.* 1*d.* while acting as Registrar of the College. In addition he received 680*l.* 12*s.* 5*d.* civil pension.

From the Inland Revenue Department two Keepers (1161*l.*) received 98*l.* 15*s.* and 59*l.* 1*s.* 3*d.*, a Keeper 2nd Class (1058*l.*) received 203*l.* 9*s.* 4*d.*, and two Assistant Keepers 1st Class (605*l.*–953*l.*) received 107*l.* 16*s.* 3*d.* and 57*l.* 10*s.* respectively for Estate Duty valuations.

From the Vote for the Post Office a Paper Keeper (61*s.*–67*s.* a week) received 72*l.* 6*s.* 10*d.* and a Messenger (50*s.*–60*s.* a week) received 98*l.* 10*s.* 8*d.* for services as auxiliary sorters; a Paper Keeper (61*s.*–67*s.* a week) received 54*l.* 16*s.* 2*d.*, and a Labourer received 62*l.* 3*s.* 4*d.* respectively for services as part-time night telephonists.

From the Civil Service Commission Vote one of His Majesty's Inspectors of Schools (625*l.*–1100*l.*) received 93*l.* 4*s.* as occasional Assistant Examiner.

From the Clearing Offices an Executive Officer (150*l.*–525*l.*) received 82*l.* 5*s.* 10*d.* while acting as Deputy Controller; two Clerks (35*l.*–350*l.*) received 79*l.* 16*s.* 8*d.* and 64*l.* 19*s.* 8*d.* respectively while acting as Clerks, Higher Grade.

Two Secretaries to Area Committees for National Fitness (600*l.*–700*l.*) received 393*l.* 10*s.* Navy retired pay and 171*l.* 1*s.* 11*d.* Army retired pay respectively and one (500*l.*–600*l.*) received 280*l.* 2*s.* 9*d.* Army retired pay.

M. G. Holmes,

Accounting Officer.

25 November 1939.

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, 1938.

	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 1938	146 3 2	165 9 1	285 7 8
Grants in Aid, 1938, Subheads H.6, H.7 and I.4	16,000 - -	1,000 - -	1,150 - -
Donations	1,076 9 6	-	-
Totals	£17,222 12 8	1,165 9 1	1,435 7 8
<i>Deduct—</i>			
Expenditure, 1938	12,608 18 4	889 15 -	834 8 -
Balances on 31 March 1939	£4,613 14 4	275 14 1	600 19 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 1939.
	£ 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	12,692 10 5
Allan and Newton Memorial Prize, India 3½ per cent. Stock, 1931	260 8 11
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 1939.
	£ 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

BRITISH MUSEUM.

ACCOUNT of the sum expended, in the year ended 31 March 1939, compared with the sum granted, for the salaries and 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.
A.—Salaries, &c.	171,565	167,199 14 11	4,365 5 1	—
B.—Purchases and Acquisitions (Grant in Aid)	30,000	30,000 — —	—	—
C.—Mounting, Preparing, &c. . .	2,021	2,116 12 1	—	95 12 1
D.—Printing, Photography, &c. . .	20,328	15,964 1 4	4,363 18 8	—
E.—Incidental Expenses	4,055	3,786 18 3	268 1 9	—
F.—Telephones	600	807 4 2	—	207 4 2
G.—Annuity in respect of Loan for Purchase of Land (British Museum (Purchase of Land) Act, 1894) and Expenses of the Property	8,033	7,770 11 3	262 8 9	—
I.—Emergency Storage Accommodation	—	1,875 — —	—	1,875 — —
GROSS TOTAL	£ 236,602	229,520 2 —	9,259 14 3	2,177 16 3
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £7,081 18 —	
Deduct—			Deficiency of Appropriations in Aid realized. £1,415 14 3	
H.—Appropriations in Aid	33,270	31,854 5 9	Net Surplus to be surrendered. £5,666 3 9	
NET TOTAL	£ 203,332	197,665 16 3		
Receipts payable to Exchequer.			Estimated.	Realized.
			£	£ s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid			33,270	31,854 5 9
(ii) Receipts of other classes			—	4 2 6
Total				31,858 8 3
Appropriated in aid (Subhead H)				31,854 5 9
Paid separately to Exchequer			£	4 2 6

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Saving due to deaths, unforeseen retirements and delay in filling vacancies.
 C.—Excess due to extra mounting in the Antiquities Departments.
 D.—Saving due to delay in the production of publications.
 E.—Saving chiefly on material for maintenance.
 F.—Excess due to new extensions.
 G.—The expenses connected with the property were not so heavy as had been anticipated.
 I.—Expenditure incurred with approval of Treasury (E.37171).

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	4,328 (a)
From Vote for Scientific Investigation, &c. (Class IV. Vote 10)	250	158 (a)
Proportion of dividends on 30,000 <i>l.</i> Consols	500	500
Receipts from the sale of Museum publications, old material, &c.	3,500	3,129
Receipts from the sale of pictorial postcards and reproductions	4,000	4,786
Receipts from the sale of photographs and negatives and for the use of the Photographic Studio	3,000	3,264
Rents from houses, &c.	14,500	15,689
	<u>£33,270</u>	<u>31,854</u>
(ii) Receipts of other classes :—		
Donations : Codex Sinaiticus	—	4
Total		<u>£31,858</u>

(a) Fewer volumes of the catalogue were produced during the year than was anticipated.

GRANT IN AID ACCOUNT (PURCHASES AND ACQUISITIONS).

Receipts.				Payments.			
	£	s.	d.		£	s.	d.
Balance, 1 April 1938	4,324	5	8	Expenditure, 1938	34,075	3	2
Grant in Aid, 1938 (Subhead B)	30,000	—	—	Balance, 31 March 1939	5,129	12	10
Donations	2,702	15	4				
Proceeds of sales of duplicates.. .. .	2,177	15	—				
	<u>£39,204</u>	<u>16</u>	<u>—</u>		<u>£39,204</u>	<u>16</u>	<u>—</u>

John Forsdyke,
Accounting Officer.

8 September 1939.

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 1939, compared with the sum granted, for the salaries and 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.							
Original	101,665 <i>l.</i>						
Supplementary	1,320 <i>l.</i>						
	102,985	102,295	-	10	689	19	2
B.—Purchases and Acquisitions (Grant in Aid).. .. .	8,000	8,000	-	-	—	—	—
C.—Preparing, Bookbinding, &c. ..	5,360	5,199	15	11	160	4	1
D.—Printing Catalogues, &c. ..	3,500	3,543	-	6	—	43	- 6
E.—Incidental Expenses	2,120	2,372	1	8	—	252	1 8
F.—Telegrams and Telephones ..	750	789	5	11	—	39	5 11
FF.—Expenses on acceptance of Bequest of Tring Museum ..							
Supplementary	8,050	7,571	11	9	478	8	3
GROSS TOTAL							
Original	121,395 <i>l.</i>						
Supplementary	9,370 <i>l.</i>						
	£130,765	129,770	16	7	1,328	11	6
					Surplus of Gross Estimate over Expenditure. £994 3 5		
Deduct—		Estimated.	Realized.		Deficiency of Appropriations in Aid realized.		
G.—Appropriations in Aid ..	1,950	1,877	17	7	£72 2 5		
NET TOTAL							
Original	119,445 <i>l.</i>				Net surplus to be surrendered.		
Supplementary	9,370 <i>l.</i>				£922 1 -		
	£128,815	127,892	19	-			

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Saving due to unforeseen vacancies and delay in making new appointments.
 C.—Saving due to miscellaneous economies.
 E.—Excess due to increased expenditure on freight and carriage and on uniform clothing, owing to an increase in the warding staff.
 F.—Increased use of telephones.
 FF.—Saving due to the reduction of the amount claimed by the executors of the late Lord Rothschild for their expenditure on the Museum prior to its being taken over by the Trustees of the British Museum.

Details of Receipts.	Estimated.	Realized.
	<u>£</u>	<u>£</u>
Sale of Museum publications, old material, &c.	800	779
Sale of pictorial postcards and reproductions	500	449
Proportion of dividends on 30,000 <i>l.</i> Consols	250	250
Contribution from the Rothschild Trust	400	400
Total	<u>£1,950</u>	<u>1,878</u>

EXTRA REMUNERATION (exceeding 50*l.*).

From the Post Office Vote, one Warder (49*s.*-58*s.* a week) received 63*l.* 4*s.* for acting as part-time commissionaire, and one Houseman (50*s.*-60*s.* a week) and one Labourer (1*s.* 3½*d.* an hour) received 70*l.* 11*s.* 3*d.* and 63*l.* 17*s.* 4*d.* respectively, for acting as part-time night telephonists.

GRANT IN AID ACCOUNT (PURCHASES AND ACQUISITIONS).

Receipts.			Payments.				
	<u>£</u>	<u>s.</u>	<u>d.</u>				
Balance, 1 April 1938	2,225	5	10	Expenditure, 1938	8,908	9	4
Grant in Aid, 1938 (Subhead B)	8,000	-	-	Balance, 31 March 1939	1,392	7	-
Miscellaneous receipts	75	10	6				
	<u>£10,300</u>	<u>16</u>	<u>4</u>		<u>£10,300</u>	<u>16</u>	<u>4</u>

21 July 1939.

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 1939, 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.	
A.—Salaries, &c.	£ 12,356	£ 12,212 4 -	£ 143 16 -			
B.—Travelling and Incidental Expenses	120	132 2 6	—		12 2 6	
C.—Telegrams and Telephones	60	51 15 2	8 4 10		—	
D.—Bookbinding, Preparing Exhibits, Catalogues, &c.	390	338 7 9	51 12 3		—	
E.—Purchases and Acquisitions (Grant in Aid)	125	125 - -	—		—	
GROSS TOTAL	13,051	12,859 9 5	203 13 1		12 2 6	
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>				
F.—Appropriations in Aid	725	725 - -				
NET TOTAL	12,326	12,134 9 5			Surplus to be surrendered. £191 10 7	
Receipts payable to Exchequer.		Estimated.			Realized.	
Receipts authorized to be used as Appropriations in Aid Appropriated in aid (Subhead F)		£ 725			£ 1,045 2 1	
					725 - -	
					Paid separately to Exchequer	£ 320 2 1

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Saving due to sick leave (12*l.*) and staff fluctuations (17*l.*).
 B.—Excess due to increase in cost of uniforms.
 D.—Saving due mainly to sum earmarked for erection of aircraft by H.M. Office of Works not being required in this financial year (45*l.*).

Details of Receipts.	Estimated.	Realized.
Sale of photographs	200	297
Sale of catalogues and postcards	70	72
Reproduction fees	300	486
Mutoscope machines	130	162
Miscellaneous receipts	25	28
Total	£725	1,045

Reproduction and print fees in connexion with a weekly-part publication were greater than anticipated.

GRANT IN AID ACCOUNT (PURCHASES AND ACQUISITIONS).

Receipts.			Payments.		
	£	s. d.		£	s. d.
Balance, 1 April 1938	47	- 10	Expended, 1938	150	9 2
Grant in Aid, 1938 (Subhead E)	125	- -	Balance, 31 March 1939 ..	21	11 8
	<hr/>			<hr/>	
	£172	- 10		£172	- 10
	<hr/>			<hr/>	

2 October 1939.

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 1939, compared with the sum granted, for the salaries and expenses of the London Museum, Lancaster House, 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.	3,683	3,579 2 10	103 17 2	—	—	—
B.—Police Pensioners	2,600	2,550 14 —	49 6 —	—	—	—
C.—Purchases and Acquisitions (Grant in Aid)	150	150 — —	—	—	—	—
D.—Incidental Expenses	980	1,109 19 7	—	—	129 19 7	—
GROSS TOTAL	7,413	7,389 16 5	153 3 2	—	129 19 7	—
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>				
E.—Appropriations in Aid	1,430	1,430 — —	Surplus to be surrendered.			
NET TOTAL	5,983	5,959 16 5	£23 3 7			

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid	1,430	1,447 — 3
Appropriated in aid (Subhead E)		1,430 — —
Paid separately to Exchequer		£ 17 — 3

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Savings in respect of changes in personnel and vacancy temporarily unfilled.
D.—Expenditure on publications was greater than anticipated.

Details of Receipts.	Estimated.	Realized.
	£	£
Admission fees	1,030	1,082
Sales of catalogues (257l.), postcards (91l.), photographs (10l.), and miscellaneous (7l.)	400	365
Total	£1,430	1,447

GRANT IN AID ACCOUNT (PURCHASES AND ACQUISITIONS).

Receipts.	Payments.
£ s. d.	£ s. d.
Balance, 1 April 1938	Expended on exhibits
Grant in Aid, 1938 (Subhead C) .. 150 — —	Balance, 31 March 1939
£312 17 4	£312 17 4

14 July 1939.

R. E. M. Wheeler,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

NATIONAL GALLERY.

ACCOUNT of the sum expended, in the year ended 31 March 1939, 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.	26,677	25,954 16 -	722 4 -	—	—	—
B.—Purchase of Pictures (Grant in Aid)	7,000	7,000 - -	—	—	—	—
C.—Incidental Expenses	3,534	4,137 17 5	—	—	603 17 5	—
GROSS TOTAL	£ 37,211	37,092 13 5	722 4 -	—	603 17 5	—
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>				
D.—Appropriations in Aid	2,075	2,075 - -				
NET TOTAL	£ 35,136	35,017 13 5	Surplus to be surrendered.			
			£ 118 6 7			

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid	2,075	2,224 17 3
Appropriated in aid (Subhead D)		2,075 - -
Paid separately to Exchequer		£ 149 17 3

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving due to vacancies (542*l.*), sickness and staff changes (149*l.*), less extra duty pay than anticipated and fewer extra lectures (31*l.*).

C.—Excess due to the special adaptation of frames in connexion with air raid precautions (510*l.*) and other emergency measures (134*l.*), heavier expenditure on photographs (205*l.*) and on uniforms and telephones (62*l.*), partly offset by savings on framing, cleaning, travelling expenses, &c. (308*l.*).

Details of Receipts.	Estimated.	Realized.
	<u>£</u>	<u>£</u>
Fees for admission—National Gallery	1,250	1,237
Tate Gallery	500	678
National Portrait Gallery contribution towards the cost of centralized accountancy and of the repairing assistant ..	180	145
Refund of amount provided in Subhead A for wages and insurance of saleswoman	145	146
Miscellaneous.. .. .	—	19
Total ..	<u>£2,075</u>	<u>2,225</u>

NOTE.

A loss of entrance fees of amount which, though not precisely ascertainable, could only be small, occurred through manipulation of a turnstile by an Attendant who was convicted of stealing and dismissed from his employment. A sum of 7s. 6d. has since been recovered.

EXTRA REMUNERATION (exceeding 50l.).

From the Inland Revenue Vote, the Keeper (1,058l.) received 93l. 15s., and one Assistant (337l.—738l.) received 60l. 18s. 9d. 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 1938	205	17	7	Purchase of pictures	7,206	—	10
Grant in Aid, 1938 (Subhead B)	7,000	—	—				
Interest		3	3				
	<u>£7,206</u>	<u>—</u>	<u>10</u>		<u>£7,206</u>	<u>—</u>	<u>10</u>

14 August 1939.

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.

ACCOUNT of the sum expended, in the year ended 31 March 1939, compared with the sum granted, for the salaries and 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.	£ 10,273	£ s. d. 10,123 3 3	£ s. d. 149 16 9	£ s. d. —
B.—Incidental Expenses ..	295	333 9 5	—	38 9 5
C.—Preparing, Bookbinding, &c.	1,750	1,255 10 5	494 9 7	—
D.—Purchases and Acquisitions (Grant in Aid) ..	250	250 — —	—	—
GROSS TOTAL .. £	12,568	11,962 3 1	644 6 4	38 9 5
			Surplus of Gross Estimate over Expenditure. £605 16 11	
<i>Deduct—</i>	Estimated.	Realized.	Deficiency of Appropriations in Aid realized. £38 11 11	
E.—Appropriations in Aid ..	250	211 8 1	Net Surplus to be surrendered. £567 5 —	
NET TOTAL .. £	12,318	11,750 15 —		

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving due to temporary vacancy.

C.—Expenditure less than anticipated owing to the presentation of a number of frames to the Museum.

Details of Receipts.		Estimated.	Realized.
Sale of photographs .. ..	.. ..	£ 100	£ 100
Admission fees .. ..	.. ..	150	111
Total .. ..	.. ..	£250	211

GRANT IN AID ACCOUNT (PURCHASES AND ACQUISITIONS).

Receipts.		Payments.	
Balance, 1 April 1938	£ s. d. 18 14 6	Purchases	£ s. d. 191 7 9
Grant in Aid, 1938 (Subhead D)	250 — —	Balance, 31 March 1939 ..	77 6 9
	£268 14 6		£268 14 6

24 October 1939.

Geoffrey Callender,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

NATIONAL PORTRAIT GALLERY.

ACCOUNT of the sum expended, in the year ended 31 March 1939, 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.	£ s. d.	£ s. d.
A.—Salaries, &c.	8,541	8,408 - 9	132 19 3	—	—	—
B.—Purchase of Portraits (Grant in Aid)	863	863 - -	—	—	—	—
C.—Incidental Expenses	1,170	1,070 15 2	99 4 10	—	—	—
GROSS TOTAL	10,574	10,341 15 11	232 4 1	—		
			Surplus of Gross Estimate over Expenditure. £232 4 1			
<i>Deduct—</i>	<i>Estimated.</i>	<i>Realized.</i>	Deficiency of Appropriations in Aid realized. £88 12 10			
D.—Appropriations in Aid	1,280	1,191 7 2	Net surplus to be surrendered. £143 11 3			
NET TOTAL	9,294	9,150 8 9	£143 11 3			

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving due to vacancies, sickness and staff changes (20*l.*), partly offset by extra pay in connexion with an extension of the hours of opening (22*l.*) and an increase in the pay of night watchmen, &c. (50*l.*).

C.—Saving due to reduced expenditure on publications (137*l.*) and on miscellaneous items (22*l.*), partly offset by heavier expenditure on reference work (40*l.*) and uniforms (20*l.*).

Details of Receipts.	Estimated.	Realized.
	£	£
Admission fees	200	180
Proceeds of sale of catalogues and guides	175	151
" " " " picture postcards and photographs	575	527
Commission on the sale of photographs, and copyright fees	300	313
Miscellaneous	30	20
Total	£1,280	1,191

EXTRA REMUNERATION (exceeding 50*l.*).

From the Inland Revenue Vote, the Director (1,053*l.*) received 107*l.* 16*s.* 3*d.* and two Assistants (337*l.*-738*l.*) received respectively 97*l.* 16*s.* 3*d.* and 85*l.* 12*s.* 6*d.* in fees for inspections and reports.

From the Post Office Vote, one Attendant, Second Class (47*s.* 6*d.*-56*s.* 6*d.* a week) received 55*l.* 3*s.* 7*d.* for services as night telephonist.

GRANT IN AID ACCOUNT (PURCHASE OF PORTRAITS).

Receipts.			Payments.		
	£	s. d.		£	s. d.
Balance, 1 April 1938 ..	2,940	2 9	Purchase of portraits ..	625	4 -
Grant in Aid, 1938 (Sub-head B)	863	- -	Balance, 31 March 1939 ..	3,177	18 9
	<u>£3,803</u>	<u>2 9</u>		<u>£3,803</u>	<u>2 9</u>

12 August 1939.

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 1939, 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.	11,193	11,065 19 9	127	— 3	—	—
B.—Publications	1,261	1,065 2 2	195	17 10	—	—
C.—Incidental Expenses	544	608 13 9	—	—	64	13 9
GROSS TOTAL	12,998	12,739 15 8	322	18 1	64	13 9
			Surplus of Gross Estimate over Expenditure. £258 4 4			
	Estimated.	Realized.	Deficiency of Appropriations in Aid realized.			
<i>Deduct—</i> D.—Appropriations in Aid	1,650	1,546 18 6	£103	1 6	—	—
NET TOTAL	11,348	11,192 17 2	Net Surplus to be surrendered. £155 2 10			

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings in respect of sick leave deductions, staff changes, &c. (152*l.*) partly offset by payment of a gratuity of 25*l.* for assistance (E.37877).

B.—Expenditure was restricted in order to meet an inevitable excess on Subhead C and deficiency of Appropriations in Aid.

C.—Miscellaneous expenditure cannot be precisely estimated.

Details of Receipts.		Estimated.	Realized.
		£	£
Receipts from admission and lavatory fees		385	369
Sale of catalogues		380	320
„ photographs		100	67
„ postcards		620	623
„ prints		160	146
Miscellaneous		5	22
Total		£1,650	1,547

11 August 1939.

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 1939, compared with the sum granted, for sundry grants in aid of scientific investigation, &c., and other grants.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
GRANTS IN AID.	£	£ s. d.	£	s. d.	£	s. d.
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 ..	20,000	20,000 - -	—	—	—	—
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	61,000	39,265 - -	21,735	- -	—	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
OTHER GRANTS.	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
R.—Edinburgh Observatory ..	3,181	3,098 9 5	82 10 7	—	—	
S.—British Museum General Catalogue of Printed Books ..	250	158 5 —	91 15 —	—	—	
GROSS TOTAL	£ 324,981	302,965 11 6	22,015 8 6	—	—	
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £22,015 8 6			
<i>Deduct—</i>			Deficiency of Appropriations in Aid realized. £21,733 8 7			
T.—Appropriations in Aid ..	61,000	39,266 11 5	Net Surplus to be surrendered. £281 19 11			
NET TOTAL	£ 263,981	263,699 — 1				

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.

Q.—The provision included 40,420*l.* in respect of the establishment of a Research Station of which only 18,780*l.* was required in 1938. The sum of 20,849*l.* has been revoted in 1939.

R.—There was a saving (59*l.*) on the allowance for support of the Observatory, issues during the year being reduced in view of the accumulated balance at the close of 1937. There were also minor savings on the provision for the firing of the time gun, telephone charges and on the allowance for computing but these were partly offset by expenditure on travelling expenses.

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)	61,000	39,265 — —
Edinburgh Observatory—private telephone calls ..	—	1 11 5
Total		£39,266 11 5

Treasury,
21 September 1939.

R. V. Nind Hopkins,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

MEDICAL RESEARCH COUNCIL.

ACCOUNT of Receipts and Payments for the year ended 31 March 1939.

Receipts.	£	s.	d.	Payments.	£	s.	d.
Balance, 1 April 1938	43,596	16	1	<i>Administration</i> :—	£	s.	d.
Grant in Aid	195,000	—	—	Salaries, Wages, Superannuation and Office Expenses	12,808	11	6
<i>National Institute for Medical Research</i> :—				Air Raid Precautions	81	5	9
Rents	497	—	—	Publications	206	18	10
Fees for testing Salvarsan ..	40	—	—	<hr/>	13,096	16	1
Ministry of Agriculture—				<i>Pension, Life and Disablement Insurance</i>	749	16	3
Refund of expenses of work on Foot and Mouth Disease ..	1,318	1	11	<i>National Emergency Services</i> ..	391	15	10
League of Nations—				<i>National Institute for Medical Research (including Farm Laboratories)</i> :—			
Contributions towards cost of work on Biological Standards	—	—	—	Salaries, Wages, and Superannuation	44,969	10	6
Miscellaneous receipts	55	19	3	Superannuation Fund for Minor Appointments—			
<i>External Research Schemes</i> :—				Contribution for 1938	800	—	—
Fees for standard cultures ..	3,586	4	8	Research expenses	8,790	18	3
Food Investigation Board—				Maintenance, rents, rates, &c. ..	9,800	4	7
Contribution towards cost of work on Nutrition Research	250	—	—	Library and miscellaneous ..	1,412	16	1
Dental Board of the United Kingdom—				Air Raid Precautions	440	—	9
Contribution towards cost of work on Dental Disease ..	3,000	—	—	<hr/>	66,213	10	2
Fees for Radon	29	3	6	<i>New Buildings for National Institute for Medical Research</i>	31,158	4	5
British Empire Cancer Campaign—				<i>External Research Schemes</i> :—			
Contribution towards cost of work on Radiotherapy ..	1,175	—	—	External Scientific Staff	38,434	4	4
Ministry of Health—				Statistical Staff	3,706	12	4
Contribution towards cost of work on Medical Statistics ..	1,120	—	—	Industrial Health Research Board ..	8,341	6	2
Mines Department—				<hr/>	50,482	2	10
Contribution towards cost of work on pulmonary disease among coal miners	204	19	7	Grants in aid of various schemes of research work at Universities, Hospitals and other Institutions	56,699	7	6
Department of Scientific and Industrial Research—				Balance, 31 March 1939	33,417	1	3
Contribution towards the cost of work on Radiology and Radiotherapy	881	14	4	<hr/>	£252,208	14	4
University College—							
Contribution towards the cost of work on Special Sense Physiology	233	15	—				
University of Manchester—							
Contribution towards salary of an investigator of conditions of work	100	—	—				
Contributions towards cost of Nutritional Survey in the Colonies, &c.	1,120	—	—				
<hr/>	£252,208	14	4				

NOTE.

225l. has been written off, representing salary overissued to the assistant of a research worker for a period after his services had been dispensed with. The present circumstances of the assistant are unfavourable to recovery.

8 August 1939.

W. M. Goodenough,
Treasurer.

I have examined the above Account. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion 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 1939, compared with the sum granted, for grants in aid of 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) ..	2,215,000	2,215,000	—	—
B.—British Post Graduate Medical School (Grant in Aid) ..	47,000	47,000	—	—
TOTAL ..	£ 2,262,000	2,262,000	—	—

R. V. Nind Hopkins,
Accounting Officer.

Treasury,
21 September 1939.

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.

BROADCASTING.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31 March 1939, 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.	£ s. d.	£ s. d.	£ s. d.
British Broadcasting Corporation (Grant)						
Original .. 3,640,000 <i>l.</i>						
Supplementary .. 50,000 <i>l.</i>	3,690,000	3,652,038 7 1	37,961 12 11			—
Surplus to be surrendered			£37,961 12 11			

EXPLANATION of the Cause of Variation between Expenditure and Grant.

The increase in the number of licences issued during the closing months of the year was smaller than anticipated.

NOTE.

Expenditure of 47,540*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.

W. R. Birchall,
Accounting Officer.

General Post Office,
26 October 1939.

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.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31 March 1939, 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... ..	63,341	62,438 8 -	902 12 -	—		
A.2.—Travelling and Incidental Expenses ..	1,430	856 6 4	573 13 8	—		
A.3.—Telegrams and Telephones	950	844 13 11	105 6 1	—		
A.4.—Advisory Council ..	130	60 4 4	69 15 8	—		
INSPECTION.						
B.1.—Salaries, &c... ..	55,511	53,820 1 1	1,690 18 11	—		
B.2.—Travelling and Incidental Expenses ..	10,500	10,806 18 3	—	306 18 3		
GRANTS IN AID OF THE EDUCATION (SCOTLAND) FUND.						
C.—General Aid Grant ..	7,443,773	7,443,773 - -	—	—		
D.—Superannuation of Teachers	1,078,841	1,078,841 - -	—	—		

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.1.—Savings due to changes of personnel (634*l.*), vacancies (470*l.*) and miscellaneous items (43*l.*) were partially offset by excess on overtime (245*l.*).

A.2.—Savings on provision for removals (537*l.*) and general office disbursements (63*l.*) were partially offset by excesses on provision for travelling expenses and advertisements (31*l.*).

A.4.—Expenses of members were less than anticipated owing to restriction of the meetings of the Council.

B.1.—Savings in respect of vacancies and changes of personnel (1,728*l.*) and inspection of music (79*l.*) were partially offset by excesses in respect of assistance at examinations, &c. (116*l.*).

B.2.—The expenditure under this head cannot be precisely estimated. Excesses on the provision for travelling, &c. (293*l.*) and subsistence (105*l.*) were partially offset by saving on the provision for removals (91*l.*).

C. and D.—These payments are made to the Education (Scotland) Fund (see Account appended).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
THE ROYAL SCOTTISH MUSEUM, EDINBURGH.						
E.1.—Salaries, &c... ..	20,962	20,834 13 6	127 6 6	—	—	—
E.2.—Patrols	3,009	2,963 13 7	45 6 5	—	—	—
E.3.—Purchase of Specimens, Books, &c. (Grant in Aid) ..	2,800	2,800 — —	—	—	—	—
E.4.—Apparatus, Materials, &c.	1,300	1,295 7 7	4 12 5	—	—	—
E.5.—Travelling and Incidental Expenses ..	355	363 17 5	—	—	8 17 5	—
GROSS TOTAL	£ 8,682,902	8,679,698 4 —	3,519 11 8	315 15 8		
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>				
F.—Appropriations in Aid	789,375	789,375 — —	Surplus to be Surrendered.			
NET TOTAL	£ 7,893,527	7,890,323 4 —	£3,203 16 —			

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid	789,375	790,295 — 10
Appropriated in aid (Subhead F)		789,375 — —
		<u>£920 — 10</u>

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

E.1.—Savings in respect of vacancies (37*l.*), sick leave (71*l.*) and miscellaneous items (19*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	394,087	394,087 — —
Employers	393,744	393,744 — —
Educational Endowments (Scotland) Act, 1928:—		
(a) Repayment of cost of advertisements	100	73 17 —
(b) Fees for audit of accounts	670	754 3 1
(c) Fees for inspection and repayment of travelling and other expenses	70	66 16 5
Repayments of salaries of seconded officers	531	1,331 9 3
Royal Scottish Museum: cloakroom fees	25	17 19 6
Miscellaneous receipts	148	219 15 7
Total	£789,375	790,295 — 10

EXTRA REMUNERATION (exceeding 50*l.*).

Four Inspectors (1,050*l.*—1,200*l.*) received 90*l.* 1*s.* 5*d.*, 71*l.* 13*s.* 2*d.*, 54*l.* 19*s.* 6*d.* and 50*l.* 18*s.* respectively.

Ten Inspectors (625*l.*—1,100*l.*) received 92*l.* 12*s.*, 72*l.* 10*s.*, 71*l.* 5*s.* 10*d.*, 68*l.* 14*s.* 6*d.*, 57*l.* 9*s.*, 57*l.* 5*s.* 4*d.*, 55*l.* 3*s.* 6*d.*, 52*l.* 19*s.* 10*d.*, 52*l.* 16*s.*, and 50*l.* 2*s.* respectively.

One Inspector (510*l.*—940*l.*) received 60*l.* 6*s.*

These sums were received from the Education (Scotland) Fund for work in connexion with the Leaving Certificate Examination and for inspection of non-grant-earning secondary schools.

One Inspector (625*l.*—1,100*l.*) received 68*l.* 10*s.* partly from the Education (Scotland) Fund for work in connexion with the Leaving Certificate Examination and for inspection of non-grant-earning secondary schools, and partly from the Civil Service Commission for services as Occasional Assistant Examiner.

One Junior Assistant Secretary (1,050*l.*—1,200*l.*) received 121*l.* from the War Office for services with the Territorial Army.

One Executive Officer (145*l.*—510*l.*) received 156*l.* 8*s.*, this sum comprising (i) a payment from the Education (Scotland) Fund for work in connexion with the Leaving Certificate Examination, (ii) one from the Scottish Office for secretarial duties for the Scottish Grants Committee for Physical Training and Recreation, and (iii) fees for services as auditor under the Educational Endowments (Scotland) Act, 1882.

One Executive Officer (145*l.*—510*l.*) received 74*l.* 11*s.* 6*d.* from the Education (Scotland) Fund and from the Scottish Office for work in connexion with the Leaving Certificate Examination and the Scottish Police Examination, 1939, respectively.

One Sub-Inspector (400*l.*—700*l.*) received 31*l.* 18*s.* from the Education (Scotland) Fund for work in connexion with the Leaving Certificate Examination and 56*l.* 1*s.* from the Home Office for services with the Air Raid Precautions Department.

One retired Sub-Inspector, temporarily re-employed at a salary of 585*l.* 15*s.* per annum, received 309*l.* 19*s.* 8*d.* viz., 130*l.* 11*s.* from the Education (Scotland) Fund for pension and for services as Occasional Inspector, and 179*l.* 8*s.* 8*d.* from the Superannuation Vote in respect of pension.

23 November 1939.

J. Mackay Thomson,
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.)

Balance, 1 April 1938	£	s.	d.	Expenditure, 1938	£	s.	d.
Grant in Aid, 1938 (Subhead	385	19	6	Balance, 31 March 1939 ..	*3,050	8	11
E.3)	2,800	-	-		135	10	7
	<hr/>				<hr/>		
	£3,185	19	6		£3,185	19	6

* Additional expenditure amounting to 59*l.* for binding books and specifications of patents has been borne by the Stationery and Printing Vote (Class VII, Vote 13).

J. Mackay Thomson,
Accounting Officer.

TRUST FUNDS administered by the SCOTTISH EDUCATION DEPARTMENT
(ROYAL SCOTTISH MUSEUM).

Title of Fund and Security.	Amount of Stock.
Lindsay-Carnegie Bequest—London and North Eastern Railway 3 per cent. Debenture Stock	£ 2,490

The fund also includes 15*l.* 9*s.* 10*d.* placed on deposit.

Note.—The original bequest amounted to 2,000*l.* This was invested in North British Railway 3 per cent. Debenture Stock which was later changed to London and North Eastern Railway 3 per cent. Debenture Stock. On 31 March 1939 the market value of the Stock was 1,581*l.* 3*s.*

ACCOUNT of the Income of the EDUCATION (SCOTLAND) FUND in

RECEIPTS.

Balance on 1 April 1938	£	7,927	s.	14	d.	11
<i>Grants from Votes of Parliament :—</i>						
Education (Scotland) Act, 1918, Section 21 (1) :—						
Subhead C. (Class IV, Vote 13, 1938)		6,856,931				
Local Government (Scotland) Act, 1929, Section 52 (3) :—						
Subhead C. (Class IV, Vote 13, 1938)		586,842				
Education (Scotland) (Superannuation) Acts, 1919 (Section 6), and 1925 (Section 6 (2)) :—						
Subhead D. (Class IV, Vote 13, 1938)		1,078,841				
<i>Superannuation Contributions :—</i>						
Education (Scotland) (Superannuation) Act, 1925, Section 2 :—						
Teachers' Contributions		452,425	17			
Managers' Contributions		451,276	15			
<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)		61,904	8			4
		£9,496,148 15 3				

SECURITIES HELD AT 31 MARCH 1939 for the Scottish Teachers' Superannuation Fund.

	Nominal Amount.		Cost.		Market Value, 31 March 1939.	
	£	s. d.	£	s. d.	£	s. d.
India, 3½ per cent. Stock	430,257	10 9	384,478	6 2	349,853	3 1
War Stock, 3½ per cent... .. .	256,250	14 11	243,431	— 1	243,278	1 —
Funding Stock, 1960-90, 4 per cent. ..	95,000	— —	76,000	— —	101,709	7 6
Conversion Stock, 1940-44, 4½ per cent.	102,712	8 —	94,680	9 3	105,536	19 9
Consolidated Stock, 4 per cent. ..	314,815	3 9	254,923	17 —	325,636	19 2
Conversion Stock, 3½ per cent. ..	481,462	12 10	343,903	18 7	460,398	13 —
	£	1,680,498 10 3	1,397,417 11 1		1,586,413 3 6	

the Year ended 31 March 1939, 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		9,646	15	11 (a)
Grants to Universities		16,000	—	—
Grants to Central Institutions		151,817	2	2
Grants for Training of Teachers		40,638	19	2
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)		1,146,476	3	7 (b)
Other Educational Expenditure		11,857	9	2
<i>Education (Scotland) Act, 1918, Section 21 (2) (a) :—</i>				
Grants to Voluntary Schools, &c., under Education (Scotland) Miscellaneous Grants Regulations, 1936		120,852	18	5
Grants under Education (Scotland) Teachers' Superannuation Grant Regulations, 1928		11,973	2	1
Grants to Education Authorities under the following annual Grant Regulations :—				
Education Authorities (Scotland) Grant Regulations, 1937 and 1938 :—				
	1937	£		
	1938	843,564		
		6,312,100		
		7,155,664	—	—
<i>Education (Scotland) (Superannuation) Act, 1925, Section 6 (1) :—</i>				
Payment to Class IV, Vote 13, 1938, Subhead F. in respect of :—				
Teachers' Superannuation Contributions		394,087	—	—
Managers' Superannuation Contributions		393,744	—	—
Balance on 31 March 1939		43,391	4	9
		£9,496,148	15	3

(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 770*l.* 15*s.* 10*d.*, amount of annuities (Elementary School Teachers (Superannuation) Act, 1898), accrued in the year ended 31 December 1938, to grantees of Disablement Allowances who had attained the age of 65.

Scottish Education Department,
23 November 1939.

J. Mackay Thomson,
Accounting Officer.

NATIONAL GALLERIES, SCOTLAND.

ACCOUNT of the sum expended, in the year ended 31 March 1939, 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.	9,830	9,307 11 9	522 8 3	—
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	1,209 8 4	10 11 8	—
GROSS TOTAL	£ 12,788	12,255 — 1	532 19 11	—
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>		
F.—Appropriations in Aid ..	185	185 — —		Surplus to be surrendered.
NET TOTAL	£ 12,603	12,070 — 1		£532 19 11

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid ..	185	205 16 4
Appropriated in aid (Subhead F)		185 — —
Paid separately to Exchequer ..		£20 16 4

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings in respect of staff changes, vacancies and absences (649*l.*), and extra attendance (34*l.*), were partly offset by excesses due to improved scales of remuneration for attendant and cleaning staff (100*l.*) and payment of balance of salary due in the previous year in respect of a deceased officer (61*l.*).

Details of Receipts.	Estimated.	Realized.
	£	£
Proceeds of sale of catalogues, guides, photographs and publications	122	137
Photographic record commission	13	8
Sum recovered from Royal Fine Art Commission for Scotland towards shorthand typist's salary	50	50
Miscellaneous	—	11
Total	£185	£206

GRANT IN AID ACCOUNTS.

	Purchase of Pictures (National Gallery).	Purchase of Objects, &c. (Museum of Antiquities).	Purchase of Portraits (Scottish National Por- trait Gallery).
	£ s. d.	£	£ s. d.
Balances from 1937.. .. .	75 16 -	—	1,098 2 3
Grants in Aid, 1938 (Subheads B. C. and D. respectively)	800 - -	220	718 - -
Donation	17 - -	—	—
Interest	—	—	8 1 7
Totals	£ 892 16 -	220	1,824 3 10
Expenditure, 1938	883 5 -	*220	361 - 9
Balances to 1939	£ 9 11 -	—	1,463 3 1

*This expenditure comprises a grant of 220*l.* to the Society of Antiquaries of Scotland. The Society had a balance of 231*l.* 12*s.* 2*d.* at the end of the previous year, and 129*l.* -*s.* 6*d.* was spent on the purchase of objects, &c., during the year, leaving a balance of 322*l.* 11*s.* 8*d.* in hand at 31 March 1939.

R. K. Blair,
Accounting Officer.

16 October 1939.

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 1939, compared with the sum granted, for the salaries and expenses of the National Library, Scotland, including a grant in aid.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, &c.	7,609	7,562 7 9	46 12 3	—
B.—Purchase of Books (Grant in Aid)	200	200 — —	—	—
C.—Incidental Expenses ..	600	578 13 9	21 6 3	—
D.—Expenses of Copyright Agency	475	415 8 9	59 11 3	—
GROSS TOTAL	8,884	8,756 10 3	127 9 9	—
			Surplus of Gross Estimate over Expenditure. £127 9 9	
<i>Deduct—</i>	<i>Estimated.</i>	<i>Realized.</i>	Deficiency of Appropriations in Aid realized.	
E.—Appropriations in Aid ..	5,017	5,016 17 2	£— 2 10	
NET TOTAL	3,867	3,739 13 1	£127 6 11	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving on account of vacancy.

C and D.—Expenditure less than anticipated.

Receipts.—These consist of income from the investment of the Endowment Fund of the Library.

26 July 1939.

Henry W. Meikle,

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,
1938.

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.
210	1	Ministry of Health	24,148,482	1,395,900	22,752,582	24,134,484 12 8
218	2	Board of Control	179,515	14,524	164,991	174,009 19 3
220	3	Registrar General's Office ..	127,541	42,990	84,551	120,213 7 3
222	4	National Insurance Audit Department	173,090	7,200	165,890	169,691 5 -
223	5	Friendly Societies Registry ..	50,930	4,750	46,180	50,312 5 6
224	6	Old Age Pensions	47,932,000	15,000	47,917,000	47,881,178 18 10
226	7	Widows' Orphans' and Old Age Contributory Pensions	17,000,000	—	17,000,000	17,000,000 - -
227	8	Ministry of Labour	31,416,010	6,829,000	24,587,010	31,178,370 2 4
234	9	Grants in respect of Employment Schemes	3,520,000	—	3,520,000	3,511,054 2 4
235	10	Commissioner for Special Areas (England and Wales)	6,000,100	6,000,000	100	4,162,555 14 8
240	11	Unemployment Assistance Board	44,235,000	—	44,235,000	39,635,016 14 10
244	12	Special Areas Fund	7,500,000	—	7,500,000	7,500,000 - -
245	13	Financial Assistance in Special and Other Areas	801,344	—	801,344	415,389 6 4
246	14	Department of Health for Scotland	3,936,876	195,427	3,741,449	3,884,104 4 6
251	15	Board of Control for Scotland ..	16,980	450	16,530	16,679 2 3
252	16	Registrar General's Office, Scotland	20,729	2,843	17,886	20,069 1 6
253	17	Commissioner for Special Areas (Scotland)	2,000,100	2,000,000	100	934,975 12 6
		Total	189,058,697	16,508,084	172,550,613	180,788,104 9 9

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	1,395,900	-	-	22,738,584	12	8	13,997	7	4	-	-	-	13,997	7	4	460,348	10	7
2	14,524	-	-	159,485	19	3	5,505	-	9	-	-	-	5,505	-	9	841	15	10
3	42,966	13	4	77,246	13	11	7,327	12	9	23	6	8	7,304	6	1	6,199	5	7
4	7,200	-	-	162,491	5	-	3,398	15	-	-	-	-	3,398	15	-	776	19	-
5	4,716	1	1	45,596	4	5	617	14	6	33	18	11	583	15	7	-	-	-
6	13,860	13	11	47,867,318	4	11	50,821	1	2	1,139	6	1	49,681	15	1	-	-	-
7	-	-	-	17,000,000	-	-	-	-	-	-	-	-	<u> </u>	-	-	-	-	-
8	6,829,000	-	-	24,349,370	2	4	237,639	17	8	-	-	-	237,639	17	8	252,132	7	2
9	-	-	-	3,511,054	2	4	8,945	17	8	-	-	-	8,945	17	8	-	-	-
10	4,162,555	14	8	-	-	-	1,837,544	5	4	1,837,444	5	4	100	-	-	-	-	-
11	-	-	-	39,635,016	14	10	4,599,983	5	2	-	-	-	4,599,983	5	2	2,554	4	1
12	-	-	-	7,500,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	-	-	-	415,389	6	4	385,954	13	8	-	-	-	385,954	13	8	942	3	5
14	195,427	-	-	3,688,677	4	6	52,771	15	6	-	-	-	52,771	15	6	55,522	12	2
15	402	17	-	16,276	5	3	300	17	9	47	3	-	253	14	9	-	-	-
16	2,843	-	-	17,226	1	6	659	18	6	-	-	-	659	18	6	451	12	2
17	934,975	12	6	-	-	-	1,065,124	7	6	1,065,024	7	6	100	-	-	-	-	-
	13,604,371	12	6	167,183,732	17	3	8,270,592	10	3	2,903,712	7	6	-	-	-	779,769	10	-
Total amount to be surrendered .. £												5,366,880	2	9				

MINISTRY OF HEALTH.

ACCOUNT of the sum expended, in the year ended 31 March 1939, 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., a grant in aid to the National Radium Trust, grants in aid in respect of national health insurance benefits, &c., certain expenses in connexion with widows', orphans' and old age contributory pensions; a grant in aid of the Civil Service Sports Council; 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	2,256,168	2,290,528	13	—	—	34,360	13 —
F.—Housing Grants ..	14,987,000	14,987,124	2	7	—	124	2 7
G.—Miscellaneous Grants, Grants in Aid &c.							
Original .. 682,650l.							
Supplementaries 47,000l.							
	729,650	687,344	4	7	42,305	15	5 —
H.—Grants in respect of Benefits, &c., in England under the National Health Insurance Acts 1936 and 1937 (Grants in Aid)							
Original .. 5,685,000l.							
Less Supplementary 26,990l.							
	5,658,010	5,635,000	—	—	23,010	—	—
WELSH BOARD OF HEALTH.							
L.—P.—Administration	146,124	143,316	6	9	2,807	13	3 —
Q.—Miscellaneous Grants ..	50,780	70,712	17	9	—	19,932	17 9
R.—Grants in respect of Benefits, &c., in Wales under the National Health Insurance Acts 1936 and 1937 (Grants in Aid) ..	320,750	320,429	11	2	320	8	10 —
RR.—Losses ..	—	28	16	10	—	28	16 10
GROSS TOTAL							
Original .. 24,128,472l.							
Supplementary 20,010l.							
	£ 24,148,482	£ 24,134,484	12	8	68,443	17	6 | 54,446 10 2
Deduct—		Estimated.	Applied.				
S.—Appropriations in Aid ..	1,395,900	1,395,900	—	—			
NET TOTAL							
Original .. 22,732,572l.							
Supplementary 20,010l.							
	£ 22,752,582	£ 22,738,584	12	8	Surplus to be surrendered.		
					£13,997 7 4		

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid	1,395,900	1,515,902 16 8
(ii) Receipts of other classes	340,850	340,345 13 11
Total	1,736,750	1,856,248 10 7
Appropriated in aid (Subhead S)		1,395,900 - -
Paid separately to Exchequer		£ 460,348 10 7

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. ..	1,999,348	2,018,467 18 5	—		19,119 18 5	
A.2.—Part-time Regional Medical and Dental Staff ..	39,020	42,803 5 -	—		3,783 5 -	
B.—Travelling, &c. ..	94,100	99,567 - 11	—		5,467 - 11	
C.1.—Special Inquiries and Services ..	32,500	24,335 6 5	8,164 13 7		—	
C.2.—Medical and Dental Referee Services —Fees for Nurses, &c.	21,150	21,363 15 3	—		213 15 3	
D.—Incidental Expenses	59,300	70,934 6 1	—		11,634 6 1	
E.—Telegrams and Telephones ..	10,750	13,057 - 11	—		2,307 - 11	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.1.—Excess due to additional appointments, awards and overtime not anticipated when the estimates were framed (38,100*l.*); partly offset by savings through unavoidable delay in filling vacancies (19,000*l.*).

A.2.—The number of insured persons referred for medical examination was increased by the special investigation into long continued incapacity.

B.—Excess due mainly to travelling resulting from emergency work carried out by various branches of the Department; partly offset by a reduction in travelling on the part of the engineering staff.

C.1.—Saving due mainly to substantially fewer payments to Approved Societies for certificates of insurance in connexion with pensions claims than had been estimated; partly offset by increased expenditure on Departmental Committees, and appeals under the Contributory Pensions Acts.

D.—Excess due mainly to an unforeseen increase in postal charges (7,400*l.*) and additional expenditure on publicity not anticipated when the estimate was framed (3,447*l.*).

Expenditure under this Subhead includes (1) re-imbusement of costs amounting to 32*l.* 15*s.* to a claimant to a Contributory Old Age Pension at whose request the referees stated a case to the High Court (S.42877); (2) an *ex gratia* payment of 110*l.* 10*s.* representing out of pocket expenses incurred by or on behalf of a person wrongfully detained by the Board of Control under the Mental Deficiency Act, 1913 (E.37631).

E.—Excess due to the installation of additional telephones and to increased traffic on emergency work.

DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT—*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
HOUSING GRANTS.						
F.1.—Grants towards Housing Expenses	14,982,000	14,982,450 6 2	—		450 6 2	
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	4,000	3,673 16 5	326 3 7		—	
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	23,000	22,280 19 2	719 — 10		—	
G.2.—Grants to Authorities under the Midwives Act, 1936 ..	400,000	413,996 10 6	—		13,996 10 6	
G.3.—Grants to Voluntary Hospitals in respect of Spirit Duty ..	2,000	1,947 14 4	52 5 8		—	
G.4.—Grants to Port Health Authorities, &c. . . .	50,500	51,856 17 10	—		1,356 17 10	
G.5.—Compensation to Air Raid Victims	1,300	1,255 4 8	44 15 4		—	
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	—	

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

F.2.—The estimate was necessarily conjectural. The number of houses likely to be sold by Housing Associations during any year cannot be foreseen.

G.1.—The number of trainees qualifying for grant proved less than anticipated.

G.2.—Excess due to the grants payable in respect of the domiciliary midwifery services of local authorities being greater than anticipated; partly offset by a saving in the grants towards payments by local authorities of compensation to midwives.

G.4.—Excess due to a general increase in the cost of port health administration.

G.5.—Saving due to the cessation of payments under certain awards consequent upon deaths.

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.
MISCELLANEOUS GRANTS, &c.— <i>contd.</i>							
G.7.—Grants under the Rural Water Supplies Act, 1934, towards the expenses incurred by Local Authorities in providing or improving Rural Water Supplies (Re-vote 50,000 <i>l.</i>)	200,000	143,517	10	—	56,482	10	—
G.8.—Grant in aid of the Civil Service Sports Council							
<i>Supplementary</i>	20,000	20,000	—	—	—	—	—
G.9.—National Radium Trust (Grant in Aid)							
<i>Supplementary</i>	27,000	26,640	—	—	360	—	—
GRANTS IN RESPECT OF BENEFITS, &c., IN ENGLAND UNDER THE NATIONAL HEALTH INSURANCE ACTS 1936 & 1937.							
H.1.—Sums payable to the National Health Insurance Fund (England) (Grant in Aid)							
<i>Original</i> .. 5,485,000 <i>l.</i>							
<i>Less</i>							
<i>Supplementary</i> 26,990 <i>l.</i>	5,458,010	5,435,000	—	—	23,010	—	—
H.2.—Contribution to the Unemployment Arrears Fund (Grant in Aid) ..	200,000	200,000	—	—	—	—	—
WELSH BOARD OF HEALTH.							
ADMINISTRATION.							
L.1.—Salaries, &c. ..	134,674	132,096	11	7	2,577	8	5
L.2.—Part-time Regional Medical and Dental Staff ..	2,450	2,520	—	—	—	70	—
M.—Travelling, &c. ..	5,700	5,380	—	8	319	19	4
N.1.—Special Inquiries and Services ..	175	55	3	6	119	16	6

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

G.7.—Completion of schemes was delayed by difficulties in obtaining pipes, plant, &c., owing to the armaments programme; alternative sources of supply proved inadequate or unsuitable.

H.1.—The sickness experience of Approved Societies was less than anticipated.

L.1.—Saving due to delay in filling vacancies and changes in personnel (3,660*l.*); partly offset by expenditure on overtime not anticipated when the estimate was framed (980*l.*).

L.2.—The number of persons referred for medical, &c., examination proved greater than anticipated.

M.—Saving due to travelling by the Board's staff being less than anticipated; partly offset by increased travelling of insured persons attending for medical, &c., examination and, emergency expenditure.

N.1.—The number of hearings under Section 161 and Section 163 of the National Health Insurance Act, 1936, was less than anticipated and no expenditure was incurred on medical or dental benefit inquiries.

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.
WELSH BOARD OF HEALTH—<i>contd.</i>						
N.2.—Medical and Dental Referee Services—Fees for Nurses, &c. ..	1,800	1,942 10 6	—		142 10 6	
O.—Incidental Expenses	515	514 15 11		4 1	—	
P.—Telegrams and Telephones ..	810	807 4 7	2 15 5		—	
MISCELLANEOUS GRANTS.						
Q.1.—Grants for the Training of Midwives and Health Visitors	780	713 10 -	66 10 -		—	
Q.2.—Grants to Authorities under the Midwives Act, 1936 ..	50,000	69,999 7 9	—		19,999 7 9	
GRANTS IN RESPECT OF BENEFITS, &C., IN WALES UNDER THE NATIONAL HEALTH INSURANCE ACTS 1936 AND 1937.						
R.1.—Sums payable to the National Health Insurance Fund (Wales) (Grant in Aid)	310,000	309,679 11 2	320 8 10		—	
R.2.—Contribution to the Unemployment Arrears Fund (Grant in Aid) ..	10,750	10,750 - -	—		—	
R.R.—Losses	—	28 16 10	—		28 16 10	
S.—Appropriations in Aid	Estimated. 1,395,900	Applied. 1,395,900 - -	—		—	

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

N.2.—See explanation under Subhead L.2.
 Q.1.—See explanation under Subhead G.1.
 Q.2.—Excess due to the grants payable in respect of the domiciliary midwifery services of local authorities and the grants towards payments by local authorities of compensation to midwives being greater than anticipated.

R.R.—Losses.		£	s.	d.
Payment of small claims resulting from the abandonment of a duly advertised public inquiry under the Housing Act, 1936, and costs of re-advertising incurred by the local authority (S.43065)		18	17	-
Fraudulent cashing by some person unknown of a money order issued to a member of the staff in respect of salary (S.44823)		6	10	-
Conduct money amounting to 2 <i>l.</i> 10 <i>s.</i> 4 <i>d.</i> was paid to a witness for attendance at a prosecution. This attendance was dispensed with but in the meantime he had expended the money on food and clothing. The sum of 4 <i>s.</i> 6 <i>d.</i> was repaid but recovery of the balance was waived on grounds of poverty (S.44802)		2	5	10
Inadvertent small losses in making cash payments. Negligence cannot be imputed to the paying officers (S.19173)		1	4	-
TOTAL		£28	16	10

Details of Receipts. (i) Receipts of classes authorized to be used as Appropriations in Aid :—	Estimated.	Realized.	
	£	£	s. d.
Widows', Orphans' and Old Age Contributory Pensions Acts, 1936 and 1937 :—			
Repayment of cost of services in connexion with adminis- tration	584,300	655,150	— — (a)
National Health Insurance Acts 1936 and 1937 :—			
Repayments in respect of expenses of administration—			
Benefits of Deposit Contributors	92,100	87,928	— — (b)
Navy, Army and Air Force Insurance Fund	22,800	20,750	— — (c)
Medical Benefit to exempt persons	4,000	3,954	— —
Approved Societies (Officers) Guarantee Funds	710	732	— —
Central Index Register of Insured Persons	30,450	28,934	— — (d)
Medical Referee Service	177,650	174,544	— — (e)
Dental Referee Service	34,600	36,057	— — (f)
Collection and allocation of contributions of seamen	5,500	5,510	— —
Repayment of cost of services in connexion with :—			
Unemployment Insurance	180,600	183,800	— — (g)
Unemployment Insurance (Agriculture)	21,600	26,700	— — (g)
Unemployment Assistance	50	460	— — (h)
Repayment from Redemption Annuities Account of cost of staff employed on work arising from the Tithe Act, 1936	2,200	1,750	— — (i)
Repayment of salaries of officers on loan to other Government Departments, &c.	5,000	13,398	6 8 (j)
Repayment by Board of Education of part of salary of Press Officer	250	222	4 5
Repayment by Admiralty, War Office, Air Ministry, &c., of cost of vaccine lymph supplied	2,400	2,895	8 5
Audit Fee Stamps under the Local Government Act, 1933, and other Acts	210,000	251,306	— — (k)
Cost of official inquiries recovered under the Public Health and other Acts	18,000	17,740	8 6
Cost of prosecutions recovered	2,030	1,791	18 2 *
Miscellaneous receipts	1,660	2,279	10 6
	<u>£1,395,900</u>	<u>1,515,902</u>	<u>16 8</u>
(ii) Receipts of other classes :—			
Loans to Local Authorities in England and Wales :—			
Repayment of principal	340,850	340,004	13 11 (l)
Part refund of Capital Grant for expenditure in connexion with maternity and child welfare	—	337	10 —
Money sent to the Minister anonymously	—	3	10 —
Total	<u>£1,736,750</u>	<u>1,856,248</u>	<u>10 7</u>

(a) Surplus due to (1) the initial expenses of administration in relation to the admission of special voluntary contributors, which proved considerably greater than anticipated when the estimate was framed (35,750*l.*), (2) additional recovery during the year of cost of administration under the Widows', Orphans' and Old Age Contributory Pensions Act, 1936 (4,200*l.*), (3) adjustment of under-recovery in respect of services of other Government Departments under the latter Act for previous years (30,900*l.*).

(b) Deficiency mainly due to an adjustment of the expenses of administration for the previous year.

(c) Deficiency mainly due to decreased cost of administration, and to the adjustment of an over-recovery in respect of the previous year.

(d) Deficiency due to a decrease in the cost of staff, partly offset by an increase in the cost of accommodation and postages.

(e) Deficiency mainly due to the adjustment of an over-recovery in the previous year.

(f) Surplus due mainly to an increase in expenses of administration and to the adjustment of an under-recovery in the previous year.

* Irrecoverable costs amounting to 157*l.* 11*s.* 7*d.* have been written off and costs amounting to 11*l.* 6*s.* 5*d.* which have been written off as irrecoverable in previous years were recovered and are included in this figure (S.15495).

(g) Surplus mainly due to an additional recovery in respect of increased cost of administration in the year and to the adjustment of an under-recovery in the previous year.

(h) Surplus due to an increased number of references in Wales.

(i) Deficiency due to a decrease in the number of staff required for this service.

(j) Surplus due to the loan of officers to various Departments for emergency work.

(k) Surplus due to the yield of stamp duty following the introduction of a revised basis of charge during the year being greater than anticipated.

(l) Difference due to the non-receipt of an instalment of 8,163*l.* 16*s.* from one local authority, partly offset by receipt of an instalment of 7,324*l.* from another local authority which was due in the previous year. Receipts were as under:—

County and County Borough Councils. Instalments payable under Section 114(1)(b) of the Local Government Act, 1929.	Principal. <i>£ s. d.</i>
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	49,285 18 4
Gateshead County Borough Council	4,244 1 4
Glamorgan County Council	35,313 7 9
London County Council	16,700 — —
Merthyr Tydfil County Borough Council	14,648 — —
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
	£340,004 13 11.

The amounts of the loans owing to the Exchequer at 31 March 1939 were 2,053,230*l.* 15*s.* 6*d.*

NOTE

The expenditure of 26,640*l.* under Subhead G.9 is by way of loan to the National Radium Trust under Section 3 of the Cancer Act, 1939, and will be repayable by the Trust with interest over a period of years. No sums by way of repayment or for interest were payable by the Trust in the year ended 31 March 1939.

CLAIM ABANDONED.

A small property owner objected to a Clearance Order made by a Town Council and confirmed by the Minister under the Housing Act, 1930, and appealed to the High Court. The appeal was dismissed and taxed costs of 73*l.* 7*s.* 7*d.* awarded to the Minister. Several attempts were made to recover these costs but the appellant pleaded that he was without means mainly as the result of loss of income due to the closing and demolition of his property. The Minister was satisfied that there was no prospect of obtaining satisfaction by a writ of execution and with Treasury sanction the claim was abandoned (S.44117).

EXTRA REMUNERATION (exceeding 50*l.*).

From this Vote, a Medical Officer (738*l.* 12*s.*—1,261*l.* 19*s.*) received an allowance of 158*l.* 2*s.* 9*d.* for acting as Deputy Senior Medical Officer; a Higher Executive Officer (550*l.*—650*l.*) received an allowance of 91*l.* 15*s.* 2*d.* for increased responsibilities; two Clerks, Higher Grade (400*l.*—525*l.*) received 54*l.* 12*s.* 2*d.* and 78*l.* 14*s.* 2*d.* respectively for overtime; one woman clerk (85*l.*—280*l.*) received 54*l.* for additional duties; 31 clerks (85*l.*—350*l.*) received sums varying from 50*l.* 4*s.* 9*d.* to 136*l.* 7*s.* 7*d.* and aggregating 2,097*l.* 9*s.* 3*d.*, and two messengers (160*l.*—205*l.*) received 74*l.* 1*s.* 10*d.* and 83*l.* 1*s.* 1*d.* respectively for overtime.

From the Post Office Vote, 19 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.* 17*s.* 6*d.* to 91*l.* 10*s.* 1*d.* and aggregated 1,268*l.* 14*s.* 6*d.*

From the Home Office Vote, an Assistant Secretary (1,150*l.*—1,450*l.*) received an allowance of 175*l.* 14*s.* 4*d.* for acting as an Assistant Under Secretary of State.

From the Commonwealth of Australia, an Assistant Secretary (1,150*l.*—1,450*l.*) received an allowance of 444*l.* —*s.* 9*d.* for his services in connexion with legislation on National Health Insurance in the Commonwealth.

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

From the Vote for the Office of Works and Public Buildings, an Engineering Inspector (850*l.*—1,200*l.*) received an allowance of 84*l.* 1*s.* 2*d.* for acting as a Senior Engineer in that Department.

From the Vote for the Mines Department, Board of Trade, and the Coal Commission, a Legal Assistant (650*l.*—850*l.*) and a Junior Legal Assistant (315*l.*—625*l.*) received allowances of 131*l.* 3*s.* 4*d.* and 184*l.* 7*s.* 6*d.* respectively for superior duties.

From the Board of Trade Vote, a woman clerk (85*l.*—280*l.*) received an allowance of 126*l.* 4*s.* 11*d.* for superior duties.

From the Central Valuation Committee, a clerk (35*l.*—350*l.*) received a gratuity of 74*l.* 7*s.* for his services to the Committee.

From the Vote for H.M. Treasury, a temporary draughtsman (5*l.* a week) received 139*l.* 11*s.* 7*d.* as a Civil Pensioner.

1 November 1939.

George Chrystal,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

BOARD OF CONTROL.

ACCOUNT of the sum expended, in the year ended 31 March 1939, compared with the sum granted, for the salaries and expenses of the Board of Control 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.
ADMINISTRATION.						
A.—Salaries, &c.	54,558	53,727 17 4	830	2 8	—	—
B.—Travelling, &c.	4,200	4,115 18 3	84	1 9	—	—
C.—Telegrams and Telephones	660	691 12 9	—	—	31	12 9
D.—Incidental Expenses	140	125 15 —	14	5 —	—	—
GRANTS.						
E.—Grants in respect of the Maintenance of certain Ex-Service Mental Patients	24,500	24,276 1 2	223	18 10	—	—
STATE INSTITUTIONS.						
F.1.—Pay and Allowances	68,252	65,326 14 3	2,925	5 9	—	—
F.2.—Maintenance of Patients and Staff	26,875	25,267 8 10	1,607	11 2	—	—
F.3.—Travelling and Conveyance of Patients and Staff	320	278 11 8	41	8 4	—	—
F.4.—Farms and Gardens (Net)	10	—	10	— —	—	—
FF.—Losses	—	200 — —	—	—	200	— —
GROSS TOTAL	£ 179,515	174,009 19 3	5,736	13 6	231	12 9
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>				
G.—Appropriations in Aid	14,524	14,524 — —				
NET TOTAL	£ 164,991	159,485 19 3	Surplus to be surrendered.			
			£5,505	— 9		

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid	14,524	15,365 15 10
Appropriated in aid (Subhead G)		14,524 — —
Paid separately to Exchequer		£841 15 10

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	497	446	5	-
Miscellaneous receipts on account of State Institutions, &c.:—				
Rampton :—staff rations (5,128 <i>l.</i>); other receipts (2,652 <i>l.</i>)	7,441	7,780	2	6
Moss Side :—staff rations (1,200 <i>l.</i>); other receipts (339 <i>l.</i>) ..	1,658	1,538	19	2
Maintenance of patients	4,200	4,526	5	5
Other miscellaneous receipts	—	325	8	9
Total ..	£14,524	15,365	15	10

On the Farms and Gardens Accounts the surplus for supplies to Institutions and sales (2,573*l.*) over debits for purchase of stock, &c. (2,113*l.*) was 460*l.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Savings on changes in personnel (895*l.*); offset by increased cost of office cleaning (65*l.*).
 B.—Due to vacancy for a Commissioner remaining unfilled for part of year.
 C.—Higher cost of telephones.
 D.—Due to savings on the provision for expenses of Advisory Committee (45*l.*) and on office expenses (22*l.*); offset by cost of advertising staff vacancies (53*l.*).
 E.—Numbers maintained were less than estimated.
 F.1.—Savings due to delay in opening new ward at Moss Side State Institution (759*l.*), and to changes in personnel at Rampton and Moss Side State Institutions (2,166*l.*). Expenditure was as follows :—Rampton 53,841*l.*; Moss Side 11,486*l.*
 F.2.—Mainly due to less expenditure on food, on maintenance of patients on licence and on recreational facilities. Expenditure was as follows :—Rampton, 20,880*l.*; Moss Side, 4,387*l.*. Average daily number of patients :—estimated 1,464; actual 1,448.
 F.3.—Expenditure was as follows :—Rampton, 210*l.*; Moss Side, 69*l.*
 F.4.—There was a surplus of receipts over expenditure (see note under Receipts).
 FF.—Payment *ex gratia* of 200*l.* in full settlement of a claim to compensation in respect of wrongful detention under the Mental Deficiency Acts (E.36634).

30 November 1939.

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 1939, 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.	112,790	109,019 - 2	3,770 19 10	—	—	
B.—Travelling, &c.	1,200	871 3 -	328 17 -	—	—	
C.—Fees and Expenses of Superintendent Registrars, &c.	12,801	9,564 14 3	3,236 5 9	—	—	
D.—Incidental Expenses ..	290	318 17 5	—	28 17 5	—	
E.—Telegrams and Telephones	460	439 12 5	20 7 7	—	—	
GROSS TOTAL £	127,541	120,213 7 3	7,356 10 2	28 17 5		
			Surplus of Gross Estimate over Expenditure. £7,327 12 9			
<i>Deduct—</i>	Estimated.	Applied.	Deficiency of Appropriations in Aid. £23 6 8*			
F.—Appropriations in Aid	42,990	42,966 13 4				
NET TOTAL £	84,551	77,246 13 11	Net Surplus to be surrendered. £7,304 6 1			

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid	42,990	49,165 18 11
Appropriated in aid (Subhead F)		42,966 13 4*
Paid separately to Exchequer ..		£6,199 5 7

* A sum of 23l. 6s. 8d. (part of the total of 49,165l. 18s. 11d.) which should have been applied as Appropriations in Aid was through inadvertence paid into the Exchequer.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Due to savings on vacancies temporarily unfilled (3,078*l.*) and to delay in filling additional posts (2,731*l.*); offset by expenditure on unanticipated overtime (2,039*l.*).

B.—Due to attendance of Inspectors at Head Office in connexion with National Register and other duties.

C.—Due to a greater increase than anticipated in the number of Superintendent Registrars' Districts which were changed during the year from a fee earning to a salary basis.

D.—A sum of 9*l.* 3*s.* representing accumulated losses on birth, death and marriage certificates sent by post, has been written off (S. 8555).

Details of Receipts.	Estimated.	Realized.
	£	£ s. d.
Searches and certified copies	27,600	32,645 7 3
Repayments by Local Authorities and others for statistical and census returns	400	448 6 -
Repayment of cost of services in connexion with the administration of the Widows', Orphans' and Old Age Contributory Pensions Acts, 1936 and 1937	14,500	15,056 - -
Repayment from the Unemployment Fund of cost of services in connexion with Unemployment Insurance	450	853 - -
Repayment from the Unemployment Assistance Fund of cost of services rendered to the Unemployment Assistance Board	40	12 - -
Unclaimed deposits by applicants for certified copies	—	128 11 10
Sundry receipts	—	22 13 10
Total	£42,990	49,165 18 11

EXTRA REMUNERATION (exceeding 50*l.*).

From the Prisons (England and Wales) Vote, the sum of 125*l.* was paid to the Medical Statistical Officer (850*l.*-1,100*l.*) for services rendered by him to the Prison Commissioners. From the Post Office Vote, a Clerk (85*l.*-350*l.*) received 51*l.* 9*s.* 9*d.*, a First Class Search Officer (76*s.*-85*s.*) received 57*l.* 17*s.* 10*d.*, and five Second Class Search Officers (47*s.* 6*d.*-73*s.*) received sums varying from 51*l.* 6*s.* 10*d.* to 68*l.* 7*s.* 2*d.* for services as part-time night telephonists.

18 November 1939.

S. P. Vivian,
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 INSURANCE AUDIT DEPARTMENT.

ACCOUNT of the sum expended, in the year ended 31 March 1939, compared with the sum granted, for the salaries and expenses of the National Insurance Audit Department.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
A.—Salaries, &c.	168,500	164,858 7 10	3,641 12 2	—	—	—
B.—Travelling, &c., Expenses	3,400	3,644 1 2	—	—	244 1 2	—
C.—Incidental Expenses	660	642 4 2	17 15 10	—	—	—
D.—Telegrams and Telephones	530	546 11 10	—	—	16 11 10	—
GROSS TOTAL	£ 173,090	169,691 5 -	3,659 8 -	—	260 13 -	—
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>				
E.—Appropriations in Aid	7,200	7,200 - -				
NET TOTAL	£ 165,890	162,491 5 -	Surplus to be surrendered. £3,398 15 -			

Receipts payable to Exchequer.

Estimated. Realized.

Receipts authorized to be used as Appropriations in Aid	£ 7,200	£ 7,976 19 -	s. d.
Appropriated in aid (Subhead E)		7,200 - -	
Paid separately to Exchequer		£776 19 -	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings due to staff changes (3,440*l.*), sick leave on reduced pay (150*l.*), and lower cleaning cost (100*l.*); offset by increase resulting from revised pay scales of certain grades (50*l.*).

B.—Excess due to abnormal removal expenses.

D.—Excess due to additional telephone installations.

Details of Receipts.

Estimated. Realized.

Northern Ireland Agency Service	£ 4,285	£ 4,258 3 8	s. d.
Repayment of cost of services in connexion with the administration of the Widows', Orphans' and Old Age Contributory Pensions Acts, 1936 and 1937	2,900	3,700 - -	(a)
Miscellaneous	15	18 15 4	
Total	£7,200	7,976 19 -	

(a) Covered new and temporary service arising under the Act of 1937 above-cited.

7 September 1939.

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 1939, 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.
A.—Salaries, &c. (England and General)	47,180	46,387 19 —	792 1 —	—
B.—Salaries, &c. (Scotland) ..	1,900	1,921 — —	—	21 — —
C.—Travelling and Incidental Expenses	1,350	1,446 1 11	—	96 1 11
D.—Telegrams and Telephones	500	557 4 7	—	57 4 7
GROSS TOTAL .. £	50,930	50,312 5 6	792 1 —	174 6 6
			Surplus of Gross Estimate over Expenditure. £617 14 6	
<i>Deduct—</i>	<i>Estimated.</i>	<i>Realized.</i>	Deficiency of Appropriations in Aid realized. £33 18 11	
E.—Appropriations in Aid ..	4,750	4,716 1 1	Net Surplus to be surrendered. £583 15 7	
NET TOTAL £	46,180	45,596 4 5		

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings in respect of changes in personnel, vacancies temporarily unfilled (778*l.*) and sick leave deductions (127*l.*); offset by cost of revised scales of pay (38*l.*), gratuity (30*l.*—E.18683) and excesses on temporary clerical assistance and overtime (45*l.*).

B.—Excess due to larger number of Savings Bank awards than anticipated.

C.—Excesses in respect of travelling and subsistence (105*l.*) and expenditure on calculating work (88*l.*); offset by saving on prosecution expenses (97*l.*).

D.—Excess due to greater expenditure on telephones than anticipated.

Details of Receipts.	Estimated.	Realized.
	£	£ s. d.
Fees under sundry Acts and expenses recovered	4,600	4,396 7 7
Prosecutions, costs recovered	150	278 17 —
Miscellaneous receipts	—	40 16 6
Total	£4,750	4,716 1 1

These receipts cannot be closely estimated.

NOTE.

The sum of 32*l.* 1*s.* 4*d.* in respect of prosecution costs irrecoverable has been written off (E. 37928).

25 November 1939.

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 1939, 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						
Original ..	47,700,000 <i>l.</i>					
Supplementary ..	200,000 <i>l.</i>					
	47,900,000	47,848,123 1 6	51,876 18 6	—	—	—
B.—Expenses of Pension Committees	32,000	31,507 10 4	492 9 8	—	—	—
D.—Sums Irrecoverable ..	—	312 13 —	—	312 13 —	—	—
E.—Extra-statutory Grants ..	—	1,235 14 —	—	1,235 14 —	—	—
GROSS TOTAL						
Original ..	47,732,000 <i>l.</i>					
Supplementary ..	200,000 <i>l.</i>					
	£47,932,000	47,881,178 18 10	52,369 8 2	1,548 7 —	—	—
<i>Deduct—</i>	<i>Estimated.</i>	<i>Realized.</i>	Surplus of Gross Estimate over Expenditure. £50,821 1 2			
C.—Appropriations in Aid ..	15,000	13,860 13 11	Deficiency of Appropriations in Aid realized. £1,139 6 1			
NET TOTAL						
Original ..	47,717,000 <i>l.</i>					
Supplementary ..	200,000 <i>l.</i>					
	£47,917,000	47,867,318 4 11	£49,681 15 1	—	—	—

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The increase in the number of pensioners realized in the first three quarters of the year was not fully maintained in the fourth quarter.

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 ten 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.

Payment in error was written off (S.32537/17) in one case, also in connexion with Section 25 (4) of the Widows', Orphans' and Old Age Contributory Pensions Act, 1936, where the pensioner's husband had continued to draw his wife's pension after her death. The death of the pensioner was not notified by the Registrar-General owing to the fact that the age at death was stated as 60. The amount chargeable to the year 1938-39 is 20*l.* 10*s.*

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.32332/9, S.32373/9, S.32768, S.33300/01/3). A sum of 20*l.* 5*s.* is also included in respect of two contributory pensions which had been awarded on grounds of equity (S.33383/34) on the basis of voluntary insurance under the National Health Insurance and Contributory Pensions Acts, although the requirements of those Acts were not strictly fulfilled.

NOTES.

Identifiable Old Age Pension orders aggregating 64*l.* 1*s.* were lost after payment. In addition, 432*l.* 4*s.*, being half of the value of unidentifiable pension orders in respect of Old Age Pensions and pensions under the Widows', Orphans' and Old Age Contributory Pensions 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 the sum of 1,487*l.* 5*s.* 9*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 5,303*l.* 16*s.* 6*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	1,694	16	-
Cases in which there was fraud or concealment, but where recovery was impracticable by reason of the pensioner's death, extreme poverty, &c.	1,406	3	6
Other cases of overpayment	2,202	17	-

In three cases overpayment of non-contributory pension occurred as a result of fraud or concealment on the part of the pensioners 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.32537/17).

A certain number of payments in error in previous years amounting to 139*l.* came to notice during 1938. Of this amount 9*l.* 10*s.* was accounted for during the year, 5*s.* being recovered in cash, 8*l.* 5*s.* being recovered by withholding payment of pension subsequently accruing, and 1*l.* being credited by the Post Office. The balance of 129*l.* 10*s.* will be accounted for in the Appropriation Account, 1939.

The balance of 311*l.* 10*s.* shown in the Appropriation Account, 1937 (page 214) was written off in 1938 (S.32537/17).

Custom House,
28 November 1939.

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 1939, compared with the sum granted, for the Treasury Pensions Account in respect of Widows', Orphans' and Old Age Contributory Pensions.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£	£	£
Payment to Treasury Pensions Account under the Widows', Orphans' and Old Age Contributory Pensions Act, 1936	17,000,000	17,000,000	—	—

R. V. Nind Hopkins,
Accounting Officer.

Treasury,
21 September 1939.

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 1939, 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 in respect of unemployment insurance, employment exchange and other services; 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; expenses in connexion with national service; and sundry 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.—Administration ..	6,297,000	6,655,418 14 1	—		358,418 14 1	
G.-I.—Unemployment Insurance	22,923,600	22,518,684 11 8	404,915 8 4		—	
J.-P.—Employment and Training <i>Original</i> .. 2,133,600l. <i>Less Supplementary</i> 20,000l.	2,113,600	1,928,782 12 1	184,817 7 11		—	
Q.—International Labour Organization	51,300	50,439 13 8	860 6 4		—	
R.—Industrial Court ..	10,500	10,502 19 3	—		2 19 3	
RR.—Expenses in connexion with National Service <i>Supplementary</i>	20,010	10,471 3 11	9,538 16 1		—	
RRR.—Losses and Compensation	—	4,070 7 8	—		4,070 7 8	
GROSS TOTAL						
<i>Original</i> .. 31,416,000l. <i>Supplementary</i> .. 10l.	£31,416,010	31,178,370 2 4	600,131 18 8		362,492 1 -	
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>				
S.—Appropriations in Aid	6,829,000	6,829,000 - -				
NET TOTAL						
<i>Original</i> .. 24,587,000l. <i>Supplementary</i> .. 10l.	£24,587,010	24,349,370 2 4	Surplus to be surrendered. £237,639 17 8			
Receipts payable to Exchequer.			Estimated.	Realized.		
(i) Receipts of classes authorized to be used as Appropriations in Aid			£6,829,000	£7,080,802 7 2		
(ii) Receipts of other classes			—	330 - -		
Total				7,081,132 7 2		
Appropriated in aid (Subhead S)				6,829,000 - -		
Paid separately to Exchequer				£252,132 7 2		

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.. ..	551,000	551,934	11	10	—		934 11 10
(ii) Claims and Record Office, Kew	628,000	651,699	14	4	—		23,699 14 4
(iii) Outstations	4,881,000	5,195,625	10	8	—		314,625 10 8
Total for Subhead A.. £	6,060,000	6,399,259	16	10	—		339,259 16 10
B.—Travelling, &c., Expenses	96,000	104,858	13	4	—		8,858 13 4
C.—Incidental Expenses ..	33,500	33,129	—	5	370	19	7
D.—Telegrams and Telephones	90,000	96,179	15	5	—		6,179 15 5
E.—Law Charges	6,000	7,094	3	1	—		1,094 3 1
F.—Committees—Fees, Travelling, &c., Expenses	11,500	14,897	5	—	—		3,397 5 —
UNEMPLOYMENT INSURANCE.							
G.—Contribution to the Unemployment Fund	22,800,000	22,368,747	17	2	431,252	2	10
H.—Grants to Associations in respect of Cost of Administration.. ..	26,000	48,369	16	5	—		22,369 16 5
I.1.—Office of the Umpire	14,000	13,794	7	9	205	12	3
I.2.—Courts of Referees, &c.	82,000	86,417	4	7	—		4,417 4 7
I.3.—Unemployment Insurance Statutory Committee.. ..	1,600	1,355	5	9	244	14	3

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A. (ii)—Excess due to increase in volume of work.

A. (iii)—Excess due mainly to increase in volume of work owing to more unemployment and the introduction of the National Service Scheme.

B.—Excess due mainly to (a) the transfer of a larger number of officers than anticipated and (b) new work undertaken during the year.

D.—The Estimate did not make sufficient allowance for the increased work of local offices.

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 an increase in the number of meetings of Trade Boards and in the work of the Civil Service Arbitration Tribunal.

G.—The amount of contributions paid under the Unemployment Insurance Acts, upon which the Exchequer Contribution depends, was less than anticipated.

H.—The volume of benefit paid through Associations was much greater 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							
<i>Original</i> .. 270,000 <i>l.</i>							
<i>Less Supplementary</i> 20,000 <i>l.</i>							
	250,000	208,463	15	4	41,536	4	8
K.—Grants to Authorities and Associations for Employment Exchange Services ..	3,100	3,100	—	—	—	—	—
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 ..	134,000	149,463	19	2	—	15,463	19 2
L.2.—Courses of Instruction and Occupation for Unemployed Juveniles ..	400,000	410,381	16	11	—	10,381	16 11
M.—Training of Unemployed Men, Soldiers and Airmen for Employment ..	1,110,000	948,837	15	1	161,162	4	11

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

J.—The expenditure comprises :—(i) Loans advanced to facilitate transfer 34,165*l.* (estimate 35,000*l.*) and (ii) grants to facilitate transfer 174,299*l.* (estimate 215,000*l.*). The total amount of loans outstanding on 31 March 1939 was 5,083*l.*

The saving under (ii) was due to a substantial decrease in the use of the facilities available under the transference schemes.

L.1.—The expenditure of Local Education Authorities ranking for grant was more than anticipated.

L.2.—Excess due mainly to the attendances at authorized courses being more than anticipated.

Included under this Subhead are charges amounting to 386*l.* 7*s.* 3*d.* for payments to Local Authorities in respect of preliminary expenditure incurred in connexion with the acquisition of land or buildings for seven Junior Instruction Centres ; ultimately it was decided not to proceed with the centres owing mainly 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 progress with the equipment, &c. of certain centres was less rapid than expected.

Included under this Subhead are charges (totalling approximately 9,150*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 included in item (5) of Receipts on page 231. The cost of the farming operations during the year was 7,080*l.* and the corresponding income was 6,047*l.* The debit balance for the year, after allowing for variations in valuation, was 989*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 ..	97,500	104,477 13 9	—		6,977 13 9	
O.—Grant in Aid of the National Council of Social Service ..	110,000	96,000 - -	14,000 - -		—	
P.—Training and Resettlement of Disabled Ex-Service Personnel	9,000	8,057 11 10	942 8 2		—	
INTERNATIONAL LABOUR ORGANIZATION.*						
Q.1.—Contribution towards the Expenses of the International Labour Organization (League of Nations) ..	46,000	46,032 3 2	—		32 3 2	
Q.2.—Travelling and Incidental Expenses ..	5,300	4,407 10 6	892 9 6		—	
—						
R.—Expenses of the Industrial Court	10,500	10,502 19 3	—		2 19 3	
RR.—Expenses in connexion with National Service <i>Supplementary</i>	20,010	10,471 3 11	9,538 16 1		—	
RRR.—Losses and Compensation	—	4,070 7 8	—		4,070 7 8	
	Esti- mated.	Applied.				
S.—Appropriations in Aid	6,829,000	6,829,000 - -	—		—	

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

N.—Excess due to the number of trainees being greater than anticipated.

O.—The moneys required by the National Council for issue out of the Grant in Aid were less than anticipated.

P.—The number of men requiring assistance under the scheme was less than anticipated.

Q.2.—Expenses in connexion with meetings of the Governing Body and Conferences were less than anticipated.

RR.—Expenses in connexion with meetings of National Service Committees 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.
(i) Receipts of classes authorized to be used as Appropriations in Aid :—			
(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 (4,569,376 <i>l.</i>)			
and			
(b) from the Unemployment Assistance Fund (1,623,130 <i>l.</i>)	5,942,000	6,192,506	- -
(2) Repayments of loans to facilitate the removal and resettlement of workers and their dependants (Subhead J)	30,000	30,893	- 2
(3) Receipts from employers for services rendered under sections 13 and 100 of the Unemployment Insurance Act, 1935	13,000	12,916	14 5
(4) Repayment from Army and Air Force Funds of cost of training serving soldiers and airmen (Subhead M)	200,000	193,027	- -
(5) Contributions by trainees towards the cost of board and lodging, sales of products, &c., under schemes for training of unemployed men, soldiers and airmen for employment (Subhead M)	190,000	169,119	8 10
(6) Payments by staff for meals, &c., under schemes for training of women (Subhead N)	5,000	6,238	8 10
(7) Grants 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)	390,000	401,000	- -
(8) Repayment of cost of services in connexion with the administration of the Widows', Orphans' and Old Age Contributory Pensions Acts, 1936 and 1937	8,320	15,430	- -
(9) Repayment of salaries of officers on loan to other Government Departments	32,000	38,887	16 6
(10) Miscellaneous	18,680	20,783	18 5
	£6,829,000	7,080,802	7 2
(ii) Receipts of other classes :—			
Repayment of part of grant towards equipment of hostel for boys from depressed areas.	—	330	- -
Total		£7,081,132	7 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 1938 after allowing for the adjustment in respect of the final charges for 1937.

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).

(2) This item cannot be estimated precisely, as repayments of advances are necessarily made in arrear.

(4) and (5) The number of men in training was less than anticipated (see Subhead M).

(6) The numbers in attendance were greater than anticipated (see Subhead N).

(7) The grant in respect of authorized courses of instruction for juveniles was more than anticipated (see Subhead L.2).

(8) Surplus receipts due mainly to an increase in the volume of the relevant services.

(9) and (10) 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.

LOSSES AND COMPENSATION—*contd.*1. Amounts charged to Subhead RRR (4,070*l.* 7*s.* 8*d.*).

(a) Cases covered individually by Treasury sanction.

(i) Theft, misappropriation, fraud, &c. :—

<i>£</i>	<i>s.</i>	<i>d.</i>	
14	17	2	(S.37194/3).
16	2	2	Loss covered by remuneration and allowances due to the ex-Branch Manager concerned, but withheld (S.37194/3).
68	5	4	Gross loss 73 <i>l.</i> 9 <i>s.</i> 4 <i>d.</i> of which 5 <i>l.</i> 4 <i>s.</i> was charged to Subhead J in 1937 (S.37194/3).
73	16	4	(S.37194/3).
(ii) Other cases :—			
2	-	-	<i>Ex gratia</i> payment in respect of travelling expenses (in attending hospital) incurred by an officer as the result of an accident while on duty (P.2/57903/5). (Amount paid in 1937, 10 <i>l.</i> 3 <i>s.</i>)
3	6	5	<i>Ex gratia</i> payment in respect of medical expenses incurred by an officer as the result of an accident while on duty (P.63897/21). (Amounts paid in previous years, 158 <i>l.</i> 10 <i>s.</i> 6 <i>d.</i>).
19	2	-	<i>Ex gratia</i> payment to an officer in respect of medical and other expenses arising out of an assault while on duty (P.2/62676 and P.2/62676/2).
41	-	8	<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.68569/47, P.68569/49, P.68569/51). (Amounts paid in previous years, 351 <i>l.</i> 7 <i>s.</i> 1 <i>d.</i>).
198	13	4	Overpayments of overtime made to 177 temporary clerks. Gross loss 229 <i>l.</i> 12 <i>s.</i> 2 <i>d.</i> of which 30 <i>l.</i> 18 <i>s.</i> 10 <i>d.</i> was charged to Subhead A in 1937 (E.8968/4).
7	18	6	<i>Ex gratia</i> payments to 3 officers in respect of medical and other expenses arising out of accidents whilst on duty (P.2/65249, P.2/64138, P.2/64828).

£445 1 11

(b) Miscellaneous losses written off departmentally under general Treasury authority (41520/19, S.3562) :—

<i>£</i>	<i>s.</i>	<i>d.</i>	
3,263	10	6	20,945 cash shortages at Local Offices in connexion with payments of benefit and allowances amounting to approximately 82,000,000 <i>l.</i> (A sum of 814 <i>l.</i> 15 <i>s.</i> 6 <i>d.</i> in respect of cash surpluses at Local Offices is included in item (10) of receipts on page 231).
63	3	-	<i>Ex gratia</i> payments, including 3 <i>l.</i> 3 <i>s.</i> costs, to two members of the public for loss arising out of a collision between an official vehicle and a private car.
85	-	-	<i>Ex gratia</i> payment, including 10 <i>l.</i> costs, to a member of the public who was knocked down by an official vehicle.
68	2	5	66 payments for compensation for loss of, or damage to, property; personal injuries, &c.
145	9	10	311 miscellaneous overpayments, &c., found to be irrecoverable.

£3,625 5 9

2. Amounts charged to Subhead M (660*l.* 10*s.*) :—

<i>£</i>	<i>s.</i>	<i>d.</i>	
210	10	-	<i>Ex gratia</i> payment, including 10 <i>l.</i> 10 <i>s.</i> costs, to a trainee in respect of injuries received during training (P.2/50949/8).
450	-	-	<i>Ex gratia</i> payment to the widow of a trainee who was fatally injured during training (P.2/66072/2).

3. Amounts charged in previous years since ascertained to have been losses (additional to items noted under 1. above) :—

<i>£</i>	<i>s.</i>	<i>d.</i>	
9	9	10	12 miscellaneous items (41520/19).

4. Claims waived :—

<i>£</i>	<i>s.</i>	<i>d.</i>	
35	8	-	Court costs due from a temporary clerk who instituted unsuccessful proceedings under the Workmen's Compensation Acts (S.44303).
1,891	12	6	Loans to facilitate the removal of workers and their dependants, not wholly recovered (3,227 cases). (41520/19, S.32791, S.33229).
21	17	11	53 miscellaneous items (41520/19).

STORES DISCREPANCIES

Deficiencies and losses of equipment, tools and stores at the centres for training unemployed men, &c., amounted to 230*l.* 10*s.* 10*d.* (41520/19, S.43967), including losses by fire (15*l.*) and losses which may have been due to theft or burglary (12*l.* 10*s.* 9*d.*). The remaining deficiencies (203*l.* -*s.* 1*d.*), and surpluses (170*l.* 18*s.* 5*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.

EXTRA REMUNERATION (exceeding 50*l.*).

From this Vote, a Principal (800*l.*-1,100*l.*) received an allowance at the rate of 200*l.* per annum for acting as Principal Private Secretary to the Minister. One Employment Officer (260*l.*-400*l.*), two Clerks (85*l.*-350*l.*), 33 Employment Clerks (*Men*, 75*l.*-280*l.*; *Women*, 75*l.*-240*l.*) and one Clerk (Special Class) received varying allowances (maximum 133*l.* -*s.* 4*d.*) (i) within the scale of the permanent grade, (ii) for performing superior duties or (iii) as overtime pay; one of the Employment Clerks and the Clerk (Special Class) received free board and lodging. The Manager of a Local Training Centre (282*l.*-552*l.*) received an allowance 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 Principal (800*l.*-1,100*l.*) received an allowance of 75*l.* for acting as London Liaison Officer and a First Class Officer (750*l.*-882*l.*) received an allowance of 200*l.* for acting as Secretary for the Office of the Commissioner.

From the Post Office Vote, 96 Clerks received amounts varying from 50*l.* 6*s.* 4*d.* to 138*l.* 7*s.* 3*d.* for acting as part-time night telephonists and one Clerk received an amount of 518*l.* 19*s.* 3*d.* as Sub-Postmaster.

From the Inland Revenue Vote, one Branch Manager received an amount of 82*l.* 1*s.* 1*d.* as Clerk to Commissioners of Taxes.

One Clerk, five Chairmen of Courts of Referees, a Senior Organizer of Physical Training, a Manager of a Training Centre and three Branch Managers received amounts varying from 54*l.* 15*s.* to 542*l.* in respect of Navy or Army retired pay.

29 November 1939.

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.

GRANTS IN RESPECT OF EMPLOYMENT SCHEMES.

ACCOUNT of the sum expended, in the year ended 31 March 1939, compared with the sum granted, for grants to local authorities, &c., in respect of employment and development schemes, 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	3,520,000	3,511,054 2 4	8,945	17 8	—	
			Surplus to be surrendered <u>£8,945 17 8</u>			

17 July 1939.

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 1939, 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, 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.	35,000	33,947 8 1	1,052 11 11	—
B.—Travelling, &c., Expenses	2,200	1,736 6 8	463 13 4	—
C.—Incidental Expenses	600	575 3 6	24 16 6	—
D.1.—General Expenses of the Commissioner	5,712,300	3,936,475 10 6	1,775,824 9 6	—
D.2.—Grants in Aid	250,000	189,821 5 11	60,178 14 1	—
GROSS TOTAL	6,000,100	4,162,555 14 8	1,837,544 5 4	—
<i>Deduct—</i>	<i>Estimated.</i>	<i>Realized.</i>	Surplus of Gross Estimate over Expenditure.	
E.—Appropriations in Aid	6,000,000	4,162,555 14 8	£1,837,544 5 4	Deficiency of Appropriations in Aid realized.
NET TOTAL	100	—	£1,837,444 5 4	Net Surplus to be surrendered.
			£100	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A. and B.—Savings mainly due to the need for additional staff not materializing to the extent anticipated.

D.1.—Schemes approved for grant did not mature for payment to the full extent anticipated. A sum of 112,686*l.* 7*s.* 5*d.* is included under this Subhead in respect of the acquisition of land for industrial development and land settlement.

D.2.—Saving due partly to the transfer to the National Fitness Council of certain services for which provision had been made, and partly to other requirements of grant-aided bodies being 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.

29 November 1939.

T. W. Phillips,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

A.—ACCOUNT showing RECEIPTS and PAYMENTS of the COMMISSIONER FOR THE SPECIAL AREAS IN ENGLAND AND WALES appointed under the SPECIAL AREAS (DEVELOPMENT AND IMPROVEMENT) ACT, 1934, for the Year ended 31 March 1939, as required under Section 3(5) of the Act.

Receipts.				Payments.						
				£	s.	d.	£	s.	d.	
Balance, 1 April 1938	14,324	11	8	Salaries and Allowances of Officers and Servants of the Commissioner:—						
Vote for the Commissioner for Special Arcas (England and Wales)	4,162,555	14	8	Permanent Staff (on loan from Government Departments)	22,389	17	10			
Interest on, and repayment of, Loans:—				Temporary Staff	11,557	10	3			
Cumberland Training Trust	119	—	—					33,947	8	1
North Eastern Housing Association, Limited	27,187	14	2	Travelling, &c., Expenses				1,736	6	8
Order Holdings, Limited	714	3	10	Incidental Expenses				575	3	6
Whitehaven Harbour Commissioners	110	10	6	General Expenses of the Commissioner:—						
Other Receipts:—				(1) Industrial Development:—						
Industrial Sites (Other than Trading Estates):—				(a) Trading Estates	1,190,572	14	3			
Sale of surplus property .. 5,000 — —				(b) Other Industrial Sites (including factory construction)	452,259	19	4			
Rents 3,290 4 10	8,290	4	10	(c) Clearance of derelict Industrial Sites	54,926	14	9			
Land Settlement Association, Limited:—				(d) Harbour, Navigation and Coastal Works	235,843	17	4			
Sale of surplus property and other capital receipts 10,000 — —				(e) Contributions towards Rents, Rates and Income Tax	7,532	3	4			
Rents 5,941 2 6	15,941	2	6	(f) Miscellaneous	21,902	4	11			
Welsh Land Settlement Society, Limited:—								1,963,037	13	11
Rents 575 — —	575	—	—	(2) Agriculture:—						
County Councils and Other Bodies:—				(a) Small Holdings	350,739	16	9			
Repayments of advances made to Group Holders 3,500 — —	3,500	—	—	(b) Co-operative Farms	53,036	16	7			
Miscellaneous 42 5 —	42	5	—	(c) Cottage Homesteads	59,061	—	5			
				(d) Group Holdings	28,839	3	4			
				(e) Miscellaneous	3,514	10	5			
								495,191	7	6
				(3) Public Health:—						
				(a) Hospitals, Maternity and Child Welfare Centres	398,568	6	11			
				(b) Sewage and Sewerage Works	437,280	10	—			
				(c) Water Supply	33,341	15	2			
				(d) Baths	11,307	5	6			
				(e) Street Works	17,760	—	—			
				(f) Miscellaneous	32,136	12	4			
								930,394	9	11
				(4) Housing				475,059	—	—

(5) Other Services :—			
(a) Social Centres and Youth Hostels	3,298	13	—
(b) Physical Training	34,494	3	2
(c) Subsistence Production Scheme ..	16,107	19	1
(d) Voluntary (Local Amenities) Schemes	7,358	11	4
(e) Miscellaneous	11,533	12	7
			<hr/>
		72,792	19 2
Grants in Aid :—			
(a) National Council of Social Service (Incorporated)	184,000	—	—
(b) Order of St. John of Jerusalem, Priory for Wales	5,821	5	11
		<hr/>	
		189,821	5 11
		<hr/>	
		4,162,555	14 8
Payment to Minister of Labour of Receipts for transfer to Special Areas Fund		35,711	12 1
Balance, 31 March 1939 (Receipts to be paid to Minister of Labour for transfer to Special Areas Fund)		35,093	— 5
		<hr/>	
		£4,233,360	7 2
		<hr/>	
		£4,233,360	7 2

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 949,686*l.* 3*s.* 4*d.* (Industrial Development (Site clearance, &c.), 60,107*l.*; Agriculture, 50,116*l.* 12*s.* 3*d.*; Public Health, 838,155*l.* 11*s.* 1*d.*; Other Services, 1,307*l.*)
- (ii) The following expenditure on the acquisition of land or property vested in the Commissioner :—
 - (i) Industrial Sites, 107,263*l.* —*s.* 9*d.*
 - (ii) Agricultural Schemes, 5,423*l.* 6*s.* 8*d.*
- (iii) Advances on loan as follows :—Industrial Development, 1,210,614*l.* 14*s.* 3*d.*; Agriculture, 48,555*l.*; Housing, 350,000*l.*

The total amount of loans outstanding on 31 March 1939 was 3,678,141*l.* 13*s.* 9*d.*

The Account also includes certain expenditure on land or property vested in grant-aided bodies.

23 November 1939.

J. F. G. Price,
Commissioner for the Special Areas in England and Wales.

B.—SPECIAL AREAS FUND.
 (Special Areas (Development and Improvement) Act, 1934.)
 Account of Receipts and Payments for the Year ended 31 March 1939.

Receipts.	£	s.	d.	Payments.	£	s.	d.
Balance, 1 April 1938	1,274,137	14	2	Sums required under Section 3 (4) of the Act to meet the expenses of the Commissioners :—			
Grant in Aid transferred from the Vote for Special Areas Fund (Class V, Vote 12)	7,500,000	—	—	England and Wales	4,162,555	14	8
Receipts paid over by the Commissioners under Section 3 (3) of the Act :—				Scotland	934,975	12	6
England and Wales	35,711	12	1	Balance, 31 March 1939	3,717,127	19	1
Scotland	4,810	—	—				
	<u>£8,814,659</u>	<u>6</u>	<u>3</u>		<u>£8,814,659</u>	<u>6</u>	<u>3</u>

Treasury,
29 November 1939.

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.

238 [Class V. Vote 10]

CIVIL APPROPRIATION ACCOUNTS, 1938

UNEMPLOYMENT ASSISTANCE BOARD.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31 March 1939, compared with the sum granted, for the salaries and expenses of the Department of the Unemployment Assistance Board and of certain Appeal Tribunals; and sums payable by the Exchequer to the Unemployment Assistance Fund.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Unemployment Assistance Board—Salaries, &c.				
(i) Headquarters	107,000	106,789 8 10	210 11 2	—
(ii) Outstations	1,598,000	1,614,844 7 11	—	16,844 7 11
Total for Subhead A .. £	1,705,000	1,721,633 16 9	—	16,633 16 9
B.—Appeal Tribunals—Salaries, &c.	20,000	19,512 2 11	487 17 1	—
C.—Contribution to the Unemployment Assistance Fund ..	42,510,000	37,893,802 14 9	4,616,197 5 3	—
C.C.—Losses and Compensation	—	68 - 5	—	68 - 5
TOTAL	£44,235,000	39,635,016 14 10	4,616,685 2 4	16,701 17 2

Surplus to be surrendered .. £4,599,983 5 2

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Repayment of salaries of officers loaned to other Departments, &c.	883	2,554 4 1

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A. (ii).—Excess due to an under-estimate of the average amount payable to investigating clerks (10,000*l.*) and to additional appointments of investigating clerks (7,000*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 and to the saving on the expenses of other Government Departments. Explanation in detail is given in the account of the Fund appended to this account.

CC.—Losses and Compensation :—

Three cases of theft of official cash (S.39916, S.39916/01)	£ s. d.
Twenty-five cases of <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.31608, P/2/70946)	8 11 5
Three cases of overpayment of wages to temporary staff and one case of overpayment of removal expenses. (S.39916)	56 16 7
	2 12 5
	<u>£68 - 5</u>

EXTRA REMUNERATION (exceeding 50*l.*).

From the Home Office Vote a Regional Officer seconded received an allowance of 150*l.*

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 one Assistance Officer and 24 Clerks received amounts varying from 50*l.* 12*s.* to 74*l.* 1*s.* 5*d.* for acting as part-time night telephonists. In addition one Clerk received a sum for acting as part-time night telephonist which with Army Reserve pay amounted to 79*l.* 17*s.* 2*d.* and 17 Clerks received sums for acting as part-time night telephonists which with overtime payments from this Vote varied from 50*l.* 4*s.* 7*d.* to 88*l.* 3*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.*

From the Police Vote a Messenger received a pension of 115*l.* 17*s.* 6*d.*

From the Royal Irish Constabulary Vote a Clerk received a pension which with overtime payments from this Vote amounted to 80*l.* 9*s.* 6*d.*

Three Assistance Officers, 34 Clerks, 19 Messengers and 6 Cleaners received amounts varying from 50*l.* 10*s.* to 181*l.* in respect of Navy, Army or Air Force pensions and/or reserve or retired pay. In addition 2 Assistance Officers, 39 Clerks and 6 Messengers received sums in respect of Navy, Army or Air Force pensions or retired or reserve pay which with overtime payments from this Vote varied from 50*l.* 1*s.* 4*d.* to 184*l.* 1*s.* 4*d.*

From Territorial Army Funds an Assistant District Officer and 2 Clerks received amounts varying from 51*l.* to 89*l.* and one Clerk received a sum which together with an Army service pension amounted to 114*l.* 3*s.* 8*d.*

Overtime payments from this Vote to one Area Officer amounted to 75*l.* 7*s.* 10*d.*

G. T. Reid,
Accounting Officer.

28 November 1939.

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	197	7	1	200
10.—Contribution from the Exchequer under Section 47 (b) of the Unemployment Assistance Act, 1934 (Class V, Vote 11) ..	37,893,802	14	9	42,510,000

£37,894,000	1 10	42,510,200
-------------	------	------------

Item 1.—Saving due to the number of applicants and the average rate of payment being less than anticipated.

Transitional Payments made in error prior to 6 January 1935 amounting to 5,527*l.* 3*s.* 5*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 260*l.* 2*s.* 8*d.* relating to Transitional Payments made in error prior to 6 January 1935.

Unemployment Allowances amounting to 18*l.* 16*s.* 7*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 539*l.* 18*s.* 11*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.40279); (b) amounting to 62*l.* 12*s.* 2*d.*, in cases where, before the determination of an allowance could be made, 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 first proviso to Regulation IV and paragraph 1 (2) of the First Schedule of S.R. & O. 776 of 1936 (S.41575). It also includes *ex gratia* payments amounting to 28*l.* 18*s.* 10*d.* in cases where determinations had been reduced owing to misunderstanding in regard to disability pensions (S.40279).

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.

ASSISTANCE FUND.

ment Assistance Act, 1934.)

Assistance Fund for the year ended 31 March 1939.

	Payments.			Estimate.		
	£	s.	d.	£	s.	d.
1.—Allowances to Applicants, &c.						
Paid to Applicants	35,244,563	7	6			
Payments to Public Assistance Authorities under the Eighth Schedule to the Unemployment Assistance Act, 1934	14,835	8	9			
Sums paid in error (S.40018/01) ..	86,914	5	1			
	<u>35,345,413</u>	<u>1</u>	<u>4</u>			
Less Recovery of sums paid in error ..	15,033	15	2			
				35,330,379	6	2
2.—Provision and maintenance of Training, Instruction or Work Centres, including payments to Local Authorities towards cost of provision of same				5,917	-	-
3.—Travelling and Incidental Expenses—						
(a) Headquarters	4,710	18	-			
(b) Outstations	63,805	14	10			
				68,516	12	10
4.—Telegrams and Telephones				20,602	13	9
5.—Expenses of Appeal Tribunals				3,512	13	7
6.—Expenses of Advisory Committees				1,676	5	3
7.—Other expenses of Administration—						
(i) Agency payments to Local Authorities (other than remuneration of Appointed Officers of the Board) ..				8,353	18	9
(ii) Expenses of other Government Departments—						
(a) Ministry of Labour	2,048,465	-	-			
(b) Office of Works	120,618	17	7			
(c) Rating of Government Property Department	22,896	17	4			
(d) Stationery Office	27,964	18	5			
(e) Post Office	43,724	-	-			
(f) Other Departments	1,371	18	2			
				2,265,041	11	6
8.—Payment to Treasury of accruing liability in respect of superannuation allowances				190,000	-	-
				<u>£37,894,000</u>	<u>1</u>	<u>10</u>
						<u>42,510,200</u>

Item 3.—The travelling and incidental expenses involved in dealing with applicants were greater than estimated.

Item 4.—The expenditure on telephone calls was more than anticipated.

Item 5.—The average cost per sitting was more than estimated, but the excess was partially offset by a smaller number of sittings.

Item 6.—The average cost and number of meetings of Advisory Committees were less than expected.

Item 7 (ii).—There was a saving of 720,535*l.* on the estimated cost of services rendered by the Ministry of Labour, due mainly to the number of applicants dealt with at Employment Exchanges being a smaller proportion of the total unemployed than anticipated.

Item 8.—The number of established officers in post, in respect of whom the liability is at a higher rate than that for unestablished officers, was less than estimated.

Unemployment Assistance Board,
28 November 1939.

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 1939, 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.
	£	£	£	£
Grant in Aid of the Special Areas Fund under the Special Areas (Development and Improvement) Act, 1934 ..	7,500,000	7,500,000	—	—

Treasury,
29 November 1939.

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.

ACCOUNT of the sum expended, in the year ended 31 March 1939, 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	1,344	931 - 4	412 19 8	—	—	—
B.—Financial Assistance to site-companies providing factories in certain areas	50,000	3,208 6 -	46,791 14 -	—	—	—
C.—Loans to new industrial undertakings in the Special and Other Areas	750,000	411,250 - -	338,750 - -	—	—	—
TOTAL	801,344	415,389 6 4	385,954 13 8	—	—	—

Surplus to be surrendered.. .. . £385,954 13 8

Receipts payable to Exchequer.

Interest on loans to new industrial undertakings in the Special and Other Areas—Subhead C £942 3 5

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The provision for special inquiries and other expenses was not wholly required.
B and C.—It was not possible to forecast the rate of expenditure in connexion with these services.

Treasury,
21 September 1939.

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 1939, 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 National Health Insurance benefits, &c.; certain expenses in connexion with widows', orphans' and old age contributory pensions, and other services.

SUMMARY.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
A.—E.—Administration ..	321,805	326,561 17 11	—		4,756 17 11	
F.—Housing Grants. . .	2,717,209	2,715,896 10 4	1,312 9 8		—	
G.—Miscellaneous Grants, &c.	177,862	121,645 16 3	56,216 3 9		—	
H.—Grants in respect of benefits, &c., in Scotland under the National Health Insurance Act, 1936 (Grant in Aid) ..	720,000	720,000 — —	—		—	
GROSS TOTAL	£ 3,936,876	3,884,104 4 6	57,528 13 5		4,756 17 11	
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>				
I.—Appropriations in Aid	195,427	195,427 — —				
NET TOTAL	£ 3,741,449	3,688,677 4 6	Surplus to be surrendered. £52,771 15 6			

Receipts payable to Exchequer.

	Estimated.	Realized.
	£	£ s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid	195,427	200,460 17 6
(ii) Receipts of other classes	50,488	50,488 14 8
Total	£245,915	250,949 12 2
Appropriated in aid (Subhead I)		195,427 — —
Paid separately to Exchequer		£55,522 12 2

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.1.—Salaries, &c.	283,125	286,858	9	11	—	—	3,733 9 11
A.2.—Part-time Medical and Dental Staff	6,800	5,647	8	—	1,152	12	—
B. —Travelling, &c. ..	14,950	16,540	16	2	—	—	1,590 16 2
C.1.—Special Inquiries and Services	2,945	2,488	3	3	456	16	9
C.2.—Medical and Dental Referee Services—Cost of Nurses, &c. ..	1,750	1,744	4	7	5	15	5
D.—Certain Expenses of Administration of Contributory Pensions ..	4,650	3,212	19	2	1,437	—	10
E.1.—Incidental Expenses ..	4,685	6,701	3	2	—	—	2,016 3 2
E.2.—Telegrams and Telephones	2,900	3,368	13	8	—	—	468 13 8
HOUSING GRANTS.							
F.1.—Grants towards Housing Expenses	2,622,633	2,621,820	15	4	812	4	8
F.2.—Annuities under Housing Act, 1914 ..	71,276	71,275	15	—	—	5	—
F.3.—Rosyth Housing Scheme	22,800	22,800	—	—	—	—	—
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 ..	3,000	2,638	13	4	361	6	8
G.2.—Grants to Local Authorities under the Maternity Services (Scotland) Act, 1937..	40,000	1,500	11	6	38,499	8	6

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.1.—The excess is due to new posts created during the year, the revision of salary scales, and overtime necessitated both by the introduction of the Widows, Orphans' and Old Age Contributory Pensions (Voluntary Contributors) Act, 1937, and by the emergency, partly offset by changes in personnel and vacancies remaining unfilled.

A.2.—The number of cases examined under the inquiry into chronic incapacity was less than was expected and there was a substantial drop in the number of ordinary medical and dental references.

B.—The excess is largely due to the emergency duties of the headquarters and medical staffs and to the additional work of the Insurance Inspectorate, offset partly by a decrease in travelling of regional medical officers for the reasons explained in preceding paragraph.

C.1.—The saving is mainly due to certain of the Scientific Advisory Committee's investigations not having had time to be fully developed in the year, to an unexpected falling off in appeals, &c., resulting in health insurance investigations, and to the fact that public inquiries proved to be fewer than expected; offset by certain unforeseen expenditure on hospitals survey work arising out of the emergency.

D.—The number of appeals was below estimate and there was a decrease both in the number of deaths, &c., notified by registrars and in approved society references under the Widows, Orphans' and Old Age Contributory Pensions (Voluntary Contributors) Act, 1937.

E.1.—Due mainly to increased demands from the Post Office in respect of pensions postal services.

E.2.—An excess expenditure on telephones was incurred in connexion with the Department's emergency duties.

F.4.—No Central Housing Association had been recognised by the Department during the year.

G.1.—Fewer midwifery training grant claims were received than was anticipated.

G.2.—There were unexpected delays in the preparation of schemes under Section 3 of the Act, with the result that no claims were paid within the year, while there was a resulting lack of claims for grant in respect of compensation to midwives.

DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT—*contd.*

Service.	Grant.	Expenditure.		Expenditure compared with Grant.			
				Less than Granted.		More than Granted.	
	£	£	s.	d.	£	s.	d.
G.3.—Grants to Voluntary Hospitals in respect of Duty on Spirits ..	383	382	19	8	—	—	4
G.4.—Grants to Port Sanitary Authorities	4,600	4,332	12	5	267	7	7
G.5.—Grant in Aid under the Highlands and Islands (Medical Service) Grant Acts, 1913 and 1929..	96,000	84,000	—	—	12,000	—	—
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 under the Rural Water Supplies Act, 1934, towards the expenses incurred by Local Authorities in providing or improving Rural Water Supplies	16,000	10,922	8	11	5,077	11	1
G.8.—Grants in respect of Sanatoria	10	—	—	—	10	—	—
GRANTS IN RESPECT OF BENEFITS, &c., IN SCOTLAND UNDER THE NATIONAL HEALTH INSURANCE ACT, 1936.							
H.1.—Sums payable to the National Health Insurance Fund (Scotland) (Grant in Aid)	697,000	697,000	—	—	—	—	—
H.2.—Contribution to the Unemployment Arrears Fund (Grant in Aid)	23,000	23,000	—	—	—	—	—
	Estimated.	Applied.					
I.—Appropriations in Aid	195,427	195,427	—	—	—	—	—

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

G.4.—The saving is caused by an increase in receipts for disinfecting vessels and crews.

G.5.—The difference is due to the non-payment of capital grants in respect of (a) the proposed new hospital at Lerwick (b) the extension of the Lewis Hospital at Stornoway (c) doctors' houses.

(a) On account of the very high estimated cost of the original scheme for a new hospital at Lerwick, that scheme was dropped and new plans involving a lesser expenditure have been prepared. No part of the estimated grant of 6,000*l.* has been paid.

(b) Building operations at Lewis Hospital commenced in the summer of 1938 and only about 5,000*l.* of the estimate of 10,000*l.* was paid in respect of work done.

(c) The capital grants for doctors' houses were about 1,000*l.* less than anticipated.

G.7.—The saving is accounted for by less progress than anticipated in two large regional schemes, savings on and delay in submitting final measurements and refusal of grant offered.

Details of Receipts.

Estimated.

Realized.

(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

£

£ s. d.

28,415

27,327 4 7 (a)

Details of Receipts— <i>contd.</i>	Estimated.	Realized.	
	£	£	s. d.
Repayment of cost of services in connexion with Unemployment Insurance and Unemployment Assistance	26,450	26,066	- - (a)
Refund in respect of cost of administering—			
Widows', Orphans' and Old Age Contributory Pensions Acts	73,429	78,717	2 11 (b)
Deposit Contributors Fund	7,000	7,031	- -
Deposit Contributors Insurance Section	500	469	- -
Exempt Persons Fund	600	570	- -
Morbidity and Certification Statistics Scheme	2,430	2,715	12 1 (c)
Approved Societies (Officers) Guarantee Fund (Scotland) ..	40	45	- -
Recovery from local authorities of fees and expenses of Commissioners under Section 79 of the Housing (Scotland) Act, 1935, and Section 37 of the Town and County Planning (Scotland) Act, 1932	605	389	2 8 (a)
Repayment of salary of officer on loan to Scottish Special Areas Housing Association	650	1,027	12 5 (d)
Repayment from Vote for Department of Agriculture for Scotland of salaries and expenses of Inspectors, Insurance Department, engaged on work in connexion with administration of the Agricultural Wages (Regulation) (Scotland) Act, 1937	1,500	1,603	6 5
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, Ltd., interest, less income tax, on shares held by the Department in that Company, grazing rents, &c.	43,058	42,978	12 1
Receipts from Second Scottish National Housing Company (Housing Trust) Ltd., to account of reduction of advances from the Department	10,500	11,255	10 5 (e)
Miscellaneous	250	265	13 11
	<u>£195,427</u>	<u>200,460</u>	<u>17 6</u>
(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	<u>£245,915</u>	<u>250,949</u>	<u>12 2</u>

(a) The expenditure on these services, and consequently the amounts of the recoveries, turned out to be less than was originally anticipated.

(b) The expenditure on this service was greater than estimated on account of the increased work of the Department arising out of the introduction of the Widows', Orphans' and Old Age Contributory Pensions (Voluntary Contributors) Act, 1937.

(c) The expenditure on this service and consequently the amount of the recovery was greater than was originally estimated.

(d) A second officer of the Department was seconded to the Association during the year.

(e) The free income of the Company turned out to be greater than was originally estimated.

The following Loans were outstanding on 31 March 1939 :—

	£
Scottish National Housing Company, Limited (Housing Act 1914)	830,307
Second Scottish National Housing Company (Housing Trust), Limited	1,032,533
Local authorities under Section 24 (1) (b) Local Government (Scotland) Act, 1929	353,421

EXTRA REMUNERATION (exceeding 50l.).

From this Vote one Clerk (Higher Grade) (400l.—525l.) received 58l. 6s. 1d., one Clerk (Higher Grade) (305l.—405l.) received 65l. 10s. 2d. and three Clerks (80l.—335l., &c.) received 64l. 8s., 59l. 2s. 1d. and 53l. 17s. 4d. respectively for overtime.

From this Vote one Clerk (80l.—335l.) received 60l. being allowance at the rate of 5l. a month when seconded for service on the Insurance Inspectorate.

30 November 1939.

W. R. Fraser,
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 1939.

250 [Class V. Vote 14.]

CIVIL APPROPRIATION ACCOUNTS, 1938.

Receipts.	£	s.	d.	Payments.	£	s.	d.
Balance on 1 April 1938	1,772	14	7	Medical Service	48,926	12	4
Grant in Aid—Subhead G.5	84,000	-	-	Nursing Service	22,012	10	4
Scottish National Health Insurance Fund	10,000	-	-	Hospital and Ambulance Services—			
				(1) Capital Expenditure.. .. .	11,867	-	-
				(2) Maintenance	611	3	4
				Provision and Improvement of Houses—			
				(1) For Doctors	1,793	9	6
				(2) For Nurses	1,960	3	9
				(3) Annual Charges on Doctors' and Nurses' Houses	10	-	-
				Specialist Services	4,193	13	11
				Extensions of Telegraphs and Telephones	447	2	8
				Special Emergency Scheme	31	3	2
				Special Tuberculosis Scheme	3,688	4	-
				Suspense Account	50	-	-
				Total Payments for Medical Service, &c. ..	95,591	3	-
				Balance of Fund at 31 March 1939	181	11	7
	£95,772	14	7		£95,772	14	7

30 November 1939.

W. R. Fraser,
Accounting Officer.

BOARD OF CONTROL FOR SCOTLAND.

ACCOUNT of the sum expended, in the year ended 31 March 1939, compared with the sum granted, for the salaries and expenses of the Board of Control for Scotland, 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.	£ 11,615	£ 11,639 12 1	£ —	s. d.	£ 24 12 1	s. d.
B.—Travelling Expenses ..	2,200	1,861 19 7	338 — 5		—	
C.—Incidental Expenses ..	130	129 7 1	— 12 11		—	
D.—Grants in respect of the Maintenance of certain Ex - Service Mental Patients	3,035	3,048 3 6	—		13 3 6	
GROSS TOTAL .. £	16,980	16,679 2 3	338 13 4		37 15 7	
			Surplus of Gross Estimate over Expenditure. £300 17 9			
<i>Deduct—</i>	Estimated.	Realized.	Deficiency of Appropriations in Aid realized.			
E.—Appropriations in Aid ..	450	402 17 —	£47 3 —			
NET TOTAL.. .. £	16,530	16,276 5 3	Net Surplus to be surrendered. £253 14 9			

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Due mainly to excess on fees to medical men (41*l.*) and to overtime payments to staff not estimated for (25*l.*) ; offset by savings on changes in staff, &c.

B.—Due to increased use by Visiting Officers of their own cars on official business and to reductions obtained in hiring charges.

D.—Due to the continued rise in asylum rates (98*l.*) ; offset by savings (85*l.*) resulting from the death of two patients.

E.—The receipts consist of payments for licences of private asylums, orders of admission by Sheriffs, &c.

10 July 1939.

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 1939, 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.	19,389	18,771 15 9	617 4 3	—
B.—Travelling Expenses	1,200	1,148 18 8	51 1 4	—
C.—Incidental Expenses	140	148 7 1	—	8 7 1
GROSS TOTAL .. £	20,729	20,069 1 6	668 5 7	8 7 1
	Estimated.	Applied.		
Deduct—				
D.—Appropriations in Aid	2,843	2,843 - -		
NET TOTAL .. £	17,886	17,226 1 6	Surplus to be surrendered. £659 18 6	

Receipts payable to Exchequer.

	Estimated.	Realized.
Receipts authorized to be used as Appropriations in Aid	£ 2,843	£ 3,294 12 2
Appropriated in aid (Subhead D) .. ..	.. ..	2,843 - -
Paid separately to Exchequer .. ..	.. ..	£451 12 2

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Due mainly to savings on staff changes (54*l.*) and overtime (114*l.*); offset by cost of additional staff (68*l.*).

B.—Travelling to London was less than anticipated.

C.—Excess due to cost of photostat copies of Index Addenda (10*l.*), authorized as an emergency measure, not estimated for.

D.—The demand for ordinary searches and extracts continued to show an increase.

Details of Receipts.

	Estimated.	Realized.
Fees for searches and extracts	£ 1,900	£ 2,341 5 2
Repayment of cost of services in connexion with Unemployment Insurance	40	41 - -
Repayment of cost of services in connexion with the administration of the Widows', Orphans' and Old Age Contributory Pensions Acts, 1936 and 1937	903	911 - -
Receipts under Section 4 (2) of Census Act, 1920	—	1 7 -
Total ..	£2,843	3,294 12 2

13 July 1939.

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).

ACCOUNT of the sum expended, in the year ended 31 March 1939, 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 including grants in aid.

Service.	Grant.	Expenditure.		Expenditure compared with Grant.			
				Less than Granted.		More than Granted.	
	£	£	s.	d.	£	s.	d.
A.—Salaries, &c.	18,000	14,377	2	4	3,622	17	8
B.—Travelling, &c., Expenses . .	1,600	1,186	5	10	413	14	2
C.—Incidental Expenses	400	417	9	2	—	17	9
D.1.—General Expenses of the Commissioner	1,905,100	882,192	14	4	1,022,907	5	8
D.2.—Grants in Aid	75,000	36,802	—	10	38,197	19	2
GROSS TOTAL	£2,000,100	934,975	12	6	1,065,141	16	8
					Surplus of Gross Estimate over Expenditure. £1,065,124 7 6		
<i>Deduct—</i>	<i>Estimated</i>	<i>Realized.</i>			<i>Deficiency of Appropriations in Aid realized.</i>		
E.—Appropriations in Aid	2,000,000	934,975	12	6	£1,065,024 7 6		
NET TOTAL	£ 100	—			£100		

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The provision for extra assistance was not required.

C.—Expenditure on telephones exceeded the provision.

D.1.—Savings were mainly due to the slow initial progress of the Housing Association (512,000*l.*) and Lanarkshire Industrial Estates (116,000*l.*) and to further delays on Public Works Schemes (230,000*l.*). In addition the provision for contingencies was not required (120,000*l.*).

D.2.—The requirements of various Youth Organizations were over-estimated and the provision for further possible grants 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) Fire.—At a Physical Training Centre kit and equipment to the value of 83*l.* 3*s.* 1*d.* was destroyed by fire (S.41512).

(b) Loss.—Stocktaking discrepancies at Physical Training Centres totalling 1*l.* 6*s.* 4*d.* were written off (S.40694).

(c) Claim abandoned.—The balance of loan (56*l.* 5*s.* 7*d.*) due from a smallholder who vacated his holding has been written off as irrecoverable (S. 40694).

(d) *Ex gratia* payments.—100*l.* was applied towards the assistance of smallholders as compensation for working losses due to the failure of strawberry plants supplied by the Commissioner which were found to be diseased (S.43736).

1 November 1939.

R. N. Duke,
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 1939, as required

		Receipts.			
				£	s. d.
Balance, 1 April 1938 (Receipts to be paid to Minister)			648	1 1
Vote for the Commissioner for Special Areas (Scotland)			934,975	12 6
Other Receipts :—					
Rents—					
Exhibitions			248	— —
Scottish Land Development Company, Limited			247	10 8
Second Scottish National Housing Company (Housing Trust), Limited			1,037	1 —
Interest on, and Repayment of Loans—					
Scottish Land Development Company, Limited			300	4 10
Smallholdings and Plots			259	9 1
Sales—					
Livestock, equipment, &c.			2,494	3 1
Land, Social Service Training Centre			4	— —
Miscellaneous—				30	6 3

£940,244 8 6

This account includes :—

		£	s. d.
(a) Grants to Local Authorities totalling	.. .. .	224,553	— 9
(b) The following expenditure on the acquisition of land or property vested in the Commissioner :—			
(1) Industrial Estates in Lanarkshire	.. .. .	10,282	— 1
(2) Properties for rehousing in Hamilton Burgh	.. .. .	728	18 4
(c) Advances on loan as follows :—			
(1) Industrial Development	.. .. .	401,727	18 6
(2) Agriculture	.. .. .	4,285	18 11

2 November 1939.

I have examined the above Account. I have obtained all the information and explanations Account is correct. I have no observations to make upon it.

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) ..	11,763	11	7			
Temporary Staff	2,613	10	9			
				14,377	2	4
Travelling, &c., Expenses				1,186	5	10
Incidental Expenses				417	9	2
General Expenses of the Commissioner :—						
(1) Industrial Development—						
(a) Publicity, &c.	3,961	16	1			
(b) Trading Estates	437,289	17	11			
(c) Industrial Site (factory construction)	18,626	10	2			
(d) Assistance to new undertakings	592	—	8			
(e) River Works	10,059	19	6			
				470,530	4	4
(2) Agriculture—						
(a) Farming Experiments	5,609	2	—			
(b) Scottish Land Development Company, Limited ..	10,039	2	5			
(c) Smallholdings, Plots and Allotments	7,044	10	9			
(d) Assistance to Institutions	826	—	—			
(e) Instructional Assistance	1,263	1	1			
				24,781	16	3
(3) Public Health—						
(a) Sewage and Sewerage Works	185,577	—	7			
(b) Water Supply Works	21,139	13	—			
(c) Baths, Parks and Recreation Grounds	12,735	7	2			
(d) Welfare Centres	1,370	—	—			
(e) Road Works	3,111	—	—			
				223,933	—	9
(4) Housing—						
(a) Scottish Special Housing Association, Limited ..	137,311	13	—			
(b) Second Scottish National Housing Company (Housing Trust), Limited	4,504	11	2			
				141,816	4	2
(5) Social Service—						
(a) Physical Training Schemes	17,119	19	1			
(b) Social Service Training Centre	2,596	13	5			
(c) Group Occupational Scheme	313	14	—			
(d) Nursery School	620	—	—			
(e) Community Service Clubs	481	2	4			
				21,131	8	10
Grants in Aid—						
(a) Scottish Council for Community Service	21,968	3	7			
(b) District Nursing Association	290	—	—			
(c) Youth Organizations	8,212	19	9			
(d) Scottish Economic Committee	3,400	—	—			
(e) Scottish Development Council	2,930	17	6			
				36,802	—	10
Payment to Minister of Receipts for transfer to Special Areas Fund				4,810	—	—
Balance, 31 March 1939 (Receipts to be paid to Minister) ..				458	16	—
				£940,244	8	6

The total amount of loans outstanding on 31 March 1939 was 673,679*l.* 5*s.*

This account also includes certain expenditure on land or property vested in grant-aided bodies.

Two small areas of land were disposed to Lanark County Council for road purposes on certain conditions (S.40531).

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.

CIVIL ACCOUNTS
1938.

CLASS VI.

TRADE, INDUSTRY AND TRANSPORT.

CLASS VI.
TRADE, INDUSTRY AND TRANSPORT.

SUMMARY.

Page.	No. of Vote.	SERVICE.	Estimated Gross Expenditure.	Authorized Appropriations in Aid.	Supply Grant.	Actual Gross Expenditure.
260	1	Board of Trade	£ 899,199	£ 569,955	£ 329,244	£ 890,309 11 9
268	1A	Essential Commodities Reserves Fund	8,500,000	—	8,500,000	8,500,000 - -
269	2	Mercantile Marine Services ..	665,138	242,158	422,980	649,956 15 11
275	3	Department of Overseas Trade	886,940	165,986	720,954	881,210 15 9
278	4	Export Credits	588,655	588,555	100	108,468 - 1
280	5	Mines Department of the Board of Trade	280,977	17,173	263,804	234,319 9 3
288	6	Office of Commissioners of Crown Lands	37,402	—	37,402	36,322 10 11
289	7	Ministry of Agriculture and Fisheries	3,996,179	547,876	3,448,303	3,718,000 3 -
307	8	Beet Sugar Subsidy, Great Britain	2,550,000	—	2,550,000	1,753,270 9 3
308	9	Milk (England and Wales and Northern Ireland)	628,000	—	628,000	573,274 2 2
310	10	Livestock Industry and Cattle Fund	4,632,500	57,500	4,575,000	4,461,938 6 3
314	11	Land Fertility Improvement..	1,438,739	200	1,438,539	1,360,625 8 6
316	12	Oats and Barley Subsidy (England and Wales and Northern Ireland)	100,000	—	100,000	80,224 4 6
317	12A	Bacon Industry.. .. .	150,000	—	150,000	—
318	13	Surveys of Great Britain ..	643,047	252,710	390,337	642,511 5 6
320	14	Forestry Commission	800,000	—	800,000	800,000 - -
322	15	Ministry of Transport	997,970	614,440	383,530	969,678 7 7
331	16	Roads, &c.	22,450,000	450,000	22,000,000	22,348,241 14 -
333	17	Development Fund	708,000	—	708,000	708,000 - -
334	18	Development Grants	750,000	—	750,000	730,222 - 4
335	19	Department of Scientific and Industrial Research	963,084	259,017	704,067	933,744 10 8
339	20	State Management Districts ..	574,750	574,650	100	569,155 1 -
341	21	Clearing Offices	69,500	67,000	2,500	68,525 9 3
342	22	Department of Agriculture, Scotland	766,320	137,723	628,597	727,257 9 -
353	23	Milk (Scotland)	92,200	—	92,200	79,555 13 8
355	24	Oats and Barley Subsidy (Scotland)	103,000	—	103,000	84,402 2 6
356	25	Fishery Board for Scotland ..	167,307	18,009	149,298	164,085 13 11
360	26	Herring Industry	298,350	275,500	22,850	21,648 10 -
		Total .. .	£ 54,737,257	£ 4,838,452	£ 49,898,805	£ 52,094,947 14 9

CLASS VI.
TRADE, INDUSTRY AND TRANSPORT.

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	569,955	- -	320,354	11 9	8,889	8 3	-	-	8,889	8 3	415,787	9 3
1A	-	-	8,500,000	- -	-	-	-	-	-	-	-	-
2	242,158	- -	407,798	15 11	15,181	4 1	-	-	15,181	4 1	39,489	5 6
3	162,022	13 9	719,188	2 -	5,729	4 3	3,963	6 3	1,765	18 -	-	-
4	108,468	- 1	-	-	480,186	19 11	480,086	19 11	100	- -	842,146	4 4
5	17,173	- -	217,146	9 3	46,657	10 9	-	-	46,657	10 9	24,623	- 11
6	-	-	36,322	10 11	1,079	9 1	-	-	1,079	9 1	36	12 2
7	509,277	16 10	3,208,722	6 2	278,178	17 -	38,598	3 2	239,580	13 10	22,234	1 5
8	-	-	1,753,270	9 3	796,729	10 9	-	-	796,729	10 9	-	-
9	-	-	573,274	2 2	54,725	17 10	-	-	54,725	17 10	-	-
10	55,938	6 3	4,406,000	- -	170,561	13 9	1,561	13 9	169,000	- -	-	-
11	200	- -	1,360,425	8 6	78,113	11 6	-	-	78,113	11 6	186	15 4
12	-	-	80,224	4 6	19,775	15 6	-	-	19,775	15 6	-	-
12A	-	-	-	-	150,000	- -	-	-	150,000	- -	-	-
13	252,710	- -	389,801	5 6	535	14 6	-	-	535	14 6	19,131	10 9
14	-	-	800,000	- -	-	-	-	-	-	-	-	-
15	614,440	- -	355,238	7 7	28,291	12 5	-	-	28,291	12 5	68,043	17 4
16	423,954	18 10	21,924,286	15 2	101,758	6 0	26,045	1 2	75,713	4 10	1	5 6
17	-	-	708,000	- -	-	-	-	-	-	-	-	-
18	-	-	730,222	- 4	19,777	19 8	-	-	19,777	19 8	-	-
19	251,568	19 6	682,175	11 2	29,339	9 4	7,448	- 6	21,891	8 10	1,500	- -
20	569,155	1 -	-	-	5,594	19 -	5,494	19 -	100	- -	64,316	18 2
21	67,000	- -	1,525	9 3	974	10 9	-	-	974	10 9	5,025	5 6
22	130,746	14 4	596,510	14 8	39,062	11 -	6,976	5 8	32,086	5 4	-	-
23	-	-	79,555	13 8	12,644	6 4	-	-	12,644	6 4	20,447	19 -
24	-	-	84,402	2 6	18,597	17 6	-	-	18,597	17 6	-	-
25	18,009	- -	146,076	13 11	3,221	6 1	-	-	3,221	6 1	3,468	1 3
26	19,148	10 -	2,500	- -	276,701	10 -	256,351	10 -	20,350	- -	17,493	11 -
	4,011,926	- 7	48,083,021	14 2	2,642,309	5 3	826,525	19 5			1,543,931	17 5
Total amount to be surrendered .. £									1,815,783	5 10		

BOARD OF TRADE.

ACCOUNT of the sum expended, in the year ended 31 March 1939, 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 <i>Original</i> .. 287,095 <i>l.</i> <i>Supplementary</i> .. 2,000 <i>l.</i>	289,095	282,843	9	3	6,251	10	9
B.—Solicitor's Department <i>Original</i> .. 28,183 <i>l.</i> <i>Less Supplementary</i> 1,000 <i>l.</i>	27,183	27,748	9	—	—	565	9
C.—Gas Administration Section and Standards Department ..	18,785	18,226	9	4	558	10	8
D.—Industrial Property Department, including Patent Office <i>Original</i> .. 328,851 <i>l.</i> <i>Less Supplementary</i> 11,250 <i>l.</i>	317,601	317,588	11	11	12	8	1
E.—Bankruptcy Department <i>Original</i> .. 153,287 <i>l.</i> <i>Less Supplementary</i> 5,250 <i>l.</i>	148,037	147,082	2	8	954	17	4
F.—Companies Department <i>Original</i> .. 55,102 <i>l.</i> <i>Less Supplementary</i> 3,000 <i>l.</i>	52,102	52,016	16	6	85	3	6
G.—Food (Defence Plans) Department <i>Original</i> .. 37,396 <i>l.</i> <i>Supplementary</i> 9,000 <i>l.</i>	46,396	44,803	13	1	1,592	6	11
GROSS TOTAL <i>Original</i> .. 908,699 <i>l.</i> <i>Less Supplementary</i> 9,500 <i>l.</i>	899,199	890,309	11	9	9,454	17	3
<i>Deduct—</i>	Estimated.	Applied.					
H.—Appropriations in Aid <i>Original</i> .. 588,255 <i>l.</i> <i>Less Supplementary</i> 18,300 <i>l.</i>	569,955	569,955	—	—			
NET TOTAL <i>Original</i> .. 320,444 <i>l.</i> <i>Supplementary</i> 8,800 <i>l.</i>	329,244	320,354	11	9	Surplus to be surrendered. £8,889 8 3		

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid	935,373	980,559 15 10
(ii) Receipts of other classes	548	5,182 13 5
Total	£935,921	985,742 9 3
Amount authorized to be appropriated in aid (Subhead H)	569,955	569,955 - -
Paid separately to Exchequer ..	£365,966	415,787 9 3

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 ADMINISTRATION. BOARD OF TRADE.						
A.1.—Salaries, &c. ..						
Original 258,988 <i>l.</i>						
Less Supplementary 6,000 <i>l.</i>						
	252,988	248,931 1 11	4,056 18 1			
A.2.—Special Services ..						
Original 18,385 <i>l.</i>						
Supplementary .. . 9,000 <i>l.</i>						
	27,385	25,436 3 3	1,948 16 9			
A.3.—Travelling and Incidental Expenses..						
Original 3,250 <i>l.</i>						
Less Supplementary 1,000 <i>l.</i>						
	2,250	2,128 5 8	121 14 4			
A.4.—Telegrams and Telephones	3,235	3,179 17 8	55 2 4			
A.5.—Expenses under Dye-stuffs (Import Regulation) Acts, 1920 to 1934 ..	1,627	1,603 8 7	23 11 5			

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.1.—In the Supplementary Estimate, savings to the extent of 6,000*l.* were allowed for mainly in respect of reduction in the work and staff of the Census of Production Office. The further savings shown above were mainly due to the revocation of the Cattle (Import Regulation) Order, 1933 (1,226*l.*), to the relinquishment of the remaining post of Commissioner in the Commercial Relations and Treaties Department (1,101*l.*), and to delay in replacing staff transferred to other Departments for defence preparation work.

A.2.—Savings on Council for Art and Industry and connected activities, including exhibit at Empire Exhibition, Glasgow (1,071*l.*), Films Council (977*l.*), and International Beef Conference and Empire Beef Council (668*l.*) with other miscellaneous savings; offset by an item of 1,822*l.* representing the British share of the cost of the Sub-Committee of the Anglo-Argentine Meat Inquiry in South America and other final expenditure in connexion with that Inquiry. A further contribution (3,500*l.*) by the Argentine Government is brought to account as an Appropriation in Aid (see Details of Receipts).

A.5.—The total expenses were 3,619*l.* 3*s.* 6*d.* including 897*l.* 9*s.* 7*d.* under Subhead A.1. and 1,118*l.* 5*s.* 4*d.* in respect of superannuation and allied services. These expenses are covered by fees credited to Appropriations in Aid (see Details of Receipts).

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.
GENERAL ADMINISTRATION.						
BOARD OF TRADE— <i>contd.</i>						
A.6.—Miscellaneous Expenses in respect of Enemy Property Branch ..	1,610	1,564 12 2	45	7 10	—	—
SOLICITOR'S DEPARTMENT.						
B.1.—Salaries, &c. ..	20,483	20,669 14 9	—	—	186	14 9
B.2.—Travelling and Incidental Expenses	150	287 18 —	—	—	137	18 —
B.3.—Law Charges						
Original.. ..	7,550 <i>l.</i>					
Less Supplementary	1,000 <i>l.</i>					
	6,550	6,790 16 3	—	—	240	16 3
GAS ADMINISTRATION SECTION AND STANDARDS DEPARTMENT.						
Gas Administration Section.						
C.1.—Salaries, &c.	6,331	6,087 14 7	243	5 5	—	—
C.2.—Travelling and Incidental Expenses	215	114 16 2	100	3 10	—	—
Standards Department.						
C.3.—Salaries, &c. ..	9,139	9,281 10 11	—	—	142	10 11
C.4.—Travelling and Incidental Expenses	3,100	2,742 7 8	357	12 4	—	—
INDUSTRIAL PROPERTY DEPARTMENT, INCLUDING PATENT OFFICE.						
D.1.—Salaries, &c.						
Original.. ..	323,321 <i>l.</i>					
Less Supplementary	11,250 <i>l.</i>					
	312,071	312,058 12 10	12	7 2	—	—

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

B.2.—Excess due to new arrangements whereby prosecutions and wreck inquiries in the provinces are conducted, where practicable, by officers of the Department instead of by local agents.

B.3.—Excess mainly under Merchant Shipping Acts (998*l.*) due to large increase in number and importance of Wreck Inquiries, and under Coal Mines Acts (718*l.*) due to inquiry into the Markham Colliery disaster, offset by savings mainly under Patents, Designs and Trade Marks Acts (397*l.*), Crown Lands Act (311*l.*), Boiler Explosions (350*l.*) and in connexion with Enemy Property (377*l.*).

C.2.—No repairs or renewals proved necessary.

C.4.—Saving mainly on travelling.

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.
INDUSTRIAL PROPERTY DEPARTMENT, INCLUDING PATENT OFFICE— <i>contd.</i>								
D.2.—Law Reporting ..	2,000	1,902 13 4	97	6	8	—		
D.3.—International Bureaux ..	450	395 7 6	54	12	6	—		
D.4.—Travelling and Inci- dental Expenses	1,875	2,068 2 4	—			193	2	4
D.5.—Telegrams and Telephones ..	1,205	1,163 15 11	41	4	1	—		
BANKRUPTCY DEPARTMENT.								
E.1.—Inspector General's Office <i>Original</i> 26,754 <i>l.</i> <i>Less Supplementary</i> 1,250 <i>l.</i>	25,504	25,826 13 7	—			322	13	7
E.2.—Salaried Official Receivers (High Court)	24,266	24,088 18 5	177	1	7	—		
E.3.—Salaried Official Receivers (County Courts) <i>Original</i> 63,317 <i>l.</i> <i>Less Supplementary</i> 3,000 <i>l.</i>	60,317	60,586 5 4	—			269	5	4
E.4.—Country Receivers paid by Fees and Commission ..	23,600	23,314 10 9	285	9	3	—		
E.5.—Postages <i>Original</i> 2,650 <i>l.</i> <i>Less Supplementary</i> 500 <i>l.</i>	2,150	2,414 9 7	—			264	9	7
E.6.—Telegrams and Telephones ..	1,100	1,061 11 4	38	8	8	—		

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

D.4.—Work in connexion with tracing of drawings was greater than anticipated.

(49721)—VI

14

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.7.—Travelling and Incidental Expenses	2,200	2,073 15 4	126	4 8	—	—
E.8.—Stationery and Printing <i>Original</i> 8,500 <i>l.</i> <i>Less Supplementary</i> 500 <i>l.</i>	8,000	7,009 17 8	990	2 4	—	—
E.9.—Law Charges ..	500	385 12 2	114	7 10	—	—
E.10.—Rent of Rooms for Meetings ..	400	320 8 6	79	11 6	—	—
COMPANIES DEPARTMENT.						
F.1.—Salaries of Comptroller's Department	14,738	14,740 19 3	—	—	2	19 3
F.2.—Salaries of Official Receivers (High Court) <i>Original</i> 35,964 <i>l.</i> <i>Less Supplementary</i> 3,000 <i>l.</i>	32,964	33,841 3 11	—	—	877	3 11
F.3.—Country Receivers paid by Fees and Commission ..	700	690 11 6	9	8 6	—	—
F.4.—Contingencies, Travelling, and other Miscellaneous Expenses	1,600	1,201 11 11	398	8 1	—	—
F.5.—Stationery and Printing	1,800	1,532 17 11	267	2 1	—	—
F.6.—Law Charges ..	300	9 12 —	290	8 —	—	—

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

E.7.—Includes the sum of 796*l.* 5*s.* written off, being charges on certain bankrupts' estates in which the assets were insufficient to meet the expenses (S.9658/2); this represents a saving of 203*l.*

E.8.—Savings were greater than allowed for in the Supplementary Estimate owing to the diminution in the number of Receiving Orders and to the exercise of greater economy.

F.4.—The provision for Special Inquiries was not required, but there was increased expenditure on telephones and new expenditure on cleaning. This item includes the sum of 434*l.* 18*s.*, expenses properly chargeable to companies in liquidation, whose assets were insufficient to meet them (S.7914), compared with an estimate of 500*l.*

F.6.—Expenditure necessarily variable.

DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT—*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
FOOD (DEFENCE PLANS) DEPARTMENT.						
G.1.—Salaries, &c. ..						
Original.. .. 29,211 <i>l.</i>						
Supplementary .. 9,000 <i>l.</i>						
	38,211	37,797 11 -	413 9 -			
G.2.—Travelling and Incidental Expenses	8,185	7,006 2 1	1,178 17 11			
	Esti- mated.	Applied.				
	—	—				
H.—Appropriations in Aid						
Original.. .. 588,255 <i>l.</i>						
Less Supplementary 18,300 <i>l.</i>						
	569,955	569,955 - -	--			

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

G.2.—The expenses of this pioneer Department could not be closely estimated. The Subhead includes 1,884*l.* 18*s.* 11*d.* retaining fees and 683*l.* 10*s.* 2*d.* for salaries during the September 1938 emergency of Divisional Food Officers, and 1,250*l.* paid to Lloyd's Register in respect of the salary and expenses of an expert engaged to report on cold storage accommodation in this country. (E.3400/3).

Details of Receipts.

(i) Receipts of classes authorized to be used as Appropriations in Aid :—

	Estimated.	Realized.
Board of Trade :		
Seamen's Savings Bank : contribution for cost of operation ..	£ 550	£ 550 s. d. - -
Law costs recovered	1,700	2,770 16 4 ^(a)
Gas Fund : contribution to Board of Trade for staff expenses, &c.	7,209	6,312 4 4
Fees for Licences under Dyestuffs (Import Regulation) Acts, 1920 to 1934 (see Subhead A.5)	4,300	4,788 7 6
Seamen's National Insurance Society : contribution for payment of the Society's benefits, medical and other accounts	580	563 10 -
Fees for registration of films and for licences issued under Cinematograph Films Act, 1927	10,000	10,516 13 3
Recovery from the Ministry of Health in respect of the cost of collecting Seamen's Insurance contributions (Subhead A.1) ..	50	50 - -
Reimbursement of salaries of seconded Board of Trade officers (Subhead A.1)	2,782	3,667 5 9
Repayment by the Government of India for work performed by the Board of Trade in connexion with the Indian Troop Service	1,175	1,017 4 1
Repayments by other Government Departments for work performed by the Board of Trade in connexion with Sea Transport Services	5,481	5,882 18 6
Imperial Shipping Committee : contribution to Board of Trade for staff expenses	46	56 - 10
Contribution by Argentine Government towards cost of Joint Committee of Inquiry set up under the Agreement of 1933		
	Supplementary 1,200	3,500 11 11 ^(b)
Sundries	200	431 1 3

(a) The increased recoveries are attributable to numerous successful prosecutions for offences under the Companies Acts. Costs in six cases amounting to 35*l.* 19*s.* 6*d.* were abandoned with Treasury authority (S.17094).

(b) This is a further contribution of the Argentine Government towards the cost of the Inquiry in question (see note to Subhead A.2).

Details of Receipts— <i>contd.</i>	Estimated.	Realized.	
	£	£	s. d.
Standards Department :			
Fees under Weights and Measures Acts, 1878–1926, Petroleum Acts, 1871–1926, and Fees (Increase) Act, 1923	4,650	3,626	5 3(c)
Gas Fund : recovery in respect of expenses incurred under the Gas Regulation Act, 1920	70	70	- -
Patent Office :			
Revenue from stamps—			
	<i>Original</i> .. 694,000 <i>l.</i>		
	<i>Less Supplementary</i> 11,250 <i>l.</i>		
	<hr/>	682,750	719,753 19 3(d)
Copies of documents, &c.	1,809	3,175	11 -
Law costs recovered	500	1,161	3 9
Reimbursement of salaries of seconded Board of Trade officers (Subhead D.1)	1,050	923	14 9
Sums issued from the Bankruptcy and Companies Winding-up (Fees) Account under Part V of the Economy (Miscellaneous Provisions) Act, 1926, totalling 201,930 <i>l.</i> 19s. 2 <i>d.</i> , in respect of—			
Salaries and expenses of the Bankruptcy Department—			
	<i>Original</i> .. 153,287 <i>l.</i>		
	<i>Less Supplementary</i> 5,250 <i>l.</i>		
	<hr/>	148,037	147,082 2 8
Salaries and expenses of the Companies Department—			
	<i>Original</i> .. 50,051 <i>l.</i>		
	<i>Less Supplementary</i> 3,000 <i>l.</i>		
	<hr/>	47,051	46,965 16 6(e)
Expenses incurred by the Board of Trade in connexion with—			
(1) Bankruptcy Department, Subhead A.1 (3,366 <i>l.</i>) and Subhead B.1 (1,900 <i>l.</i>)	5,266	5,266	- -
(2) Companies Winding-up Department, Subhead A.1 (1,717 <i>l.</i>) and Subhead B.1 (900 <i>l.</i>)	2,617	2,617	- -(e)
Fees, &c., received by the Enemy Property Branch	6,309	4,649	4 9(f)
Recovery from the Essential Commodities Reserves Fund in respect of the salaries and allowances (included under Subheads A.1 and G.1) of the staff engaged on work connected therewith.. ..	—	5,162	4 2(g)
	<hr/>	£935,373	980,559 15 10
(ii) Receipts of other classes :—			
Gas Fund : recovery in respect of Allied Services	190	827	4 8(h)
Imperial Shipping Committee : recovery in respect of Allied Services	135	84	10 -
Interest on loan to a glassware company	223	223	5 -
Trading Services (Timber)	—	25	- 6
Shipping Liquidation	—	4,022	13 3(i)
	<hr/>		
Total	£935,921	£985,742	9 3

(c) Decrease due to removal of premises and consequent interruption of verification work (cf. Subhead C.4).

(d) Of this amount 315,012*l.* 2s. 5*d.*, 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.

(e) 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 (5,051*l.*) of work of a non-winding-up character.

(f) 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); the reduction is mainly attributable to decreased Law Charges (122*l.* against an estimate of 1,500*l.*).

(g) This amount represents the salaries and wages of staff wholly employed on duties under the Essential Commodities Reserves Act, 1938, directed to be charged to the Fund under Section 3 (2) of that Act (S.44016).

(h) Increase due to new accounting arrangements consequent on the transfer of the functions of the Gas Referees to the Board of Trade (S.10804).

(i) Includes 3,963*l.* 7s. 9*d.* in respect of salvage of cargo of a vessel sunk during the war of 1914–18.

STATEMENT OF THE AMOUNT OF LOANS FROM VOTED MONEYS MADE, OR TAKEN OVER, BY
THE BOARD OF TRADE, OUTSTANDING AT 31 MARCH 1939.

Loan to a glass-ware company .. £4,465.

NOTES.

Patent Office Publications.—During the year the sum of 40,575*l.* 17*s.* 8*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 Post Office Vote, 13 Junior Clerks and a Paper-keeper received amounts varying from 50*l.* —*s.* 2*d.* to 66*l.* 7*s.* 5*d.* and aggregating 785*l.* 10*s.* 7*d.* for acting as part-time night telephonists, and an unestablished clerk employed as an auxiliary postman received 109*l.* 9*s.* 3*d.*

From this Vote, a Staff Officer (550*l.*–650*l.*) received 150*l.* and two Clerks (85*l.*–280*l.*) received 100*l.* and 50*l.* (the latter also received 6*l.* 6*s.* for overtime pay otherwise) respectively as gratuities in recognition of special services which they rendered in connexion with the work of the Anglo-American Trade Negotiations (E.37690) ; and five Clerks received sums varying from 52*l.* 10*s.* 8*d.* to 67*l.* 5*s.* for overtime pay amounting to a total of 294*l.* 4*s.* 6*d.*

Board of Trade,
13 November 1939.

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.

ESSENTIAL COMMODITIES RESERVES FUND.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31 March 1939, compared with the sum granted, for a grant in aid to the Essential Commodities Reserves Fund.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
Essential Commodities Reserves Fund (Grant in Aid)	£	£	£	£
Supplementary.. .. .	8,500,000	8,500,000	—	—

Board of Trade,
29 November 1939.

W. B. Brown,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

ESSENTIAL COMMODITIES RESERVES FUND.

Section 3(5) of the Essential Commodities Reserves Act, 1938.

Account of the sums received into and paid out of the Fund in the period ended 31 March 1939.

Receipts.				Payments.			
	£	s.	d.		£	s.	d.
Grant in Aid	8,500,000	—	—	For stocks acquired, including transport and storage charges..	8,255,109	13	— (a)
Amounts received in respect of stocks replaced	1,571,483	3	4	For purchase of sites and erection of storage accommodation ..	202,246	12	8
				Repayment of salaries and expenses of officers of the Board of Trade	5,431	—	4
				Balance, 31 March 1939	1,608,695	17	4
	<u>£10,071,483</u>	<u>3</u>	<u>4</u>		<u>£10,071,483</u>	<u>3</u>	<u>4</u>

(a) Includes 4,245*l.* 17*s.* 11*d.* commuted liability in respect of cancellation of orders for emergency rations during the international crisis in September 1938 (S.43692), and 6,702*l.* —*s.* 1*d.* in respect of the purchase of potato bags not required in connexion with stocks acquired under the Essential Commodities Reserves Act, 1938 (S.43814).

Board of Trade,
29 November 1939.

W. B. Brown,
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, 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 1939, compared with the sum granted, for the salaries and expenses of certain Mercantile Marine services, including the expenses of Coastguard and General Register and Record Office of Shipping and Seamen.

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						
Original.. ..	99,231l.					
Supplementary..	6,500l.					
	105,731	102,937 9 10	2,793 10 2		—	
B.—Mercantile Marine Offices, &c.						
Original.. ..	78,018l.					
Less Supplementary	500l.					
	77,518	77,039 19 1	478 — 11		—	
C.—Surveyors, &c.	201,791	200,881 10 3	909 9 9		—	
D.—Coastguard						
Original.. ..	175,759l.					
Less Supplementary..	2,000l.					
	173,759	170,152 5 9	3,606 14 3		—	
E.—British Seamen Abroad						
Original.. ..	45,000l.					
Supplementary..	1,000l.					
	46,000	42,386 18 1	3,613 1 11		—	
F.—General Register and Record Office of Shipping and Seamen	27,788	29,050 10 4	—		1,262 10 4	
G.—Miscellaneous Services						
Original.. ..	28,051l.					
Supplementary	4,500l.					
	32,551	27,508 2 7	5,042 17 5		—	
GROSS TOTAL						
Original.. ..	655,638l.					
Supplementary	9,500l.					
	665,138	649,956 15 11	16,443 14 5		1,262 10 4	
<i>Deduct—</i>						
H.—Appropriations in Aid						
Original.. ..	232,668l.					
Supplementary	9,490l.					
	242,158	242,158 — —				
NET TOTAL						
Original.. ..	422,970l.					
Supplementary	10l.					
	422,980	407,798 15 11			Surplus to be surrendered.	
					£15,181 4 1	

Receipts payable to Exchequer.	Estimated.	Realized.
(i) Receipts of classes authorized to be used as Appropriations in Aid	£ 242,158	£ s. d. 257,633 14 11
(ii) Receipts of other classes	17,500	24,013 10 7
Total		281,647 5 6
Appropriated in aid (Subhead H)		242,158 - -
Paid separately to Exchequer		£39,489 5 6

DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
MERCANTILE MARINE DEPARTMENT.						
A.1.—Salaries, &c.						
<i>Original</i>	89,946 <i>l.</i>					
<i>Supplementary</i>	6,500 <i>l.</i>					
	96,446	92,011 11 6	4,434	8 6	—	—
A.2.—Travelling and Incidental Expenses	2,055	2,668 17 1	—	—	613	17 1
A.3.—Sea Transport Bedding Store, Southampton	2,600	3,587 11 2	—	—	987	11 2
A.4.—Telegrams and Telephones	4,630	4,669 10 1	—	—	39	10 1
MERCANTILE MARINE OFFICES, &c.						
B.1.—Salaries, &c.						
<i>Original</i>	75,168 <i>l.</i>					
<i>Less Supplementary</i>	500 <i>l.</i>					
	74,668	74,376 18 -	291	2 -	—	—
B.2.—Travelling and Incidental Expenses	2,150	1,939 12 -	210	8 -	—	—
B.3.—Telegrams and Telephones	700	723 9 1	—	—	23	9 1
SURVEYORS, &c.						
C.1.—Salaries, &c.	191,791	190,036 5 3	1,754	14 9	—	—
C.2.—Travelling Expenses of Surveyors, &c.	5,250	6,219 1 2	—	—	969	1 2
C.3.—Incidental Expenses of Surveyors, &c.	1,500	1,421 4 4	78	15 8	—	—

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.1.—The requirements for additional staff to cope with increased Defence preparations provided for in the Supplementary Estimate were over-estimated.

A.2.—Excess mainly due to carry over of Sea Transport Officers' claims from 1937 (see corresponding note in Civil Appropriation Accounts for that year, (p. 256).

A.3.—Excess mainly due to five quarters' accounts for rent (450*l.*) and maintenance (156*l.*) having been paid within the year, and to an increase in rates (155*l.*).

B.2.—Saving on postages, due to introduction of "Official Paid" envelopes.

C.1.—Savings on Consultative and District Staff (2,854*l.*) offset by increase on Sea Transport Branch (1,100*l.*).

C.2.—Excess due to extra travelling of the Technical Officers of the Sea Transport Branch occasioned by the international crisis in September 1938, and to removals costing more than anticipated.

C.3.—Includes *ex gratia* payment of 6*l.* 3*s.* 6*d.* for medical expenses of an officer injured on duty (P/2/62878).

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.
SURVEYORS, &c.— <i>contd.</i>					
C.4.—Travelling and Incidental Expenses of Inspectors of Ships' Provisions	1,100	1,123 5 5	—	—	23 5 5
C.5.—Maintenance, &c., of Launches and Boats..	400	288 18 1	111 1 11	—	—
C.6.—Telegrams and Telephones	1,750	1,792 16 —	—	—	42 16 —
COASTGUARD.					
D.1 —Salaries, &c.					
Original ..	115,889 <i>l.</i>				
Less Supplementary	1,000 <i>l.</i>				
	114,889	113,121 — 3	1,767 19 9	—	—
D.2 —Travelling Expenses..	10,550	9,833 19 6	716 — 6	—	—
D.3.—Incidental Expenses..	9,170	8,089 16 7	1,080 3 5	—	—
D.4.—Remuneration of Auxiliary personnel, cost of apparatus, stores, &c.					
Original ..	26,350 <i>l.</i>				
Less Supplementary	1,000 <i>l.</i>				
	25,350	25,814 18 8	—	—	464 18 8
D.5.—Telegrams and Telephones	13,800	13,292 10 9	507 9 3	—	—
BRITISH SEAMEN ABROAD.					
E.1.—Relief and Repatriation of British Seamen Abroad	43,000	39,207 10 11	3,792 9 1	—	—
E.2.—Wages and Expenses of Seamen left Abroad					
Original ..	2,000 <i>l.</i>				
Supplementary	1,000 <i>l.</i>				
	3,000	3,179 7 2	—	—	179 7 2

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

C.5.—Hired launches were not used to the extent contemplated, and there was some saving on the maintenance of the Board's own craft.

D.3.—Savings on postages due to introduction of "Official Paid" envelopes, and on uniforms. Includes *ex gratia* payments of 25*l.* for compensation to the owner of a horse which died at a wreck service (S.43805), and 11*l.* 17*s.* 6*d.* to a member of the Coast Life Saving Corps in respect of damage to his motor vessel while engaged in rescues from a capsized rowing boat at sea. (E.37220.)

D.5.—Saving on Radio Distress Messages.

E.1.—Instead of the usual substantial rise in this expenditure during the second half of the year there was a fall attributable to a general slackening of shipping activity. Includes losses amounting to 11*l.* 4*s.* 10*d.* incurred in five cases owing to misapprehension of instructions on the part of the officers concerned (S.2476/2).

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.
GENERAL REGISTER AND RECORD OFFICE OF SHIPPING AND SEAMEN.							
F.1.—Salaries, &c.	27,613	28,854	2	—	—	1,241	2
F.2.—Travelling and Incidental Expenses ..	60	66	3	2	—	6	3
F.3.—Telegrams and Telephones	115	130	5	2	—	15	5
MISCELLANEOUS SERVICES.							
G.1.—Wrecks and Casualties	175	155	15	—	19	5	—
G.2.—North Atlantic Ice Patrol							
Original	16,500 <i>l.</i>						
Supplementary	4,500 <i>l.</i>						
	21,000	20,669	18	—	330	2	—
G.3.—Spurn Point Works ..	1,090	1,527	10	9	—	437	10
G.4.—Lighthouses in the Red Sea	4,800	4,612	13	5	187	6	7
G.5.—Miscellaneous Expenses	486	153	1	1	332	18	11
G.6.—Expenses under Merchant Shipping (Carriage of Munitions to Spain) Act, 1936	5,000	389	4	4	4,610	15	8
	Estimated.	Applied.					
H.—Appropriations in Aid	—	—					
Original	232,668 <i>l.</i>						
Supplementary	9,490 <i>l.</i>						
	242,158	242,158	—	—	—	—	—

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

F.1.—Excess, which includes 203*l.* for overtime, mainly due to increased Defence preparation work.

G.2.—Expenditure is the sterling equivalent of \$96,761 paid to the United States Government for services during the calendar year 1938.

G.3.—Excess due to extra repairs necessitated by gale damage.

G.4.—This expenditure is covered by receipts credited to Appropriations in Aid (see Subhead H).

G.5.—There was a saving of 154*l.* on Advisory Committees and the provision (100*l.*) for exchange losses was not required; there was in fact a gain (63*l.*) which has been credited to Appropriations in Aid (Subhead H).

G.6.—Includes 350*l.* paid *ex gratia* to the owners of a British steamer detained in 1937 for examination for suspected carriage of munitions to Spain (S.41811). The settlement of other cases did not mature in 1938.

Details of Receipts.	Estimated.	Realized.		
	£	£	s.	d.
(i) Receipts of classes authorized to be used as Appropriations in Aid :—				
Mercantile Marine Offices' fees, &c.				
<i>Original</i> 50,000 <i>l.</i>				
<i>Supplementary</i> 1,500 <i>l.</i>				
	51,500	49,859	—	—(a)
Surveyors' fees, &c.	85,000	89,841	5	4(b)
General Register and Record Office of Shipping and Seamen—				
Registration and Apprenticeship fees, &c.	1,350	1,246	2	1
Contributions from Lloyd's	340	342	12	—
Contribution from Lloyd's Register	200	200	—	—
Copies of documents and certificates	900	1,269	10	9
Inspection of ships' provisions—fees	6,800	6,624	14	11
Wrecks and Casualties—fees and commission	250	276	13	9
Proceeds of sale of Coastguard stores, &c.	300	938	13	7(c)
Recovery of sums expended under Subhead E.1 in the relief and repatriation of British Seamen				
<i>Original</i> 36,000 <i>l.</i>				
<i>Supplementary</i> 2,000 <i>l.</i>				
	38,000	44,724	18	11(d)
Wages of seamen left abroad, received under section 28 of the Merchant Shipping Act, 1906				
<i>Original</i> 4,500 <i>l.</i>				
<i>Supplementary</i> 3,000 <i>l.</i>				
	7,500	8,102	—	5
Unclaimed wages of living seamen	150	335	1	3(e)
Unclaimed wreck and salvage	900	1,306	13	4(e)
Fees for orders under the Pilotage Act, 1913	10	62	12	10
Other copies of documents and certificates	125	103	9	5
Seamen's Savings Bank, contribution for cost of operation	150	150	—	—
Repayment by the Government of India for work performed by the Board of Trade in connexion with the Indian Troop service	4,897	4,284	17	10
Repayments by other Government Departments for work performed by the Board of Trade in connexion with Sea Transport services				
<i>Original</i> 34,718 <i>l.</i>				
<i>Supplementary</i> 2,990 <i>l.</i>				
	37,708	41,206	17	—(f)
Recovery of cost of maintenance of Red Sea Lighthouses	4,500	4,826	—	3
Recovery from the Ministry of Health in respect of the cost of collecting Seamen's Insurance contributions (Subhead F.1)	275	275	1	5
Recovery from the Bankruptcy and Companies (Winding-up) Fees Account in respect of Bankruptcy (249 <i>l.</i>) and Companies (Winding-up) (115 <i>l.</i>) work performed at the Board of Trade Stores, Poplar (Subhead A.1)	364	364	—	—
Imperial Shipping Committee: contribution for staff expenses	124	112	4	10
Reimbursement of salaries of seconded officers	315	435	14	3
Miscellaneous receipts	500	745	10	9(g)
		257,633	14	11

Details of Receipts— <i>contd.</i>	Estimated.	Realized.			
	£	£	s.	d.	£ s. d.
(ii) Receipts of other classes:—					
In respect of the rights and interests of the Crown in the foreshores of the United Kingdom ..	16,000	21,000	4	6	
Fines received under section 44(3) of the Merchant Shipping Act, 1906	1,500	2,925	7	8	
Proceeds of sale of office furniture purchased for the Tramp Shipping Subsidy Committee	—	87	18	5	
					24,013 10 7
Total					<u>£281,647 5 6</u>

(a) The yield of fees for the last three months of the year was well below the average of the first nine.

(b) Passenger certificate surveys and examinations continued to yield more than was anticipated.

(c) Includes 712*l.* for sale of life saving apparatus to British Governments overseas.

(d) Excess receipts attributable to accumulation of recoveries from previous year. Recovery from shipowners of expenditure amounting to 21*l.* 18*s.* 7*d.* has been abandoned (S. 2476/2).

(e) Unclaimed balances relating to the year 1936.

(f) Increase due to increased expenditure on services rendered by Sea Transport Branches—see notes on Subheads A.2, A.3, C.1 and C.2.

(g) Includes 531*l.* repayment for private telephone calls.

EXTRA REMUNERATION (exceeding 50*l.*).

From the Clearing Offices Vote, a Clerk (85*l.*—350*l.*) received 107*l.* 4*s.* 4*d.* for acting as Clerk, Higher Grade.

From the Post Office Vote, two Clerks (85*l.*—350*l.*) received 54*l.* 13*s.* 6*d.* and 63*l.* 17*s.* 11*d.* respectively for acting as part-time night telephonists.

From this Vote, seven Clerks received sums varying from 59*l.* 14*s.* 8*d.* to 140*l.* 8*s.* for overtime pay amounting to a total of 603*l.* 11*s.* 11*d.*

Board of Trade,
8 November 1939.

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 1939, 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.	£	£ s. d.	£ s. d.	£ s. d.
<i>Original</i> 167,987 <i>l.</i>				
<i>Supplementary</i> 3,000 <i>l.</i>				
	170,987	170,943 16 9	43 3 3	—
A.2.—Travelling and Incidental Expenses: Head Office ..	1,200	1,318 17 1	—	118 17 1
A.3.—Telephones and Home and Foreign Telegrams ..	3,420	3,290 18 9	129 1 3	—
	£ 175,607	175,553 12 7	172 4 6	118 17 1
COMMERCIAL DIPLOMATIC SERVICE.				
B.1.—Salaries, &c.				
<i>Original</i> 89,525 <i>l.</i>				
<i>Less Supplementary</i> 1,000 <i>l.</i>				
	88,525	88,201 17 —	323 3 —	—
B.2.—Office, &c., Allowances				
<i>Original</i> 42,266 <i>l.</i>				
<i>Less Supplementary</i> 2,000 <i>l.</i>				
	40,266	40,161 14 1	104 5 11	—
B.3.—Travelling	7,765	8,119 3 6	—	354 3 6
	£ 136,556	136,482 14 7	427 8 11	354 3 6
H.M. TRADE COMMISSIONER SERVICE.				
C.1.—Salaries, &c.	53,219	52,208 11 7	1,010 8 5	—
C.2.—Office, &c., Allowances ..	18,653	18,575 — 1	77 19 11	—
C.3.—Travelling	9,925	8,900 19 —	1,024 1 —	—
	£ 81,797	79,684 10 8	2,112 9 4	—

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.2.—Due to special tour in the Midlands of an officer of the Department.
 B.3.—Due to travelling expenses resulting from unforeseen changes at various posts.
 C.1.—Due to temporary vacancies at certain posts.
 C.3.—Due to savings on local travelling expenses generally.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
D.—British Industries Fair						
Original	122,150 <i>l.</i>					
Less Supplementary ..	4,150 <i>l.</i>					
	118,000	117,526 18 10	473	1 2	—	—
E.—Exhibitions, &c.						
Original	211,160 <i>l.</i>					
Supplementary	131,880 <i>l.</i>					
	343,040	340,026 13 1	3,013	6 11	—	—
F.—Grant in Aid of the Travel and Industrial Development Association of Great Britain and Ireland						
Original	5,000 <i>l.</i>					
Supplementary	10,000 <i>l.</i>					
	15,000	15,000 — —	—	—	—	—
G.—Imperial Institute (Grant in Aid)						
Original	16,940	16,936 6 —	3	14 —	—	—
GROSS TOTAL						
Original	749,210 <i>l.</i>					
Supplementary	137,730 <i>l.</i>					
	886,940	881,210 15 9	6,202	4 10	473	— 7
<i>Deduct—</i>	<i>Estimated.</i>	<i>Realized.</i>	<i>Surplus of Gross Estimate over Expenditure.</i>			
			£5,729 4 3			
H.—Appropriations in Aid						
Original	168,076 <i>l.</i>					
Less Supplementary ..	2,090 <i>l.</i>					
	165,986	162,022 13 9	<i>Deficiency of Appropriations in Aid realized.</i>			
			£3,963 6 3			
NET TOTAL						
Original	581,134 <i>l.</i>					
Supplementary	139,820 <i>l.</i>					
	720,954	719,188 2 —	<i>Net Surplus to be surrendered.</i>			
			£1,765 18 —			

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

E.—Due to saving on provision for participation in the Canadian National Exhibition, 1938 (2,952*l.*); reduction of the Post Office exhibition activities (7,239*l.*); unavoidable deferment until 1939 of payments in respect of participation in the New York World's Fair, 1939 (5,237*l.*) and the New Zealand Centennial Exhibition, 1939–40 (2,276*l.*). Savings were offset by excess expenditure on participation in the Empire Exhibition, Scotland, 1937 (13,549*l.*) and the Paris International Exhibition, 1937 (695*l.*) and various minor exhibitions (447*l.*).

Details of Receipts.	Estimated.	Realized.
Special Register fees	£ 2,200	£ 2,005
British Industries Fair	136,000	135,357
Reimbursement of salaries of officers loaned to Treasury, Clearing Offices, League of Nations and Imperial Institute	1,676	1,792 (a)
Post Office: Refund of estimated cost of services rendered by the Department in connexion with Exhibitions, &c.	10,800	7,483
Ministry of Health: Refund of estimated cost of services rendered by the Department in connexion with the Empire Exhibition, Scotland	5,000	4,376
Department of Scientific and Industrial Research: Refund of estimated cost of services rendered by the Department in connexion with the Empire Exhibition, Scotland ..	500	500
Paris International Exhibition, 1937	790	790
Empire Exhibition Scotland, 1938	1,470	1,487
New York World's Fair, 1939: Contribution towards display costs	7,000	6,627
Miscellaneous	550	1,606 (b)
Total ..	£165,986	162,023

(a) Officers were loaned to the Colonial Empire Marketing Board and the Commissioner for Special Areas (Scotland) respectively, for part of the year.

(b) Receipts in respect of (i) the participation of His Majesty's Government in the United Kingdom in the Canadian National Exhibition, 1938 (283*l.*) (ii) exchange adjustments (142*l.*) (iii) refund by Imperial Economic Committee of estimated cost of messenger and cleaning services (160*l.*) (iv) miscellaneous refunds and rebates (290*l.*) (v) refund of cost of services rendered by the Department to the Air Ministry (668*l.*) and National Savings Committee (63*l.*) in respect of participation in various exhibitions.

EXTRA REMUNERATION (exceeding 50*l.*).

From this Vote, six Executive Officers (150*l.* - 525*l.*) received 111*l.* 6*s.* 5*d.*, 99*l.* 19*s.* 6*d.*, 70*l.*, 59*l.* 6*s.* 2*d.*, 53*l.* 8*s.* 1*d.*, and 51*l.* 14*s.* 5*d.*, one Clerk, Higher Grade (400*l.*-525*l.*) received 56*l.* 9*s.* 10*d.*, thirteen Clerks (85*l.*-350*l.*) received amounts varying between 50*l.* 8*s.* 11*d.* and 114*l.* 18*s.* 8*d.*, one Clerk (Special Class) (78*s.* a week) received 55*l.* 5*s.* 11*d.*, one Established Record Keeper (175*l.*-215*l.*) received 57*l.* 11*s.* 10*d.* and two Unestablished Messengers (50*s.*-60*s.* a week) received 80*l.* 16*s.* 4*d.* and 50*l.* 13*s.* 2*d.* for overtime.

From the Post Office Vote, a Clerk (85*l.*-350*l.*) received 46*l.* 7*s.* 4*d.* (in addition to 17*l.* 11*s.* 9*d.* from this Vote for overtime), an Unestablished Record Keeper (61*s.*-67*s.* a week) received 57*l.* 10*s.* (in addition to 9*l.* 15*s.* from this Vote for overtime) and an Unestablished Messenger (60*s.*-60*s.* a week) received 43*l.* -*s.* 2*d.* (in addition to 12*l.* 12*s.* from this Vote for overtime) for services as part-time night telephonists.

NOTES.

Sums amounting to 9*l.* 19*s.* 1*d.*, 81*l.* 15*s.* 3*d.*, and 29*l.* 16*s.* 9*d.* due from exhibitors at the British Industries Fairs of 1937, 1938, and 1939 respectively, have been written off as irrecoverable (S.28837/4).

Subhead E includes payments amounting to 124*l.* 5*s.* 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).

At the close of the Empire Exhibition, Scotland, 1938, certain exhibits were transferred to the participating Government Departments for future use. The value of these exhibits at the close of the exhibition was estimated not to exceed (i) Department of Scientific and Industrial Research (2,702*l.*) (ii) Ministry of Agriculture and Fisheries (585*l.*) (iii) Forestry Commission (280*l.*) (iv) Fishery Board for Scotland (152*l.*) (S.41412).

T. St. Quintin Hill,
Accounting Officer.

29 November 1939.

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 1939, compared with the sum granted, for guarantees in connexion with the export of goods from 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.	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, &c.	57,655	51,100 1 3	6,554 18 9			
B.—Travelling, Commission and Incidental Expenses ..	30,000	20,477 5 7	9,522 14 5			
C.—Payments under Guarantees	500,000	36,494 12 6	463,505 7 6			
D.—Recovery and Inquiry Charges	1,000	396 - 9	603 19 3			
GROSS TOTAL	588,655	108,468 - 1	480,186 19 11			
			Surplus of Gross Estimate over Expenditure. £480,186 19 11			
	Estimated.	Applied.	Difference between Estimated and Applied Appropriations in Aid.			
E.—Appropriations in Aid ..	588,555	108,468 - 1	£480,086 19 11			
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		590,000	950,238 - -
(ii) Receipts of other classes		—	376 4 5
		£590,000	950,614 4 5
Amount authorized to be appropriated in aid (Subhead E)		588,555	108,468 - 1
Paid separately to Exchequer ..	£ 1,445		842,146 4 4

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings due to lower cost of representation in China (2,024*l.*) and to the provision for additional staff, &c., not being fully required (4,531*l.*).

B.—Savings on telegrams (73*l.*), commission, legal and other expenses (10,487*l.*), offset by excess expenditure on telephones (241*l.*) and travelling, &c. (796*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 (593*l.*), and on cable and other charges incurred in making inquiries regarding the status of importers and financial institutions overseas (11*l.*).

Details of Receipts.	Estimated.	Realized.		
	£	£	s.	d.
(i) Receipts of classes authorized to be used as Appropriations in Aid :—				
Recoveries in respect of payments made under guarantees	17,000	6,346	16	—
Recoveries in respect of expenditure for cable, bank and other charges in connexion with guarantees implemented (or due to be implemented)	750	140	4	—
Recoveries in respect of cable and other charges incurred in making inquiries regarding the standing of importers, &c., overseas	250	276	6	7
Premiums, &c.	570,555	943,474	13	5 (a)
		950,238 — —		
(ii) Receipts of other classes :—				
Interest	—	373	2	9
Recoveries of guarantees, &c., previously written off	—	3	1	8
		376 4 5		
Total		£950,614 4 5		

(a) A sum of 11*l.* —*s.* 1*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).

NOTES.

The following amounts have been written off as irrecoverable :—

By the Treasury :
Guarantees, 113*l.* 11*s.* (F 6873/038).

By the Executive Committee :
Guarantees, 15,897*l.* 1*s.* 5*d.* ; Recovery Charges 120*l.* —*s.* 3*d.*

These losses related to 120 policies, spread over 41 countries, in respect of 164 individual cases.

F. H. Nixon,
Accounting Officer.

Export Credits Guarantee Department,
2 November 1939.

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

G. C. Upcott,
Comptroller and Auditor General.

MINES DEPARTMENT OF THE BOARD OF TRADE.

ACCOUNT of the sum expended, in the year ended 31 March 1939, 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.	
ADMINISTRATION.						
A.—Salaries, &c.	169,034	166,399 18 11	2,634 1 1	—	—	
B.—Travelling and Incidental Expenses	27,500	25,729 2 3	1,770 17 9	—	—	
C.—Telegrams and Telephones	2,900	2,957 5 3	—	57 5 3	—	
D.—Inquiries, Arbitrations, &c.	2,700	2,226 8 1	473 11 11	—	—	
	£ 202,134	197,312 14 6	4,878 10 9	57 5 3	—	
TESTING AND RESEARCH.						
E.—Testing and Research	9,097	8,881 3 8	215 16 4	—	—	
F.—Testing, Research and Development Work carried out extra-departmentally.	10,700	8,124 14 10	2,575 5 2	—	—	
	£ 19,797	17,005 18 6	2,791 1 6	—	—	
BOARD FOR MINING EXAMINATIONS.						
G.—Salaries, &c.	1,650	1,763 19 —	—	113 19 —	—	
H.—Travelling and Incidental Expenses	900	793 19 —	106 1 —	—	—	
	£ 2,550	2,557 18 —	106 1 —	113 19 —	—	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Due to certain vacancies remaining unfilled for the whole or part of the year and appointments being made at lower rates of pay (11,041*l.*), partly offset by new appointments, &c. (8,407*l.*).

B.—Due chiefly to savings consequent on vacancies in the Inspectorate (2,555*l.*) offset by increased travelling by Headquarters and Petroleum staffs (690*l.*) and increased cost of incidentals (94*l.*).

D.—The estimate in this case was conjectural. The expenditure is largely controlled by the cost of mining accident inquiries.

E.—Due chiefly to appointments being made at lower rates of pay.

F.—It was not found possible to carry out the tests of colloidal fuels at the rate anticipated.

G.—Due to an increase in the number examined at the oral part of the examination.

H.—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.	£ s. d.
COAL MINES ACT, 1930.						
I.—Coal Mines Committees of Investigation	3,000	4,078 11 1	—	—	1,078 11 1	—
COAL MINES REORGANIZATION COMMISSION.						
J. 1.—Salaries, &c.	4,200	2,831 7 9	1,368 12 3	—	—	—
J. 2.—Travelling and Incidental Expenses	150	55 9 8	94 10 4	—	—	—
K.—Coal Mines National Industrial Board	100	—	100 — —	—	—	—
	£ 7,450	6,965 8 6	1,563 2 7	—	1,078 11 1	—
COAL (REGISTRATION OF OWNERSHIP) DEPARTMENT.						
L. 1.—Salaries, &c.	16,446	9,130 12 4	7,315 7 8	—	—	—
L. 2.—Travelling and Incidental Expenses, &c.	2,600	327 16 1	2,272 3 11	—	—	—
L. 3.—Expenses in connexion with registration of ownership of coal.	30,000	1,019 1 4	28,980 18 8	—	—	—
	£ 49,046	10,477 9 9	38,568 10 3	—	—	—
GROSS TOTAL	280,977	234,319 9 3	47,907 6 1	—	1,249 15 4	—
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>				
M.—Appropriations in Aid ..	17,173	17,173 — —	Surplus to be surrendered.			
NET TOTAL	£ 263,804	217,146 9 3	£ 46,657 10 9			
	Receipts payable to Exchequer.		Estimated.		Realized.	
			£	£	s.	d.
(i) Receipts of classes authorized to be used as Appropriations in Aid			17,173	20,826	17	11
(ii) Receipts of other classes			—	20,969	3	—
		Total		41,796	—	11
		Appropriated in aid (Subhead M)		17,173	—	—
		Paid separately to Exchequer ..		£ 24,623	—	11

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

I.—Due chiefly to the costs incurred in connexion with the reference to arbitration of a dispute between the Lancashire and Cheshire District Committee of Investigation and the Lancashire and Cheshire District Executive Board (E.36327).

J.—The estimate provided for six months' expenditure to 30 September 1938, but the Coal Commission took over on 29 July 1938.

K.—There was no meeting of the Coal Mines National Industrial Board during the year.

L.—Registration did not proceed as rapidly as anticipated, and though the estimate provided for six months' expenditure to 30 September 1938 the Coal Commission took over the work on 29 July 1938.

Details of Receipts.	Estimated.	Realized.					
	£	£	s.	d.	£	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	1,624	5	—	(a)		
Fines imposed under the Coal and Metalliferous Mines Regulation Acts in respect of England and Wales	300	634	5	3	(b)		
Repayment from Miners' Welfare Fund of expenses of the Committee of Management and salaries, &c., of secretarial staff ..	4,735	4,547	13	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 ..	2,778	2,338	19	6	(d)		
Repayment from Medical Research Council of cost of seconded staff	300	160	2	2	(e)		
Fees for testing explosives for use in mines ..	500	596	10	—	(f)		
Fees for testing miners' safety lamps and lamp bulbs	200	306	10	—	(f)		
Fees for testing rescue apparatus	50	20	—	—	(f)		
Fees for testing exploders and other apparatus	150	309	—	—	(f)		
Fees for testing flameproof electrical apparatus	2,250	2,874	11	10	(f)		
Reimbursement of salaries of officers seconded to the Royal Commission on Safety in Coal Mines (Class I, Vote 21)	910	1,220	11	9	(g)		
Application fees for licences and minimum annual payments by licensees under the Petroleum (Production) Act, 1934	3,500	3,918	5	11	(h)		
Miscellaneous receipts	100	2,276	3	5	(i)		
						20,826	17 11
(ii) Receipts of other classes :—							
Recovery from the Coal Commission of expenditure under the Coal (Registration of Ownership) Act, 1937						20,969	3 —
Total						£41,796	— 11

(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 chiefly to a reduction in the amount recoverable consequent on changes in the secretarial staff loaned to the Committee of Management, offset by increased cost of telephones, stationery, &c., supplied to the Committee.

(d) Due chiefly to a reduction in the amount recoverable consequent on changes in the staff on loan to the Safety in Mines Research Board, and to decreased expenditure on travelling.

(e) Due to the replacement of the officer on loan by one at a lower rate of salary.

(f) These receipts depend upon the number of applications for tests of mining apparatus, &c.

(g) The estimated receipts were for six months to 30 September 1938, but the Royal Commission did not report until December 1938.

(h) 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.

(i) This amount includes the cost of the staff under Subhead A who were (i) wholly engaged on work connected with the Essential Commodities Reserves Fund (407*l.*) and (ii) loaned to the Coal Commission from 29 July to October 1938 (1,622*l.*).

EXTRA REMUNERATION (exceeding 50*l.*).

From this Vote a Senior Legal Assistant (850*l.*-1,100*l.*) seconded from the Treasury Solicitor's Department; a Junior Legal Assistant (315*l.*-625*l.*) seconded from the Ministry of Health, and a Junior Legal Assistant (313*l.*-634*l.*) seconded from the Ministry of Agriculture and Fisheries received 76*l.* 11*s.* 8*d.*, 92*l.* 2*s.* 9*d.* and 92*l.* 2*s.* 1*d.* respectively, as allowances for acting as Chief Registrar and Legal Assistants to the Coal (Registration of Ownership) Department.

From the Vote for Superannuation and Retired Allowances one Inspector received pension of 83*l.* 1*s.* 10*d.*

A Technical Adviser (750*l.*) received 894*l.* 10*s.* in respect of Navy Retired Pay.

From this Vote a Petroleum Emergency Officer in receipt of Army Retired Pay of 724*l.* was paid 51*l.* 18*s.* 7*d.* as a retaining fee.

29 November 1939.

A. E. Faulkner,
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.

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 1938—							
Cash .. .. .	.. .. .	56,811	10	11			
Investments at cost	.. .. .	978,838	5	5			
		<hr/>			1,035,649	16	4
Contributions .. .. .	.. .. .				565,213	8	11(a)
Interest (including 55,100 <i>l.</i> 16 <i>s.</i> 6 <i>d.</i> net profit on investments realized)	.. .. .				92,048	4	10
					<hr/>		
					£1,692,911	10	1
					<hr/>		

(b) *Under Mining Industry Act, 1920*

		£	s.	d.	£	s.	d.
Balance, 1 April 1938—							
Cash .. .. .	.. .. .	24,913	17	5			
Investments at cost	.. .. .	601,550	17	8			
		<hr/>			636,464	15	1
Royalties Welfare Levy—Receipts from Inland Revenue..					198,000	-	-
Appropriation from Output Levy Account (see above) ..					180,879	16	4
Interest (including 19,652 <i>l.</i> - <i>s.</i> 3 <i>d.</i> net profit on investments realized)	.. .. .				36,556	-	6
					<hr/>		
					£1,051,900	11	11
					<hr/>		

(a) Contributions amounting to 3,478*l.* 3*s.* 2*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 1939.

1920 to 1934 (*Output Levy*).

								Payments.					
								£	s.	d.	£	s.	d.
Expenditure on authorized schemes :—													
Recreation	..	..	..	..	..	..	..	159,253	14	6			
Health	..	..	..	..	..	..	..	69,261	15	5			
Education	..	..	..	..	..	..	..	18,931	3	3			
Research	..	..	..	..	..	..	..	44,893	—	3			
Pit Welfare	..	..	..	..	..	..	..	87,402	2	6			
District expenses	..	..	..	..	..	..	..	8,787	6	11			
											388,529	2	10
Administrative and building expenses	..	..	..	..	..	..	..				24,971	4	7
Appropriation for pithead baths (see below)	..	..	..	..	..	..	..				180,879	16	4(b)
Balance, 31 March 1939—													
Cash	..	..	..	..	..	..	..	70,788	18	5			
Investments at cost	..	..	..	..	..	..	..	1,027,742	7	11			
											1,098,531	6	4
											£1,692,911	10	1

(*Royalties Welfare Levy*).

								£	s.	d.	£	s.	d.
Expenditure on pithead baths	..	..	..	..	..	..	..				820,131	11	2
Administrative and building expenses	..	..	..	..	..	..	..				38,786	1	10
Balance, 31 March 1939—													
Cash	..	..	..	..	..	..	..	12,435	14	11			
Investments at cost	..	..	..	..	..	..	..	180,547	4	—			
											192,982	18	11
											£1,051,900	11	11

(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	1,658	6	7
4½ per cent. Conversion Stock 1940/44	496,079	10	11	487,371	17	11	504,217	5	9
4½ per cent. Tanganyika Stock 1948/68	102,500	-	-	98,911	9	5	110,195	18	6
4 per cent. Consolidated Stock ..	77,720	10	-	66,382	8	-	79,938	3	11
2½ per cent. Funding Stock 1956/61	440,000	-	-	424,277	5	-	368,921	18	4
Treasury Bills.. .. .	130,000	-	-	129,790	5	1	129,790	5	1
	<u>£1,247,833</u>	<u>5</u>	<u>-</u>	<u>1,208,289</u>	<u>11</u>	<u>11</u>	<u>1,194,721</u>	<u>18</u>	<u>2</u>

The investments held are apportioned *pro rata* to the respective balances on the Output Levy and Royalties Welfare Accounts.

Mines Department,
30 November 1939.

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. G. Upcott,
Comptroller and Auditor General.

OFFICE OF COMMISSIONERS OF CROWN LANDS.

ACCOUNT of the sum expended, in the year ended 31 March 1939, compared with the sum granted, for the salaries and expenses of the office of Commissioners of Crown Lands.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.		£ s. d.	
A.—Salaries, &c.	34,947	33,459 11 7	1,487 8 5		—	
B.—Incidental Expenses ..	80	85 3 9	—		5 3 9	
C.—Telegrams and Telephones	350	396 1 11	—		46 1 11	
LEGAL BRANCH.						
D.—Fees to Counsel	250	245 6 —	4 14 —		—	
E.—Law Stationers' Bills, &c.	1,775	2,136 7 8	—		361 7 8	
TOTAL ..	£ 37,402	36,322 10 11	1,492 2 5		412 13 4	

Surplus to be surrendered.. .. . £1,079 9 1

Receipts payable to Exchequer. £36 12 2

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Due to variations in establishment (761*l.*), to unfilled vacancies in the temporary staff of the Architects Branch (514*l.*), to the excess provision for the staff of an additional Branch (300*l.*) and sick leave of unestablished officers (16*l.*), modified by exceedings due to the revision of the salary scales of certain officers (66*l.*) and to overtime (31*l.*).

C.—Due to an increase in the number of office telephone extensions.

E.—Due to litigation in the Isle of Man (998*l.*), modified by savings of 637*l.* on the provision for Law Stationers' Bills.

13 June 1939.

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 1939, 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 and expenses in respect of agricultural education and research, eradication of diseases of animals, and improvement of breeding, &c., of live stock, land settlement, improvement of cultivation, drainage, &c., regulation of agricultural wages, agricultural credits, and marketing, fishery organization, research and development, control of diseases of fish, &c.; and sundry other services.

SUMMARY.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.					
			Less than Granted.			More than Granted.		
	£	£	s.	d.	£	s.	d.	
A-F.—General Services ..	886,809	904,957	10	—	—	—	—	
G.—Agricultural Education and Research ..	801,580	746,272	14	10	55,307	5	2	
H.—Live Stock ..	903,060	739,350	13	11	163,709	6	1	
J.—Land Settlement, &c. ..	1,152,720	1,093,182	11	9	59,537	8	3	
K.—Agricultural Wages (Regulation) Act, 1924 ..	15,270	14,509	—	6	760	19	6	
L.—Agricultural Credits ..	50,000	38,305	4	6	11,694	15	6	
M.—Agricultural Marketing ..	36,325	35,526	1	9	798	18	3	
N.—Royal Botanic Gardens, Kew ..	57,207	57,563	19	5	—	—	—	
O.—Miscellaneous Services ..	5,475	5,540	8	2	—	—	—	
P.—Fisheries Department								
Original ..	77,208 <i>l.</i>							
Supplementary ..	10,525 <i>l.</i>							
	87,733	82,791	18	2	4,941	1	10	
GROSS TOTAL								
Original ..	3,985,654 <i>l.</i>							
Supplementary ..	10,525 <i>l.</i>							
	3,996,179	3,718,000	3	—	296,749	14	7	
<i>Deduct—</i>	<i>Estimated.</i>	<i>Realized.</i>			Surplus of Gross Estimate over Expenditure.			
Z.—Appropriations in Aid	—	—			£278,178 17 —			
Original ..	541,876 <i>l.</i>				Deficiency of Appropriations in Aid realized.			
Supplementary ..	6,000 <i>l.</i>				£38,598 3 2			
	547,876	509,277	16	10				
NET TOTAL								
Original ..	3,443,778 <i>l.</i>				Net Surplus to be surrendered.			
Supplementary ..	4,525 <i>l.</i>				£239,580 13 10			
	3,448,303	3,208,722	6	2				

Receipts payable to Exchequer.

Estimated.

Realized.

Receipts not authorized to be used as Appropriations in Aid

£1,719

22,234 1 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.
GENERAL SERVICES.							
A.—Salaries, &c.	705,339	704,317	-	4	1,021	19	8
B.—Travelling and Removal Expenses	121,100	126,292	5	-	—	5,132	5 -
C.1.—Legal and Incidental Expenses	1,250	1,604	11	3	—	354	11 3
C.2.—Telegrams and Telephones	6,400	17,565	4	5	—	11,165	4 5
D.—Special Services	8,220	12,512	3	7	—	4,292	3 7
E.—Collection of Agricultural Statistics	41,400	38,743	14	3	2,656	5	9
F.—County Agricultural Committees: Administration	3,100	3,982	11	2	—	882	11 2
AGRICULTURAL EDUCATION AND RESEARCH.							
G.1.—Agricultural Education: Expenses	20,250	20,158	12	5	91	7	7
G.2.—Agricultural Education: Grants	287,000	274,560	7	-	12,439	13	-

EXPLANATION of the Causes of Variation between Expenditure and Grant.

B.—The excess arose on the provision for the Diseases of Animals Division: the requirements of the State Veterinary Service in the first year of its operation could not be closely forecast.

C. 1.—Excess due to an increase in the number of Divisional Offices (State Veterinary Service). The expenditure charged to this subhead includes *ex gratia* payments totalling 36*l.* 5*s.* 8*d.* to a Live Stock Officer (P/2/60427/4, /5, /6), three Veterinary Inspectors (P/2/67065, P/2/68215, P/2/68687), an Inspector, Education and Research Division (P/2/62953) and a Meat Grader (P/2/18227/4) in reimbursement of medical and dental expenses incurred by them as a direct result of injuries sustained on duty. A sum of 10*l.* 10*s.* is also included in respect of the cost of a poster drawing in connexion with the Ministry's National Rat Week Campaign, to replace the original which had been lost (S.43966).

C. 2.—Excess due to an alteration in the incidence of charge whereby the cost of certain telegram and telephone services which had formerly been met out of the Diseases of Animals Account (financed from Subhead H.1) were charged to this subhead.

D.—The duties devolving upon the staff of the Government of Northern Ireland in connexion with the oats and barley subsidy (a new service) were much heavier than expected. The excess is also due to expenditure on a lecture tour by officers of the Welsh Plant Breeding Station in connexion with the grass land improvement campaign.

E.—The saving arose on the provision for fees and expenses of crop reporters for special duties in connexion with the oats and barley subsidy (a new service).

F.—The activities of many committees were greater than expected.

G. 2.—Saving arose chiefly on the provision for grants to colleges and institutions for capital expenditure (major items). Sanction to a scheme for which a sum of 5,000*l.* had been provided was withheld, another scheme involving a grant of 1,400*l.* was not proceeded with and sanction to a further scheme involving a grant of 1,950*l.* was not given until 1939. Owing to the financial position, applications for minor capital grants were not proceeded with after September, 1938.

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 EDUCATION AND RESEARCH— <i>contd.</i>							
G.3.—Agricultural Education : Grants in Aid	70,000	66,600	—	—	3,400	—	—
G.4.—Agricultural Research : Expenses	45,830	30,483	14	7	15,346	5	5
G.5.—Agricultural Research : Grants	177,200	160,747	—	10	16,452	19	2
G.6.—Agricultural Research : Grants in Aid	201,300	193,723	—	—	7,577	—	—
LIVE STOCK (ERADICATION OF DISEASE, IMPROVEMENT OF BREEDING, &c.).							
H.1.—Diseases of Animals : Grants	825,500	673,642	10	5	151,857	9	7
H.2.—Licensing of Stallions and Bulls	4,950	4,859	15	8	90	4	4
H.3.—National Stud (Net) ..	13,000	3,969	9	8	9,030	10	4
H.4.—Improvement of Live Stock	57,600	54,911	12	3	2,688	7	9
H.5.—Importation of Animals	900	823	3	1	76	16	11

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

G.3.—Saving due mainly to economies achieved on maintenance account in the case of one college with a consequential reduction in the amount of grant payable.

G.4.—A saving of 12,864*l.* arose on the provision for the expenses of the Special Research Committee (Foot and Mouth Disease) due chiefly to the postponement of a building scheme pending the re-constitution of the Committee. There were also minor savings on the remaining items of the subhead.

G.5.—Savings of 13,948*l.* and 8,508*l.* arose on the provision for capital expenditure and special investigations and researches respectively, due to certain schemes not materializing and to expenditure on others being less than expected. These savings were partly offset by an excess of 6,003*l.* on the provision for advisory and local investigation work arising as the result of the increase in the work undertaken at advisory centres on behalf of the Land Fertility Committee. The cost of the latter work is recovered from the Land Fertility Research Fund—see Appropriations in Aid.

G.6.—Grants in respect of certain new developments did not materialize for payment within the year.

H.1.—Saving arose chiefly on the provision for grant to the Diseases of Animals Account as respects the campaign for the eradication of tuberculosis in cattle. No tuberculosis eradication areas were declared during the year and the number of cattle slaughtered under the Tuberculosis Order was less than expected, with consequent saving in the compensation paid to owners. There were also minor variations in the remaining items for which provision was made.

H.3.—Provision was made for the purchase of a high class stallion but a cheaper stallion was acquired. The resultant saving was partly offset by the purchase of two brood mares.

H.4.—The number of bull grants paid during the year was less than expected.

H.5.—This subhead provides for the commission payable to owners of landing places, &c., for the collection of fees chargeable under the Importation of Animals Act, 1922. The number of animals landed during the year was less than expected, with corresponding decrease in the commission payable and in the receipts from fees—see Appropriations in Aid.

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.	
LIVE STOCK (ERADICATION OF DISEASE, IMPROVEMENT OF BREEDING, &c.)— <i>contd.</i>						
H.6.—Exportation of Pedigree Stock	1,110	1,144 2 10	—		34 2 10	
LAND SETTLEMENT, CULTIVATION, DRAINAGE, &c.						
J.1.—Small Holdings and Allotments Account: Grant in Aid	846,000	839,000 - -	7,000 - -		—	
J.2.—Bosbury Trust Estate..	10	—	10 - -		—	
J.3.—Improvement of Cultivation of Land ..	1,610	485 19 3	1,124 - 9		—	
J.4.—Land Drainage: Expenses	1,100	814 6 3	285 13 9		—	
J.5.—Land Drainage: Grants	304,000	252,882 6 3	51,117 13 9		—	
AGRICULTURAL WAGES (REGULATION) ACT, 1924.						
K.1.—Salaries, &c.	7,170	7,158 17 10	11 2 2		—	
K.2.—Travelling Expenses ..	2,700	2,923 11 6	—		223 11 6	
K.3.—Special Services, Legal and Incidental Expenses	5,400	4,426 11 2	973 8 10		—	

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

J.3.—An expiring service for which it is difficult to estimate.

J.4.—Expenditure depends upon the number of schemes, Orders, &c., under various sections of the Land Drainage Act, 1930, and cannot be closely forecast. This expenditure is ordinarily recoverable from the parties concerned—see Appropriations in Aid.

J.5.—Applications for grants in respect of schemes promoted under the Agriculture Act, 1937, were less than expected and the authorities concerned did not apply for instalments of grant to the extent expected. Savings also arose in respect of grants payable under the Land Drainage Act, 1930, owing to works progressing more slowly than anticipated.

K.2.—Excess due to activities in connexion with the Holidays with Pay Act, 1938.

K.3.—The number of notices and orders advertised during the year was below the average.

Note.—The total cost of the proceedings under the Agricultural Wages (Regulation) Act for the year was 42,587*l.* 5*s.* 4*d.*, viz. :—

Expenditure (Subheads K.1 to 3)	£	s.	d.
Less Legal expenses recovered (included in Appropriations in Aid)	14,509	-	6
	90	15	3
	14,418	5	3
Salaries, wages and travelling expenses, of the Headquarters staff of the Ministry engaged upon duties under the Act	23,717	11	5
Cost of office accommodation (buildings, furniture, fuel and light, &c.), rates, stationery and printing, postages, maps, &c., borne on Votes of the respective Departments.. .. .	4,451	8	8
Total	£42,587	5	4

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., under the Agricultural Credits Act, 1928	10,000	10,000	—	—	—	—	—	
L.2.—Losses on Repayment before the due dates of Loans made by the Public Works Loan Commissioners under Section 1 of the Agricultural Credits Act, 1923	40,000	28,305	4	6	11,694	15	6	
AGRICULTURAL MARKETING.								
M.1.—Improvement of Marketing of agricultural produce	26,000	24,569	15	—	1,430	5	—	
M.2.—Market Supply Committee under the Agricultural Marketing Act, 1933	3,061	2,565	2	4	495	17	8	
M.3.—Sugar Commission under the Sugar Industry (Reorganization) Act, 1936	7,254	8,391	4	5	—	1,137	4	5
M.4.—Agricultural Marketing Fund: Grant in Aid ..	10	—	—	—	10	—	—	
ROYAL BOTANIC GARDENS, KEW.								
N.1.—Salaries, &c.	22,726	22,936	1	—	—	210	1	—
N.2.—Police and Patrols ..	7,216	7,211	1	3	4	18	9	

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.1.—Savings arose on each of the three items of the subhead.

M.2.—Saving due mainly to a vacancy and to a change in personnel.

M.3.—The duties devolving upon the Commission's Accountants in connexion with the determination of the amount of subsidy payable to the British Sugar Corporation under the Sugar Industry (Reorganization) Act, 1936, were much greater than was expected when the estimate was framed, with consequent increase in the amount of fees payable. There was a corresponding increase in the amount recovered from the Corporation in respect of these expenses—see Appropriations in Aid.

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.
ROYAL BOTANIC GARDENS, KEW— <i>contd.</i>							
N.3.—Maintenance	26,465	26,567	19	2	—	102	19 2
N.4.—Travelling Expenses, Special Services, and Incidental Expenses ..	800	848	18	—	—	48	18 —
MISCELLANEOUS SERVICES.							
O.1.—Contributions to Inter- national Institutions, &c.	4,915	4,924	5	3	—	9	5 3
O.2.—Destructive Insects and Pests	420	511	18	4	—	91	18 4
O.3.—Expenses Repayable ..	140	104	4	7	35	15	5 —
TOTAL FOR AGRICULTURAL AND GENERAL SERVICES	£3,908,446	£3,635,208	4	10	296,922	11	1 23,684 15 11
FISHERIES DEPARTMENT.							
P.1.—Salaries, &c.	59,758	57,872	4	8	1,885	15	4 —
P.2.—Travelling and Removal Expenses	3,890	3,866	8	6	23	11	6
P.3.—Special Services, Legal and Incidental Expenses	650	1,284	19	8	—	634	19 8
P.4.—Telegrams and Tele- phones	430	685	2	7	—	255	2 7
P.5.—Fishery Research: Grants	900	899	16	11	—	3	1 —

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

O.2.—Excess due to the temporary employment during the year of two entomologists for Colorado Beetle investigations,

P.1.—Saving due to vacancies and changes in personnel.

P.3.—Excess due to the payment of a contribution to the Government of Eire towards the expenditure incurred in placing inspectors on whale factory ships registered in Eire but accompanying whale catching ships of United Kingdom registration (S.36601/4). The licence fees in respect of the latter were received by the Ministry, with consequent increase in the total receipts under this head—see Appropriations in Aid.

P.4.—Excess due to an alteration in the incidence of charge whereby the cost of certain telephone services which had formerly been met from other sources were charged to this subhead.

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	10,675	9,881 3 4	793 16 8	—
P.7.—Shell-fish Research and Development	905	932 6 —	—	27 6 —
SEA-FISH INDUSTRY ACT, 1938.				
P.8.—White Fish Commission, &c.				
Supplementary	9,525	7,369 16 6	2,155 3 6	—
P.9.—Loans to assist promotion of Co-operative Schemes for In-shore Fishermen				
Supplementary	1,000	—	1,000 — —	—
TOTAL FOR FISHERIES SERVICES.. ..£	87,733	82,791 18 2	5,858 10 1	917 8 3
Z.—Appropriations in Aid	Estimated.	Realized.		Deficit.
Original 541,876£.	—	—		—
Supplementary 6,000£.	547,876	509,277 16 10	—	38,598 3 2

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

P.6.—The cost of maintenance of the Ministry's research vessels was rather lower than expected.

P.8.—A new service. A provision of 2,500£. for temporary clerical assistance in connexion with a poll, or otherwise in relation to a marketing scheme, was not required.

P.9.—A new service. No co-operative schemes were promoted during the year.

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 Small Holdings and Allotments Account in respect of salary and travelling expenses of the Director of Farm Settlements	780	776 18 6
Contribution from Cattle Fund in respect of staff seconded from the Ministry to the Livestock Commission and administrative expenses, &c.	6,111	4,981 3 — (a)
Contribution from Redemption Annuities Account under Section 25, Tithe Act, 1936, in respect of services of Legal Branch of Ministry	4,265	4,201 9 8

(a) The period of secondment of certain staff was shorter than expected.

Details of Receipts— <i>contd.</i>	Estimated.	Realized.	
	£	£	s. d.
Repayments in respect of staff seconded from the Ministry :—			
Commissioner for Special Areas (England and Wales)	1,625	1,625	— —
Food (Defence Plans) Department, Board of Trade	7,285	7,080	19 2
Mines Department, Board of Trade	184	215	2 7
Government of Newfoundland	1,022	826	17 7 (b)
West Africa (Cocoa Trade) Commission	—	270	14 3 (c)
Committee of Imperial Defence	—	66	19 9 (c)
Commission on Settling Jews in British Guiana	—	116	13 4 (c)
Contributions in respect of apportioned cost of Ministry staff :—			
Land Fertility Committee	4,150	10,051	— — (d)
Land Fertility (Research) Fund	50	220	— — (e)
Beet Sugar (Research) Fund	100	—	(f)
Contribution from Wheat Commission in respect of expenditure certified by the Minister under Section 10(3), Wheat Act, 1932	800	785	— —
Repayment by Milk Marketing Board and Racecourse Betting Control Board (through Agricultural Research Council) of cost of special research work	2,800	940	4 7 (g)
Fees under Importation of Animals Act, 1922	18,000	16,464	1 9 (h)
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	829	— —
Statistical information furnished to the Press	800	803	— —
Contribution from Canadian Government in respect of part expenses of delegate to the International Institute of Agriculture, Rome	50	50	— —
Witnesses' fees and expenses and other legal expenses recovered ..	300	353	11 7
Sales of Vaccine (Abortion in Cattle)	2,700	2,816	8 6
Sales of Vaccine (Fowl Pox)	900	577	12 1 (j)
Sales of Vaccine (Fowl Typhoid)	80	89	16 —
Fees for diagnosis of poultry disease	1,500	1,278	16 6
Fees for testing agricultural machinery	80	24	15 — (k)
Repayment by Government of Northern Ireland in respect of returns of certain market prices	15	20	— —
Miscellaneous receipts, Research in Animal Pathology	50	127	15 8 (h)
Fees charged to Local Authorities for services of Ministry's veterinary inspectors under Section 19(3), Agriculture Act, 1937	100	341	19 6 (l)
Contribution from Land Fertility (Research) Fund towards cost of advisory and local investigation work	3,500	9,574	3 — (m)
Sales of animals, &c., at conclusion of special research work	830	385	16 3 (n)
Fees for licences for stallions, and appeal fees	2,225	2,126	6 —

(b) The balance was received in 1939.

(c) Secondment was arranged after the closing of the estimates.

(d) The requirements for this service for the first full year of its operation were conjectural. The excess receipts arise largely as the result of the greater number of inspections made on behalf of the Committee by the Ministry's officers.

(e) The duties devolving upon the staff concerned were heavier than expected.

(f) The Fund was not set up until 1939.

(g) The original programme for the year was subsequently curtailed.

(h) See Subhead H.5.

(j) The demand for the vaccine was smaller than expected.

(k) The estimate is necessarily conjectural.

(l) A new service.

(m) See Subhead G.5.

(n) Receipts actually amounted to 719*l.* but of these 334*l.* was apportioned to that part of the special research work financed by the Milk Marketing Board. The latter sum was therefore credited against the expenditure recoverable from that Board during the year.

Details of Receipts— <i>contd.</i>	Estimated.	Realized.	
	£	£	s. d.
Fees for applications for licences and permits for bulls, and appeal fees	11,500	11,647	11 -
Fees for milk recording certificates and entries in the Register of Dairy Cattle in respect of bulls	180	210	- -
Fees in respect of animals detained at Quarantine Station (Exportation of Pedigree Stock)	2,600	2,658	5 1
Fees for immunization of cattle against redwater, &c.	80	41	1 3
Expenses recovered under Land Drainage Act, 1930	1,200	663	12 8(o)
Sales of material, &c., land drainage schemes (Ministry's quota)	500	2,005	19 5(p)
Tithe, Improvement of Land, and other fees charged under the Inclosure, &c., Expenses Act, 1868; fees under Property Acts, 1922 and 1924, and Land Drainage Act, 1930; horticulture and other miscellaneous fees	11,750	10,830	11 -
Fees for grading of produce, &c. (Agricultural Marketing)	2,510	2,776	8 1
Sales of produce exhibited at shows, &c. (Agricultural Marketing)	1,340	1,203	15 8
Repayment by Department of Agriculture, Scotland, of share of expenses of Market Supply Committee	400	369	- -
Recovery of expenses incurred by Sugar Commission, &c.	1,250	2,835	- -(q)
Admission fees and other miscellaneous receipts, Royal Botanic Gardens, Kew	6,750	6,393	8 6
Receipts from disposal of skins of musk rats and miscellaneous receipts	5	13	17 -
Expenses repayable recovered within the year	90	58	5 7
Miscellaneous receipts on Development Fund schemes	—	49	9 6
Grants from the Development Fund (including grants awarded by the Agricultural Research Council)	415,215	364,154	2 5(r)
Miscellaneous receipts	800	1,633	19 5(s)
Fisheries Services.			
Miscellaneous receipts in connexion with oyster breeding experiments	20	64	17 7(t)
Fees charged for cleansing of mussels	600	602	9 5
Fees for whaling licences and other receipts in connexion with the inspection of whaling vessels	3,000	4,225	- -(u)
Fees for licences to import fish or eggs of fish under Section 1, Diseases of Fish Act, 1937	60	75	5 -
Registration fees under Section 22, Sea Fish Industry Act, 1938	6,000	8,859	16 8 (v)
Miscellaneous receipts on Development Fund schemes	—	20	15 8
Grants from Development Fund	20,849	19,645	18 6
Miscellaneous receipts	125	218	3 2(s)
Total	£547,876	509,277	16 10

(o) See Subhead J.4.

(p) Receipts depend upon progress of schemes and cannot be closely forecast.

(q) See Subhead M.3.

(r) Expenditure on Development Fund (Agricultural) Services was 51,061*l.* less than estimated—see explanations under relative subheads.

(s) These receipts are of a varied character and their amount in any year cannot be closely forecast.

(t) The additional receipts could not be foreseen.

(u) See Subhead P.3.

(v) A new service.

Details of Receipts— <i>contd.</i>	Estimated.	Realized.	
	£	£	s. d.
(ii) Receipts of other classes :—			
Bosbury Trust Estate—Fire insurance premium	19	19	- -
Chequers Estate—Agreed annual instalment 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.	420	209	- -(w)
Agricultural Credits Act, 1923, Section 2—Repayment of advances, and interest	300	1,054	4 10(x)
Repayments of, and interest on, loans to Co-operative Marketing Societies	630	643	5 11
Agricultural Marketing Act, 1931—Interest on loans issued from the Agricultural Marketing Fund	10	—	
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 ..	—	20,270	10 5(y)
Repayments of, and interest on, loans for purchase of herring drift nets	300	18	- 3(z)
Fees under Herring Fishery (Branding) Act, 1913	10	—	
Total	£1,719	22 234	1 5

(w) The balance was received in 1939.

(x) Excess receipts due to the response to a call on unpaid share capital made in the case of one society being much better than expected.

(y) It was expected that this amount would have been received in 1937.

(z) Decreased receipts due to the failure of several loanholders—see below as to amounts written off under this head.

AMOUNTS WRITTEN OFF AS IRRECOVERABLE.

	£	s	d.
Amounts outstanding in connexion with six loans to fishermen for the purchase of herring drift nets. In three of the cases (65 <i>l.</i> 2 <i>s.</i> 2 <i>d.</i> , 89 <i>l.</i> 16 <i>s.</i> 8 <i>d.</i> , and 73 <i>l.</i> 12 <i>s.</i> 10 <i>d.</i>) the fishing vessels of the loan-holders were sold by the mortgagees and no assets were available to meet the claims of unsecured creditors. In a fourth case (178 <i>l.</i> 9 <i>s.</i>) the loan-holder executed a deed of assignment in favour of his creditors and the Ministry received a sum of 1 <i>l.</i> 6 <i>s.</i> 2 <i>d.</i> , being a dividend at the rate of 1½ <i>d.</i> in the pound in satisfaction of its claim of 179 <i>l.</i> 15 <i>s.</i> 2 <i>d.</i> ; in a fifth case (79 <i>l.</i> 11 <i>s.</i> 7 <i>d.</i>) the creditors agreed to a <i>pro rata</i> distribution of the loan-holder's assets, the Ministry receiving a sum of 4 <i>l.</i> 11 <i>s.</i> 10 <i>d.</i> (1 <i>s.</i> 1 <i>d.</i> in the pound) on its claim of 84 <i>l.</i> 3 <i>s.</i> 5 <i>d.</i> In the remaining case (69 <i>l.</i> 12 <i>s.</i> 2 <i>d.</i>) the advance had been made to two fishermen jointly, one of whom was the loan-holder referred to above who executed a deed of assignment, while the other was unemployed. (S.39032/2)	556	4	5
Balances of amounts due in three cases in connexion with unexpired periods covered by grants paid in respect of premium bulls. In each case the animal was sold, following upon the custodian entering into a deed of arrangement with his creditors, and sums of 5 <i>l.</i> 6 <i>s.</i> 9 <i>d.</i> , 1 <i>l.</i> 7 <i>s.</i> 4 <i>d.</i> and 3 <i>s.</i> 9 <i>d.</i> being the total dividends at the rates declared, were received by the Ministry on claims of 16 <i>l.</i> 4 <i>s.</i> 5 <i>d.</i> , 2 <i>l.</i> 12 <i>s.</i> 2 <i>d.</i> and 17 <i>s.</i> respectively (S.38390 and S.34683)	12	15	9
Miscellaneous sums written off departmentally under general Treasury authority (S.34683)	4	7	8
In connexion with Fishery Research a trawl costing 18 <i>l.</i> was lost at sea (S.34683).			

STATEMENT OF THE AMOUNT OF LOANS OUTSTANDING AT 31 MARCH 1939.

(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, Agricultural Credits Act, 1923	.. .. .	5,576	2	2(a)
Co-operative Marketing Societies	.. .. .	1,739	12	3
(ii) Fisheries :—				
Loans for the purchase of herring drift nets	.. .. .		161	11 11
				£48,032 16 4
(2) Loans from the Consolidated Fund :—				
Agricultural Mortgage Corporation, Ltd. (Section 1 (1), Agricultural Credits Act, 1928)	.. .. .	£650,000	—	—

(a) These loans were made out of the Agricultural Credits Account, which was closed in 1927.

EXTRA REMUNERATION (exceeding 50l.).

One Clerk, Higher Grade (400l.—525l.) and two Established Messengers (160l.—205l.) received 67l. 3s. 2d., 103l. 12s. 4d. and 59l. 11s. respectively for overtime with the Secretariat.

Three Clerks (85l.—350l.) and one Temporary Clerk (60s. 5d.—79s. 5d. a week) received 105l. 9s. 9d., 72l. 10s. 11d., 51l. 9s. and 53l. 19s. 8d. respectively for overtime with the Finance Division.

Five Clerks (85l.—350l.) received 69l. 19s. 5d., 67l. —s. 4d., 65l. 3s., 62l. 7s. 5d. and 59l. 11s. 5d. respectively for supervisory duties and overtime in connexion with agricultural statistics.

Eight Clerks (85l.—350l.) and two Unestablished Storekeepers (61s.—67s. a week) received 230l. —s. 3d., 205l. —s. 8d., 133l. 17s. 4d., 132l. 11s. 11d., 124l. 2s. 9d., 106l. 11s. 8d., 63l. 11s. 9d., 61l. 1s. 1d., 92l. 8s. 7d. and 55l. 2s. 4d. respectively for overtime in connexion with agricultural marketing.

Two Clerks, Higher Grade (400l.—525l.) and eleven Clerks (85l.—350l.) received 179l. 9s. 6d., 82l. 12s. 2d., 237l. 11s. 2d., 150l. 4s. 8d., 133l. 3s. 1d., 101l. 3s. 6d., 98l. 18s. 1d., 96l. 11s. 4d., 91l. 19s. 3d., 77l. —s. 6d., 69l. 3s. 3d., 64l. 13s. 4d. and 62l. 18s. 5d. respectively for overtime with the Diseases of Animals Division.

One Superintending Veterinary Inspector (850l.—1,045l. personal) received an allowance of 100l. in respect of duties of a more responsible nature than those normally performed by an officer of his grade.

The Keeper of Herbarium and Library (738l.—953l. with free residence) and one Botanist (337l.—738l.) received 56l. and 62l. respectively for evening lectures to student gardeners, and one Clerk (85l.—350l.) received 80l. 18s. 1d. for special work out of office hours, at the Royal Botanic Gardens, Kew.

One Clerk, Higher Grade (400l.—525l.) and two Clerks (85l.—350l.) received 55l. 3s., 64l. 13s. 3d. and 64l. 8s. 4d. respectively for overtime with the White Fish Commission.

From the Board of Trade Vote the Assistant Secretary, Market Supply Committee (680l.—847l.), and one Marketing Officer (515l.—634l.) and one Assistant Investigations Officer, Market Supply Committee (277l.—515l.) received 100l., 250l., and 145l. 12s. 2d. respectively while seconded for special duties with the Food (Defence Plans) Department.

From the Vote for the Mines Department of the Board of Trade one Junior Legal Assistant (315l.—625l.) received 92l. 2s. 1d. while seconded for special duties with the Mines Department, and from Coal Commission funds the same officer received 91l. 16s. 4d. while seconded for special duties with the Coal Commission.

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

From the Government of Newfoundland one Principal (800*l.*–1,100*l.*) received \$3,600 (Canadian) (inclusive of subsistence at St. Johns) while seconded for special duties in Newfoundland, and from the Government of Jamaica the same officer received an honorarium of 100*l.* for his services in 1937 in connexion with an inquiry into the salt industry of the Turks Islands.

From the Post Office Vote one Clerk (Special Class) (65*s.* to 86*s.* a week), one Temporary Clerk (58*s.* a week) and one Unestablished Messenger (50*s.* to 60*s.* a week) received 52*l.* 9*s.* 5*d.*, 79*l.* 6*s.* 9*d.* and 65*l.* 6*s.* 3*d.* respectively for acting as part-time night telephonists.

30 November 1939.

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 1939.

(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.	£	s.	d.	Payments.	£	s.	d.
Balance, 1 April 1938 ..	19,866	15	2	Total expenditure (Net) (for details see statement following) ..	383,800	-	11
Issues from Development Fund	376,000	-	-	Balance, 31 March 1939	12,066	14	3
	<u>£395,866</u>	<u>15</u>	<u>2</u>		<u>£395,866</u>	<u>15</u>	<u>2</u>

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)							6,154	8	4
<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)				17,035	12	-			
Less Miscellaneous receipts (Subhead Z)				1	16	2			
				<u>17,033</u>	<u>15</u>	<u>10</u>			
Special investigations at Ministry's Veterinary Laboratory :—									
Salaries, &c. of additional staff (Subhead A)				332	19	4			
Materials, apparatus, &c. (Subhead G.4)				1,935	12	6			
				<u>2,268</u>	<u>11</u>	<u>10</u>			
Research scholarships, studentships and fellowships: and representation of agricultural science at international conferences, &c. (Subhead G.4)				4,194	4	5			
Less Miscellaneous receipts (Subhead Z)				8	3	4			
				<u>4,186</u>	<u>1</u>	<u>1</u>			
Grants to Colleges, Institutions, &c. (Subhead G.5):—									
Capital expenditure	33,502	6	1						
Less Miscellaneous receipts (Subhead Z)	39	10	-						
	<u>33,462</u>	<u>16</u>	<u>1</u>						
Advisory and local investigation work	100,753	2	11						
Less Contribution from Land Fertility (Research Fund towards cost of advisory services (Subhead Z)	9,574	3	-						
	<u>91,178</u>	<u>19</u>	<u>11</u>						
Special investigations and research, &c.	21,032	5	7(a)						
Less Receipts from sales of animals (Subhead Z)	385	16	3						
	<u>20,646</u>	<u>9</u>	<u>4</u>						
				<u>145,288</u>	<u>5</u>	<u>4</u>			
Grants in aid of annual expenditure of Colleges, Institutions, &c. (Subhead G.6)							189,223	-	-
Total :—Agricultural Services				<u>£364,154</u>	<u>2</u>	<u>5</u>			

(a) Includes grants amounting to 11,263*l.* 16*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)							899	16	11
Less Amount not repayable from Development Fund							300	-	-
									599 16 11
<i>Fishery Research (General) :—</i>									
Proportion of salaries and wages and travelling expenses of scientific staff (Subheads P.1 and P.2)							7,900	-	6
Maintenance of research vessels (Subhead P.6)	8,246	5	-						
Less Miscellaneous receipts (Subhead Z)		1	7	5					
							8,244	17	7
Maintenance of laboratory buildings, Lowestoft (Subhead P.6)							142	15	7
									16,287 13 8
<i>Shellfish Research and Development :—</i>									
Salaries and expenses of technical staff (Subheads P.1 and P.2)							932	17	1
Proportion of salaries and wages and travelling expenses of scientific staff (Subheads P.1 and P.2)	1,580	-	1						
Oyster breeding experiments (Subhead P.7)	388	19	-						
Cleansing of mussels, Conway—Maintenance of tanks (Subhead P.7)	377	4	2						
Maintenance of Laboratory, Conway, and minor experiments (Subhead P.7)	166	2	10						
							3,445	3	2
Less Receipts from oyster breeding experiments (64l. 17s. 7d.), fees for cleansing of mussels (602l. 9s. 5d.), and miscellaneous receipts (19l. 8s. 3d.) (Subhead Z)							686	15	3
									2,758 7 11
Total :—Fisheries Services									£19,645 18 6
GRAND TOTAL									£383,800 - 11

Estimated Appropriations in Aid. (Anticipated expenditure to be recovered from Development Fund Grants).	Realized Appropriations in Aid. (Actual expenditure recovered from Development Fund Grants).
---	---

	£	s.	d.	£	s.	d.
Agricultural Services	415,215			364,154	2	5
Fisheries Services	20,849			19,645	18	6
	£436,064			383,800	-	11

Donald Fergusson,
Accounting Officer.

30 November 1939.

(B)
DISEASES OF ANIMALS ACCOUNT.
(Formerly Cattle Pleuro-Pneumonia Account for Great Britain.)

ACCOUNT of Receipts and Payments in the year ended 31 March 1939, rendered in accordance with Regulation 2 of the Second Schedule to the Diseases of Animals Act, 1894.

Receipts.	£	s.	d.	Payments (a)	£	s.	d.	£	s.	d.
Parliamentary Grant (Class VI, Vote 7, Subhead H.1)	646,461	12	3	Foot and Mouth Disease :—						
Proceeds of sales of carcasses of slaugh- tered animals :—				Staff paid by fees—						
Tuberculosis in Cattle	18,311	14	5	Fees	6,574	19	7			
Miscellaneous re- ceipts :—				Travelling expenses	3,505	1	6			
Foot and Mouth Disease	51	19	3	Compensation to owners of slaughtered animals ..	105,783	8	5			
Swine Fever	2	2	2	Miscellaneous expenses (b)(c)	24,092	19	4	139,956	8	10
Tuberculosis in Cattle	15	16	-	Swine Fever :—						
				Staff paid by fees—						
				Fees	11,915	9	9			
				Travelling expenses	3,269	3	7			
				Compensation to owners of slaughtered animals ..	2,118	18	6			
				Miscellaneous expenses (b)	5,510	1	4	22,813	13	2
				Tuberculosis in Cattle :—						
				Salaries of staff loaned by Local Authorities in advance of transfer to Ministry	4,101	6	9			
				Staff paid by fees—						
				Fees	141,861	15	11			
				Travelling expenses	15,047	12	2			
				Compensation to owners of slaughtered animals (d)	89,287	-	10			
				Refunds to herd owners in respect of assisted tests (Attested Herds Scheme)	44,081	19	2			
				Bonuses to owners of Attested Herds—						
				Milk gallonage	150,367	8	10			
				Head-rate	23,188	7	6			
				Miscellaneous expenses (b)	29,704	9	7	497,640	-	9
				Other Diseases :—						
				Staff paid by fees—						
				Fees	3,382	8	6			
				Travelling expenses	764	8	5			
				Miscellaneous expenses (b)	286	4	5	4,433	1	4
								£ 664,843	4	1
								£ 664,843	4	1

(a) Exclusive of the salaries and travelling, &c., expenses of the permanent staff of the Ministry employed in connexion with the various diseases. Such expenditure was borne from 1 April 1938 as a final charge on the Ministry's Vote (S.41978/01/2).

(b) Inclusive of telegrams, requisites for cleansing and disinfection, slaughter, burial and removal of animals, petty expenses and, in the case of tuberculosis in cattle, examination of milk samples, purchase of equipment, &c.

(c) Expenditure includes an *ex gratia* payment of 3*l.* 11*s.* 9*d.* made to a labourer who was injured while employed at a foot and mouth disease centre, in respect of the period of his incapacity and damage to certain personal effects. A fee of 2*l.* 2*s.* was also paid to a local doctor for an examination and report (P.2/67760). A sum of 4*l.* 19*s.* 6*d.* is also included in respect of an *ex gratia* payment made, in addition to normal remuneration, to a temporary clerk employed at a similar centre. The officer, whose services were urgently required at short notice, possessed special qualifications which enabled important work in connexion with the tracing of contact animals to be put in hand at an earlier date than would otherwise have been possible (E.18/2).

(d) Expenditure charged to this head includes overpayments of compensation amounting to 355*l.* 2*s.* 6*d.* made to owners of certain animals slaughtered under the Tuberculosis Order, 1938. In each case the certificate given to the owner by the veterinary inspector stated that the animal was affected with non-advanced tuberculosis whereas it should have been stated as advanced tuberculosis. The overpayments represent one half of the market value of the animals (S.34683).

30 November 1939.

Donald Ferguson,
Accounting Officer.

(C)
SMALL HOLDINGS AND

ACCOUNT of Receipts and Payments in the year ended 31 March 1939, rendered

		Receipts.		£	s.	d.
Balance, 1 April 1938	5,287	10	9
Parliamentary Grant (Class VI, Vote 7, Subhead J.1)	839,000	-	-
Receipts in connexion with Farm Settlements established under the Small Holding Colonies Acts, 1916 and 1918 (see statement below)	34,225	-	5

£878,512 11 2

Amount Written Off as Irrecoverable.

Amount due for rent and costs from the former tenant of a cottage at the Amesbury Farm Settlement. It became necessary to institute proceedings for ejection and ultimately possession was obtained in September 1938 under a Court Order which also provided for payment of arrears. After payment of some instalments, leaving 18*l.* 18*s.* 4*d.* outstanding, the debtor left the neighbourhood. The Ministry was advised that enforcement of payment would involve further proceedings the cost of which would be disproportionate to the amount that would probably be recovered. Taxed costs and expenses amounting to 5*l.* 2*s.* 4*d.* were incurred (S.19854/4). 24*l.* -*s.* 8*d.*

STATEMENT of Receipts and Payments in the year ended 31 March 1939 in connexion with

Receipts.

	Acton Park	Amesbury	Holbeach	Rolleston	Sutton Bridge	Total
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
CAPITAL :—						
Sales of property, &c.	—	458 7 10	26 19 6	—	1,361 14 6	1,847 1 10
Miscellaneous	—	- 3 3	- 8 6	- 1 -	3 10 -	4 2 9
Total £	—	458 11 1	27 8 -	- 1 -	1,365 4 6	1,851 4 7
REVENUE :—						
Rents	481 - 6	2,429 1 5	4,002 7 5	1,909 8 -	21,874 7 2	30,696 4 6
Sales of Timber	—	—	—	—	157 10 -	157 10 -
Interest on purchase money	—	26 12 9	—	—	- 6 2	26 18 11
Rates, &c., recovered from tenants	94 14 -	22 - 8	456 9 4	—	866 12 1	1,439 16 1
Miscellaneous	1 18 6	16 12 10	8 5 -	1 15 9	24 14 3	53 6 4
Total £	577 13 -	2,494 7 8	4,467 1 9	1,911 3 9	22,923 9 8	32,375 15 10
GRAND TOTAL £	577 13 -	2,952 18 9	4,494 9 9	1,911 4 9	24,288 14 2	34,225 - 5

30 November 1939.

ALLOTMENTS ACCOUNT.

in pursuance of Section 51 (4) of the Small Holdings and Allotments Act, 1908.

Payments.		£	s.	d.
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		799,447	14	8
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		36,188	14	11 (a)
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)			257	5 5
Payments in connexion with Farm Settlements established under the Small Holding Colonies Acts, 1916 and 1918 (see statement below)		38,956	17	11 (b)
Balance, 31 March 1939		3,661	18	3
		<u>£878,512 11 2</u>		

(a) This sum represents the loss incurred in the provision or equipment of 1,880 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).

(b) Includes an *ex gratia* payment of 15*l.* made to a builder in respect of a set of piggeries erected at the Amesbury Farm Settlement. After the acceptance of his tender, but before the necessary supplies had been obtained, there was a considerable increase in the price of certain of the materials required and the Ministry was satisfied that as a result the builder, who was only in a small way of business, was out of pocket by that sum (S.5829/5).

the FARM SETTLEMENTS established under the Small Holding Colonies Acts, 1916 and 1918.

Payments.

	Acton Park	Amesbury	Holbeach	Rolleston	Sutton Bridge	Total
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
CAPITAL :—						
Houses and buildings, fencing, roads, &c.	229 10 6	111 12 4	1,124 12 1	396 19 1	3,601 15 8	5,464 9 8
Tithe Annuities (sinking fund portion)	—	31 15 2	—	37 8 8	157 1 6	226 5 4
Miscellaneous	—	9 16 5	—	—	—	9 16 5
Total £	229 10 6	153 3 11	1,124 12 1	434 7 9	3,758 17 2	5,700 11 5
REVENUE :—						
Rents (including rent charges)	—	1,885 12 11	1,616 — —	37 1 4	18,671 19 8	22,210 13 11
Rates and land tax	115 5 4	12 7 7	719 18 10	292 18 8	2,404 9 —	3,544 19 5
Tithe Annuities (interest portion)	—	175 9 8	—	193 6 4	1,047 3 3	1,415 19 3
Repairs	85 12 8	628 7 1	884 3 4	483 17 5	2,798 8 10	4,880 9 4
Salaries	—	—	261 8 —	—	634 17 6	896 5 6
Travelling and miscellaneous	14 6 6	87 11 7	69 6 5	11 6 1	125 8 6	307 19 1
Total £	215 4 6	2,789 8 10	3,550 16 7	1,018 9 10	25,682 6 9	33,256 6 6
GRAND TOTAL £	444 15 —	2,942 12 9	4,675 8 8	1,452 17 7	29,441 3 11	38,956 17 11

Donald Fergusson,
Accounting Officer.

(D)

AGRICULTURAL MARKETING FUND.

ACCOUNT of Receipts and Payments in the year ended 31 March 1939, rendered
in pursuance of Section 11 (6), Agricultural Marketing Act, 1931.

Receipts.				Payments.			
	<i>£</i>	<i>s.</i>	<i>d.</i>		<i>£</i>	<i>s.</i>	<i>d.</i>
Balance, 1 April 1938 ..	155,500	--	--	Balance, 31 March 1939..	155,500	--	--
	<hr style="width: 50%; margin-left: auto; margin-right: 0;"/>				<hr style="width: 50%; margin-left: auto; margin-right: 0;"/>		
	£155,500	--	--		£155,500	--	--
	<hr style="width: 50%; margin-left: auto; margin-right: 0;"/>				<hr style="width: 50%; margin-left: auto; margin-right: 0;"/>		

Donald Fergusson,
Accounting Officer.

30 November 1939.

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 1939, 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.	
Beet Sugar Subsidy, Great Britain, under the Sugar Industry (Reorganization) Act, 1936 ..	£	£ s. d.	£ s. d.	£ s. d.		£ s. d.
	2,550,000	1,753,270 9 3	796,729 10 9			—
Surplus to be surrendered			£796,729 10 9			

EXPLANATION of the Causes of Variation between Expenditure and Grant.

Gross savings arose of 1,049,000*l.* due chiefly to the low acreage, yield and sugar content of the crop. These savings were partly offset by (a) a supplementary payment for poor crops (113,000*l.*), (b) a decrease in the average raw sugar price resulting in an effective rate of assistance higher than the prescribed rate (91,000*l.*), (c) an extra payment for short throughput (25,000*l.*) and (d) remanet payments proving greater than expected (23,000*l.*).

Ministry of Agriculture and Fisheries,
30 November 1939.

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).

ACCOUNT of the sum expended, in the year ended 31 March 1939, 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.	
A.—Milk used for Manufacture						
Original ..	115,000 <i>l.</i>					
Less Supplementary	64,000 <i>l.</i>					
	51,000	27,785 15 7	23,214 4 5		—	
B.—Improvement of Quality of Milk Supply						
Original ..	10,000 <i>l.</i>					
Supplementary	7,000 <i>l.</i>					
	17,000	16,064 19 11	935 — 1		—	
C.—Contributions towards Expenses of the Milk Marketing Board in Increasing the Demand for Milk						
Original ..	265,000 <i>l.</i>					
Supplementary	295,000 <i>l.</i>					
	560,000	529,423 6 8	30,576 13 4		—	
TOTAL						
Original ..	390,000 <i>l.</i>					
Supplementary	238,000 <i>l.</i>					
	628,000	573,274 2 2	54,725 17 10		—	
Surplus to be surrendered					£54,725 17 10	

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£
Milk Act, 1934—Payment by Milk Marketing Board under Section 5 of the Act		
Supplementary	112,500	— (a)

(a) Owing to a dispute as to the interpretation of the Section it was necessary for the matter to be referred to the Law Officers of the Crown, and the amount was not received until 1939.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—No claims were made by the Milk Marketing Board in respect of the period subsequent to September 1938 in view of the expectation, since realized by the passing of the Milk Industry Act, 1939, that under amending legislation providing for Exchequer assistance on a new basis, with retrospective effect from 1 October 1938, any payments made on such claims would fall to be repaid to the Exchequer. Had such claims been submitted a substantial saving would still have accrued owing to the statutory cheese-milk and butter-milk prices being higher than estimated.

C.—Provision was made for payments in connexion with a scheme for the supply of milk at reduced prices for consumption by expectant and nursing mothers and young children, but it was not found possible to introduce the scheme during the year.

Ministry of Agriculture and Fisheries,
7 November 1939.

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

ACCOUNT of the sum expended, in the year ended 31 March 1939, compared with the sum granted, for the salaries of the Livestock Commission; for 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.	57,500	55,938 6 3	1,561 13 9	—
B.—Experimental Slaughterhouse Schemes	75,000	—	75,000 — —	—
C.—Cattle Fund (Grant in Aid)	4,500,000	4,406,000 — —	94,000 — —	—
GROSS TOTAL	£ 4,632,500	4,461,938 6 3	170,561 13 9	—
			Surplus of Gross Estimate over Expenditure. £170,561 13 9	
Deduct—	Estimated.	Realized.	Deficiency of Appropriations in Aid realized. £1,561 13 9	
D.—Appropriations in Aid	57,500	55,938 6 3		
NET TOTAL	£ 4,575,000	4,406,000 — —	Net Surplus to be surrendered. £169,000	

EXPLANATION of the Causes of Variation Between Expenditure and Grant.

A.—The full complement of clerical staff provided for in the estimate was not required. The expenditure was repaid from the Cattle Fund as an Appropriation in Aid.

B.—Progress towards the launching of the three experimental slaughterhouse schemes was slower than anticipated, and consequently no issues of grants or loans were necessary.

C.—See explanations under the various items of the Cattle Fund.

D.—See under Subhead A above.

EXTRA REMUNERATION (exceeding 50*l.*).

From the Post Office Vote, one Clerk (Special Class) received 56*l.* 10*s.* 4*d.* for acting as part-time night telephonist and two Temporary Clerks received 96*l.* 1*s.* 4*d.* and 71*l.* 16*s.* 3*d.* respectively for acting as auxiliary sorters.

Ministry of Agriculture and Fisheries,
16 November 1939.

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.

NOTES.—*continued.*

in Great Britain where the Certifying Officers are officers of the local authorities, 876*l.* 15*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 Cattle Subsidy Scheme (Approval) Order, 1937, made under Section 5 of the Livestock Industry Act, 1937 (S.R. & O. 659/1937).

A deficiency of equipment consisting of four ear-punches, costing originally 4*l.* lost by Certifying Officers, has been written off. Two ear-punches previously written off as lost, have been recovered.

With Treasury sanction (S.39200) 249 ear-punches, costing originally 249*l.*, have been written off as unsuitable for further use.

16 November 1939.

Donald Fergusson,
Accounting Officer.

LAND FERTILITY IMPROVEMENT.

ACCOUNT of the sum expended, in the year ended 31 March 1939, 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.
A.—Salaries, &c.				
Original	29,139l.			
Supplementary	6,100l.			
	35,239	34,705 13 3	533 6 9	—
B.—Travelling Expenses, &c. . .	2,000	2,725 8 11	—	725 8 11
C.—Advisory Committee and Sub-Committees ..	500	—	500 — —	—
D.—Telegrams, Telephones and Incidental Expenses ..	1,000	496 4 5	503 15 7	—
E.—Contributions towards cost of Lime and Basic Slag				
Original	1,250,000l.			
Supplementary	150,000l.			
	1,400,000	1,322,698 1 11	77,301 18 1	—
GROSS TOTAL				
Original	1,282,639l.			
Supplementary	156,100l.			
	£1,438,739	1,360,625 8 6	78,839 — 5	725 8 11
Deduct—	Estimated.	Applied.		
F.—Appropriations in Aid ..	200	200 — —		
NET TOTAL				
Original	1,282,439l.			
Supplementary	156,100l.			
	£1,438,539	1,360,425 8 6	Surplus to be surrendered £78,113 11 6	
Receipts payable to Exchequer.			Estimated.	Realized.
Receipts authorized to be used as Appropriations in Aid			£	£ s. d.
Appropriated in aid (Subhead F)			200	386 15 4
				200 — —
				£186 15 4

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving due mainly to changes in personnel and delay in the filling of vacancies.

B.—Owing to a greater number of inspections in connexion with the examination of applications under the Land Fertility Scheme, travelling and subsistence expenses were higher than expected.

C.—The necessity for the setting up of these Committees did not arise during the year.

D.—Expenditure under this head for the first complete year of the Committee's operations could not be closely forecast.

E.—Owing largely to adverse weather conditions towards the close of the year, the total quantities of lime and basic slag purchased by occupiers of agricultural land were less than expected.

The expenditure charged to this subhead includes a sum of 929*l.* 14*s.* 8*d.* being the amount of contribution paid during the year to associations of farmers, allotment-holders, small-holders, &c., under the Scheme in respect of lime or basic slag purchased by such associations in advance of their approval by the Committee (S.41978/05/2 & 4).

Ministry of Agriculture and Fisheries,
30 November 1939.

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.

OATS AND BARLEY SUBSIDY (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 1939, compared with the sum granted, for a subsidy in respect of land under oats or barley in England and Wales and Northern Ireland.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
Oats and Barley Subsidy (England and Wales and Northern Ireland) under the Agriculture Act, 1937	100,000	80,224 4 6	19,775 15 6	—
Surplus to be surrendered			<u>£19,775 15 6</u>	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

The rate of subsidy depended upon the United Kingdom price of home grown oats for the seven months ended 31 March 1938. The estimate was framed upon the expectation that the price would be 7s. 6d. per cwt., giving a rate of subsidy of 3s. per acre, but the ascertained price was 7s. 7d. per cwt., giving a rate of subsidy of 2s. 6d. per acre. It was also expected that the area qualifying for subsidy would be 700,000 acres, but the area on which subsidy was actually paid was 642,000 acres only.

Ministry of Agriculture and Fisheries,
3 November 1939.

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.

BACON INDUSTRY.

ACCOUNT of the sum expended, in the year ended 31 March 1939, compared with the sum granted, for payments in respect of pigs sold on long contracts and made into bacon in Great Britain.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
Pigs sold on long contracts and made into bacon ..	£ 150,000	£ —	£ 150,000	£ —
Surplus to be surrendered.. ..			£150,000	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

Owing to technical difficulties it proved impracticable to make the regulations prescribed by Section 28 of the Bacon Industry Act, 1938, which were necessary before payments could be made. These difficulties were removed by the Bacon Industry (Amendment) Act, 1939, which received the Royal Assent on 27 March 1939, but it was not possible to make the regulations until after the close of the financial year.

Ministry of Agriculture and Fisheries,
7 November 1939.

Donald Fergusson,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

SURVEYS OF GREAT BRITAIN.

ACCOUNT of the sum expended, in the year ended 31 March 1939, compared with the sum granted, for the expenses of the Survey of Great Britain and of minor services connected therewith.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Pay and Allowances to Staff	21,977	20,800 10 9	1,176 9 3	—	—	—
B.—Pay and Allowances to Warrant Officers, Non-commissioned Officers and Sappers ..	89,550	86,989 9 6	2,560 10 6	—	—	—
C.—Pay, &c., of Civil Assistants, &c. .. .	380,560	385,989 8 —	—	—	5,429 8 —	—
D.—Travelling Expenses ..	28,000	28,156 7 2	—	—	156 7 2	—
E.—Stores, &c. .. .	107,960	109,797 15 7	—	—	1,837 15 7	—
F.—Air Photographs ..	7,500	1,454 6 2	6,045 13 10	—	—	—
G.—Incidental Expenses ..	6,900	8,563 — 3	—	—	1,663 — 3	—
H.—Telegrams and Telephones .. .	600	760 8 1	—	—	160 8 1	—
GROSS TOTAL	£ 643,047	642,511 5 6	9,782 13 7	—	9,246 19 1	—
<i>Deduct—</i>	Estimated.	Applied.				
I.—Appropriations in Aid ..	252,710	252,710 — —	Surplus to be surrendered.			
NET TOTAL ..	£ 390,337	389,801 5 6	£535 14 6			

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid	252,710	271,841 10 9
Appropriated in aid (Subhead I)	—	252,710 — —
Paid separately to Exchequer ..	—	£19,131 10 9

The proceeds of sale of geological memoirs, &c., realized a sum of 134*l.* 12*s.* 3*d.*, which was paid over to the Stationery Office.

The proceeds of the sale of Geological Survey maps and sections realized a sum of 936*l.* 10*s.* 7*d.*, which was paid over to the Department of Scientific and Industrial Research.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Due to the Department being under establishment of Military and Civil Officers until late in the year. The saving was offset to some extent by the new conditions of service of Military Officers (Army Order 169/38).

B.—Due to the average number of Royal Engineers available for employment throughout the year being less than anticipated.

C.—Recruitment was well maintained throughout the year, and the field strength was greater than anticipated, involving additional payments of field allowance. A sum of 1,850*l.* was expended on overtime for urgent mapping programmes for other Government Departments.

D.—Travelling expenses of Officers were higher than anticipated.

E.—Payments for necessary purchases of general stores and instruments were greater than provided for.

F.—Expenditure was confined to the purchase of air photographs of specified areas pending a decision as to the manner in which air photographic work should be carried out. The photographs approved for purchase were not so numerous as expected.

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

G.—Payments for medical attendance and for the rent of rooms required as offices for revision sections in the field were greater than anticipated. A sum of 70*l.* was expended owing to the necessity for placing certain orders for map printing with private establishments during the emergency which occurred in 1938. Expenditure under this subhead includes payments as compensation for damage, &c. amounting to 37*l.* 13*s.* 6*d.*

H.—The provision of additional accommodation at headquarters separate from the main buildings made the renting of additional telephone exchange lines essential. There was a consequent increase in the number of calls.

Details of Receipts.	Estimated.	Realized.		
	£	£	s.	d.
Sale of maps, &c.	80,000	86,378	15	3
Royalty payments and other miscellaneous receipts ..	8,000	14,374	14	3
Services in respect of which repayment is made by Public Departments, Local Authorities, &c. :—				
Admiralty	360	552	6	5
Air Ministry	22,900	24,391	17	5
Coal (Registration of Ownership) Department.. ..	2,100	9,342	—	1
Geological Survey	6,500	7,773	19	2
Land Registry	18,000	25,153	15	1
Ministry of Finance, Northern Ireland	2,700	3,701	6	7
Ministry of Health	1,700	1,123	9	7
Ministry of Transport	1,000	634	12	—
Stationery Office	2,000	1,576	19	4
Tithe Redemption Commission	9,300	4,000	—	—
War Office	90,500	84,947	8	9
Local Authorities, &c.	7,650	7,890	6	10
Total	£252,710	271,841	10	9

EXTRA REMUNERATION (exceeding 50*l.*).

From this Vote, four Lower Grade Clerks (75*l.*–320*l.*) received 66*l.* 10*s.* 10*d.*, 59*l.* 11*s.*, 55*l.* 11*s.* 2*d.* and 53*l.* 4*s.* 11*d.* respectively, for overtime.

From the Post Office Vote, one Assistant (149*l.*) received 56*l.* 16*s.* 7*d.* for acting as part-time night telephonist.

NOTES.

A loss of 36*l.* 12*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 24*l.* 13*s.* 8*d.* have also been written off (S.2200).

A certain number of over issues of payments for overtime occurred during the period 1 April 1922 to 25 November 1938, estimated to amount to a total sum of 580*l.* This sum has been written off with Treasury sanction (E.39048).

Ex gratia payments totalling 60*l.* were made to four members of the field staff who lost personal property in a fire at a hotel (E.38155).

M. N. MacLeod,
Major-General,
Accounting Officer.

Ordnance Survey Office, Southampton,
30 November 1939.

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.

E.—Due to unavoidably large purchases of livestock taken over with land acquired, increase in wages of forest workers (E.23082), abnormal fire protection (necessitated by climatic conditions) and unforeseen increases in pruning and thinning of young plantations and preparation of produce; the latter is offset by increased receipts and stocks on hand (S.34929/38).

Allowances or remissions of mining rents and royalties amounting to 102*l.* 10*s.* have been made (S.28514—25*l.*; S.35941—5*l.*; S.36414—53*l.*; S.36744—7*l.* 10*s.*; S.41726—5*l.*; S.42685—7*l.*).

The following amounts have been written off:—113*l.* 10*s.* for rent, &c. (S.18776/3); 7*l.* 7*s.* 7*d.* for forest produce (S.14188—1*l.* 5*s.*; S.20007/01/2—13*l.* 17*s.*; S.44535—56*l.* 5*s.* 7*d.*); 10*l.* 19*s.* for stores, &c. (S.14188); 117*l.* —*s.* 2*d.* for misappropriations of cash (S.31174), and twenty-two small debts amounting to 34*l.* 13*s.* 5*d.* the recovery of which was regarded by the Treasury Solicitor as impracticable (S.20007).

An *ex gratia* payment of 3*l.* 4*s.* 6*d.* was made in respect of a private road damaged as a result of the Commission's drainage operations (S.43856).

Payments amounting to 65*l.* 9*s.* 3*d.* have been made for personal property damaged by fire or accident (E.22272—63*l.* 12*s.* 7*d.*; E.28838—1*l.* 16*s.* 8*d.*).

Gifts of approximately 29,000 plants and 120 rabbits have been made. The plants were of little market value and surplus to the Commission's requirements, and were given in order to encourage an interest in the planting of trees by small-holders (S.34757 and S. 41761).

EXTRA REMUNERATION (exceeding 50*l.*).

From the Post Office Vote, a messenger (50*s.* to 60*s.* a week) received 71*l.* 18*s.* 1*d.* for acting as part-time night telephonist.

R. L. Robinson,
Accounting Officer

30 November 1939.

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 1939, compared with the sum granted, for the salaries and expenses of the Ministry of Transport, including expenses of the Railway Rates Tribunal, of the Road and Rail Appeal Tribunal, and of maintaining H. lyhead Harbour, the Caledonian and Crinan Canals; annuities in respect of Light Railways; and other services.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
A.—Salaries, &c.	777,733	749,812 16 10	27,920 3 2	—	—	
B.—Travelling Expenses . .	70,650	76,148 16 11	—	5,498 16 11	—	
C.—Special Services, Inquiries and Incidental Expenses	36,945	34,539 1 2	2,405 18 10	—	—	
D.—Telegrams and Telephones	8,000	9,427 14 8	—	1,427 14 8	—	
E.—Railway Rates Tribunal . .	12,131	12,315 17 4	—	184 17 4	—	
F.—Road and Rail Appeal Tribunal	5,898	5,581 3 5	316 16 7	—	—	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving mainly due to staff requirements not being as large as was anticipated for Crofter Counties Scheme (14,550*l.*), Roads Divisional Offices (9,180*l.*), Traffic Areas (4,830*l.*), Driving Test Organization (3,270*l.*), Public Utilities, Finance and Statistics Department (1,080*l.*): offset by increased cost of staff required for Roads Department Headquarters (3,220*l.*) and overtime for Defence Plans work in Traffic Areas (1,212*l.*).

B.—Excess due to underestimates of 6,807*l.* for travelling (Roads Department and Driving Test staffs) and 911*l.* for removal expenses, offset by savings mainly in Traffic Commissioners and Port and Transport staffs (2,219*l.*).

C.—Saving mainly due to cost of shorthand reporting being less than was expected.

D.—Excess due to continued expansion of activities of the Ministry.

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.
G.—Holyhead Harbour ..	17,334	14,865	14	5	2,468	5	7
H.—Caledonian Canal ..	54,217	50,528	18	5	3,688	1	7
I.—Crinan Canal	9,670	11,022	12	4	—	1,352	12 4
J.—Menai Bridge: Salaries, &c.	1,973	2,017	6	1	—	44	6 1
K.—Annuities under the Light Railways Act, 1896 ..	3,419	3,418	6	—	—	—	—
GROSS TOTAL	£ 997,970	969,678	7	7	36,799	19	9
<i>Deduct—</i>	<i>Esti- mated.</i>	<i>Applied.</i>					
L.—Appropriations in Aid ..	614,440	614,440	—	—			
NET TOTAL	£ 383,530	355,238	7	7	Surplus to be surrendered. £28,291 12 5		

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid	614,440	679,155 6 4
(ii) Receipts of other classes	3,328	3,328 11 —
Total	617,768	682,483 17 4
Appropriated in aid (Subhead L)		614,440 — —
Paid separately to Exchequer		<u>£68,043 17 4</u>

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

G.—The saving was mainly due to the progress of the special repairs to the breakwater being slower than was expected owing to weather and other physical conditions.

H.—Saving due to retention money on the contract for the reconstruction of Tomnahurich Bridge not being paid until after 31 March 1939.

I.—Excess due to unforeseen expenditure on maintenance and to underestimate of amount required for reconditioning staff quarters.

Details of Receipts.	Estimated.	Realized.		
	£	£	s.	d.
(i) Receipts of classes authorized to be used as Appropriations in Aid :—				
1. Traffic Commissioners: fees and incidental receipts (Road Traffic Act, 1930, Road and Rail Traffic Act, 1933, and Road Traffic Act, 1934)	441,000	484,781	1	3
2. Driving tests: fees and incidental receipts (Road Traffic Act, 1934)	88,000	110,025	3	5
3. Appeal Tribunal: fees and incidental receipts (Road and Rail Traffic Act, 1933)	400	465	18	8
4. Recovery from Service Departments in respect of supervision of agency work	20,000	21,356	19	4
5. Recovery of costs of inquiries	2,790	2,178	6	5
6. Repayment by Railway Companies and the London Passenger Transport Board in respect of expenses of the Rates Tribunal	12,000	11,297	8	11
7. Rates Tribunal—fees	1,400	1,733	15	6
8. Rates Tribunal—sale of minutes of evidence, &c.	1,200	1,668	10	8
9. Holyhead Harbour—dues, rents, &c.	4,680	4,643	2	8
10. Caledonian Canal—dues, rents, &c.	5,700	5,791	11	11
11. Grant from the Road Fund in respect of reconstruction of bridge over the Caledonian Canal	19,500	16,379	—	—
12. Crinan Canal—dues, rents, &c.	6,900	7,231	8	2
13. Menai Bridge—tolls, &c.	9,700	9,638	14	7
14. Miscellaneous receipts	1,170	1,363	6	4
15. Recovery from Home Office of expenses in connexion with Air Raid Precautions	—	600	18	6
				679,155 6 4
(ii) Receipts of other classes :—				
16. Repayments by Lee Conservancy of advances made under the Ministry of Transport Act, 1919	203	203	11	—
17. Interest on investments in light railway undertakings	3,125	3,125	—	—
				3,328 11 —
Total				£682,483 17 4

(1) Excess due to scale of fees for the licensing of goods vehicles being increased as from 1 September 1938.

The fees are net after deduction of 6,482*l.* 12*s.* 1*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).

(2) More tests were carried out than was anticipated.

(4) More work was carried out for the Air Ministry than was anticipated.

(11) See explanation under Subhead H.

NOTES.

A sum of 5*l.* 13*s.* 7*d.*, the value of three pneumatic tyred barrow wheels which were stolen from an aerodrome, was written off. The loss was reported to the police, but the missing property was not recovered (S.34628).

An extra contractual payment of 492*l.* 5*s.* 6*d.* was made in respect of unforeseen excessive wastage in quarrying the required standard of stone for the special repairs to the breakwater at Holyhead Harbour (S.38624).

Costs of a prosecution under the Road and Rail Traffic Act, 1933, amounting to 10*l.* 10*s.*, were written off as the defendant served a term of imprisonment in lieu of payment of costs and fine (S.37158).

EXTRA REMUNERATION (exceeding 50*l.*).

From the Post Office Vote, a Clerk, Higher Grade (400*l.*–525*l.*), two Clerks (Special Class) (65*s.*–86*s.* a week) and an unestablished Messenger (50*s.*–60*s.* a week) received amounts of 50*l.* 5*s.* 9*d.*, 52*l.* 7*s.* 1*d.*, 50*l.* 18*s.* 11*d.*, and 51*l.* 4*s.* 4*d.* respectively for services as part-time night telephonists. In addition two Clerks (85*l.*–350*l.*), a Clerk (Special Class) (65*s.*–86*s.* a week) and a Clerk (Special Class) (62*s.*–83*s.* a week) received 59*l.* 17*s.* 7*d.*, 50*l.* 8*s.* 2*d.*, 53*l.* 7*s.* 10*d.* and 64*l.* 5*s.* 9*d.* respectively from the Post Office Vote for similar services, together with 10*l.* 3*s.*, 9*l.* 4*s.* 10*d.*, 2*l.* 5*s.* 1*d.* and 3*l.* 11*s.* 11*d.* respectively for overtime from this Vote.

One Port Area Officer (550*l.*), one temporary Administrative Officer (750*l.*), two Traffic Examiners (250*l.*–310*l.*) and three Driving Examiners (220*l.*–260*l.*) received amounts varying from 10*s.* a week to 741*l.* 13*s.* 3*d.* per annum from Army, Navy and Colonial Funds.

LOAN OUTSTANDING AT 31 MARCH 1939.

Lee Conservancy £3,638 17*s.*

Balance of a loan of 4,500*l.* plus capitalized interest 205*l.* –*s.* 7*d.* is being repaid by an annuity of 203*l.* 11*s.* for 40 years (1925–1964 inclusive). This loan is part of a loan of 7,000*l.* of which 2,500*l.* was advanced from the Development Fund.

STATEMENT showing the amount invested in Light Railway Undertakings at 31 March 1939 and the dividends received in respect thereof in the year ended 31 March 1939.

	Amount Invested.	Dividends Received.
	£	£
North Devon and Cornwall Junction Light Railway Company :—		
6,250 Ordinary shares of 10 <i>l.</i> each	62,500	—
5 per cent. Debenture Stock	62,500	3,125
Welsh Highland Light Railway Company :—		
5 per cent. Debenture Stock	35,774	—

4 December 1939.

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.

(A.)

HOLYHEAD HARBOUR.

ACCOUNT of Receipts and Payments for the year ended 31 March 1939.

Receipts.			Payments.			
	£	s.	d.	£	s.	d.
Dues from Harbour of Refuge	5	18	1	Management—		
Rent and dues for use of Tra.nway	125	4	8	Salaries, wages, and insurance	965	19 4
Rents	4,504	16	7	Fuel, light and water	35	1 7
Miscellaneous	7	3	4	Miscellaneous.. .. .	107	5 8
						1,108 6 7
				Harbour of Refuge—		
				Wages, &c.	1,844	5 9
				Materials	699	17 5
						2,544 3 2
				Maintenance of Break-water—		
				Wages, &c.	642	13 7
				Materials	119	8 7
						762 2 2
				Maintenance of Rented Property—		
				Wages, &c.	38	3 3
				Materials	60	13 -
						98 16 3
				Maintenance of Harbour Launch—		
				Wages, uniforms, &c.	155	13 1
				Running costs	58	3 9
						213 16 10
				Special Repairs to Break-water—		
				Wages, &c.	1,816	15 6
				Materials, &c... .. .	8,321	13 11
						10,138 9 5
						14,865 14 5†
	4,643	2	8*	Payments by other Departments—		
				Post Office	8	- -
				Stationery Office	2	- -
				Rating of Government Property	109	- -
						119 - -
Excess of Payments over Receipts	10,341	11	9			
	£14,984	14	5			£14,984 14 5

* See Details of Receipts, item 9.

† See Subhead G.

4 December 1939.

Leonard Browett,
Accounting Officer.

(B.)

CALEDONIAN CANAL.

ACCOUNT of Receipts and Payments for the year ended 31 March 1939.

Receipts.			Payments.								
	£	s.	d.	£	s.	d.	£	s.	d.		
Dues—				Management—							
Tonnage	3,750	16	1	Salaries, &c.	792	17	9				
Harbour, wharf and basin	454	—	1	Travelling and subsistence	112	6	—				
Anchorage, shore and towage	31	13	2	Rates and feu duties ..	444	2	7				
Transit tolls	529	5	8	Incidentals	71	16	10				
Terminal charges	38	14	11					1,421	3	2	
Rents	641	11	—	Operating—							
Sale of gravel and sand	30	7	6	Wages, &c.	7,771	11	5				
Hire of plant, &c.	97	13	5	Materials and services ..	272	12	8				
Miscellaneous	217	10	1					8,044	4	1	
Grant from Road Fund for reconstruction of Tomnahurich Bridge	16,379	—	—	Maintenance—							
				Wages, &c.	3,703	13	9				
				Materials and services ..	3,593	4	11				
								7,296	18	8	
				Reconstruction of Tomnahurich Bridge					16,379	—	—
				De-watering canal					2,506	11	5
				Provision of new dredger					6,119	10	—
				Reconstruction of staff quarters					5,817	2	8
				Protective works at Gairloch					2,944	8	5
								50,528	18	5†	
				Payments by other Departments—							
				Paymaster General (Pensions, &c.) ..					1,687	—	—
				Post Office					19	—	—
				Stationery Office					7	—	—
				Board of Trade					5	—	—
								1,718	—	—	
Excess of Payments over Receipts	30,076	6	6								
	£52,246	18	5					£52,246	18	5	

Free passages to the value of 59*l.* and 4*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 10 and 11.

† See Subhead H.

4 December 1939.

Leonard Browett,
Accounting Officer.

(D.)

MENAI BRIDGE.

ACCOUNT of Receipts and Payments for the year ended 31 March 1939.

Receipts.			Payments.							
	£	s.	d.		£	s.	d.	£	s.	d.
Tolls	9,599	16	9	Salaries, &c.—						
Miscellaneous	38	17	10	Collection of Tolls	1,166	14	5			
				Maintenance of bridge-work	441	4	11			
				Maintenance of roadway	361	4	-			
								1,969	3	4
				Incidentals				48	2	9
	9,638	14	7*					2,017	6	1†
				Payments by other Departments—						
				Ministry of Transport						
				(Roads, &c., Vote):—						
				Maintenance	106					
				Reconstruction	19,811					
								19,917	-	7
Excess of Payments over Receipts	12,327	11	6	Post Office	2	-	-			
				Stationery Office	30	-	-			
								19,949	-	-
	£21,966	6	1							
								£21,966	6	1

* See Details of Receipts, item 13.

† See Subhead J.

4 December 1939.

Leonard Browett,
Accounting Officer.

(E.)

MERSEY CONSERVANCY.

ACCOUNT of Receipts and Payments for the year ended 31 March 1939.

Receipts.				Payments.			
	£	s.	d.		£	s.	d.
Balance, 1 April 1938 ..	103	11	9	Salaries—			
Interest on Securities ..	89	15	10	Acting Conservator ..	450	—	—
Contributions—				Liverpool Officer ..	400	—	—
Mersey Docks and Harbour Board	825	—	—	River Inspector ..	25	—	—
Manchester Ship Canal Company	700	—	—				875
				Contribution to Ministry of Transport for services rendered ..			250
				Liverpool Office expenses—			
				Rent	50	—	—
				Rates	30	13	1
				Cleaning	—	3	4
				Miscellaneous	1	—	8
							81
				Travelling and subsistence allowances ..			31
				Printing, postage and stationery			5
				Balance, 31 March 1939			474
							15
							3
							£1,718
							7
							7

SECURITIES HELD AT 31 MARCH 1939.

	Nominal Amount.	Cost.	Market Value, 31 March 1939.
	£ s. d.	£ s. d.	£ s. d.
2½ per cent. Guaranteed Stock ..	1,473 6 3	1,133 12 2	1,119 14 4
3½ per cent. War Stock	1,726 6 3	1,649 12 6	1,646 9 5

4 December 1939.

Leonard Bröwett,

Accounting Officer.

I have examined the foregoing Accounts (A), (B), (C), (D) and (E). I 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.

ROADS, &c.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31 March 1939, 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.	£ s. d.	£ s. d.	£ s. d.	
A.—Road Fund: Grant in Aid under the Finance Act, 1936 ..	21,650,000	21,650,000 - -	—	—	—	—	—	
B.—Menai Bridge	112,000	19,917 3 1	92,082 16 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	670,000	661,246 15 11	8,753 4 1	—	—	—	—	
D.—Compensation to Local or Police Authorities in respect of fees or charges on the Licensing of Mechanically Propelled Hackney Carriages	18,000	17,077 15 -	922 5 -	—	—	—	—	
GROSS TOTAL .. £	22,450,000	22,348,241 14 -	101,758 6 -	—	—	—	—	
<i>Deduct—</i>	<i>Estimated.</i>	<i>Realized.</i>	Surplus of Gross Estimate over Expenditure. £101,758 6 -					
E.—Appropriations in Aid	450,000	423,954 18 10	Deficiency of Appropriations in Aid realized. £26,045 1 2					
NET TOTAL .. £	22,000,000	21,924,286 15 2	Net Surplus to be surrendered. £75,713 4 10					
Receipts payable to Exchequer.			Estimated.			Realized.		
			£			£ s. d.		
Receipts not authorized to be used as Appropriations in Aid			—			1 5 6		

EXPLANATION of the Causes of Variation between Expenditure and Grant.

B.—The work of reconstruction did not begin until September 1938 owing to unavoidable prolongation of the time taken in preliminary work.

E.—A close estimate cannot be framed.

Details of Receipts.	Estimated.	Realized.	
	£	£	s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid :—			
Fines, &c., under the Roads Act, 1920, the Road Traffic Acts, &c. 	450,000	423,954	18 10
(ii) Receipts of other classes :—			
Bank interest on imprest accounts (Motor Tax Refunds Account) 	—		1 5 6
Total 		£423,956	4 4

NOTE

Amounts varying from 2s. to 29l. —s. 10d. and aggregating 42l. 10s. were charged to Subhead C in respect of losses of Motor Tax Revenue (S. 18289/10).

27 November 1939.

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 1939, 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) ..	708,000	708,000	—	—

Treasury,
21 September 1939.

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 1939, 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	750,000	730,222 - 4	19,777	19 8	—	—
			Surplus to be surrendered <u>£19,777 19 8</u>			

EXPLANATION of the Causes of Variation between Expenditure and Grant.

The estimates furnished by certain undertakings of their probable claims for grant proved excessive.

R. V. Nind Hopkins,
Accounting Officer.

Treasury,
21 September 1939

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 1939, compared with the sum granted, for the salaries and expenses of the Department of Scientific and Industrial Research, including the Geological Survey of Great Britain and Museum of Practical Geology, and a grant in aid.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
HEADQUARTERS ADMINISTRATION.						
A.1.—Salaries, &c.	29,966	30,339 8 —	—	373 8 —		
A.2.—Travelling and Incidental Expenses	625	690 4 5	—	65 4 5		
A.3.—Telegrams and Telephones	450	497 16 6	—	47 16 6		
Total	31,041	31,527 8 11	—	486 8 11		
B.—Grants for Investigation and Research	193,367	197,867 3 3	—	4,500 3 3		
RESEARCH WORK AND RESEARCH ESTABLISHMENTS, EXCEPT THE GEOLOGICAL SURVEY AND MUSEUM.						
C.1.—Salaries, &c.	534,121	519,097 6 2	15,023 13 10	—		
C.2.—General Expenses of Departmental Establishments ..	89,353	81,023 12 7	8,329 7 5	—		
C.3.—Travelling Expenses ..	7,335	8,908 2 —	—	1,573 2 —		
C.4.—Telegrams and Telephones	2,805	2,781 13 5	23 6 7	—		

EXPLANATION of the Causes of Variation between Expenditure and Grant.

B.—Excess consequent on a general increase in grant-earning income of Research Associations.

C.1.—6,000*l.*, provided for expansion of work, was not required; the further saving of 9,024*l.* represents savings due to delays in appointments of new staff and in the filling of vacancies.

C.2.—9,000*l.* was provided for expansion of work. Only 670*l.* was required.

C.3.—Excess due to increase in volume of repayment work and to other travelling for which the necessity could not be foreseen.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
RESEARCH WORK, &c.— <i>contd.</i>						
C.5.—Expenses of Research Work carried out Extra-Departmentally	31,110	17,323 13 4	13,786 6 8	—		
Total	£ 664,724	629,134 7 6	37,162 14 6	1,573 2 -		
GEOLOGICAL SURVEY OF GREAT BRITAIN AND MUSEUM OF PRACTICAL GEOLOGY.						
D.1.—Salaries, &c.	61,047	60,671 5 -	375 15 -	—		
D.2.—General Expenses	1,930	1,977 6 5	—	47 6 5		
D.3.—Travelling Expenses	4,000	4,327 3 10	—	327 3 10		
D.4.—Telegrams and Telephones	300	290 16 7	9 3 5	—		
D.5.—Printing Geological Survey Maps	6,500	7,773 19 2	—	1,273 19 2		
D.6.—Purchase of Specimens (Grant in Aid)	175	175 - -	—	—		
Total	£ 73,952	75,215 11 -	384 18 5	1,648 9 5		
GROSS TOTAL	£ 963,084	933,744 10 8	37,547 12 11	8,208 3 7		
			Surplus of Gross Estimate over Expenditure. £29,339 9 4			
			Deficiency of Appropriations in Aid realized. £7,448 - 6			
<i>Deduct—</i>	Estimated.	Realized.	Net Surplus to be surrendered. £21,891 8 10			
E.—Appropriations in Aid	259,017	251,568 19 6				
NET TOTAL	£ 704,067	682,175 11 2				

Receipts payable to Exchequer.	Estimated.	Realized.
Receipts not authorized to be used as Appropriations in Aid	—	1,500

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

- C.5.—15,000*l.* was provided for expansion of work. Only 1,214*l.* was required.
D.5.—Certain arrears of map work were dealt with during the year.

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	1,785	1,587	8 1
Miscellaneous	—	126	4 1
Subhead B.			
Repayment of grants (prior years) and miscellaneous receipts	50	10	— —
Subhead C.			
Fees and charges :—			
Outside Bodies.. .. .	94,980	109,291	17 2(a)
Civil Departments	11,575	15,858	13 1(b)
Defence Services	74,750	75,162	7 8
Sales and miscellaneous receipts	6,094	8,782	12 4(c)
Payment from the Road Fund for Road Research work (net cost)	42,083	34,328	16 9(d)
Contributions from Dominions and Colonies towards the cost of Food Investigation.. .. .	4,400	4,775	— —(e)
Unallocated receipts from additional repayment services, &c.	22,000	—	— (f)
Subhead D.			
Geological Survey and Museum: Fees, sales of maps and charges for hand colouring, &c.	1,300	1,646	— 4
	£259,017	251,568	19 6
(ii) Receipts of other classes.. .. .	—	1,500	— —(g)
Total	£259,017	253,068	19 6

- (a) Increase in volume of paid work and in industrial contributions.
- (b) Increase in repayment services.
- (c) Increase in receipts from patents and from sales of experimental materials.
- (d) Reduction in net cost of Road Research recoverable from the Ministry of Transport due to savings and increased receipts for paid work.
- (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) Arrears of contributions from Dominions and Colonies towards the cost of Food Investigation.

NOTES.

Road Research Laboratory.—Equipment missing to the value of 6*l.* 6*s.* has been written off (S.26826).

A fee of 3*l.* 3*s.* for a test was abandoned as irrecoverable (S.26826).

Ex gratia payments of 12*l.* and 5*l.* 6*s.* respectively were made to two officers of the Department for expenses incurred by them as the result of accidents while on duty (P.2/62489 and 69736).

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 his services rendered to the Company.

GRANT IN AID ACCOUNT (GEOLOGICAL MUSEUM: PURCHASE OF SPECIMENS).

Receipts.				Payments.			
	£	s.	d.		£	s.	d.
Balance on 1 April 1938 ..	197	1	8	Purchases	112	6	4
Grant in Aid, 1938—Sub- head D.6.. .. .	175	-	-	Balance on 31 March 1939 ..	259	15	4
	<hr/>				<hr/>		
	£372	1	8		£372	1	8
	<hr/>				<hr/>		

25 November 1939.

Edward V. Appleton,
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.

ACCOUNT of the sum expended, in the year ended 31 March 1939, 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.	4,935	5,025 1 6	—	90 1 6
B.—Travelling and Incidental Expenses	275	215 19 8	59 - 4	—
STATE MANAGEMENT DISTRICTS.				
C.—Salaries, &c. (Local Establishments)	105,005	107,627 14 3	—	2,622 14 3
D.—Purchase of Stores and Supplies and Maintenance of Premises	364,600	359,495 11 8	5,104 8 4	—
E.—Provision and Adaptation of Licensed Premises, &c., including Furniture and Utensils	39,250	35,817 17 5	3,432 2 7	—
F.—Rates and Taxes, Licence Duties and Rents	30,200	28,885 3 3	1,314 16 9	—
G.—Heating, Lighting and Cleaning	21,800	24,357 2 6	—	2,557 2 6
H.—Miscellaneous Expenses ..	7,160	6,065 11 10	1,094 8 2	—

EXPLANATION of the Causes of Variation between Expenditure and Grant.

C.—The provision for additional staff in the retail branches to meet anticipated increase of trade proved to be inadequate.

D.—The provision for additional expenditure on consumable stores and duties to meet anticipated increase of trade was larger than proved to be necessary.

E.—Certain reconstruction schemes for which provision had been made were not undertaken.

F.—The amount provided for a rise in the poundage of rates in the City of Carlisle was not expended.

G.—Increased cost of coal : cold weather in the early autumn of 1938 : electric light installed in more 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.	£	s.	d.
I.—Telegrams and Telephones ..	1,525	1,664 18 11	—			139	18	11
GROSS TOTAL	£ 574,750	569,155 1 —	11,004	16	2	5,409	17	2
			Surplus of Gross Estimate over Expenditure. £5,594 19 —					
<i>Deduct—</i>			Difference between Estimated and Applied Appropriations in Aid. £5,494 19 —					
K.—Appropriations in Aid	574,650	569,155 1 —	Net Surplus to be surrendered. £100					
NET TOTAL	£ 100	—						

Receipts payable to Exchequer.		Estimated.	Realized.
(i) Receipts of classes authorized to be used as Appropriations in Aid ..	.. .. .	£ 574,650	£ s. d. 632,752 5 2
(ii) Receipts of other classes ..	.. .. .	—	719 14 —
Total ..	.. .. .	..	633,471 19 2
Appropriated in aid (Subhead K) ..	.. .. .	..	569,155 1 —
Paid separately to Exchequer ..	.. .. .	..	£64,316 18 2

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. ..	.. .. .	574,650	632,752 5 2
(ii) Receipts of other classes :—			
Extinguishment of licence, Red Lion, Hayton ..	.. .. .	—	400 — —
Sale of two horses, drays and harness (Maryport) ..	.. .. .	—	104 — —
Sale of old spirit and beer barrels (Carlisle) ..	.. .. .	—	86 6 —
Sale of scrap metal (Carlisle) ..	.. .. .	—	68 10 9
Sale of old furnishings (Carlisle) ..	.. .. .	—	48 15 11
Miscellaneous small sales ..	.. .. .	—	12 1 4
Total			£633,471 19 2

NOTE.

The following sum has been written off as irrecoverable :— 7l. 3s. 8d. stolen by burglars from the Station Inn, Maryport (S.15385/01/2).

1 September 1939.

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 1939, compared with the sum granted, for the salaries and expenses of the Anglo-Spanish, Anglo-Roumanian, Anglo-Italian and Anglo-Turkish Clearing Offices.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, &c.				
Original 64,500 <i>l.</i>				
Less Supplementary 11,000 <i>l.</i>				
	53,500	52,576 12 5	923 7 7	—
B.—Incidental Expenses				
Original 2,500 <i>l.</i>				
Less Supplementary 1,000 <i>l.</i>				
	1,500	1,483 14 11	16 5 1	—
C.—Payments to Agents				
Original 19,000 <i>l.</i>				
Less Supplementary 4,500 <i>l.</i>				
	14,500	14,465 1 11	34 18 1	—
GROSS TOTAL				
Original 86,000 <i>l.</i>				
Less Supplementary 16,500 <i>l.</i>				
	69,500	68,525 9 3	974 10 9	—
<i>Deduct—</i>				
D.—Appropriations in Aid				
Original 85,900 <i>l.</i>	Estimated	Applied.		
Less Supplementary 18,900 <i>l.</i>				
	67,000	67,000 - -		
NET TOTAL				
Original 100 <i>l.</i>				
Supplementary .. 2,400 <i>l.</i>				
	2,500	1,525 9 3		
			Surplus to be surrendered.	
			£974 10 9	

Receipts payable to Exchequer.

Estimated.

Realized.

	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid	67,000	72,025 5 6
Appropriated in aid (Subhead D)		67,000 - -
Paid separately to Exchequer		£5,025 5 6

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Provision made for additional assistance and overtime was not required in full.

Details of Receipts.

Estimated.

Realized.

	£	£ s. d.
Commission chargeable under Section 5 (2) of the Debts Clearing Offices and Import Restrictions Act, 1934..	67,000	71,801 18 10
Other receipts (recovery of cost of cables and allowance of stamp duty, &c.)	—	223 6 8
Total	£67,000	72,025 5 6

21 November 1939.

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 1939, 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 in respect of agricultural credits, and certain grants in aid.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Salaries, &c.	196,541	196,533 18 4	7	1 8	—	—
B.—Travelling Expenses ..	24,330	26,044 18 10	—	—	1,714	18 10
C.—Special Services, &c. ..	850	570 — 1	279	19 11	—	—
D.—Telegrams and Telephones..	2,350	2,358 17 11	—	—	8	17 11
E.—Collection of Agricultural Statistics	1,570	1,385 18 6	184	1 6	—	—
F.—Destructive Insects and Pests	7,780	8,426 1 4	—	—	646	1 4
G.—Agriculture (Scotland) Fund (including Grants in Aid)	251,000	251,263 13 6	—	—	263	13 6
H.—Improvement of Live Stock	29,524	28,019 3 8	1,504	16 4	—	—
I.—Public Works and Miscellaneous Services in the Congested Districts ..	25,000	11,127 10 1	13,872	9 11	—	—

EXPLANATION of the Causes of Variation between Expenditure and Grant.

B.—Excess due to unforeseen expenses of temporary inspectors employed to verify claims for oats and barley subsidy and to the amount of travelling undertaken generally being greater than estimated.

C.—Savings due to decreases in expenditure on Departmental Committees (200*l.*), contributions to the Journal (67*l.*) and miscellaneous items (13*l.*).

D.—Excess arose from increased expenditure on telephones.

E.—Provision made for expenditure in connexion with the formation of an Index Number of agricultural prices was not required.

F.—Excess due to expenditure on fees and expenses of temporary inspectors of growing crops of potatoes being greater than estimated as a result of a considerable increase in acreage submitted for inspection.

G.—The loss on land settlement (Section 26(3) of the Land Settlement (Scotland) Act, 1919) during the year ended 31 March 1938 was greater than estimated.

H.—Savings arose on most of the schemes provided for in this subhead (2,414*l.*), offset by excess expenditure on sheep breeding grants and the maintenance of stud farms (910*l.*).

I.—Grants for public works matured for payment more slowly than was anticipated.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
LAND IMPROVEMENT.						
J.—Land Drainage, &c.	40,700	25,027 15 -	15,672 5 -			
AGRICULTURAL EDUCATION AND RESEARCH.						
K.1.—Agricultural Education: Grants	12,464	10,425 - -	2,039 - -			
K.2.—Agricultural Education: Grants in aid	63,118	62,734 5 6	383 14 6			
K.3.—Agricultural Education: General	8,146	7,816 16 1	329 3 11			
K.4.—Agricultural Research: Grants	34,021	29,567 9 10	4,453 10 2			
K.5.—Agricultural Research: Grants in Aid	44,409	43,654 15 9	754 4 3			
K.6.—Scientific Tests and Experiments	4,862	4,562 18 7	299 1 5			
AGRICULTURAL MARKETING.						
L.1.—Agricultural Marketing ..	3,500	2,902 10 1	597 9 11			
L.2.—Agricultural Marketing (Scotland) Fund: Grant in Aid	5	—	5 - -			

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

J.—Savings due to work on the River Kelvin arterial drainage scheme not commencing until the end of the year (7,880*l.*) and to applications for grants for land drainage and bracken eradication being less than expected (7,792*l.*).

K.1.—Savings were realized owing to grants to two of the agricultural colleges not maturing for payment during the year (3,894*l.*), offset by additional grants to the Royal (Dick) Veterinary College and the North of Scotland College of Agriculture for which no provision was made (1,855*l.*).

K.2.—Saving mainly due to unexpended balances of grants from previous years being taken into account in fixing the amounts of grants for 1938.

K.3.—Savings arose on scholarships for the sons and daughters of agricultural workers and others owing to contributions from other sources being available for the reduction of awards (270*l.*) and on post graduate scholarships, of which one was relinquished and one not awarded (222*l.*); offset by excess expenditure on the agricultural economics scheme (163*l.*).

K.4.—Savings were realized on grants for advisory and local investigation work (1,420*l.*), lectureship in helminthology (110*l.*) and special investigations and researches (4,204*l.*); offset by the additional capital grants to research institutes (1,216*l.*) and excess expenditure on awards for research scholarships, &c. (64*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.—Savings arose on maintenance of Seed Testing and Plant Registration Station (166*l.*) and on egg-laying trials due to decrease in the number of entries to the trials (133*l.*).

L.1.—Savings arose on the cost of committees and public inquiries (228*l.*) and the Department's contributions towards the cost of the Market Supply Committee (31*l.*), while expenditure on marketing services and National Mark publicity was less than expected owing to accounts not being presented in time for payment before the end of the year (338*l.*).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
AGRICULTURAL ORGANIZATION AND CO-OPERATION.						
M.1.—Agricultural Organization Societies	4,800	4,497 14 11	302 5 1		—	
M.2.—Losses on Repayment before the due dates of Loans made by the Public Works Loan Commissioners under Section 1 of the Agricultural Credits Act, 1923	2,000	3,163 11 —	—		1,163 11 —	
M.3.—Contribution to the Cost of Administration of the Agricultural Securities Corporation under the Agricultural Credits (Scotland) Act, 1929 ..	1,750	1,750 — —	—		—	
N.—Loch Torridon Transport Service	700	608 17 4	91 2 8		—	
O.—Expenses under the Agricultural Wages (Regulation) (Scotland) Act, 1937 ..	6,900	4,815 12 8	2,084 7 4		—	
GROSS TOTAL	766,320	727,257 9 —	42,859 13 7		3,797 2 7	
			Surplus of Gross Estimate over Expenditure. £39,062 11 —			
<i>Deduct—</i>	<i>Estimated.</i>	<i>Realized.</i>	<i>Deficiency of Appropriations in Aid realized.</i>			
P.—Appropriations in Aid ..	137,723	130,746 14 4	£6,976 5 8			
NET TOTAL	£ 628,597	596,510 14 8	Net Surplus to be surrendered. £32,086 5 4			

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 1938 was less than estimated.

M.2.—Payments to the Public Works Loan Commissioners in any year cannot be closely estimated.

N.—Saving arose owing to a decrease in the volume of traffic.

O.—Saving on provision for expenses of Agricultural Wages Board and Agricultural Wages Committees was mainly due to the number of meetings held being less than estimated.

Details of Receipts.	Estimated.	Realized.	
	£	£	s. d.
Grants from Development Fund (see appended Account A) ..	98,410	92,127	- 8(a)
Contributions towards Development Fund schemes and receipts therefrom	3,430	2,364	15 1(b)
Fees chargeable under the Inclosure, &c., Acts and other miscellaneous fees and receipts	1,000	940	1 2
Repayment by the Ministry of Agriculture and Fisheries and the Department of Health for Scotland in respect of salaries of staff seconded, and by the Live Stock Commission and the Land Fertility Committee in respect of administrative expenses of the Department	728	975	16 3(c)
Fees for inspection and certification of crops of potatoes	7,900	8,650	1 5(d)
Contribution from the Agriculture (Scotland) Fund towards the salaries and expenses of staff engaged on land settlement, housing, &c.	14,468	13,775	2 7(e)
Improvement of Live Stock :—			
Cattle breeding—			
Sale of bulls, &c.	1,350	1,613	16 10(f)
Receipts from licences under Improvement of Live Stock (Licensing of Bulls) Act, 1931	2,155	2,044	6 -(f)
Sheep breeding—			
Sale of rams, ram fees, &c.	1,625	1,599	4 4(f)
Horse breeding—			
Service fees, &c., under highland pony schemes ..	325	287	10 -(f)
Receipts from licences under Horse Breeding Act, 1918	667	585	18 -(f)
Receipts at stud farms	1,000	1,292	2 8(f)
Repayment of loans advanced to Local Authorities for public works	100	100	- -
Expenditure on arterial drainage schemes recovered	360	255	1 4(g)
Fees, &c., at Official Seed Testing and Plant Registration Station	2,655	2,911	8 9(h)
Receipts from egg laying trials	1,050	739	15 9(i)
Receipts from marketing services	60	150	13 2(j)
Loch Torridon transport service	440	334	- 4(k)
Total	<u>£137,723</u>	<u>130,746</u>	<u>14 4</u>

(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) Expenditure on schemes financed in part by the Land Fertility (Research) Fund and the Racecourse Betting Control Board was less than estimated, and receipts from these sources were accordingly reduced.

(c) The number of officers seconded to other Departments during the year was greater than anticipated.

(d) The area of crops inspected was greater than estimated, involving an increase in inspection fees received.

(e) Salaries and expenses of staff engaged on land settlement, housing, &c., (Subheads A, B, C and D) were less than estimated, involving a corresponding decrease in the contribution from the Agriculture (Scotland) Fund.

(f) These receipts cannot be closely estimated.

(g) As the River Clyde Arterial Draining Scheme had not been completed, the sums estimated to be recovered thereunder did not fall due during the year.

(h) Fees received for testing seed samples at the Seed Testing Station, and the proceeds of sale of stock and produce at the Plant Registration Station, were greater than anticipated.

(i) The number of entries for the egg laying trials was less than expected, resulting in a decrease in receipts from fees and the sale of eggs.

(j) Receipts from the sale of exhibits at shows were augmented by the sale of surplus equipment. In addition, fees not estimated for were received under a scheme for the grading of sheep in Ross-shire.

(k) The volume of traffic was less than anticipated.

AMOUNTS WRITTEN OFF AS IRRECOVERABLE.

	£	s.	d.
Fees for inspection of potatoes for export due by two debtors who became bankrupt.			
Balance after receipt of dividends (S.38454)	6	14	3
Legal expenses awarded against a debtor in Court action raised by the Department for recovery of arrears of rent, &c., written off owing to debtor's death (S.38454) ..	7	12	8
Three miscellaneous items (S.38454)	3	18	10
			<u>£18 5 9</u>

EXTRA REMUNERATION (exceeding 50*l.*).

Clerks (80*l.*–335*l.*)—Two received 60*l.* each from the Vote of the Department of Health for Scotland while seconded to that Department for duty as Assistant Inspectors. Two received from this Vote 88*l.* 19*s.* 4*d.* and 74*l.* 2*s.* 8*d.* respectively for overtime pay and two others 95*l.* 5*s.* 9*d.* and 58*l.* 19*s.* 0*d.* respectively for allowances and overtime pay as additional secretaries of Agricultural Wages Committees.

STATEMENT OF THE AMOUNT OF LOANS OUTSTANDING AT 31 MARCH 1939.

	£	s.	d.
(i) Loans by the Department from Voted Moneys :—			
Local Authorities and Pier Trustees for Public Works (Congested Districts (Scotland) Act, 1897)	6,508	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.

6 October 1939.

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 1939.

(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 1938	1,490	12	10	Total expenditure (Net) (for details see statement below)	92,127	-	8
Issues from Development Fund	91,650	-	-				
Refunds of unspent balances of grants in previous years for Special Investigations and Researches	13	4	9	Balance, 31 March 1939	1,026	16	11
	<u>£93,153</u>	<u>17</u>	<u>7</u>		<u>£93,153</u>	<u>17</u>	<u>7</u>

Details of Expenditure on Development Fund Schemes.

		£	s.	d.	£	s.	d.
<i>Salaries, &c. (Subhead A) :—</i>							
Advisory Officer on Farm Economics, and Clerks		1,002	1	8			
Surveying Staff: Services utilized by research institutes in connexion with grants for capital expenditure—							
Animal Diseases Research Association		70	—	—			
Institute of Animal Genetics		27	12	4			
					1,099	14	—
<i>Travelling Expenses (Subhead B) :—</i>							
Expenses of Advisory Officer on Farm Economics					114	6	10
<i>Agricultural Education (Grants) (Subhead K.1) :—</i>							
Agricultural and veterinary colleges: Capital expenditure—							
Auchincruive Dairy School		3,570	—	—			
Royal (Dick) Veterinary College		5,495	—	—			
North of Scotland College (Craibstone)		1,360	—	—			
					10,425	—	—
<i>Agricultural Education (General) (Subhead K.3) :—</i>							
Investigation of agricultural economics and farm costs—							
Agricultural colleges		4,273	12	2			
Departmental service		859	2	3			
					5,132	14	5
<i>Agricultural Research (Grants) (Subhead K.4) :—</i>							
Research Institutes: Capital expenditure—							
Institute of Animal Genetics		9	16	5			
Macaulay Institute for Soil Research		536	17	7			
Animal Diseases Research Association		6,043	8	6			
Hannah Dairy Research Institute		3,622	—	—			
Rowett Research Institute		2,904	—	—			
					13,116	2	6
Agricultural colleges and research institute (advisory and local investigation work)		8,113	7	3			
Research scholarships, studentships and fellowships, and representation of Scottish agricultural science at international conferences		1,164	5	11			
Lectureship in helminthology at Edinburgh University		550	—	—			
Special investigations and researches—							
Institutes and colleges		5,703	14	10			
Others (strawberry disease)		919	19	4			
					6,623	14	2
					29,567	9	10
<i>Less Contributions towards Development Fund schemes and receipts therefrom (Subhead P) :—</i>							
Strawberry disease		56	2	4			
Racecourse Betting Control Board		650	—	—			
Milk Marketing Boards, per Agricultural Research Council		25	—	—			
Land Fertility (Research) Fund		1,631	15	4			
Miscellaneous		1	17	5			
					2,364	15	1
					27,202	14	9
<i>Agricultural Research (Grants in Aid) (Subhead K.5) :—</i>							
Research institutes: Annual expenditure—							
Institute of Animal Genetics		4,271	—	—			
Animal Diseases Research Association		6,899	—	—			
Rowett Research Institute		14,602	—	—			
Hannah Dairy Research Institute		7,506	15	9			
Scottish Society for Research in Plant Breeding		3,030	—	—			
Macaulay Institute for Soil Research		7,346	—	—			
					43,654	15	9
<i>Agricultural Organization Societies (Subhead M.1) :—</i>							
Scottish Agricultural Organization Society					4,497	14	11
					£92,127	—	8
		Estimated Appropriations in Aid. (Anticipated Expenditure to be recovered from Development Fund Grants).			Realized Appropriations in Aid. (Actual Expenditure recovered from Development Fund Grants).		
Total, Development Fund Schemes		£98,410			£92,127	—	8

6 October 1939.

P. R. Laird,
Accounting Officer.

(B)

AGRICULTURE

ACCOUNT of Receipts and Payments

	Receipts.	£	s.	d.	£	s.	d.
Balance, 1 April 1938					407,291	15	11
PARLIAMENTARY GRANTS:—							
Class VI, Vote 22, 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.. ..		61,263	13	6			
					251,263	13	6
INTEREST ON BANK BALANCES					104	6	6
AGRICULTURE:—							
Education and Research					54	6	2(a)
LAND SETTLEMENT:—							
<i>Department's Estates—</i>							
<i>Sale of Land:—</i>							
Capital receipts		3,192	13	11			
Annual receipts		615	13	5(b)			
Farm receipts, &c.		2,626	11	—			
Building Loan Annuities		16,413	1	—(b)			
Rents		94,464	11	8(b)			
Miscellaneous		3,738	10	7			
					121,051	1	7
<i>Private Estates—</i>							
Building Loan Annuities		9,037	18	11(b)			
Miscellaneous		517	1	7			
					9,555	—	6
<i>Stocking and Equipment—</i>							
Loan repayments					1,773	5	7
RURAL HOUSING:—							
Loan Annuities		18,485	2	—(b)			
Building Material Suspense Account		55,076	6	5			
Miscellaneous		147	14	5			
					73,709	2	10
SUSPENSE ACCOUNT:—							
Recoverable charges					18,160	1	7
					<u>£882,962</u>	<u>14</u>	<u>2</u>

(a) The total net expenditure to 31 March 1939 from the special fund provided under the Corn Production Acts (Repeal) Act, 1921, for agricultural development amounted to 171,075*l.* 5*s.* 11*d.* At 31 March 1939 interest amounting to 21,550*l.* 1*s.* 9*d.* had accrued to the fund of 150,000*l.* originally provided.

(b) The arrears of Rents and Annuities due to the Department at 31 March 1939 were as follows:—Rents 23,563*l.* 9*s.* 10*d.*; Annuities in repayment of loans 9,687*l.* 2*s.* 4*d.* of which the following approximate amounts had been outstanding for a year or over:—Rents 7,545*l.*; Annuities 5,510*l.*

(c) 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 1939 the sum of 1,130,635*l.* 8*s.* 1*d.*, leaving a balance of 1,027,549*l.* 11*s.* 11*d.* still due.

(SCOTLAND) FUND.

for the year ended 31 March 1939.

								Payments.					
								£	s.	d.	£	s.	d.
REPAYMENTS OF LOANS TO PUBLIC WORKS LOAN COMMISSIONERS:—													
Capital	..	..	..	..	..	..	24,943	6	1 ^(c)			
Interest	..	..	..	..	..	..	62,043	14	5			
											86,987	-	6
AGRICULTURE:—													
Education and Research	..	..	..	..	..	..	198	-	- ^(a)			
Allotments	..	..	..	..	..	..	120	12	6			
											318	12	6
LAND SETTLEMENT:—													
<i>Department's Estates</i> —													
Acquisition of Land:—													
Capital payments	..	..	..	..	..	..	106,620	2	11			
Annual payments	..	..	..	..	..	..	29,583	9	8			
Farm ingoing expenses and management	..	..	..	..	..	..	6,562	17	6			
Adaptation and improvement:—													
Buildings (partly expended by way of loan)	..	..	..	..	..	..	73,550	12	10 ^(d)			
Roads, fences, drains and other works	..	..	..	..	..	..	22,924	6	5			
Estate management and maintenance	..	..	..	..	..	..	35,522	18	-			
											274,764	7	4
<i>Private Estates</i> —													
Adaptation:—													
Buildings (expenditure by way of loan)	..	..	..	..	..	..	5,065	6	4			
Roads, fences, drains and other works	..	..	..	..	..	..	715	16	1			
Miscellaneous	..	..	..	..	..	..	721	9	4			
											6,502	11	9
RURAL HOUSING:—													
Loans	..	..	..	..	..	..	22,728	18	11			
Freight	..	..	..	..	..	..	10,268	6	3			
Building Material Suspense Account	..	..	..	..	..	..	49,419	10	2			
Miscellaneous	..	..	..	..	..	..	284	15	-			
											82,701	10	4
SUPERVISION OF WORKS:—													
Salaries and expenses	..	..	..	..	..	..				13,781	18	9
SUSPENSE ACCOUNT:—													
Recoverable charges	..	..	..	..	..	..				18,997	19	6
Balance, 31 March 1939	..	..	..	..	..	..				398,908	13	6
											<u>£882,962</u>	<u>14</u>	<u>2</u>

(d) Expenditure by way of loan during year, 4,595*l.* 9*s.* Loans extinguished during year on occasion of changes in tenancy involving the fixing of inclusive rents, &c., 17,595*l.* 18*s.* 5*d.*

An *ex gratia* payment of 17*l.* was made to a contractor in respect of the increase in the market prices of materials between the dates of submission to, and acceptance by, the Department of his tender for carpenter work on a dwelling house erected on Keoldale estate (S.41942).

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.

(B)—*contd.*AGRICULTURE (SCOTLAND) FUND—*contd.*

Amounts Written off as Irrecoverable.

	£	s.	d.
Rents	696	16	3
Building Loans, capital and interest	587	18	4
Loans to unemployed persons for equipment and cultivation of plots	637	7	9
Miscellaneous	84	4	-
Total	£2,006	6	4

Sums amounting to 20*l.* 1*s.* 1*d.* and 2*l.* 12*s.* 6*d.* respectively were misappropriated by two unemployed plowholders acting as local collectors of rent, &c. (S.43423).

Losses brought to account in Trading Accounts presented by the Department in respect of estates acquired for land settlement purposes under the Small Holdings Colonies Acts and the Land Settlement (Scotland) Acts are not included in this statement.

STATEMENT OF LOANS REPAYABLE TO THE AGRICULTURE (SCOTLAND) FUND.

	Capital outstanding at 31 March 1939.
	£ s. d.
(1) Gariochsford (Sailors and Soldiers (Gifts for Land Settlement) Act, 1916, Section 1 (1))	515 11 6
(2) Stocking Loans (Land Settlement (Scotland) Act, 1919, Sections 7, 16 and 29)	39,027 13 6
(3) Plots for unemployed miners and others—loans to plowholders for seeds, manures and tools (Land Settlement (Scotland) Act, 1919, Section 1(3))	3,535 4 4
(4) Loan for meal mill (Congested Districts (Scotland) Act, 1897, Section 4(f))	108 - -
(5) Loans from fund created under Corn Production Acts (Repeal) Act, 1921, Section 3	50 - -
	<u>£43,236 9 4</u>

In addition, building loans to the number of 6912 were in process of repayment at 31 March 1939 (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 (1786 in number) amounted to 479,008*l.* 19*s.* 8*d.* The remaining 5126 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 1939.

P. R. Laird,
Accounting Officer.

7 October 1939.

(C)

LAND SETTLEMENT (SCOTLAND) ACT, 1919.

ACCOUNT of Annual Receipts and Payments, determining the cash loss incurred in 1938 in terms of Section 26 (3) of the Act.

Receipts.	£	s.	d.	Payments.	£	s.	d.
Parliamentary Grant for 1938 to meet Deficit Balance at 1 April 1938	61,263	13	6	Balance, 1 April 1938	61,263	13	6
DEPARTMENT'S ESTATES (Part I):				REPAYMENT OF LOANS TO PUBLIC			
Adaptation and Improvement—Loans	7,368	9	9	WORKS LOAN COMMISSIONERS:			
Rents	25,382	14	10	Capital	24,943	6	1
Miscellaneous	1,489	12	5	Interest	62,043	14	5
PRIVATE ESTATES (Part II):				DEPARTMENT'S ESTATES (Part I):			
Adaptation—Loans	2,277	16	1	Estate Management and			
STOCKING AND EQUIPMENT				Maintenance	13,188	9	-
LOANS	1,055	12	-				
Balance, 31 March 1939, being loss in terms of Section 26 (3) of the Act	62,601	4	5				
	£161,439	3	-		£161,439	3	-

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 1937 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 715,353*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.

7 October 1939.

(D)

AGRICULTURAL MARKETING (SCOTLAND) FUND.

ACCOUNT of Receipts and Payments for the year ended 31 March 1939 rendered in pursuance of Section 11 (6) of the Agricultural Marketing Act, 1931.

Receipts.			Payments.		
	£	s. d.		£	s. d.
Balance, 1 April 1938..	..	26,293 16 8	Balance, 31 March 1939	..	26,293 16 8
		<u>£26,293 16 8</u>			<u>£26,293 16 8</u>

6 October 1939.

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).

ACCOUNT of the sum expended, in the year ended 31 March 1939, 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.
<i>Original</i> 11,850 <i>l.</i>				
<i>Less Supplementary</i> .. 2,350 <i>l.</i>				
	9,500	7,222 19 6	2,277 — 6	—
B.—Improvement of Quality of Milk Supply				
<i>Original</i> 13,200 <i>l.</i>				
<i>Less Supplementary</i> .. 700 <i>l.</i>				
	12,500	12,648 6 5	—	148 6 5
C.—Contributions towards Expenses of Milk Marketing Boards in Increasing the Demand for Milk				
<i>Original</i> 38,450 <i>l.</i>				
<i>Supplementary</i> 31,750 <i>l.</i>				
	70,200	59,684 7 9	10,515 12 3	—
TOTAL				
<i>Original</i> 63,500 <i>l.</i>				
<i>Supplementary</i> 28,700 <i>l.</i>				
	£ 92,200	79,555 13 8	12,792 12 9	148 6 5
		Surplus to be surrendered..	£12,644 6 4	

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Payment by Milk Marketing Boards under Section 5, Milk Act, 1934	20,500	20,427 4 11
Refund by the Scottish Milk Marketing Board of bonus over-claimed under the Tuberculosis (Attested Herds) Scheme (Scotland) (Section 9, Milk Act, 1934)	—	20 14 1
Total	£20,500	20,447 19 —

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) being higher than anticipated, with the result that 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 of 700*l.* which was anticipated when the Supplementary Estimate for 1938 was prepared was not fully realized owing to remanet payments for bonus on milk under the Tuberculosis (Attested Herds) Scheme (Scotland) being greater than estimated.

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

C.—The saving was mainly due to the late commencement of the scheme for the supply of milk at reduced rates to nursing and expectant mothers and young children in the area of the Scottish Milk Marketing Board, with the result that no Exchequer grant was earned in the year.

Department of Agriculture for Scotland,
6 October 1939.

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.

OATS AND BARLEY SUBSIDY (SCOTLAND).

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31 March 1939, compared with the sum granted, for a subsidy in respect of land under oats or barley in Scotland.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
Oats and Barley Subsidy (Scotland) under the Agriculture Act, 1937 ..	103,000	84,402 2 6	18,597 17 6	—
Surplus to be surrendered ..			£18,597 17 6	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

Provision was made in the Estimates for payment at the rate of 3s. per acre for a qualifying acreage of 685,000. Actually subsidy was paid at the rate of 2s. 6d. per acre on a smaller acreage.

Department of Agriculture for Scotland,
6 October 1939.

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 1939, compared with the sum granted, for the salaries and expenses of the Fishery Board for Scotland, and a grant in aid of piers or quays.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, &c. <i>Original</i> 71,649 <i>l.</i> <i>Less Supplementary</i> 800 <i>l.</i>	70,849	70,290 1 9	558 18 3	—	—	—
B.—Travelling	3,250	2,945 12 4	304 7 8	—	—	—
C.—Harbours (including Grant in Aid) <i>Original</i> 43,750 <i>l.</i> <i>Less Supplementary</i> 28,660 <i>l.</i>	15,090	14,499 15 2	590 4 10	—	—	—
D.—Fishery Research <i>Original</i> 8,230 <i>l.</i> <i>Less Supplementary</i> 1,520 <i>l.</i>	6,710	6,180 18 3	529 1 9	—	—	—
E.—Incidental Expenses ..	960	860 8 9	99 11 3	—	—	—
F.—Telegrams and Tele- phones	950	863 9 2	86 10 10	—	—	—
G.—Marine Superintend- ence, Maintenance <i>Original</i> 24,008 <i>l.</i> <i>Less Supplementary</i> 1,060 <i>l.</i>	22,948	22,086 18 11	861 1 1	—	—	—
H.—Construction of New Vessels for Fishery Protection <i>Original</i> 42,775 <i>l.</i> <i>Supplementary</i> .. 3,250 <i>l.</i>	46,025	45,913 10 —	111 10 —	—	—	—
I.—Control of Diseases of Fish	525	444 19 7	80 — 5	—	—	—
GROSS TOTAL <i>Original</i> 196,097 <i>l.</i> <i>Less Supplementary</i> 28,790 <i>l.</i>	£ 167,307	164,085 13 11	3,221 6 1	—	—	—
Deduct—	Estimated.	Applied.				
J.—Appropriations in Aid <i>Original</i> 48,929 <i>l.</i> <i>Less Supplementary</i> 30,920 <i>l.</i>	18,009	18,009 — —				
NET TOTAL <i>Original</i> 147,168 <i>l.</i> <i>Supplementary</i> .. 2,130 <i>l.</i>	£ 149,298	146,076 13 11	Surplus to be surrendered. £3,221 6 1			

Receipts payable to Exchequer.	Estimated.	Realized.		
	£	£	s.	d.
(i) Receipts of classes authorized to be used as Appropriations in Aid	18,009	18,579	17	1
(ii) Receipts of other classes	3,000	2,897	4	2
Total		21,477	1	3
Appropriated in aid (Subhead J)		18,009	-	-
Paid separately to Exchequer		£ 3,468	1	3

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving due to vacancies being temporarily unfilled and to the filling of vacancies at the minimum of the scales.

B.—Saving due to travelling being less than anticipated.

C.—Expenditure on repairs to the dredgers was less than anticipated.

D.—Due mainly to savings on maintenance of laboratories (170*l.*) and research steamer (80*l.*) and to the maintenance of the motor boat being less than anticipated (241*l.*). Expenditure of 199*l.* 12*s.* 4*d.* in settlement of damage sustained by vessel in collision with the research vessel and 594*l.* 8*s.* 4*d.* in respect of expenses of legal action was met from this subhead (E.35949).

E.—Due mainly to savings on office rent charges and branding instruments.

F.—The expenditure on telegrams was less than anticipated.

G.—Saving due mainly to expenditure on stores, fuel and repairs being less than anticipated.

I.—Due to savings on travelling of scientific workers (55*l.*) and on compensation for fish taken from rivers (25*l.*).

Details of Receipts.	Estimated.	Realized.		
	£	£	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	10,652	10,265	9	2
Receipts from service of dredgers	6,692	6,471	10	6
Fines and forfeitures under the Sea Fisheries (Scotland) Application of Penalties Act, 1907 ..	350	314	19	8
Fees for licences to import fish or eggs of fish under the Diseases of Fish Act, 1937	5	1	2	-
Miscellaneous	210	1,426	15	9 (a)
		18,579	17	1
(ii) Receipts of other classes :—				
Herring brand fees	2,000	2,037	4	10
Loans to herring fishermen : interest and repayment of principal	1,000	859	19	4 (b)
		2,897	4	2
Total		£21,477	1	3

(a) Receipts chiefly from payments by the Herring Industry Board (544*l.*), Home Office (89*l.*), Ministry of Agriculture and Fisheries (51*l.*) and Ministry of Finance, Northern Ireland (26*l.*) for services of Board's officers; and from sale of obsolete vessel (700*l.*).

(b) Scheme sanctioned in 1924, 2*l.*; scheme sanctioned in 1930, 394*l.* 2*s.* 6*d.*; scheme sanctioned in 1934, 463*l.* 16*s.* 10*d.*

STATEMENT OF THE AMOUNT OF LOANS, MADE BY THE BOARD FROM VOTED MONEYS,
OUTSTANDING AT 31 MARCH 1939.

					£	s.	d.
Loans to Herring Fishermen (1924 Scheme)	..	..	..	..	150	15	3
Do. do. (1930 Scheme)	..	..	..	..	2,628	9	4
Do. do. (1934 Scheme)	..	..	..	..	1,343	7	6
					<u>4,122</u>	<u>12</u>	<u>1</u>

In the case of one loan under the 1924 Scheme the outstanding balance of 7*l.* together with accrued interest of 3*l.* 5*s.* 5*d.* was regarded as irrecoverable and has been written off (S.23349/2).

Outstanding balances of 286*l.* 5*s.* 3*d.* together with accrued interest (14*l.* 10*s.* 9*d.*) in respect of nine loans under the 1930 scheme have been written off. In two cases the borrowers have died insolvent and in the other seven cases the borrowers are without means (S.23349/2).

Outstanding balances of 28*l.* 8*s.* 9*d.* together with accrued interest (1*s.*) in respect of three loans under the 1934 Scheme have been written off. In one case the borrower died leaving no realizable assets except the nets, which were sold, the proceeds being applied towards redemption of the loan. In another case the proceeds of sale of the gear were also received, while in the remaining case an offer in full settlement was accepted (S.39032/2).

EXTRA REMUNERATION (exceeding 50*l.*).

The Inspector of Salmon Fisheries (634*l.*-738*l.*) received the sum of 189*l.* for services rendered to the Ministry of Finance, Northern Ireland.

17 November 1939.

R. N. Duke,
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 1938	..	..	..	..	..	..	..	3,382	19	6
Grant in Aid, 1938 ..	..	..	..	..	..	..	..	2,000	-	-
Surplus of herring brand fees	..	..	..	..	..	..	..
Interest on deposit receipt	..	..	..	..	..	..	..	23	13	1
								<hr/>		
								5,406	12	7
Expended, 1938 ..	..	..	..	..	..	..	..	2,847	2	5
								<hr/>		
Balance, 31 March 1939 ..	..	..	..	..	..	..	..	£2,559	10	2

17 November 1939.

R. N. Duke,
Accounting Officer.

(B)

ACCOUNT OF PAYMENTS AND RECEIPTS ON DEVELOPMENT FUND SCHEMES
in the Year ended 31 March 1939.

(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 1938 ..	..	924	19	2	Total expenditure (Net) (for	..	10,265	9	2		
Issues from Development Fund ..	10,125	-	-		details see statement below) ..	10,265	9	2			
					Balance, 31 March 1939 ..	..	784	10	-		
					<hr/>			<hr/>			
					£11,049	19	2		£11,049	19	2

Details of Expenditure on Development Fund Schemes.

		£	s.	d.	£	s.	d.
<i>Inspection of Harbour Works.</i>							
Salaries, travelling, office accommodation, incidental expenses,	..	..	..	..	1,533	10	10
telegrams and telephones (Subheads A, B, E and F) ..	..	..	..	..	6,337	10	-
<i>Construction of New Dredger (Subhead C)</i>							
<i>Fishery Research.</i>							
Salmon fishery research (Subheads A and D) ..	1,250	-	6	2,399	19	10	
Inshore fisheries research (Subheads A, B and D) ..	939	14	4	5	11	6	
Miscellaneous research (Subhead D) ..	210	5	-	<hr/>		<hr/>	
Less Miscellaneous receipts (Subhead J) ..	..	..	..	2,394	8	4	
					<hr/>		
					£10,265	9	2

	Estimated Appropriations in Aid. (Anticipated expenditure to be recovered from Development Fund Grants.)	Realized Appropriations in Aid. (Actual expenditure recovered from Development Fund Grants.)
Total, Development Fund Schemes ..	£10,652	£10,265 9 2

17 November 1939.

R. N. Duke,
Accounting Officer.

HERRING INDUSTRY.

ACCOUNT of the sum expended, in the year ended 31 March 1939, compared with the sum granted, for grants in aid of the general administrative and other expenses of the Herring Industry Board, and the Herring Marketing Fund, grants to herring fishermen for assistance in the provision of new motor-boats, and expenses of Committees.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Herring Industry Board— Advances for (a) loans for reconditioning and re-equipment of boats, construction of new boats and purchase of nets and gear, (b) purchase of redundant boats, and (c) loans to societies or organizations for acquiring nets, gear, fuel, &c. (Grant in Aid)				
<i>Original</i>	125,100 <i>l.</i>			
<i>Supplementary</i>	400 <i>l.</i>			
	125,500	19,148 10	106,351 10	—
B.—Payment to Herring Marketing Fund (Grant in Aid) ..	150,000	—	150,000	—
D.—Herring Industry Board — General Administration (Grant in Aid)				
<i>Supplementary</i>	3,750	2,500	1,250	—
E.—Herring Industry Board— Services during the operation of a Scheme (Grant in Aid)				
<i>Supplementary</i>	4,000	—	4,000	—
F.—Grants to herring fishermen for provision of new motor-boats				
<i>Supplementary</i>	15,000	—	15,000	—
G.—Expenses of Consumers' Committee and Committee of Investigation				
<i>Supplementary</i>	100	—	100	—
GROSS TOTAL				
<i>Original</i>	275,100 <i>l.</i>			
<i>Supplementary</i>	23,250 <i>l.</i>			
	£ 298,350	21,648 10	276,701 10	—
<i>Deduct—</i>				
C.—Appropriations in Aid				
<i>Original</i>	275,000 <i>l.</i>	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure.
<i>Supplementary</i>	500 <i>l.</i>	—	—	£276,701 10
	275,500	19,148 10	—	Deficiency of Appropriations in Aid realized.
				£256,351 10
NET TOTAL				
<i>Original</i>	100 <i>l.</i>			Net Surplus to be surrendered.
<i>Supplementary</i>	22,750 <i>l.</i>			£20,350
	£ 22,850	2,500	—	

Receipts payable to Exchequer.

Estimated. Realized.

Receipts not authorized to be used as Appropriations in Aid £15,340 17,493 11

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The requirements of the Herring Industry Board were limited to advances for loans for purchase of nets and gear and reconditioning and re-equipment of boats.

B.—No contracts were entered into during the year which necessitated the making of advances to this Fund.

D, E, F and G.—The Supplementary Estimate was framed in July 1938 in anticipation of the appointment of the new Herring Industry Board on 1 December 1938 under the Herring Industry Act, 1938. It was only possible to forecast very roughly when the new Board would begin to incur expenditure under these subheads and at what rate. In fact the provisions of the Act took longer to bring into operation than had been anticipated.

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	275,500	19,148	10 —(a)
(ii) Receipts of other classes :—			
Repayment by Herring Industry Board on account of			
Capital Loans	13,900	15,966	5 4
Interest on Capital Loans	} 1,440 {	1,311	6 3
Interest on Advances		215	19 5
Total ..	£290,840	36,642	1 0

(a) The sum required to be drawn from the Herring Fund Advances Account was limited to the amount of the expenditure under Subhead A.

LOANS TO HERRING INDUSTRY BOARD OUTSTANDING AT 31 MARCH 1939.

	£	s.	d.
Purchase of nets and gear	33,161	11	11
Purchase of redundant boats.. .. .	6,506	16	5
Reconditioning and re-equipment of boats	9,575	2	2
	£49,243	10	6

Scottish Office,
7 July 1939.

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,
1938.

CLASS VII.

COMMON SERVICES (WORKS, STATIONERY, &c.).

(49721)—VII

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.
367	1	Art and Science Buildings, Great Britain.. ..	401,215	45,500	355,715	368,634 - -
376	2	Houses of Parliament Buildings	164,755	900	163,855	163,976 16 10
380	3	Labour and Health Buildings, Great Britain	1,223,320	804,670	418,650	1,121,521 13 -
403	4	Miscellaneous Legal Buildings, Great Britain	155,405	1,120	154,285	150,981 18 4
408	5	Osborne	17,215	5,575	11,640	17,098 11 9
409	6	Office of Works and Public Buildings	1,345,270	770,490	574,780	1,346,999 7 2
414	7	Public Buildings, Great Britain	3,182,390	613,075	2,569,315	3,052,863 15 1
432	8	Public Buildings Overseas ..	279,475	24,590	254,885	249,436 15 11
437	9	Royal Palaces	156,020	16,920	139,100	155,041 10 4
440	10	Revenue Buildings	2,029,885	46,215	1,983,670	1,985,978 10 8
455	11	Royal Parks and Pleasure Gardens	275,090	45,700	229,390	273,317 6 10
459	12	Rates on Government Property.	2,968,307	155,465	2,812,842	2,967,525 8 11
462	13	Stationery and Printing ..	4,459,897	1,338,615	3,121,282	4,457,334 12 2
467	14	Peterhead Harbour	32,000	—	32,000	31,821 6 11
468	15	Works and Buildings in Ireland	50,260	2,500	47,760	46,769 - 5
		Total	16,740,504	3,871,335	12,869,169	16,389,300 14 4

CLASS VII.

COMMON SERVICES (WORKS, STATIONERY, &c.).

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	34,023	16 3	334,610	3 9	32,581	—	11,476	3 9	21,104	16 3	—	
2	900	—	163,076	16 10	778	3 2	—		778	3 2	429	6 3
3	748,363	13 —	373,158	—	101,798	7 —	56,306	7 —	45,492	—	135,785	— 5
4	1,120	—	149,861	18 4	4,423	1 8	—		4,423	1 8	236	18 1
5	5,575	—	11,523	11 9	116	8 3	—		116	8 3	126	6 6
6	770,490	—	576,509	7 2	*1,729	7 2	—		—		127,686	4 3
7	509,117	14 11	2,543,746	— 2	129,526	4 11	103,957	5 1	25,568	19 10	127	3 6
8	22,708	3 8	226,728	12 3	30,038	4 1	1,881	16 4	28,156	7 9	21,248	3 10
9	16,920	—	138,121	10 4	978	9 8	—		978	9 8	2,177	16 6
10	42,240	7 6	1,943,738	3 2	43,906	9 4	3,974	12 6	39,931	16 10	—	
11	44,973	18 9	228,343	8 1	1,772	13 2	726	1 3	1,046	11 11	—	
12	155,465	—	2,812,060	8 11	781	11 1	—		781	11 1	7,139	8 8
13	1,338,615	—	3,118,719	12 2	2,562	7 10	—		2,562	7 10	111,497	1 8
14	—		31,821	6 11	178	13 1	—		178	13 1	21	6 5
15	2,500	—	44,269	— 5	3,490	19 7	—		3,490	19 7	904	15 4
	3,693,012	14 1	12,696,288	— 3	352,932	12 10	178,322	5 11	—		407,379	11 5
					*1,729	7 2						
Total amount to be surrendered									.. £	174,610	6 11	

* See Report, paragraph 53.

ART AND SCIENCE BUILDINGS, GREAT BRITAIN.

ACCOUNT of the sum expended, in the year ended 31 March 1939, 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.
A.—New Works, Alterations, Additions, and Purchases	137,675	97,197 19 1	40,477	— 11	—	—
B.—Maintenance and Repairs ..	135,235	145,241 2 4	—	—	10,006	2 4
C.—Furniture and Removals ..	37,355	37,413 8 7	—	—	58	8 7
D.—Fuel, Gas, Electric Current, and Water	73,200	71,818 4 6	1,381	15 6	—	—
E.—Rents, &c.	11,750	10,803 10 5	946	9 7	—	—
F.—Cleaning, Custody, &c. ..	6,000	6,159 15 1	—	—	159	15 1
GROSS TOTAL	£ 401,215	368,634 — —	42,805	6 —	10,224	6 —
			Surplus of Gross Estimate over Expenditure. £32,581 — —			
<i>Deduct—</i>	<i>Estimated.</i>	<i>Realized.</i>	Deficiency of Appropriations in Aid realized. £11,476 3 9			
G.—Appropriations in Aid ..	45,500	34,023 16 3				
NET TOTAL	£ 355,715	334,610 3 9	Net Surplus to be surrendered. £21,104 16 3			

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—See Statement of New Works.

B.—Expenditure on Air Raid Precautionary services was greater than anticipated and provision for normal maintenance services proved to be inadequate.

D.—There was a reduction in fuel consumption due to mild weather, offset to some extent by additional expenditure on electricity.

E.—Certain additional rents did not accrue during the year as anticipated.

Details of Receipts.	Estimated.	Realized.	
	£	£	s. d.
Various Departments, &c., for services carried out on repayment terms..	26,367	21,724	- 10
Contribution by a private donor towards cost of extension, National Library of Scotland, Edinburgh	13,000	5,265	18 6
Rents, &c.	6,133	1,652	10 7
Imperial College of Science for heating and lighting		3,838	3 2
Old materials and miscellaneous		1,543	3 2
Total	£45,500	34,023	16 3

H.M. Office of Works,
28 November 1939.

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., 1938.

Service.	Estimate for 1938.	Expenditure in 1938.
	£	£
A.I.—WORKS IN PROGRESS	55,460	47,990
REMANETS FROM PREVIOUS YEARS	—	2,487
A.II.—PROPOSED WORKS	64,200	15,043
A.III.—1. WORKS COSTING BETWEEN 500%. AND 2,000%.	13,645	10,919
2. URGENT UNFORESEEN WORKS	2,500	4,952
REMANETS FROM PREVIOUS YEARS NOT EXCEEDING 50%. EACH	—	167
A.IV.—REPAYMENT SERVICES:—		
1. WORKS IN PROGRESS	6,850	6,612
2. PROPOSED WORKS	13,500	8,245
3. (i) WORKS COSTING BETWEEN 500%. AND 2,000%.	1,520	762
REMANETS FROM PREVIOUS YEARS NOT EXCEEDING 50%. EACH	—	21
	£ 157,675	
<i>Deduct</i> for services which may not be carried out during the year	20,000	
A. TOTAL	£ 137,675	97,198
Net Saving		£40,477

DETAILS OF EXPENDITURE ON NEW WORKS, &C., 1938.

Service.	Estimate.		Expenditure.	
	For 1938.	Total for Work.	In 1938.	Total to 31 March 1939.
A.I.	£	£	£	£
WORKS IN PROGRESS.				
1. British Museum: Reconstruction of North-West Quadrant of Library	500	61,570	424	61,212
2. British Museum: Reorganisation of electricity supply arrangements—change over from direct to alternating current..	825	8,850	368	9,145
3. Building Research Station, Watford: Extension to Physics Laboratory, additional bay to Stores and completion of Roads	3,800	5,905	2,539	5,387
4. Building Research Station, Watford: Erection of Physical Chemical Laboratory, rebuilding two bays of Test Shop, Lavatory Block, Store, New Roads, &c..	550	10,620	1,297	10,511
5. Fuel Research Station, Greenwich: Extensions to Laboratories and Hydrogenation Building, New Mess Room and Kitchen	11,210	14,710	8,755	13,422
6. National Gallery: Erection of New Gallery between the Duveen Room and Gallery XXVII	1,000	7,500	1,225	7,613
7. National Library of Scotland, Edinburgh: Extension. (The Government has accepted a contribution of one half the cost of the extension up to a maximum of 115,877 <i>l</i> .)	30,000	220,890	24,284	27,892
8. National Physical Laboratory: Acoustics Building: Provision of Lagged Room and Upper Transmission Room	4,000	13,700	6,303	11,733
9. National Physical Laboratory: Bushy House: Adaptation of Old Furnace Rooms for Radio Department	1,625	2,425	1,033	2,352
10. National Physical Laboratory: Erection of new Photometry Building	150	17,750	110	17,450
11. National Physical Laboratory: Rolling Mill: Provision of Motor Generator Set, alterations and additions to Building, Plant, &c.	1,600	2,600	1,429	2,517
12. National Physical Laboratory: Transfer of converting plant from Power House to Sub-Station, &c.	200	3,000	223	3,173
TOTAL .. . <i>l</i>			47,990	

OBSERVATIONS.

- 1.—Completed. Further charges to come.
- 3.—Completed. Certain services cost less than anticipated and provision for contingencies was not fully required.
- 4.—Completed.
- 5.—Progress in 1937 was more rapid than anticipated when the Estimates for 1938 were prepared.
- 6.—Completed.
- 7.—Progress was not so rapid as anticipated. Estimate increased from 213,910*l*.
- 8.—The cost of special steel doors was greater than anticipated. Estimate increased from 12,100*l*.
- 9.—Completed.
- 10.—Completed.
- 11.—Completed. Further charges to come.
- 12.—Completed.

DETAILS OF EXPENDITURE ON NEW WORKS, &c., 1938—*contd.*

Service.	Estimate.		Expenditure.	
	For 1938.	Total for Work.	In 1938.	Total to 31 March 1939.
A.I.	£	£	£	£
WORKS IN PROGRESS— <i>contd.</i>				
<i>Remanets from previous years.</i>				
1. (1931) British Museum: Construction of new mezzanine floors in the 1st and 2nd supplementary rooms and reconstruction of floors of the 2nd and 3rd Egyptian Rooms	—	21,900	262	21,481
9. (1935) National Portrait Gallery and Museum of Antiquities, Edinburgh: Fire proofing (2nd Section)	—	16,765	479	17,672
9. (1936) Natural History Museum: Erection of new Entomological Block (First Section)	—	41,500	31	41,745
12. (1936) Tate Gallery: Installation of electric lighting	—	4,680	556	4,692
4. (1937) Building Research Station, Watford: Erection of Workshop, Lecture Hall, Physics Building, Boiler House, &c. ..	—	17,210	168	18,147
7. (1937) Fruit Research Laboratory, 9-13, Kean Street, Drury Lane: Adaptations	—	2,925	74	2,688
11. (1937) National Physical Laboratory: Provision of additional 480 volt battery for sub-station	—	6,000	97	6,010
17. (1937) Royal Scottish Museum, Edinburgh: Extension of Accommodation for Department of Technology	—	16,300	408	16,229
18. (1937) Tate Gallery: Provision of new lavatories and staircase	—	3,000	412	3,778
TOTAL .. £			2,487	

OBSERVATIONS.

1. (1931)—Extra-contractual payment for additional cost due to modifications and unforeseen delay (E.36937). Completed.

9. (1935).—Completed. 410*l.* 2*s.* 8*d.* extra-contractual payment for additional cost due to unforeseen delay and omission from contract (E. 37897).

9. (1936).—69*l.* extra-contractual payment for additional cost due to unforeseen delay, of which 30*l.* 15*s.* 11*d.* is included in this account and the remainder in the accounts for 1937 (E. 36937). Completed.

12. (1936).—Completed.

4. (1937).—Completed. Additions were necessary to the dust extraction plant to render it more effective and power mains and switchboards were provided of greater capacity than anticipated. Additional track and turntables were also provided to avoid excavation at a later date.

7 (1937).—Completed.

11. (1937).—Completed.

17. (1937).—Completed.

18. (1937).—Completed. Additional work became necessary during the progress of the scheme.

DETAILS OF EXPENDITURE ON NEW WORKS, &c., 1938—*contd.*

Service.	Estimate.		Expenditure.	
	For 1938.	Total for Work.	In 1938.	Total to 31 March 1939.
A.II.	£	£	£	£
PROPOSED WORKS.				
1. British Museum: Reconstruction of North-East Quadrant of library	40,000	103,300	6,499	6,499
2. British Museum: Reconstruction of Galleries on East Side of South Wing ..	500	25,000	—	—
3. Fuel Research Station, Greenwich: Erection of Technical Laboratory and Still Room ..	1,100	2,035	570	570
4. Government Chemist's Department: Removal of Laboratory from hut on Royal Courts of Justice Green and adaptation of alternative premises	3,000	2,500	539	539
5. National Physical Laboratory: Adaptation of East Wing, Bushy House, as Laboratories	3,100	2,740	2,003	2,003
6. National Physical Laboratory, Engineering Department: Provision of Creep Testing Laboratory and Extension to Stores ..	3,000	10,910	3,775	3,775
7. National Physical Laboratory, Metrology Department: Extension of Main Workshop Building	2,000	2,650	1,657	1,657
8. National Physical Laboratory: Testing Station for electrical switch gear ..	500	70,000	—	—
9. Natural History Museum: Erection of Entomology Block (Second Section) ..	5,000	38,250	—	—
10. Royal College of Art: Erection of new Building	1,000	350,000	—	—
11. Royal Scottish Museum, Edinburgh: Provision of new Lecture Hall	5,000	20,600	—	—
TOTAL.. ..£			15,043	

OBSERVATIONS.

- 1.—Work did not commence as early as anticipated.
- 2.—Deferred.
- 4.—Commencement was delayed owing to protracted negotiations with the lessors. Estimate reduced from 3,000*l.*
- 5.—Completed. Further charges to come. Estimate reduced from 3,100*l.*
- 7.—Completed. Further charges to come.
- 8.—Deferred.
- 9.—The scheme was revised to suit the requirements of the Museum authorities.
- 10.—Deferred.
- 11.—The scheme was not settled in time to permit of commencement in the year. Estimate increased from 15,000*l.*

DETAILS OF EXPENDITURE ON NEW WORKS, &c., 1938—*contd.*

Service.	Total Estimate.	Expenditure.	
		In 1938.	Total to 31 March 1939.
A.III.	£	£	£
1. WORKS COSTING BETWEEN 500 <i>l.</i> AND 2,000 <i>l.</i>			
British Museum : Improved artificial illumination of Galleries Estimate reduced from 2,000 <i>l.</i>	1,550	62	547
British Museum : Provision of Fumigating Chamber in Basement Completed.	800	125	742
D.S.I.R. Meat Research Laboratory, Smithfield Market : Adaptations Completed. Further charges to come.	1,710	931	1,618
Forest Products Research Laboratory, Princes Risborough : Extension of Wood Preservation Section	1,075	6	6
Forest Products Research Laboratory, Princes Risborough : Provision of building for Composite Wood Laboratory Completed. Further charges to come.	1,500	1,242	1,242
Fuel Research Station, Greenwich. Installation of Air Purification in Main Laboratory	2,000	900	900
Geological Survey Edinburgh, Grange Terrace : Extension to provide Photographic Section, &c.	800	611	611
Government Laboratory, Clements Inn : Provision of larger heating boiler, water softening plant, &c. Completed. Further charges to come.	1,152	1,170	1,170
Government Laboratory, Clements Inn : Improved apparatus for Steam Supply, &c. Completed.	950	152	1,011
National Gallery : Air Raid Precautions Completed.	1,370	1,497	1,497
National Gallery : Provision of Studio for Restorer Completed.	1,120	103	1,059
National Gallery, Edinburgh : Remodelling of openings between Galleries	1,100	176	1,041
National Gallery, Edinburgh : Provision of Store Room	1,130	15	15
National Physical Laboratory, Bushy House : Alterations to Director's Official Residence Completed. Additional works were necessary. 49 <i>l.</i> 13 <i>s.</i> 6 <i>d.</i> extra-contractual payment for additional cost due to unforeseen delay.	1,750	114	2,046
National Physical Laboratory : Additions to electric battery in Photometry Building Completed.	623	119	614
National Physical Laboratory, Electricity Department : Erection of building for and provision of new Motor Generator Completed.	1,100	102	1,119
National Physical Laboratory : New Battery and Battery Room Completed. Further charges to come.	1,300	1,138	1,138
Royal Scottish Museum, Edinburgh : Emergency lighting system Completed.	600	65	606

DETAILS OF EXPENDITURE ON NEW WORKS, &c., 1938—*contd.*

Service.	Total Estimate.	Expenditure.	
		In 1938.	Total to 31 March 1939.
A.III.	£	£	£
1. WORKS COSTING BETWEEN 500 <i>l.</i> AND 2,000 <i>l.</i> — <i>contd.</i>			
Tate Gallery : Installation of Sculpture Lift Completed.	1,085	228	1,087
Tate Gallery : Installation of lifting gear for sculpture .. Completed.	617	541	617
Victoria and Albert Museum : Air Raid Precautions Completed. Further charges to come.	660	541	541
Wallace Collection : Air Raid Precautions Completed. Further charges to come.	1,140	1,081	1,081
TOTAL £		10,919	
2. URGENT UNFORESEEN WORKS.			
Building Research Station, Watford : Erection of three ad- ditional bays to Stores and provision of approach road	5,265	3,598	3,598
D.S.I.R. Coal Survey Laboratory, Chester : Adaptations .. Completed. Further charges to come.	545	593	593
London Museum, Air Raid Precautions : Provision of .. Protective Store Completed. Further charges to come.	730	632	632
Victoria and Albert Museum : Installation of Electric Lift ..	945	129	129
TOTAL £		4,952	

Service.	Estimate.		Expenditure.	
	For 1938.	Total for Work.	In 1938.	Total to 31 March 1939.
A.IV.	£	£	£	£
REPAYMENT SERVICES.				
1.—WORKS IN PROGRESS.				
A. Late Royal Hospital School Buildings (other than the Queen's House), Green- wich : Adaptation for National Maritime Museum	1,400	54,060	822	53,689
B. Road Research Laboratory, Harmonds- worth : Extensions to Workshop and Administration Building.. .. .	5,450	8,095	5,790	5,790
TOTAL£			6,612	

OBSERVATIONS.

A.IV.1. A.—Completed. Further charges to come.

DETAILS OF EXPENDITURE ON NEW WORKS, &c., 1938—*contd.*

Service.	Estimate.		Expenditure.	
	For 1938.	Total for Work.	In 1938.	Total to 31 March 1939.
A.IV.	£	£	£	£
REPAYMENT SERVICES— <i>contd.</i>				
2. PROPOSED WORKS.				
A.—National Maritime Museum: Adaptation of East Wing	2,500	21,630	—	—
B.—Road Research Laboratory, Harmondsworth: Purchase of additional land ..	6,000	6,000	4,848	4,848
C.—Road Research Laboratory, Harmondsworth: Provision of Laboratories and Men's Lavatory, and extension to Workshop	5,000	12,200	3,397	3,397
TOTAL			8,245	
3. (i) WORKS COSTING BETWEEN 500 <i>l.</i> AND 2,000 <i>l.</i>				
Road Research Laboratory, Harmondsworth: Roofing over Yard between Test and Concrete Laboratories, and extension of Testing Laboratory.. .. .		2,570	762	762
TOTAL			762	

OBSERVATIONS.

- A.IV.2. A.—The scheme was revised.
 B.—The land cost less than anticipated.
 C.—The scheme was revised.

H.M. Office of Works,
 28 November 1939.

Patrick Duff,
 Accounting Officer.

HOUSES OF PARLIAMENT BUILDINGS.

ACCOUNT of the sum expended, in the year ended 31 March 1939, 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						
Original	19,345l.					
Supplementary	4,750l.					
	24,095	22,845 13 3	1,249 6 9	—		
B.—Maintenance and Repairs						
Original	107,070l.					
Supplementary	4,000l.					
	111,070	112,046 12 1	—	976 12 1		
C.—Fuel, Gas, Electric Current, and Water						
Original	14,250l.					
Supplementary	2,000l.					
	16,250	16,126 4 3	123 15 9	—		
D.—Cleaning, &c.	3,990	4,229 19 —	—	239 19 —		
E.—Furniture, &c.						
Original	11,600l.					
Less Supplementary	2,250l.					
	9,350	8,728 8 3	621 11 9	—		
GROSS TOTAL						
Original	156,255l.					
Supplementary	8,500l.					
	164,755	163,976 16 10	1,994 14 3	1,216 11 1		
Deduct—	Estimated.	Applied.				
F.—Appropriations in Aid ..	900	900 — —				
NET TOTAL						
Original	155,355l.					
Supplementary	8,500l.					
	163,855	163,076 16 10	Surplus to be surrendered.			
			£778 3 2			

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid	900	1,329 6 3
Appropriated in aid (Subhead F)		900 — —
Paid separately to Exchequer		£429 6 3

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—See Statement of New Works on page 378.

Details of Receipts.	Estimated.	Realized.
	£	£ s. d.
Sale of stone removed in connexion with the work of restoration	900	483 2 1
Acknowledgment rents, old materials, &c. }		846 4 2
Total ..	<u>£900</u>	<u>1,329 6 3</u>

NOTES.

B.—500*l.* *ex gratia* payment to a contractor for stone carving to meet part of the loss incurred through variations in the material worked (E. 29801).

F.—165*l.* 16*s.* 3*d.* claim abandoned in respect of damage to gate pier by a motor lorry which was being driven without the owner's consent (E. 22070).

An abnormal accumulation of surplus stone which was causing obstruction was removed by various contractors and Public Authorities free of charge (E. 17403/2).

H.M. Office of Works,
28 November 1939.

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., 1938.

Service.	Estimate for 1938.	Expenditure in 1938.
	£	£
A.I.—WORKS IN PROGRESS	18,520	17,937
REMANETS FROM PREVIOUS YEARS	—	373
A.II.—PROPOSED WORKS	1,875	1,325
A.III.—1. WORKS COSTING BETWEEN 500 <i>l.</i> AND 2,000 <i>l.</i>	3,200	3,211
2. URGENT UNFORESEEN WORKS	500	—
A. TOTAL		
<i>Original</i>	19,345 <i>l.</i>	
<i>Supplementary</i>	4,750 <i>l.</i>	
	£ 24,095	22,846
Net Saving		£1,249

DETAILS OF EXPENDITURE ON NEW WORKS, &C., 1938.

Service.	Estimate.		Expenditure.	
	For 1938.	Total for Work.	In 1938.	Total to 31 March 1939.
A.I.	£	£	£	£
WORKS IN PROGRESS.				
1. House of Commons: Reconstruction and extension of lavatory accommodation				
<i>Original</i>		3,145 <i>l.</i>		
<i>Supplementary</i>		825 <i>l.</i>		
	3,970	5,170	3,758	4,959
2. House of Lords: Construction of annexe to provide additional accommodation and lavatories				
<i>Original</i>		11,000 <i>l.</i>		
<i>Supplementary</i>		1,655 <i>l.</i>		
	12,655	16,000	12,220	12,220
3. House of Lords: Reconstruction of lavatory accommodation				
<i>Original</i>		1,500 <i>l.</i>		
<i>Supplementary</i>		395 <i>l.</i>		
	1,895	2,420	1,959	2,484
TOTAL £			17,937	
<i>Remanets from previous years.</i>				
A.II.2.1937. House of Commons: Re-arrangement of refreshment accommodation	—	16,300	373	15,922
A.II.				
PROPOSED WORKS.				
1. Westminster Hall: Expenses in connexion with visit of President of French Republic	1,875	2,500	1,325	1,325
A.III.				
1. WORKS COSTING BETWEEN 500 <i>l.</i> AND 2,000 <i>l.</i>				
House of Commons: Installation of grit-arresting plant		2,000	1,026	1,026
Houses of Parliament: Installation of emergency fire mains and pump		2,700	2,185	2,185
TOTAL £			3,211	

OBSERVATIONS.

A.I.1.—Completed. Further charges to come.

A.I.3.—Completed. Further charges to come.

A.II.2.1937.—Completed.

A.II.1.—The arrangements were modified. Completed. Further charges to come.

H.M. Office of Works,
28 November 1939.Patrick Duff,
Accounting Officer.

LABOUR AND HEALTH BUILDINGS, GREAT BRITAIN.

ACCOUNT of the sum expended, in the year ended 31 March 1939, 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.	
EMPLOYMENT EXCHANGE AND INSURANCE (UNEMPLOYMENT) BUILDINGS AND OTHER LABOUR BUILDINGS.						
A.—New Works, Alterations, Additions, and Purchases ..	343,090	283,905 19 9	59,184 - 3	—		
B.—Maintenance and Repairs	113,305	127,032 10 3	—	13,727 10 3		
C.—Furniture, &c. ..	61,850	71,271 7 3	—	9,421 7 3		
D.—Removals	2,815	3,824 - 4	—	1,009 - 4		
E.—Rents, &c.	185,130	188,954 18 10	—	3,824 18 10		
F.—Fuel, Gas, Electric Current, and Water	59,500	62,377 19 10	—	2,877 19 10		
G.—Cleaning, Custody, &c.	10,710	10,761 8 -	—	51 8 -		
	£ 776,400	748,128 4 3	59,184 - 3	30,912 4 6		

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—See Statement of New Works on page 384.
 B.—Air Raid Precautionary Services.
 C.—Air Raid Precautionary Services.
 D.—Air Raid Precautionary Services were accelerated.
 E.—Provision of accommodation in connexion with the National Service Register.
 F.—Increased consumption of gas, electric current and water.

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 ..	7,595	2,287 4 1	5,307 15 11	—		
I.—Maintenance and Repairs	22,150	19,645 8 10	2,504 11 2	—		
J.—Furniture, &c. ..	14,000	11,685 9 10	2,314 10 2	—		
K.—Removals	350	444 1 3	—	94 1 3		
L.—Rents, &c.	56,380	54,928 7 5	1,451 12 7	—		
M.—Fuel, Gas, Electric Current and Water	16,350	15,350 — 8	999 19 4	—		
N.—Cleaning, Custody, &c.	2,180	2,622 18 3	—	442 18 3		
	£ 119,005	106,963 10 4	12,578 9 2	536 19 6		
INSURANCE (NATIONAL HEALTH) BUILDINGS AND OTHER HEALTH BUILDINGS.						
O.—New Works, Alterations, Additions, and Purchases ..	173,320	94,800 4 10	78,519 15 2	—		

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

H.—See Statement of New Works on page 397.

I.—Requirements were less than anticipated.

J.—Certain replacements were deferred (1,750*l.*) and demands for furniture for additional staffs were less than anticipated (3,300*l.*). The saving was offset by expenditure on Air Raid Precautionary Services.

L.—Fewer additional hirings. In certain cases rent did not accrue as early as anticipated.

N.—Additional requirements.

O.—See Statement of New Works on page 399.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
INSURANCE (NATIONAL HEALTH) BUILDINGS AND OTHER HEALTH BUILDINGS— <i>contd.</i>						
P.—Maintenance and Repairs	53,415	61,728 9 9	—	8,313 9 9		
Q.—Furniture, &c. ..	16,195	20,593 11 3	—	4,398 11 3		
R.—Removals	1,265	3,199 12 6	—	1,934 12 6		
S.—Rents, &c.	44,400	45,595 9 -	—	1,195 9 -		
T.—Fuel, Gas, Electric Current and Water	24,100	24,771 14 6	—	671 14 6		
V.—Cleaning, Custody, &c.	9,740	10,586 13 10	—	846 13 10		
W.—Clothing	5,480	5,154 2 9	325 17 3	—		
	£ 327,915	266,429 18 5	78,845 12 5	17,360 10 10		
GROSS TOTAL	£ 1,223,320	1,121,521 13 -	150,608 1 10	48,809 14 10		
			Surplus of Gross Estimate over Expenditure. £101,798 7 -			
Deduct—	Estimated.	Realized.	Deficiency of Appropriations in Aid realized. £56,306 7 -			
X.—Appropriations in Aid	804,670	748,363 13 -				
NET TOTAL	£ 418,650	373,158 - -	Net Surplus to be surrendered. £45,492 - -			

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts not authorized to be used as Appropriations in Aid	19,500	135,785 - 5

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

P.—The provisions for Air Raid Precautionary Services and for contingencies proved inadequate.

Q.—Air Raid Precautionary Services and insufficiency of contingency provision.

R.—Unforeseen rehusings and Air Raid Precautionary Services.

S.—Additional hirings for Headquarters accommodation.

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.	1,360	1,293	9	8
Old materials, &c.	1,700	1,690	7	4
Repayment of cost of services in connexion with Unemployment Insurance and Unemployment Assistance	652,000	605,862	—	—
Unemployment Assistance Board Buildings :—				
Rents, &c.	180	740	16	1
Recoveries from the Unemployment Assistance Fund	118,825	106,222	14	3
Insurance (National Health) Buildings and other Health Buildings :—				
Rents, &c.	1,950	2,430	6	3
Old materials, &c.	1,120	1,408	19	5
Repayment of cost of services in connexion with the administration of the Widows', Orphans' and Old Age Contributory Pensions Acts	27,535	28,715	—	—
	<u>£804,670</u>	<u>748,363</u>	<u>13</u>	<u>—</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	13,000	14,658	—	—
Unemployment Assistance	4,500	2,826	—	—
Rental charge for accommodation in Crown property occupied by the Unemployment Assistance Board	2,000	2,573	—	—
Sales of property :—				
Glasgow Employment Exchange		7,210	—	—
Hackney Employment Exchange		6,018	—	5
Leeds Employment Exchange		102,500	—	—
Total	<u>£824,170</u>	<u>884,148</u>	<u>13</u>	<u>5</u>

NOTES.

B.—10*l.* contribution towards cost of caretaker's wages during alterations (E.37362).

25*l.* *ex gratia* payment on termination of tenancy owing to abnormal wear and tear (E.31939).

150*l.* extra contractual payment to meet part of the loss incurred by a painting contractor owing to the impracticability of using spraying machines as anticipated (E.38283).

X.—7*l.* 19*s.* Rent irrecoverable.

1,527*l.* 5*s.* 6*d.* balance on 31 March 1939 of loan to Metropole Buildings Refreshment Club, this amount with interest at 3¼ per cent. per annum to be repaid by 7 June 1951 (E.33655).

H.M. Office of Works,
28 November 1939.

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., 1938.

Service.	Estimate for 1938.	Expenditure in 1938.
	£	£
EMPLOYMENT EXCHANGE AND INSURANCE (UNEMPLOYMENT) BUILDINGS AND OTHER LABOUR BUILDINGS.		
A.I.—WORKS IN PROGRESS	265,945	213,793
REMANETS FROM PREVIOUS YEARS	—	6,372
A.II.—PROPOSED WORKS.. .. .	93,490	53,504
A.III.—1. WORKS COSTING BETWEEN 500 <i>l.</i> AND 2,000 <i>l.</i>	9,155	6,931
2. URGENT UNFORESEEN WORKS	4,500	3,171
REMANETS FROM PREVIOUS YEARS NOT EXCEEDING 50 <i>l.</i> EACH	—	135
	£ 373,090	
<i>Deduct</i> for services which may not be carried out during the year	30,000	
A. TOTAL	£ 343,090	283,906
Net Saving		£59,184

DETAILS OF EXPENDITURE ON NEW WORKS, &c., 1938.

Service.	Estimate.		Expenditure.	
	For 1938.	Total for Work.	In 1938.	Total to 31 March 1939.
A.I.	£	£	£	£
WORKS IN PROGRESS.				
<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	2,300	2,925	—	326
2. Accrington	500	18,200	1,302	1,302
3. Alexandria	200	4,850	—	4,299
4. Alfreton	100	6,355	—	488
5. Arbroath	600	6,720	354	6,126
6. Arnold	310	3,790	509	3,581
7. Ashton-under-Lyne	850	16,920	830	17,141
8. Banbury	3,500	5,185	3,824	4,754
9. Bath: Erection of Employment Exchange	7,550	15,650	7,603	15,834
10. Bathgate	100	6,430	—	275
11. Bexley Heath	150	5,980	1,399	1,399
12. Birtley	2,500	3,797	71	71
13. Boston	4,000	9,986	6,823	9,109
14. Brentford and Chiswick	6,650	10,860	6,073	9,506
15. Burnley	100	17,787	242	18,472
16. Bury St. Edmunds	100	4,325	—	587
17. Cannock	500	11,220	—	1,654
18. Cardiff: Erection of Offices and Employment Exchange	11,000	43,800	3,138	3,138
19. Chapelton	150	4,946	—	256

OBSERVATIONS.

- 1.—Building work did not commence within the year.
- 2.—Purchase of the site was not completed during 1937.
- 3.—Completed. Further charges to come.
- 4.—The scheme was revised.
- 5.—Completed. Further charges to come.
- 6.—Completed.
- 7.—Completed. (See also Vote 4, Subhead A.)
- 8.—Completed.
- 9.—Completed. Further charges to come.
- 10.—Building work could not be started during the year. Estimate increased from 5,520/.
- 11.—Purchase of the site was not completed in the previous year.
- 12.—Purchase of the site was not completed within the year.
- 13.—The purchase of additional land became necessary and the scheme was revised.
- 15.—Completed.
16. The scheme was revised.
- 17.—The scheme was revised.
- 18.—Revision of the foundations plans became necessary. (See also Vote 10, Subhead H.)
- 19.—The scheme was revised.

(49721)—VII

N

DETAILS OF EXPENDITURE ON NEW WORKS, &c., 1938—*contd.*

Service.	Estimate.		Expenditure.	
	For 1938.	Total for Work.	In 1938.	Total to 31 March 1938.
A.I.	£	£	£	£
WORKS IN PROGRESS— <i>contd.</i>				
20. Clacton-on-Sea	100	6,410	360	1,410
21. Coleford	1,220	4,320	1,175	4,510
22. Congleton	700	6,030	1,789	6,192
23. Dalkeith	100	3,750	—	150
24. Dewsbury	100	24,700	37	6,459
25. Dunfermline	200	6,687	705	6,721
26. Ellesmere Port	100	4,255	285	4,369
27. Enfield	4,000	10,800	—	1,207
28. Exeter: Alterations to Employment Exchange	430	3,105	347	3,155
29. Forfar	2,600	4,360	2,529	4,028
30. Fraserburgh	100	5,550	18	283
31. Gainsborough	2,000	7,285	—	262
32. Galashiels	500	7,515	—	516
33. Glasgow, Finnieston: Erection of Employment Exchange	9,650	14,700	9,843	12,594
34. Glasgow, South Side	8,000	40,270	10	4,644
35. Golborne	100	2,880	—	149
36. Gosport	4,500	5,880	4,584	5,276
37. Grays	500	7,740	—	—
38. Greenock: Extension of Employment Exchange	120	2,420	26	2,135
39. Handsworth	500	15,660	981	15,824

OBSERVATIONS.

- 20.—Additional land was purchased.
- 21.—Completed.
- 22.—Completed.
- 23.—Building work could not be commenced within the year.
- 24.—The scheme was revised. (See also Vote 10, Subhead H.)
- 25.—Completed. (See also Vote 10, Subhead H.)
- 26.—Completed.
- 27.—The scheme was revised.
- 28.—Completed.
- 29.—Completed. Further charges to come.
- 30.—The scheme was not settled in time to permit of a commencement being made within the year.
- 31.—The scheme was revised. Estimate increased from 5,065*l.*
- 32.—The scheme was revised.
- 34.—The scheme was revised. Estimate increased from 32,050*l.*
- 35.—The scheme was revised.
- 36.—Completed. Further charges to come.
- 37.—Deferred.
- 38.—Completed. Further charges to come.
- 39.—Completed. Further charges to come.

DETAILS OF EXPENDITURE ON NEW WORKS, &c., 1938—*contd.*

Service.	Estimate.		Expenditure.	
	For 1938.	Total for Work.	In 1938.	Total to 31 March 1939.
A.I.	£	£	£	£
WORKS IN PROGRESS— <i>contd.</i>				
40. Haswell	510	3,035	835	3,221
41. Hawick	4,000	6,280	3,675	4,075
42. Hebden Bridge	500	8,230	—	1,400
43. Hinckley	500	10,210	180	1,034
44. Hindley	4,000	10,400	2,653	2,850
45. Horsforth	100	3,545	—	378
46. Hyde	500	11,200	—	1,451
47. Irvine	1,500	5,550	—	553
48. Kew, Claims and Records Office: Alterations to heating	4,120	7,320	2,693	5,964
49. Kidsgrove	510	8,560	674	9,049
50. Kilsyth	100	5,200	—	300
51. Knottingley	3,000	4,055	3,249	3,884
52. Lancaster	100	11,265	—	1,000
53. Leiston	1,000	3,880	—	357
54. Leyland	2,000	4,825	1,041	1,322
55. Leyton.. .. .	1,430	15,960	1,032	15,868
56. Littleborough: Erection of Employment Exchange	3,000	5,830	4,912	5,697
57. Liverpool, Old Swan	5,850	14,945	7,968	14,349
58. Llandudno	100	4,440	—	888
59. London, Deptford	250	21,260	—	3,250
60. London, Shepherds Bush: Erection of Employment Exchange	500	17,880	34	188

OBSERVATIONS.

- 40.—Completed.
- 42.—The scheme was revised.
- 44.—Building work did not commence as early as anticipated.
- 45.—Deferred.
- 46.—The scheme was revised.
- 47.—The scheme was revised.
- 48.—Completed. Further charges to come.
- 49.—Completed. Additional work was carried out.
- 50.—The scheme had not been settled.
- 51.—Completed.
- 52.—Building work did not commence within the year. (See also Subhead H and Vote 10, Subhead H.)
- 53.—The scheme was revised.
- 54.—Progress was delayed owing to inclement weather and to difficulty in obtaining supplies of steel.
- 55.—Completed.
- 56.—Progress was more rapid than anticipated. Completed. Further charges to come.
- 57.—Expenditure in 1937 was less than anticipated when the estimates for 1938 were prepared. Completed. Further charges to come.
- 58.—The scheme was revised.
- 59.—Difficulty was experienced in obtaining suitable alternative accommodation for the Exchange which was housed in hutments on the site.
- 60.—The scheme was revised.

DETAILS OF EXPENDITURE ON NEW WORKS, &C., 1938—*contd.*

Service.	Estimate.		Expenditure.	
	For 1938.	Total for Work.	In 1938.	Total to 31 March 1939.
A.I.	£	£	£	£
WORKS IN PROGRESS— <i>contd.</i>				
61. London, Tooting : Erection of Employment Exchange	11,000	22,395	7,616	7,616
62. London, West End : Purchase of site and erection of Divisional Offices and Employment Exchange	100	160,130	—	33,503
63. Long Eaton	715	9,717	379	9,853
64. Longton : Purchase of site and extension of Employment Exchange	200	4,067	—	—
65. Maltby	1,500	5,450	1,523	5,060
66. Manchester : Erection of Offices, including Divisional Offices, and Employment Exchange	25,000	132,565	20,920	29,631
67. Milford Haven	1,500	4,660	1,689	1,689
68. Morecambe	1,500	4,075	—	425
69. Netherfield	1,115	5,580	1,492	5,517
70. Newcastle : Purchase of site and erection of Offices, including Divisional Offices, and Employment Exchange	14,000	93,590	10,192	28,630
71. Northampton	500	12,620	531	12,330
72. Nottingham : Erection of Employment Exchange	1,425	22,350	1,463	21,961
73. Oakengates	1,255	7,440	1,740	7,346
74. Oban : Erection of Employment Exchange	4,300	6,600	4,272	5,676
75. Oswestry	3,605	5,140	3,502	4,519
76. Otley	1,120	4,820	847	4,937
77. Perth	375	9,610	914	9,710
78. Pontardulais	3,000	4,815	114	412

OBSERVATIONS.

- 61.—The scheme was revised.
- 62.—The scheme has been revised.
- 63.—Completed.
- 64.—It was not possible to complete the purchase of the site required for the extension and a revised scheme is under consideration.
- 65.—Completed.
- 66.—Estimate increased from 102,000*l.*
- 68.—The scheme was revised.
- 69.—Completed.
- 70.—Commencement of building work was delayed by difficulties with adjoining owners.
- 71.—Completed.
- 72.—Completed. 122*l.* 10*s.* extra-contractual payment for additional cost due to unforeseen difficulties in excavating (E. 30745).
- 73.—Completed. Further charges to come.
- 75.—See also Vote 10, Subheads A and H.
- 76.—Completed.
- 77.—Completed. Further charges to come.
- 78.—Building work did not commence as early as anticipated.

DETAILS OF EXPENDITURE ON NEW WORKS, &c., 1938—*contd.*

Service.	Estimate.		Expenditure.	
	For 1938.	Total for Work.	In 1938.	Total to 31 March 1939.
A.I.	£	£	£	£
WORKS IN PROGRESS— <i>contd.</i>				
79. Pontypridd	750	15,000	2,753	2,753
80. Port Glasgow	2,850	9,750	2,480	9,102
81. Portsmouth: Erection of Employment Exchange	685	14,610	1,375	14,543
82. Prescott	1,690	4,530	1,206	4,683
83. Radcliffe	250	10,755	—	975
84. Ramsbottom	500	6,225	451	451
85. Rayleigh	290	3,955	1	3,612
86. Reddish	500	5,110	—	500
87. Romford	1,000	13,390	—	—
88. Rotherham	1,945	16,105	1,894	16,005
89. Royston	500	8,160	—	373
90. Rushden	500	5,565	988	1,521
91. Salisbury	1,260	6,550	1,383	7,177
92. Selkirk	3,425	4,350	2,899	3,287
93. Skegness	1,230	5,210	641	5,377
94. Spennymoor	4,500	6,760	5,469	5,909
95. Stevenston	2,800	5,120	2,981	4,172
96. Stornoway	380	5,910	880	6,042
97. Sunderland	7,500	22,640	—	3,822
98. Thorne	4,000	6,475	4,599	4,829
99. Tilbury	3,000	4,495	3,553	4,332
100. Tredegar	2,000	7,395	—	795

OBSERVATIONS.

- 79.—Purchase of the site was not completed in the previous year.
- 80.—Completed. Further charges to come.
- 81.—Completed.
- 82.—Completed.
- 83.—The scheme was revised.
- 85.—Completed.
- 86.—The scheme was revised.
- 87.—The purchase of the site was not completed within the year.
- 88.—Completed. Further charges to come.
- 89.—Deferred.
- 91.—Completed. Additional services became necessary.
- 92.—Completed. Further charges to come.
- 93.—Completed.
- 95.—Completed. Further charges to come.
- 96.—Completed.
- 97.—The scheme is being revised.
- 98.—Completed. Further charges to come.
- 99.—Completed. Further charges to come.
- 100.—The scheme was revised. Estimate increased from 7,020*l.*

DETAILS OF EXPENDITURE ON NEW WORKS, &C., 1938—*contd.*

Service.	Estimate.		Expenditure.	
	For 1938.	Total for Work.	In 1938.	Total to 31 March 1939.
A.I.	£	£	£	£
<i>WORKS IN PROGRESS—contd.</i>				
101. Washington Station.. .. .	2,500	4,120	49	159
102. Washwood Heath	4,260	14,060	5,292	13,734
103. West Hartlepool	1,460	12,933	2,616	12,958
104. Worcester	3,000	12,760	4,625	6,425
105. Yeovil	440	5,945	554	6,479
106. York	11,800	16,820	6,926	10,013
<i>Government Training and Instructional Centres :—</i>				
107. Birmingham, Handsworth : Purchase and adaptation of premises for Training Centre	200	14,650	—	14,805
108. Coed-y-Brenin : Erection of buildings for Instructional Centre	200	10,680	155	11,592
109. Dovey : Erection of buildings for Instructional Centre	200	10,875	613	11,576
110. Glenbranter Instructional Centre : Alterations to provide new kitchen and dining hall block, &c.	3,190	3,690	3,404	3,472
111. Gwydyr : Erection of buildings for Instructional Centre	200	14,750	273	14,741
112. Leeds : Purchase and adaptation of premises for Training Centre	700	37,450	575	38,001
113. Luton : Purchase of site and erection of buildings for Instructional Centre	9,850	12,068	8,472	9,810
114. North Tyne : Erection of buildings for Local Training Centre	3,780	8,080	5,419	7,730
115. Oakdale : Erection of Buildings for Local Training Centre	150	6,755	270	6,654
TOTAL £			213,793	

OBSERVATIONS.

- 101.—Building work did not commence as early as anticipated.
 102.—Completed. Further charges to come.
 103.—Completed.
 104.—Progress was more rapid than anticipated. Estimate decreased from 13,410/.
 105.—Completed. Additional requirements. (See also Subhead O.)
 106.—Progress was not so rapid as anticipated. (See also Vote 10, Subhead H.)
 107.—Completed.
 108.—Completed.
 109.—Completed.
 110.—Completed.
 111.—Completed. 174/ 10s. extra-contractual payment for additional cost due to unforeseen delay (E.37037).
 112.—Completed. 30/ extra-contractual payment to meet part of the loss sustained through an error in the tender (E.36703).
 113.—Completed. Further charges to come. Estimate increased from 11,358/.
 114.—Expenditure in 1937 was less than anticipated when the estimates for 1938 were prepared. Completed.
 115.—Completed. Further charges to come.

DETAILS OF EXPENDITURE ON NEW WORKS, &c., 1938—*contd.*

Service.	Estimate.		Expenditure.	
	For 1938.	Total for Work.	In 1938.	Total to 31 March 1939.
A.I.	£	£	£	£
WORKS IN PROGRESS— <i>contd.</i>				
<i>Remanets from previous years.</i>				
15. (1936) Coalville	—	8,395	384	7,511
13. (1937) Bolton	—	22,900	1,120	23,515
26. (1937) Doncaster	—	14,670	120	15,115
27. (1937) Dundee	—	10,875	366	11,268
33. (1937) Folkestone	—	6,240	164	6,261
39. (1937) Glossop	—	5,175	273	5,781
51. (1937) Kirkcaldy	—	9,100	701	9,466
53. (1937) Leeds	—	43,920	355	42,214
61. (1937) London: Hackney	—	25,520	1,348	26,668
68. (1937) Manchester: Trafford Park ..	—	6,180	363	6,414
69. (1937) Motherwell	—	9,369	130	9,152
73. (1937) New Mills	—	4,462	208	4,769
90. (1937) Rugby	—	7,050	143	6,990
101. (1937) Wallasey	—	11,013	144	10,769

OBSERVATIONS.

15 (1936).—Completed. The scheme was modified.

13 (1937).—Completed.

26 (1937).—Completed.

27 (1937).—Completed.

33 (1937).—Completed.

39 (1937).—Completed. Increased cost was involved owing to the substitution of stone for brick on the front elevation of the building and the provision of a shelter and certain supplementary contracts cost more than anticipated.

51 (1937).—Completed.

53 (1937).—Completed.

61 (1937).—Completed. Variation in the work was found to be necessary.

68 (1937).—Completed.

69 (1937).—Completed. (See also Vote 10, Subhead H).

73 (1937).—Completed. Extra works due to site difficulties.

90 (1937).—Completed.

101 (1937).—Completed.

DETAILS OF EXPENDITURE ON NEW WORKS, &c., 1938—*contd.*

Service.	Estimate.		Expenditure.	
	For 1938.	Total for Work.	In 1938.	Total to 31 March 1939.
A.I.	£	£	£	£
WORKS IN PROGRESS— <i>contd.</i>				
<i>Remanets from previous years—contd.</i>				
<i>Government Training and Instructional Centres.</i>				
115. (1937) Haldon : Erection of buildings for Instructional Centre	—	13,590	138	13,341
121. (1937) Rendlesham : Erection of buildings for Instructional Centre	—	12,220	239	11,039
122. (1937) Southampton : Purchase of site and erection of buildings for Training Centre	—	28,855	95	27,144
Transferred from Class V. Vote 8.				
Leicester : Purchase of site and erection of buildings for Instructional Centre	—	21,300	81	22,723
TOTAL	£		6,372	
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. Altrincham	1,250	13,125	1,603	1,606
2. Ashton-in-Makerfield	1,150	10,580	1,143	1,143
3. Aston	2,200	20,255	2,331	2,331
4. Barking	550	11,075	525	525
5. Beverley	750	4,850	—	—
6. Blackburn : Purchase of site and erection of Employment Exchange and Offices	2,550	27,775	2,658	2,658

OBSERVATIONS.

A.I.

115. (1937)—Completed.

121. (1937)—Completed. The cost of materials for roadway construction was less than anticipated.

122 (1937).—Completed.

Class V. Vote 8—Completed. Additional works were necessary.

A.II.

5.—Purchase of the site was not completed during the year.

DETAILS OF EXPENDITURE ON NEW WORKS, &c., 1938—*contd.*

Service.	Estimate.		Expenditure.	
	For 1938.	Total for Work.	In 1938.	Total to 31 March 1939.
A.II.	£	£	£	£
PROPOSED WORKS.— <i>contd.</i>				
7. Blackpool: Purchase of site and erection of Employment Exchange and Offices ..	4,700	45,635	4,233	4,263
8. Brighton: Erection of Employment Exchange and Offices	1,000	23,310	3	3
9. Broxburn	100	5,100	—	—
10. Chatham	2,400	16,330	—	—
11. Chepstow: Erection of Employment Exchange	250	5,140	2,069	2,069
12. Cumnock	100	6,070	—	—
13. Dagenham	800	8,350	—	—
14. Dunston-on-Tyne	1,100	5,645	850	850
15. Fort William: Purchase and adaptation of premises	1,500	3,085	—	—
16. Garnant	500	5,634	164	164
17. Glasgow, Partick: Erection of Employment Exchange	100	22,365	—	—
18. Grantham: Purchase of site and extension of Employment Exchange	1,600	4,650	—	—
19. Hendon	2,850	18,800	2,652	2,652
20. Holyhead	550	5,800	519	519
21. Hoyland	800	7,765	—	—
22. Larkhall	100	4,955	23	23
23. Leeds Divisional Office: Adaptation of premises	2,000	2,050	—	—
24. Liverpool, D. and E. Clearing Houses ..	3,750	24,065	2,378	2,378
25. Liverpool, Walton: Extension of Employment Exchange	500	6,530	—	1

OBSERVATIONS.

- 8.—Possession of the site was not obtained.
- 9.—Deferred.
- 10.—Purchase of the site was delayed.
- 11.—Building work commenced earlier than anticipated.
- 12.—The purchase of the site was not completed within the year.
- 13.—The purchase of the site was not completed within the year.
- 14.—The expenditure relates to the purchase of the site. Revision of plans prevented building work being commenced during the year.
- 15.—Purchase of the premises was delayed.
- 16.—The expenditure relates to the purchase of the site. Estimate increased from 5,409*l.*
- 17.—The scheme did not mature in time for any payments to be made during 1938. Estimate increased from 18,000*l.*
- 18.—Deferred.
- 21.—The purchase of the site was not completed within the year.
- 23.—Delay in the completion of the lease prevented commencement of work within the year.
- 24.—The expenditure relates to the purchase of the site which was not completed until March 1939.
- 25.—The scheme was revised.

DETAILS OF EXPENDITURE ON NEW WORKS, &c., 1938—*contd.*

Service.	Estimate.		Expenditure.	
	For 1938.	Total for Work.	In 1938.	Total to 31 March 1938.
A.II.	£	£	£	£
PROPOSED WORKS— <i>contd.</i>				
26. Loanhead : Erection of Employment Exchange	100	4,000	—	—
27. London, Borough	6,700	57,180	6,200	6,200
28. London, Tottenham	7,500	32,000	—	—
29. Manchester, Openshaw	1,000	24,800	2,061	2,090
30. Mansfield : Extension of Employment Exchange.	500	4,725	—	—
31. Musselburgh	500	8,140	—	—
32. New Ferry	750	8,140	—	—
33. Normanton	300	7,595	—	—
34. Northwich	1,190	7,300	—	—
35. Oldham	3,650	24,040	—	—
36. Pontardawe	300	5,440	288	288
37. Portobello : Erection of Employment Exchange	100	4,410	—	—
38. Ratby	200	4,530	—	—
39. Rothwell	300	6,540	—	—
40. St. Austell	950	9,400	—	—
41. St. Helens	2,500	17,575	1,979	1,979
42. Smethwick : Erection of Employment Exchange	750	14,800	—	—
43. Southall	2,200	14,500	—	—
44. South Kirby	550	9,040	578	578
45. Staines	1,300	6,250	—	1,250
46. Stockton-on-Tees : Extension of Employment Exchange	200	7,300	—	—

OBSERVATIONS.

- 26.—The scheme did not mature in time for commencement to be made during 1938.
- 27.—Estimate increased from 46,150*l.*
- 28.—Purchase of the site was not completed during the year.
- 29.—Building work commenced earlier than anticipated. Estimate decreased from 25,170*l.*
- 30.—The scheme did not mature in time for a commencement to be made during 1938.
- 31.—The scheme was revised.
- 32.—The purchase of the site was not completed within the year.
- 33.—The purchase of the site was not completed within the year.
- 34.—The purchase of the site was not completed within the year (see also Vote 10, Subhead H).
- 35.—The purchase of the site was not completed within the year.
- 37.—The scheme did not mature in time for a commencement to be made during 1938.
- 38.—The purchase of the proposed site was abandoned.
- 39.—The purchase of the site was not completed within the year.
- 40.—The purchase of the site was not completed during the year.
- 41.—The purchase of the site was not completed in time to permit commencement of work within the year.
- 42.—Difficulty was experienced in obtaining suitable alternative accommodation during rebuilding.
- 43.—The purchase of the site was not completed within the year.
- 45.—The provision was for the purchase of the site which was completed in 1937.
- 46.—The scheme was revised.

DETAILS OF EXPENDITURE ON NEW WORKS, &c., 1938—*contd.*

Service.	Estimate.		Expenditure.	
	For 1938.	Total for Work.	In 1938.	Total to 31 March 1939.
A.II.	£	£	£	£
<i>PROPOSED WORKS—contd.</i>				
47. Tunbridge Wells	2,300	9,535	—	—
48. Workington : Purchase of site and extension of Employment Exchange	300	2,775	251	251
49. Ystalyfera	600	7,670	590	590
<i>General.</i>				
50. Provision of improved accommodation for Employment Exchanges and Employment Offices as required.				
<i>The figures relate to the purchase of sites and erection of buildings for Employment Exchanges or Employment Offices unless otherwise stated.</i>				
Biddulph	—	5,340	200	200
Darwen : Purchase of site and extension of Employment Exchange	—	5,240	325	325
Inverkeithing : Alterations to Employment Exchange	—	580	426	426
Lesmahagow	—	5,860	105	105
Lincoln	—	19,750	4,308	4,308
Lydney	—	6,178	994	994
Penge	—	12,740	2,086	2,086
Redruth	—	7,845	839	839
Torquay	—	15,770	2,782	2,782
Total, item 50 ..	8,000		12,065	12,065
<i>Government Training and Instructional Centres.</i>				
51. Hounslow : Vocational Centre	13,800	13,989	5,100	5,100
52. Liverpool : Provision of Preparatory Centre	3,800	5,080	3,241	3,241
TOTAL .. £			53,504	

OBSERVATIONS.

47.—The purchase of the site was not completed within the year.

51.—Progress was not so rapid as anticipated.

DETAILS OF EXPENDITURE ON NEW WORKS, &c., 1938—*contd.*

Service.	Total Estimate.	Expenditure.	
		In 1938.	Total to 31 March 1939.
A.III.	£	£	£
1. WORKS COSTING BETWEEN 500 <i>l.</i> AND 2,000 <i>l.</i>			
Stirling: Extension of Employment Exchange and provision of Motor Park	1,735	1,031	1,031
Rawtenstall: Purchase of site and erection of shelter ..	1,045	546	546
Aspatia: Adaptation of premises for Employment Office .. Completed.	555	189	584
1, Abbey Gardens: Alterations to provide accommodation for Ministry of Labour Industrial Court Completed.	1,730	1,830	1,878
<i>Government Training and Instructional Centres:</i>			
Kershopefoot: Increased water supply Completed.	920	906	906
Kielder: Installation of self-contained electric lighting plant Completed.	820	54	848
Letchworth: Heating Completed. Further charges to come.	1,720	1,522	1,522
South Tyne, Team Valley: Alterations to provide additional accommodation	885	578	643
Treforest: Installation of gas cooking apparatus	1,060	275	453
TOTAL .. £		6,931	
2. URGENT UNFORESEEN WORKS.			
Adaptation of premises for Employment Offices at:—			
Irlam	555	2	2
Stranraer Completed.	1,285	1,416	1,416
Chapter Street House: Alterations to provide accommodation for Ministry of Labour Statistics Branch .. Completed.	1,230	1,201	1,201
<i>Government Training and Instructional Centres:</i>			
Salford, Manchester: Adaptation of premises for Instructional Centre	2,050	4	4
Bristol, Radnor Road Factory: Provision of additional canteen accommodation and equipment	630	548	548
TOTAL .. £		3,171	

STATEMENT OF EXPENDITURE ON NEW WORKS, &c., 1938.

Service.	Estimate for 1938.	Expenditure in 1938.
	£	£
UNEMPLOYMENT ASSISTANCE BOARD BUILDINGS.		
H.I.—WORKS IN PROGRESS	100	—
REMANETS FROM PREVIOUS YEARS	—	116
H.II.—PROPOSED WORKS	—	—
H.III.—1. WORKS COSTING BETWEEN 500 <i>l.</i> AND 2,000 <i>l.</i>	4,995	2,059
2. URGENT UNFORESEEN WORKS	2,500	73
REMANETS FROM PREVIOUS YEARS NOT EXCEEDING 50 <i>l.</i> EACH	—	39
H.—TOTAL	7,595	2,287
Net Saving	} <u>£5,308</u>	

DETAILS OF EXPENDITURE ON NEW WORKS, &c., 1938.

Service.	Estimate.		Expenditure.	
	For 1938.	Total for Work.	In 1938.	Total to 31 March 1939.
H.I.	£	£	£	£
WORKS IN PROGRESS.				
1. Lancaster : Purchase of site and erection of building	100	5,300	—	—
<i>Remanets from previous years.</i>				
H.II.—1. (1937) Coatbridge : Purchase and adaptation of premises	—	2,888	116	2,834
H.III.				
1. WORKS COSTING BETWEEN 500 <i>l.</i> AND 2,000 <i>l.</i>				
Tonypandy : Extension of premises		1,830	810	810
Adaptation of premises for Unemployment Assistance Board Offices at—				
Gloucester : Hillfield, London Road Completed. (See also Vote 10, Subhead H.)		686	83	755
Stepney and Shoreditch : 14 West India Dock Road .. Completed.		1,110	305	1,175
Tunstall Completed. The scheme proved to be less extensive than anticipated.		1,190	861	861
TOTAL .. £			2,059	
2. URGENT UNFORESEEN WORKS.				
Gospel Oak : Adaptation of premises for Work Centre ..		770	4	4
Glasgow : Parkhead District, 11 George Street : Adaptation of premises for Unemployment Assistance Board Offices		1,045	69	69
TOTAL .. £			73	

OBSERVATIONS.

H.I.1.—Building work did not commence within the year. (See also Subhead A and Vote 10, Subhead H.)

H.II.1 (1937).—Completed.

STATEMENT OF EXPENDITURE ON NEW WORKS, &c., 1938.

Service.	Estimate for 1938.	Expenditure in 1938.
	£	£
INSURANCE (NATIONAL HEALTH) BUILDINGS AND OTHER HEALTH BUILDINGS.		
O.I.—WORKS IN PROGRESS	167,720	85,700
REMANETS FROM PREVIOUS YEARS	—	193
O.II.—PROPOSED WORKS	20,995	4,972
O.III.—1. WORKS COSTING BETWEEN 500 <i>l.</i> AND 2,000 <i>l.</i>	7,605	3,479
2. URGENT UNFORESEEN WORKS	2,000	456
	£ 198,320	
<i>Deduct</i> for services which may not be carried out during the year ..	25,000	
	£ 173,320	94,800
Net Saving	£78,520	

DETAILS OF EXPENDITURE ON NEW WORKS, &c., 1938.

Service.	Estimate.		Expenditure.	
	For 1938.	Total for Work.	In 1938.	Total to 31 March 1939.
O.I.	£	£	£	£
WORKS IN PROGRESS.				
1. Board of Control, Moss Side State Institution : Acquisition of site for and erection of extension	82,700	500,000	1	16,884
2. Board of Control, Moss Side State Institution : Provision of 8 cottages	2,000	5,000	1,692	4,740
3. Board of Control, Rampton State Institution : Provision of improved sewage system	200	2,200	838	2,324
4. Board of Control, Rampton State Institution : Provision of 24 staff cottages	2,475	15,225	1,137	14,748
5. Cardiff : Erection of building for Welsh Board of Health	9,000	94,900	6,320	87,861
6. Edinburgh : Erection of new Government Offices	65,000	216,600	71,977	157,066
7. General Register Office, Somerset House : Alterations in connexion with rearrangement of accommodation	245	3,110	736	3,319
8. Ministry of Health, Bromyard Avenue, Acton : Erection of Storage Building	6,100	6,200	2,999	3,121
TOTAL	£		85,700	
<i>Remanets from previous years.</i>				
O.II. 4. Dudley House, Endell Street, Extension (1937)	—	2,620	193	2,075

OBSERVATIONS.

- 1.—The scheme was revised.
 - 2.—Completed.
 - 3.—Expenditure in 1937 was less than anticipated when the estimates for 1938 were prepared. Completed.
 - 4.—Expenditure in 1937 was greater than anticipated when the estimates for 1938 were prepared.
 - 5.—The final account of the building contractor could not be paid during the year.
 - 6.—Progress was more rapid than anticipated. 44*l.* 8*s.* 2*d.* extra-contractual payment to a contractor for foundations owing to unforeseen difficulties encountered (E.36015). (See also Vote 7, Subhead A.)
 - 7.—Completed.
 - 8.—Completed. The scheme proved to be less extensive than anticipated.
- II.4. (1937).—Completed. Part of the work was omitted. (See also Vote 7, Subhead A. and Vote 10, Subhead A.)

DETAILS OF EXPENDITURE ON NEW WORKS, &c., 1938—*contd.*

Service.	Estimate.		Expenditure.	
	For 1938.	Total for Work.	In 1938.	Total to 31 March 1939.
O.II.	£	£	£	£
PROPOSED WORKS.				
1. Board of Control, Moss Side State Institution : Extension of Male Workshop ..	1,500	1,230	752	752
2. Board of Control, Moss Side State Institution : Provision of New Wing	3,000	5,018	1,900	1,900
3. Board of Control, Rampton State Institution : Extension of Nurses' Home ..	3,500	5,450	755	755
4. Board of Control, Rampton State Institution : Provision of garage accommodation and coal enclosure	2,045	2,045	265	265
5. Board of Control, Rampton State Institution : Provision of residence for Medical Superintendent	2,000	3,955	795	795
6. Board of Control, Rampton State Institution : Provision of work-room for low grade Male Patients	1,500	2,500	505	505
7. Ministry of Health, Dudley House, Endell Street : Adaptations for Pathological Laboratory.. .. .	6,500	7,500	—	—
8. Ministry of Health, Southampton : Purchase of site and erection of building ..	950	5,950	—	—
TOTAL	£		4,972	

OBSERVATIONS.

- 1.—The scheme was revised. Estimate decreased from 2,400*l.*
- 2.—The scheme was revised.
- 3.—Work did not commence as early as anticipated.
- 4.—Work did not commence as early as anticipated and was subsequently delayed by bad weather.
- 5.—Work did not commence as early as anticipated.
- 6.—The scheme was revised.
- 7.—Scheme abandoned.
- 8.—Postponed. (See also Vote 10, Subhead H.)

DETAILS OF EXPENDITURE ON NEW WORKS, &c., 1938—*contd.*

Service.	Total Estimate.	Expenditure.	
		In 1938.	Total to 31 March 1939.
O.III.			
1. WORKS COSTING BETWEEN 500 <i>l.</i> AND 2,000 <i>l.</i>			
Birmingham, 137-139 Hagley Road: Adaptation of Premises Completed. Further charges to come.	£ 1,490	£ 1,410	£ 1,410
Manchester, 76 Newton Street: Alterations in connexion with the re-arrangement of accommodation Completed. (See also Vote 7, Subhead A.)	1,040	501	1,076
Yeovil: Provision of accommodation in new Employment Exchange Completed. Additional requirements. (See also Subhead A.)	525	50	585
Board of Control, Moss Side State Institution: Provision of new Female Work Room	1,377	907	907
Board of Control, Rampton State Institution: Extension of Sewing Room Completed. Provision of Poultry Incubator Room, &c.	2,000 505	231 380	1,810 380
TOTAL .. £		3,479	
2. URGENT UNFORESEEN WORKS.			
Board of Control, Hobart House, Grosvenor Place: Adaptation of premises	£ 525	456	456

H.M. Office of Works,
28 November 1939.

Patrick Duff,
Accounting Officer.

MISCELLANEOUS LEGAL BUILDINGS, GREAT BRITAIN.

ACCOUNT of the sum expended, in the year ended 31 March 1939, 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 ..	46,790	44,316	11	9	2,473	8	3
B.—Maintenance and Repairs ..	23,195	21,729	14	9	1,465	5	3
C.—Rents, &c.	25,020	24,770	—	7	249	19	5
D.—Cleaning, Custody, &c. ..	21,545	22,320	11	8	—	775	11
E.—Furniture and Removals ..	5,200	5,355	8	1	—	155	8
F.—Fuel, Gas, Electric Current and Water	11,900	11,237	4	9	662	15	3
	£ 133,650	129,729	11	7	4,851	8	2
SHERIFF COURT HOUSES, SCOTLAND.							
G.—New Works, Alterations, Additions and Purchases ..	755	571	3	4	183	16	8
GG.—Provision for new Sheriff Court House, Edinburgh ..	4,200	4,771	5	6	—	571	5
H.—Maintenance and Repairs ..	16,800	15,909	17	11	890	2	1
	£ 21,755	21,252	6	9	1,073	18	9
GROSS TOTAL ..	£ 155,405	150,981	18	4	5,925	6	11
	Estimated.	Applied.					
I.—Appropriations in Aid	1,120	1,120	—	—	Surplus to be surrendered.		
NET TOTAL	£ 154,285	149,861	18	4	£ 4,423	1	8

Receipts payable to Exchequer.

Estimated. Realized.

	Estimated.	Realized.	
	£	£	s. d.
Receipts authorized to be used as Appropriations in Aid ..	1,120	1,356	18 1
Appropriated in aid (Subhead I)		1,120	— —
Paid separately to Exchequer		£ 236	18 1

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A, G and GG.—See Statement of New Works.

B.—The provisions for special maintenance services and contingencies were not wholly required.

Details of Receipts.	Estimated.	Realized.		
	<u>£</u>	<u>£</u>	<u>s.</u>	<u>d.</u>
Rents .. '	870	905	16	9
Occasional use of Court Rooms	100	132	11	5
Old materials, &c.	150	318	9	11
Total ..	<u>£1,120</u>	<u>1,356</u>	<u>18</u>	<u>1</u>

NOTE

B.—Lead piping valued at 1*l.* 10*s.* was stolen (E. 33404).H.M. Office of Works,
28 November 1939.*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., 1938.

Service.	Estimate for 1938.	Expenditure in 1938.
	£	£
A.I.—WORKS IN PROGRESS	14,600	14,666
REMANETS FROM PREVIOUS YEARS	—	370
A.II.—PROPOSED WORKS	34,750	28,430
A.III.—1. WORKS COSTING BETWEEN 500 <i>l.</i> AND 2,000 <i>l.</i>	1,440	851
2. URGENT UNFORESEEN WORKS	1,000	—
	£ 51,790	
<i>Deduct</i> for services which may not be carried out during the year..	5,000	
A. TOTAL	£ 46,790	44,317
Net Saving		£2,473

DETAILS OF EXPENDITURE ON NEW WORKS, &C., 1938.

Service.	Estimate.		Expenditure.	
	For 1938.	Total for Work.	In 1938.	Total to 31 March 1939.
	£	£	£	£
A.I.				
WORKS IN PROGRESS.				
1. Ashton-under-Lyne: Provision of accommodation for County Court Offices in Employment Exchange	150	2,740	145	2,768
2. Bradford: Alterations and improvements to County Court	1,570	2,220	1,207	1,207
3. Epsom: Purchase of site and erection of building for County Court and offices ..	2,380	16,780	1,991	16,430
4. Southwark: Erection of new building for County Court and offices	10,500	18,260	11,323	11,323
TOTAL	£		14,666	
<i>Remanets from previous years.</i>				
6. 1936. Woolwich: Purchase of site and erection of building for County Court and offices	—	14,375	370	14,285
A.II.				
PROPOSED WORKS.				
1. Alfreton: Capital grant towards cost of building erected by Derbyshire County Council	3,000	3,000	2,374	2,374
2. Edmonton: Erection of new building for County Court and offices	5,000	21,930	299	299
3. Manchester and Salford: Purchase of site and erection of building for County Court and offices	26,000	75,750	25,757	25,757
4. Pontefract: Provision of a new County Court	100	5,000	—	—
5. Torquay: Capital grant towards cost of building erected by Devon County Council	100	3,500	—	—
6. Windsor: Purchase of site and erection of building to accommodate County Court Offices	550	2,250	—	—
TOTAL	£		28,430	

OBSERVATIONS.

A.I.—

1.—Completed. (See also Vote 3, Subhead A).

2.—Completed. Further charges to come.

3.—Completed.

6 (1936).—Delay occurred in settling the builder's account. Completed. Further charges to come.

A.II.—

1.—Completed. Further charges to come.

2.—Commencement of work was delayed by revision of the scheme.

4.—The scheme was not settled during the year.

5.—Scheme abandoned.

6.—The scheme for the provision of County Court Offices has been abandoned. The proposed building will be wholly occupied by the Inland Revenue Department (see also Vote 10, subhead H.)

DETAILS OF EXPENDITURE ON NEW WORKS, &c., 1938—*contd.*

Service.	Total Estimate.	Expenditure.	
		In 1938.	Total to 31 March 1939.
A. III			
1.—WORKS COSTING BETWEEN 500 <i>l.</i> AND 2000 <i>l.</i>			
Cheltenham County Court : Installation of central heating Completed.	£ 750	£ 4	£ 624
Portsmouth County Court : Alterations Completed. Further charges to come.	990	847	847
TOTAL	£	851	

Service.	Estimate.		Expenditure.	
	For 1938.	Total for Work.	In 1938.	Total to 31 March 1939.
SHERIFF COURT HOUSES, SCOTLAND.				
G				
Government contribution of one-half the cost of erecting or improving Court Houses				
1. WORKS COSTING BETWEEN 500 <i>l.</i> AND 2,000 <i>l.</i>				
Glasgow Sheriff Court House : Capital grant towards cost of alterations to provide Children's Court Completed. The scheme was modified.	505	505	406	406
Hamilton Sheriff Court House : New heating system Completed.	—	550	165	561
2. URGENT UNFORESEEN WORKS	250	—	—	—
	£ 755		571	
Net Saving		£ 184		

Service.	Estimate.		Expenditure.	
	For 1938.	Total for Work.	In 1938.	Total to 31 March 1939.
GG				
Provision for new Sheriff Court House, Edinburgh :—				
Works	4,200	127,000	4,755	127,452
Furniture, etc.	—	4,670	16	4,149
	£ 4,200		4,771	
Net Excess		£ 571		

OBSERVATIONS.

GG.—Completed. Further charges to come.

H.M. Office of Works,
28 November 1939.Patrick Duff,
Accounting Officer.

OSBORNE.

ACCOUNT of the sum expended, in the year ended 31 March 1939, 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.	4,785	4,715 9 3	69 10 9	—	—	—
B.—Victualling and Medical Comforts	3,895	3,601 13 6	293 6 6	—	—	—
C.—Maintenance and Repairs	5,655	5,816 2 8	—	—	161 2 8	—
D.—Furniture, &c.	450	480 6 4	—	—	30 6 4	—
E.—Fuel, Gas, Electric Current, Water, and Household Articles	2,430	2,485 — —	—	—	55 — —	—
GROSS TOTAL .. £	17,215	17,098 11 9	362 17 3	—	246 9 —	—
<i>Deduct—</i>	Estimated.	Applied.				
F.—Appropriations in Aid ..	5,575	5,575 — —				
NET TOTAL .. £	11,640	11,523 11 9	Surplus to be surrendered. £116 8 3			
	Receipts payable to Exchequer.	Estimated.	Realized.			
		£	£	s.	d.	
	Receipts authorized to be used as Appropriations in Aid	5,575	5,701	6	6	
	Appropriated in aid (Subhead F)		5,575	—	—	
	Paid separately to Exchequer ..		£	126	6 6	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

B.—The average number of patients in residence was less than anticipated.

Details of Receipts.		Estimated.	Realized.
		£	£ s. d.
Admission fees to State Rooms, &c.		950	1,078 12 5
Patients		3,850	3,825 4 4
Visitors and others		150	79 18 10
Rent of New Barn and meadow lands		305	341 8 8
Miscellaneous		320	376 2 3
Total		£5,575	5,701 6 6

In addition, the sum of 149l. 18s. 6d. was received from sale of guide books for transfer to the Stationery Office.

NOTE.

The apportionment of net expenditure is approximately: Convalescent Home, 8,600l. Grounds, 2,252l.; State Apartments, 545l.

H.M. Office of Works,
28 November 1939.

Patrick Duff,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

OFFICE OF WORKS AND PUBLIC BUILDINGS.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31 March 1939, compared with the sum granted, for the salaries and expenses of the office of the Commissioners of His Majesty's Works and Public Buildings.

Service.	Grant	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, &c.						
Original	1,158,445 <i>l.</i>					
Supplementary ..	95,000 <i>l.</i>					
	1,253,445	1,253,032 10 3	412 9 9	—		
B.—Travelling Expenses						
Original	52,000 <i>l.</i>					
Supplementary ..	8,000 <i>l.</i>					
	60,000	59,920 13 9	79 6 3	—		
C.—Incidental Expenses ..	8,825	9,584 3 8	—	759 3 8		
D.—Telegrams and Telephones						
Original	17,000 <i>l.</i>					
Supplementary ..	6,000 <i>l.</i>					
	23,000	24,461 19 6	—	1,461 19 6		
GROSS TOTAL						
Original	1,236,270 <i>l.</i>					
Supplementary ..	109,000 <i>l.</i>					
	£ 1,345,270	1,346,999 7 2	491 16	-2,221 3 2		
Deduct—						
E.—Appropriations in Aid	Estimated.	Applied.				
Original	661,500 <i>l.</i>	—				
Supplementary ..	108,990 <i>l.</i>	—				
	770,490	770,490 - -				
NET TOTAL						
Original	574,770 <i>l.</i>					
Supplementary ..	10 <i>l.</i>					
	£ 574,780	576,509 7 2				
			Excess of Expenditure over Gross Estimate: £1,729 7 2			

Receipts payable to Exchequer.

Estimated. Realized.

	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid	770,490	398,176 4 3
Appropriated in aid (Subhead E)	.. .. .	770,490 - -
125,966 <i>l.</i> 17 <i>s.</i> 1 <i>d.</i> paid separately to Exchequer		£127,686 4 3
1,719 <i>l.</i> 7 <i>s.</i> 2 <i>d.</i> available for Excess Vote		

EXPLANATION of the Causes of Variation between Expenditure and Grant.

C.—Unforeseen requirements in connexion with Royal Ordnance Factories and the general increase in the work of the Department.

D.—Requirements proved to be greater than anticipated, principally in connexion with Royal Ordnance Factories and Civil Defence programmes.

Details of Receipts.	Estimated.	Realized.	
	£	£	s. d.
Salaries, expenses and overhead charges in respect of Staff engaged on recoverable services	695,990	826,505	18 9
Salaries and expenses of established Clerks of Works, certain Foremen, Depot Clerks and Storekeeping Staff provided for in this Vote, but charged to the works or services on which they are employed	73,500	70,049	16 6
Miscellaneous	1,000	1,620	9 -
Total	<u>£770,490</u>	<u>898,176</u>	<u>4 3</u>

EXTRA REMUNERATION (exceeding 50*l.*).

From this Vote, for overtime one Architectural and one Civil Engineering Assistant (450*l.*-550*l.*) received 76*l.* and 113*l.* 10*s.* respectively ; five Clerks, Higher Grade (400*l.*-525*l.*) received amounts varying from 63*l.* 1*s.* 7*d.* to 88*l.* 4*s.* 3*d.* ; twenty-seven Architectural and Civil Engineering Assistants (320*l.*-420*l.*) received amounts varying from 50*l.* 14*s.* 7*d.* to 140*l.* 12*s.* 8*d.* ; fifty-two Clerks (85*l.*-350*l.*) received amounts varying from 50*l.* 3*s.* 9*d.* to 138*l.* 8*s.* 5*d.* ; three Engineering Assistants (210*l.*-320*l.*) received amounts of 51*l.* 13*s.* 4*d.*, 53*l.* 17*s.* 6*d.* and 56*l.* 3*s.* 9*d.* respectively ; one Technical Assistant (203*l.*-278*l.*) received 76*l.* 12*s.* 6*d.* ; two Photoprinters (3*l.* 15*s.* and 4*l.* a week) received 50*l.* 8*s.* 10*d.* and 53*l.* 11*s.* respectively ; one Clerk (Special Class) received 53*l.* 1*s.* 11*d.* and one hundred and forty-four Architectural and Engineering Assistants (3*l.* 10*s.* to 8*l.* a week) received amounts varying from 50*l.* 4*s.* 2*d.* to 186*l.*

One Senior Engineer (1,050*l.*-1,200*l.*) and one Structural Engineer (900*l.*-1,025*l.*) received allowances of 100*l.* per annum for superior duties (E.33759/2.).

An Architectural Assistant (320*l.*-420*l.*) acting as Clerk of Works received an allowance of 300*l.* per annum while at Loanda and of 535*l.* per annum while at Angora (E.31697).

Five Clerks of Works (307*l.*-486*l.*) received allowances of 75*l.* per annum while acting as Chief Clerks of Works at Ordnance Factories (E.33579).

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).

A Clerk, Higher Grade (400*l.*-525*l.*) received allowances totalling 70*l.*, being 25*l.* for the arrangement of Band performances in the Royal Parks, 25*l.* for the inspection of prison organs, and 20*l.* for special work in connexion with reconstruction of the organ at Marlborough House Chapel (E.27858, 21238).

From the Post Office Vote an unestablished messenger (2*l.* 14*s.* 5*d.* a week) received 68*l.* 13*s.* 2*d.* for acting as an auxiliary sorter and ten clerks received amounts for acting as part-time night telephonists which together with overtime paid from this Vote varied from 50*l.* 12*s.* 11*d.* to 138*l.* 16*s.* 10*d.*

NOTES.

A.—Includes 2*l.* 16*s.* 5*d.* cash stolen by a clerk who was convicted and sentenced. A sum of 18*s.* 4*d.* in respect of wages due has been retained (E.37623).

Owing to the misinterpretation of a Treasury Circular the starting pay of a Clerical Assistant was incorrectly assessed. To obviate hardship the present rate of pay is being continued on a mark-time basis to 30 September 1940 when by normal progression the rate of pay would be exceeded. The overpayment will amount to 15*l.* 5*s.* 2*d.* of which 10*l.* 7*s.* 5*d.* is included in this Account (E.30659).

B.—35*l.* contribution towards extra expenses incurred by a Resident Engineer owing to unforeseen change of official station (E.2197/011/5).

20*l.* written off as irrecoverable, the officer having left the Department. A sum of 16*l.* 13*s.* 3*d.* in respect of salary due has been retained.

C.—3*l.* 4*s.* 3*d.* Three measuring tapes stolen (E.33404).

A fire in the Photo-printing Room at Bridgend caused damage amounting to 183*l.* 14*s.* 1*d.* including 100*l.* estimated loss of drawings &c., and 26*l.* 4*s.* 6*d.* damage to personal effects of staff (E.39518).

NOTES—*contd.*

Expenditure administered by the Commissioners of H.M. Works, &c. includes approximately 14,488,000*l.* for works and supplies to various Departments and other bodies on repayment terms, of which 1,162,000*l.* was met from Class VII, Votes 1-5, 7-11 and 15 ; 11,131,000*l.* from Vote 7, Subhead P ; and 2,195,000*l.* (including the last item on the subjoined summary) from other sources.

Admiralty	215,000
Air Ministry	781,000
Agricultural Research Council	14,000
Board of Trade	192,000
Coal Commissioners	11,000
Department of Overseas Trade	27,000
Electricity Commissioners	6,000
General Post Office	44,000
Home Office	1,064,000
International Council for Non-Intervention in Spain	8,000
Livestock Commissioners	6,000
Metropolitan Police	32,000
Ministry of Health	29,000
Ministry of Labour	164,000
Ministry of Labour (Unemployment Insurance and Unemployment Assistance Funds)	606,000
Ministry of Pensions	8,000
Ministry of Transport	20,000
Prisons Department, Scotland	76,000
Tithe Redemption Commissioners	26,000
Treasury	9,000
Unemployment Assistance Board	107,000
War Department	8,786,000
Services carried out for private donors	7,000
Miscellaneous	57,000
Post Office Loan Account	2,193,000
	<u>£14,488,000</u>

A summary of expenditure on Works Votes, 1938, is appended.

H.M. Office of Works,
28 November 1939.

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, subject to the observations in my Report.

G. C. Upcott,
Comptroller and Auditor General.

SUMMARY OF EXPENDITURE

Vote.		(1) Land and Buildings.		(2) Furniture.	
No.	Service.	New Works, Alterations, Additions and Purchases.	Maintenance and Repairs.	Additional Equipment.	Repairs and Replacements.
		£	£	£	£
1.	ART AND SCIENCE BUILDINGS, GREAT BRITAIN ..	97,198	145,241	26,951	8,811
2.	HOUSES OF PARLIAMENT BUILDINGS	22,846	112,047	2,247	6,453
3.	LABOUR AND HEALTH BUILDINGS, GREAT BRITAIN.				
	Employment Exchange, &c., Buildings	283,906	127,033	55,600	15,671
	Unemployment Assistance Board Buildings ..	2,287	19,646	9,766	1,920
	Insurance (National Health), &c., Buildings ..	94,800	61,728	14,380	6,214
	Total, Vote 3 .. £	380,993	208,407	79,746	23,805
4.	MISCELLANEOUS LEGAL BUILDINGS, GREAT BRITAIN.				
	County Court Buildings	44,317	21,730	3,079	2,079
	Sheriff Court Houses, Scotland	5,342	15,910	—	—
	Total, Vote 4 .. £	49,659	37,640	3,079	2,079
5.	OSBORNE	—	10,340	250	230
7.	PUBLIC BUILDINGS, GREAT BRITAIN	872,987	590,294	230,252	62,526
8.	PUBLIC BUILDINGS, OVERSEAS	133,833	58,773	17,013	8,854
9.	ROYAL PALACES	28,722	114,636	653	3,590
10.	REVENUE BUILDINGS.				
	Customs and Excise Buildings	24,318	47,791	10,630	7,159
	Inland Revenue Buildings	30,359	93,110	32,905	22,011
	Post Office, &c., Buildings	35,961	620,027	188,930	69,059
	Total, Vote 10 .. £	90,638	760,928	232,465	98,229
11.	ROYAL PARKS AND PLEASURE GARDENS	4,957	196,429	1,165	1,346
15.	WORKS AND BUILDINGS IN IRELAND.				
	Northern Ireland—Imperial Services	—	1,649	193	13
	Reserved Services	11,043	7,683	6,696	1,577
	Eire—Imperial Services	—	3,918	9	456
	Total, Vote 15 .. £	11,043	13,250	6,898	2,046
	GRAND TOTALS OF VOTED SERVICES £	1,692,876	2,247,985	600,719	217,969

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 1939.

ON WORKS VOTES, 1938.

(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.	Appropriations in Aid.	Net Total of Vote.	Administrative Expenses,* Vote 6, Office of Works and Public Buildings.	Totals of Columns (6) and (7).
£	£	£	£	£	£	£	£	£
10,804	71,818	6,160	1,651	368,634	34,024	334,610	23,757	358,367
—	16,126	4,230	28	163,977	900	163,077	10,454	173,531
188,955	62,378	10,761	3,824	748,128	608,846	139,282	54,807	194,089
54,928	15,350	2,623	444	106,964	106,964	—	6,811	6,811
45,595	24,772	10,587	8,354	266,430	32,554	233,876	17,082	250,958
289,478	102,500	23,971	12,622	1,121,522	748,364	373,158	78,700	451,858
24,770	11,237	22,321	197	129,730	1,120	128,610	8,279	136,889
—	—	—	—	21,252	—	21,252	1,344	22,596
24,770	11,237	22,321	197	150,982	1,120	149,862	9,623	159,485
24	1,980	505	3,770	17,099	5,575	11,524	1,441	12,965
821,897	282,806	135,763	56,339	3,052,864	509,118	2,543,746	201,302	2,745,048
30,964	—	—	—	249,437	22,708	226,729	18,504	245,233
1,169	6,123	70	79	155,042	16,920	138,122	10,728	148,850
99,290	30,449	12,050	520	232,207	3,678	228,529	14,865	243,394
335,611	65,715	20,075	3,529	603,315	3,519	599,796	38,374	638,170
—	181,062	48,587	6,831	1,150,457	35,043	1,115,414	73,288	1,188,702
434,901	277,226	80,712	10,880	1,985,979	42,240	1,943,739	126,527	2,070,266
377	17,715	50,992	336	273,317	44,974	228,343	20,083	248,426
1,039	527	—	1	3,422	310	3,112	270	3,382
6,374	2,857	—	594	36,824	2,090	34,734	2,465	37,199
397	1,737	—	6	6,523	100	6,423	416	6,839
7,310	5,121	—	601	46,769	2,500	44,269	3,151	47,420
1,622,194	792,652	324,724	86,503	7,585,622	1,428,443	6,157,179	504,270	6,661,449
.. .. .	.. .. .	.. .. .	.. .. .	13,326,000	—	—	842,729	—
.. .. .	.. .. .	.. .. .	.. .. .	£ 20,911,622	—	—	1,346,999	—

* 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.

ACCOUNT of the sum expended, in the year ended 31 March 1939, compared with the sum granted, for expenditure in respect of sundry public buildings in Great Britain, not provided for on other Votes, including historic buildings ancient monuments, Brompton Cemetery and certain housing estates.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
A.—Public Offices, &c. : New Works, Alterations, Additions and Purchases						
<i>Original</i> 525,865 <i>l.</i>						
<i>Supplementary</i> .. 5,250 <i>l.</i>						
<i>Supplementary</i> .. 486,075 <i>l.</i>						
	1,017,190	872,700 19 8	144,489 - 4	—		
B.—Annuities						
<i>Original</i> 83,240 <i>l.</i>						
<i>Supplementary</i> .. 11,915 <i>l.</i>	95,155	95,152 15 6	2 4 6	—		
C.—Public Offices, &c. : Maintenance and Repairs						
<i>Original</i> 431,530 <i>l.</i>						
<i>Supplementary</i> .. 45,000 <i>l.</i>	476,530	485,684 9 9	—	9,154 9 9		
D.—Historic Buildings : Maintenance and Repairs	16,875	16,108 19 8	766 - 4	—		
E.—Ancient Monuments : New Works, Purchases, Maintenance and Repairs, Compensation under Preservation Schemes, &c.						
<i>Original</i> 81,730 <i>l.</i>						
<i>Supplementary</i> .. 13,500 <i>l.</i>	95,230	93,484 4 9	1,745 15 3	—		
F.—Rents, &c.						
<i>Original</i> 670,140 <i>l.</i>						
<i>Supplementary</i> .. 60,000 <i>l.</i>	730,140	707,428 4 11	22,701 15 1	—		

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—See Statement of New Works on page 419.

C.—Increased expenditure on Air Raid Precautionary services and on works of minor alteration.

E.—See Statement of New Works on page 431.

F.—Liability for certain rents commenced later than anticipated.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
G.—Cleaning, Custody, &c. <i>Original</i> 103,665 <i>l.</i> <i>Supplementary</i> .. 6,000 <i>l.</i>	109,665	114,478 11 11	—		4,813 11 11	
H.—Protection and Main- tenance of Chequers	1,125	1,172 7 11	—		47 7 11	
I.—Fuel, Gas and Electric Current	267,500	258,894 19 11	8,605	- 1	—	
J.—Water <i>Original</i> 22,540 <i>l.</i> <i>Supplementary</i> .. 2,000 <i>l.</i>	24,540	23,358 2 10	1,181	17 2	—	
K.—Furniture, &c. <i>Original</i> 159,050 <i>l.</i> <i>Supplementary</i> .. 120,000 <i>l.</i>	279,050	292,778 6 2	—		13,728 6 2	
L.—Removals <i>Original</i> 6,575 <i>l.</i> <i>Supplementary</i> .. 12,500 <i>l.</i>	19,075	22,423 - 3	—		3,348 - 3	
M.—Clothing <i>Original</i> 4,550 <i>l.</i> <i>Supplementary</i> .. 1,600 <i>l.</i>	6,150	8,407 8 9	—		2,257 8 9	
N.—Brompton Cemetery <i>Original</i> 10,685 <i>l.</i> Less <i>Supplementary</i> .. 1,040 <i>l.</i>	9,645	9,149 19 7	495	- 5	—	
O.—Housing Estates (net)	19,420	18,935 19 1	484.	- 11	—	
P.—Services rendered to the Service Depart- ments and other Bodies on Repay- ment Terms (net) ..	100	1,697 5 10	—		1,597 5 10	

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

G.—Additional requirements.

I.—There was a reduced consumption of fuel due to mild weather, offset to some extent by increased demand for electric current.

J.—Additional accommodation was not taken as early as expected.

K.—Additional equipment was required in connexion with Air Raid Precautions and Defence Schemes.

L.—Certain removals in connexion with Air Raid Precautions were accelerated.

M.—Unforeseen demands.

O.— } See details following.
P.— }

Service.	Grant.	Expenditure.	Expenditure compared with Grant.					
			Less than Granted.			More than Granted.		
	£	£ s. d.	£	s.	d.	£	s.	d.
Q.—Stores to be purchased for works services generally (including freight and handling charges) (net)	15,000	30,997 18 7	—			15,997	18	7
GROSS TOTAL								
<i>Original</i> .. 2,419,590 <i>l.</i>								
<i>Supplementary</i> 5,250 <i>l.</i>								
<i>Supplementary</i> 757,550 <i>l.</i>								
	£ 3,182,390	3,052,863 15 1	180,470	14	1	50,944	9	2
			Surplus of Gross Estimate over Expenditure. £129,526 4 11					
<i>Deduct—</i>	<i>Estimated.</i>	<i>Realized.</i>						
R.—Appropriations in Aid								
<i>Original</i> .. 347,325 <i>l.</i>								
<i>Supplementary</i> 265,750 <i>l.</i>								
	613,075	509,117 14 11						
			Deficiency of Appropriations in Aid realized. £103,957 5 1					
NET TOTAL								
<i>Original</i> .. 2,072,265 <i>l.</i>								
<i>Supplementary</i> 5,250 <i>l.</i>								
<i>Supplementary</i> 491,800 <i>l.</i>								
	£ 2,569,315	2,543,746 - 2						
			Net Surplus to be surrendered. £25,568 19 10					

Receipts payable to Exchequer.

*Estimated.**Realized.*

Receipts not authorized to be used as Appropriations in Aid

£

£ s. d.

127 3 6

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

Q.—See details following.

Details of Receipts.	<i>Estimated.</i>		<i>Realized.</i>	
	£		£	s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid :—				
Rents, &c.	42,250		42,848	8 6
Admission fees :—				
Caernarvon Castle			1,772	19 6
Carisbrooke Castle			2,592	17 3
Dover Castle			832	3 10
Kenilworth Castle			1,551	4 6
Scarborough Castle			792	8 1
Stonehenge			2,071	- 3
Tintern Abbey			1,143	2 2
Tower of London			20,238	11 1
Whitby Abbey			691	8 6
Dryburgh Abbey			833	8 10
Edinburgh Castle (including services of guides)			5,087	3 8
Melrose Abbey			902	18 2
Stirling Castle			939	4 2
Various Historic Buildings and Ancient Monuments			10,652	4 9
Postcards, guide books, &c.	3,500		3,962	13 10
Old materials and second-hand furniture	2,000		6,066	5 7
Brompton Cemetery fees	8,000		7,353	4 10
		49,000		

Details of Receipts— <i>contd.</i>	Estimated.	Realized.	
	£	£	s. d.
Appropriation towards cost of erection of new Government Offices, Whitehall Gardens, in accordance with Finance Act, 1908 ..	20,000	14,000	— — (a)
Civil Departments, &c., for services carried out on repayment terms	466,735	364,930	— 5
Elgin Cathedral: Contribution by the Town Council towards the cost of the acquisition of land and erection of a Caretaker's house and museum	2,000	—	
Kenilworth Castle: Contribution by a private donor towards the cost of preservation	1,000	1,000	— —
Refreshment clubs for light, &c.	18,590	3,996	4 10
Tenants, &c., for lighting, heating, cleaning and water		1,042	5 4
South Kensington Buildings: Electric current		1,390	8 9
Prison Officers: Fuel		8,092	4 —
Miscellaneous		4,335	4 1
	£613,075	509,117	14 11
 (ii) Receipts of other classes:—			
Rental charge for accommodation in Crown property occupied by the Coal Commission	—	127	3 6
Total	£613,075	509,244	18 5

In addition 3,770*l.* 16*s.* 8*d.* (Tower of London 1,418*l.* 19*s.* 6*d.* and various Historic Buildings and Ancient Monuments 2,351*l.* 17*s.* 2*d.*) was received from the sale of guide books, postcards, &c., for transfer to the Stationery Office.

(a) On 31 March 1939 the unexpended balance of the original 600,000*l.* available under Section 9 of the Finance Act, 1908, was 168,552*l.* 17*s.* 10*d.* and was held in the Consolidated Fund.

NOTES.

C.—30*l.* *ex gratia* payment towards expenditure incurred by a tenant in acquiring alternative accommodation (E.37730).

210*l.* extra-contractual payment for the repair of iron railings, replacements proving greater than anticipated (E.38112).

A fire at Alexandra House, Kingsway caused damage amounting to 56*l.* (E.38656).

K.—A pensioner's motor tricycle purchased for 80*l.* in 1934 was presented by his widow to the British Legion, the Department's interest amounting to one quarter of its disposal value (E.37862).

1*l.* 10*s.* Value of gift to the Ceffrye Museum, Shoreditch (E.34560).

O.—The details are as follows:—

	Estimated expenditure.	Actual expenditure.	
	£	£	s. d.
Maintenance, &c.	2,010	1,490	19 11
Rates	1,170	1,215	16 3
Water	180	135	11 4
Annuity	19,950	19,949	17 —
Gross Expenditure	£23,310	22,792	4 6
<i>Deduct—</i>			
Rents, &c., received	3,890	3,856	5 5
Net Expenditure	£19,420	18,935	19 1

P.—The position on 31 March 1939 was as under:—

Excess of expenditure over receipts to 31 March 1938	£	s. d.
	3,606	17 2

	Estimated.	Actual.	
	£	£	s. d.
Expenditure, 1938	7,000,000	11,131,150	3 7
Repayments, 1938	6,999,990	11,129,452	17 9
Net expenditure. .. .. .	.. .. .	1,637	5 10
Excess of expenditure over receipts to 31 March 1939 .. .. .	.. .. .	£5,304	3 —

NOTES—*contd.*

Q.—The details are as follows :—		Estimated expenditure.	Actual expenditure.		
		£	£	s. d.	
Stores purchased	.. .. .	} 335,000	378,330	3 2
Store charges :—					
Freight outwards			15,981	8 1
Wages			22,769	18 11
Rent, occupational charges, &c.	.. .. .		12,413	4 1
	Gross Expenditure	£ 335,000	429,494	14 3	
<i>Deduct—</i>	Value of stores issued to various Votes and Services	320,000	398,496	15 8	
	Net Estimate	£ 15,000			
	Net Expenditure .. .. .	.. .. .	£ 30,997	18 7

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 1939 was 122,000*l.* The value on 31 March 1939 of stores received but not paid for was 18,537*l.* Most of these stores were unissued at that date. Payments during the year for deliveries in the previous year were 12,527*l.* The discrepancies discovered during the year were trivial. The ledgers have been adjusted.

5*l.* 16*s.* 9*d.* damage by stores lorry.

1*l.* 3*s.* 7*d.* value of goods stolen (E.33404).

A contractor for the removal of rubbish over a period of 3 years was released from his contract on the ground that he had confirmed his price under a serious misapprehension of the Department's requirements (E.36746).

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 late Master of the Armouries (238*l.*) received a civil pension of 134*l.* 2*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 two lift attendants (3*l.* 3*s.* 6*d.* a week) and a labourer (2*l.* 17*s.* 9*d.* a week) received amounts varying from 50*l.* 8*s.* 4*d.* to 56*l.* 11*s.* 4*d.* for acting as part-time night telephonists.

Patrick Duff,

Accounting Officer.

H.M. Office of Works,
28 November 1939.

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., 1938.

Service.	Estimate for 1938.	Expenditure in 1938.
	£	£
PUBLIC OFFICES, &C.		
A.I.—WORKS IN PROGRESS	260,645	261,098
REMANETS FROM PREVIOUS YEARS	—	523
A.II.—PROPOSED WORKS	389,060	290,689
A.III.—1. WORKS COSTING BETWEEN 500%. AND 2,000%. ..	20,185	11,890
2. URGENT UNFORESEEN WORKS	12,000	27,853
REMANETS FROM PREVIOUS YEARS NOT EXCEEDING 50%. EACH ..	—	203
A.IV.—REPAYMENT SERVICES. :—		
1. WORKS IN PROGRESS	130,300	88,917
2. PROPOSED WORKS	254,000	187,098
3. (i) WORKS COSTING BETWEEN 500%. AND 2,000%.	—	1,672
(ii) URGENT UNFORESEEN WORKS	1,000	2,755
REMANETS FROM PREVIOUS YEARS NOT EXCEEDING 50%. EACH	—	3
	£1,067,190	
Deduct for services which may not be carried out during the year.	50,000	
A. TOTAL		
Original	525,865£.	
Supplementary	5,250£.	
Supplementary	486,075£.	
	£1,017,190	872,701
Net Saving		£144,489

DETAILS OF EXPENDITURE ON NEW WORKS, &c., 1938

Service.	Estimate.		Expenditure.	
	For 1938.	Total for Work.	In 1938.	Total to 31 March 1939.
A.I.	£	£	£	£
WORKS IN PROGRESS.				
1. Air Ministry, Alexandra House, Princes House, and Pen Corner House, Kingsway: Alterations	4,250	5,426	5,224	5,334
2. Air Ministry, 11, Kingsway: Adaptations	200	4,340	1,835	4,094
3. Air Ministry, Victory House, Kingsway: Adaptations	1,850	3,990	1,768	2,996
4. Air Ministry, York House, Kingsway: Adaptations	450	3,330	151	3,613
5. Board of Trade: Purchase of site and provision of coastguard station at Hartlepool	2,000	4,600	—	—
6. Board of Trade: Purchase of site and provision of coastguard station at S'aithes	1,775	2,075	1,640	1,941
7. Board of Trade, Standards Department: Adaptation of Chapter Street House, Westminster	1,300	6,450	3,733	6,463
8. Broadmoor Asylum: Alterations to cottages	3,700	14,300	2,695	2,695
9. Broadmoor Asylum: Provision of eight new cottages	4,350	5,000	4,457	4,463
10. Cabinet Secretariat, 2, 3, 6, 7 and 8, Richmond Terrace: Alterations ..	3,310	7,820	5,396	7,951
11. No. 10, Downing Street: Additional accommodation and modernisation of heating and lighting services	1,700	25,000	3,321	26,301
12. Duke of York's School, Dover: Provision of house for chaplain	2,000	2,625	2,208	2,260

OBSERVATIONS.

- 1.—Completed. The scheme was revised.
- 2.—The final account for work carried out by the lessors was not settled in the previous year as anticipated. Completed.
- 3.—Completed.
- 5.—Purchase of the site was not completed during the year.
- 6.—Completed.
- 7.—Progress in 1937 was less than anticipated. Completed. Further charges to come.
- 8.—The scheme was revised.
- 9.—Completed. Further charges to come.
- 10.—Expenditure in 1937 fell below expectations. Completed.
- 11.—Completed. Additional requirements arose and the cost of the work was underestimated. The expenditure to 31 March 1939 includes an adjustment of 1937 account figures.
- 12.—Completed.

DETAILS OF EXPENDITURE ON NEW WORKS, &c., 1938—*contd.*

Service.	Estimate.		Expenditure.	
	For 1938.	Total for Work.	In 1938.	Total to 31 March 1939.
A.I.	£	£	£	£
WORKS IN PROGRESS— <i>contd.</i>				
13. Duke of York's School, Dover: Provision of new quarters for house matrons ..	2,500	3,500	2,993	3,066
14. Edinburgh: Erection of new Government Offices	65,000	216,600	71,977	157,066
15. General Register House, Edinburgh: Provision of additional accommodation in Back Dome	4,600	3,680	3,101	3,101
16. Glasgow, New Government Offices: Purchase of site and erection of building ..	250	32,750	—	4,156
17. Government Offices, Whitehall, Southern Block: Temporary structure on roof ..	2,250	4,550	1,369	4,564
18. Gwydyr House: Alterations	10,950	13,350	10,766	12,134
19. Home Office, Protective Clothing Store, Alperton: Adaptations	7,900	6,100	5,400	5,400
20. Home Office, Alperton: Storage accommodation for sandbags	750	2,020	635	727
21. Home Office, Gas Respirator Store, Coventry: Adaptations	330	4,855	739	4,784
22. Home Office, Gas Respirator Store, Galashiels: Adaptation of Buckholm Mill ..	950	8,300	1,969	6,799
23. Home Office, Civilian Anti-Gas School, Eastwood Park, Falfield, Gloucestershire: Acquisition, adaptation, and extension of premises	2,650	49,870	3,315	48,555

OBSERVATIONS.

- 13.—Completed. Further charges to come.
- 14.—Progress was more rapid than anticipated. 448*l.* 8*s.* 3*d.* extra-contractual payment to a contractor for foundations owing to unforeseen difficulties encountered (E.36015). (See also Vote 3. Subhead O.)
- 15.—Favourable tenders were received and a more economical colour scheme was adopted. Completed. Further charges to come. Estimate reduced from 5,300*l.*
- 16.—The scheme did not mature within the year. (See also Vote 10, Subhead H.)
- 17.—Completed.
- 18.—Completed. Further charges to come.
- 19.—The scheme was revised. Estimate reduced from 8,000*l.*
- 20.—Completed. Further charges to come.
- 21.—Completed.
- 22.—Progress in 1937 was not as rapid as anticipated when the estimate for 1938 was prepared. Completed. Further charges to come.
- 23.—Completed. Further charges to come.

DETAILS OF EXPENDITURE ON NEW WORKS, &c., 1938—*contd.*

Service.	Estimate.		Expenditure.	
	For 1938.	Total for Work.	In 1938.	Total to 31 March 1939
A.I.	£	£	£	£
<i>WORKS IN PROGRESS—contd.</i>				
24. Home Office, Second Civilian Anti-Gas School, Easingwold, Yorks: Acquisition and adaptation of premises	8,000	47,435	10,847	47,850
25. Office of Works, Glasgow (296/8, St. Vincent Street): Purchase and adaptation of premises for new Depot and Superintendent of Works' Office	770	5,284	2,006	5,006
26. Ordnance Survey Office, Southampton, Annexe to Room 5, Zinc Plate Building: Alterations to Ground Floor and provision of First Floor Extension	400	2,715	111	2,579
27. Probate Registry, Somerset House: Alterations	410	3,010	2,137	3,059
28. Royal Naval College, Greenwich: Alterations in connexion with restoration of Painted Hall and conversion to Officers' Mess	6,450	15,300	6,368	7,808
29. Stationery Office, Harrow: Erection of Canteen Building	600	7,500	689	6,787
30. Stationery Office, Harrow: Extension of Printing Works <i>Original</i> 80,000l. <i>Supplementary</i> 19,000l.	99,000	147,800	90,038	118,124
31. Whitehall Gardens: Erection of new Government Offices	20,000	1,750,000	14,210	39,041
TOTAL . . . £			261,098	
<i>Remanets from previous years.</i>				
III. 2 (1936). Home Office, Air Raid Precautions Department, Derby Street, Manchester: Adaptations	—	2,490	361	2,526
III. 1 (1937), Admiralty, 80/110, New Oxford Street: Adaptations	—	2,650	162	2,367
TOTAL . . . £			523	

OBSERVATIONS.

24.—Expenditure in 1937 was less than anticipated and certain additional works were carried out. Completed. Further charges to come.

25.—Expenditure in the preceding year was less than anticipated due to the late commencement of the work. Estimate increased from 5,220l.

26.—Completed. Further charges to come.

27.—Progress in 1937 was not as rapid as expected. Completed. Further charges to come.

29.—Completed. Further charges to come.

30.—Progress was slower than expected. 21l. extra-contractual payment for additional cost due to unforeseen delay.

31.—Expenditure on the foundations contract fell below expectations. (See also Details of Receipts.)

III. 2 (1936).—Completed.

III. 1 (1937).—Completed.

DETAILS OF EXPENDITURE ON NEW WORKS, &c., 1938—*contd.*

Service.	Estimate.		Expenditure.	
	For 1938.	Total for Work.	In 1938.	Total to 31 March 1939.
A.II.	£	£	£	£
PROPOSED WORKS.				
1. Admiralty Chart Factory, Cricklewood: Provision of additional accommodation . .	2,000	163,000	10,828	10,828
2. Board of Education, National Physical Training College: Purchase of site				
<i>Original</i>		20,000 <i>l.</i>		
<i>Supplementary</i>		13,625 <i>l.</i>		
3. Board of Trade: Purchase of site and provision of Coastguard Station at Amble	415	3,375	—	—
4. Board of Trade; Provision of Coastguard Station at Beer (Seaton)	1,000	3,500	—	—
5. Board of Trade: Purchase of site and provision of Coastguard Station at Leasowe	600	5,100	—	—
6. Board of Trade: Purchase of site and provision of Coastguard Station at Peel	200	3,400	—	—
7. Board of Trade: Purchase of site and provision of Coastguard Station at Reculver	700	3,200	—	—
8. Board of Trade: Provision of Coastguard Station at Wick	1,000	6,500	—	—
9. Broadmoor Asylum: Installation of emergency lighting.	1,300	2,300	1,282	1,282
10. Carlisle Castle: Proportion of cost of erection of gymnasium, drill shed, stores and block of offices	1,620	3,255	764	764
11. Colonial Office: Completion of third storey	1,000	47,000	25	25
12. No. 11, Downing Street: Improvement of accommodation and modernisation of heating and lighting services	8,000	10,000	10,636	10,636
13. Home Office, Wool Disinfecting Station, Liverpool: Extension	7,000	71,760	107	107
14. Home Office, Air Raid Precautions Department: Adaptation etc., of premises for central training school.	2,500	3,080	3,627	3,627

OBSERVATIONS.

- 1.—The estimate for 1938 was provisional and progress was better than expected.
- 3.—Purchase of the site could not be completed within the year. Estimate reduced from 3,415*l.*
- 4.—Commencement was delayed pending completion of road-works by the Local Authority.
- 5.—Purchase of the site was not completed during the year.
- 6.—Purchase of the site was not completed during the year.
- 7.—Purchase of the site was not completed during the year.
- 8.—The scheme was not settled in time to allow of any payments being made during the year.
- 11.—The scheme was revised.
- 12.—Completed. Further charges to come. Variations arose and the work proved more extensive than anticipated. Estimate increased from 8,000*l.*
- 13.—Postponed. The expenditure was in respect of trial holes. Estimate increased from 62,300*l.*
- 14.—Estimate increased from 2,500*l.* Completed. Additional works were carried out and the cost of special fittings was higher than anticipated.

DETAILS OF EXPENDITURE ON NEW WORKS, &c., 1938—*contd.*

Service.	Estimates.		Expenditure.	
	For 1938.	Total for Work.	In 1938	Total to 31st March 1939.
A.II.	£	£	£	£
PROPOSED WORKS— <i>contd.</i>				
15. Home Office, Air Raid Precautions Department: Provision of additional storage accommodation as required	—	—	—	—
Home Office: Protective Clothing Store 8, Cotton Street, Glasgow: Adaptations ..	—	11,435	5,023	5,023
Home Office, Respirator Store, Gateshead: Adaptations	—	585	354	354
Total, item 15	45,000		5,377	5,377
16. Ministry of Agriculture, Weybridge: Erection of new laboratory buildings and provision of roads and drainage ..	30,000	54,170	27,518	27,518
17. Ordnance Survey Office, Southampton: Purchase of site for new station and erection of buildings	25,000	400,000	—	—
18. Patent Office: Extension over Tooks Court site	1,000	60,000	—	—
19. Public Buildings Generally: Auxiliary water supply for Whitehall Area ..	1,750	4,500	2,058	2,058
20. Public Record Office: Extension	1,000	44,000	—	—
21. Royal Courts of Justice: Fitting up Court of Appeal	3,000	3,000	2,386	2,386
22. Royal Courts of Justice: West Wing extension	1,000	51,200	97	97
23. Royal Naval College, Greenwich: Installation of central heating in Queen Mary Block	7,500	8,800	7,273	7,273
24. Stationery Office, Harrow: Provision of additional storage accommodation ..	2,000	163,000	40	40

OBSERVATIONS.

- 15.—Requirements were less than anticipated.
17.—Purchase of the site was not completed during the year.
18.—The scheme was revised.
19.—Estimate increased from 3,500*l.*
20.—The scheme was revised.
21.—Completed. Further charges to come.
22.—The scheme was revised, the expenditure being confined to preliminary works.
24.—Commencement of building work was delayed.

DETAILS OF EXPENDITURE ON NEW WORKS, &c., 1938—*contd.*

Service.	Estimate.		Expenditure.	
	For 1938.	Total for Work.	In 1938.	Total to 31 March 1939.
A.II.				
PROPOSED WORKS— <i>contd.</i>				
25. Stationery Office, Sales Office : Adaptation of York House, Kingsway	6,150	4,210	3,469	3,469
26. 178, Queens Gate : Acquisition and preparation of premises for occupation by Clearing Offices. (<i>Supplementary</i>)	5,250	5,250	4,379	4,379
27. Air Raid Precautions : Provision for protective works. (<i>Supplementary</i>)	150,000	—	146,051	146,051
28. Air Ministry, Berkeley Square House : Adaptations. (<i>Supplementary</i>)	10,850	15,450	9,785	9,785
29. Ministry of Agriculture and Fisheries, Eskgrove, Lesswade, Poultry Diseases Laboratory : Purchase and adaptation. (<i>Supplementary</i>)	3,900	9,020	3,900	3,900
30. St. Albans : Purchase of site and provision of Wireless Station (<i>Supplementary</i>)	100	15,300	—	—
31. Additional Wireless Station : Purchase of site and provision. (<i>Supplementary</i>)	100	3,500	—	—
32. Stationery Office, Hollinwood : Erection of new building for Paper Storage. (<i>Supplementary</i>)	28,000	47,300	13,099	13,099
33. Stationery Office, Pocock Street : Adaptations for Stamping Department (<i>Supplementary</i>)	100	9,250	—	—
34. Visit of the President of the French Republic: Decorations, &c. .. (<i>Supplementary</i>)	6,400	8,500	4,219	4,219
TOTAL £			290,689	

OBSERVATIONS.

- 25.—Completed. Further charges to come. Estimate reduced from 6,150*l.*
- 26.—Expenditure relates to the purchase of the property. The scheme was revised to allow of the premises being utilized by another Department.
- 30.—The purchase of the site was not completed during the year. Estimate increased from 13,300*l.*
- 31.—The purchase of the site was not completed during the year. Estimate increased from 2,500*l.*
- 32.—Commencement was delayed due to revision of the scheme. Estimate increased from 38,500*l.*
- 33.—Work was not started sufficiently early for any payments to be made during the year.
- 34.—This service was carried out in March 1939 and the proportion of the expenditure met in that month was less than anticipated. Completed. Further charges to come.

DETAILS OF EXPENDITURE ON NEW WORKS, &c., 1938—*contd.*

Service.	Total Estimate.	Expenditure.	
		In 1938.	Total to 31 March 1939.
A.III.	£	£	£
1. WORKS COSTING BETWEEN 500 <i>l</i> AND 2,000 <i>l</i> .			
<i>Admiralty.</i>			
Admiralty House: Adaptation of accommodation in basement for Photostat Section, &c. Completed.	920	804	830
Royal Naval College, Greenwich: New Boiler House and Boilers Completed.	2,000	2,141	2,141
<i>Air Ministry.</i>			
Adastral House: Installation of emergency lighting system Completed.	1,200	164	1,191
Ibex House, Minories, E.C.3: Adaptations Completed.	2,000	196	1,711
Imperial House, Kingsway: Adaptations Completed.	895	628	846
<i>Board of Trade.</i>			
Coastguard Station, Deal: New Life Saving Apparatus, House, &c. Completed.	710	257	761
Coastguard Station, Rattrayhead: Improvements to accommodation and to water supply	940	681	681
<i>Broadmoor Asylum.</i>			
Alteration of boiler flues and provision of induced draught fan Completed. The expenditure to 31 March 1939, includes an adjustment of 1937 account figures.	700	282	750
New roof to Boiler House Completed.	800	861	861
Provision of electric lighting to cottages	1,072	639	639
<i>Home Office, Air Raid Precautions Department.</i>			
Glasgow, 62-72, James Watt Street: Adaptations to provide storage accommodation for sandbags Completed. Further charges to come.	1,710	412	1,111
Respirator Store, Enfield: Adaptations Completed.	700	129	707
Respirator Store, Reading: Adaptations Completed.	700	223	589
<i>Land Registry.</i>			
Provision of additional lavatory accommodation	700	349	349
<i>Ministry of Agriculture.</i>			
Veterinary Laboratory, Weybridge: Provision of 12 Loose Boxes Completed.	2,000	335	2,094
<i>Ministry of Pensions.</i>			
Cardiff, Dumfries Place: Adaptation of old Technical School Completed.	800	829	829

DETAILS OF EXPENDITURE ON NEW WORKS, &c., 1938—*contd.*

Service.	Total Estimate.	Expenditure.	
		In 1938.	Total to 31 March 1939.
A.III.	£	£	£
1. WORKS COSTING BETWEEN 500 <i>l.</i> AND 2,000 <i>l.</i> — <i>contd.</i>			
<i>Office of Works.</i>			
Great Westminster House and Stanley House : Adaptation of 6th floor for two Architects' Divisions Completed. Further charges to come.	1,675	170	1,007
Manchester (76 Newton Street) : Alterations in connexion with concentration of District Office, Workshops and Depot (See also Vote 3, Subhead O). Completed.	940	441	941
<i>Stationery Office.</i>			
Leake Street, 10 : Adaptations Completed. Further charge to come.	575	410	460
Pocock Street : Alterations and extensions to heating system Completed.	1,850	200	1,941
Shepherdess Walk : Installation of domestic hot water system Completed. Further charges to come.	600	497	497
<i>Surveys of Great Britain.</i>			
Southampton : Temporary extension of Zinc Plate Building Completed.	2,000	152	1,804
<i>Tower of London.</i>			
Provision of new Entrance Gates	760	634	634
<i>Unallocated.</i>			
Dudley House, Endell Street : Extension of central heating (See also Vote 3, Subhead O and Vote 10, Subhead A.) Completed.	1,380	109	1,111
<i>War Department.</i>			
Greener House, Haymarket : Adaptation of accommodation on 2nd, 3rd and 4th floors Completed.	635	347	697
TOTAL	£	11,890	

DETAILS OF EXPENDITURE ON NEW WORKS, &c., 1938—*contd.*

Service.	Total Estimate.	Expenditure.	
		In 1938.	Total to 31 March 1939.
A.III.	£	£	£
2. URGENT UNFORESEEN WORKS.			
<i>Admiralty, Board of Education and War Department.</i>			
Alperton, 304 and 305, Iveagh Estate: Alterations to provide storage accommodation	1,365	29	29
<i>Air Ministry.</i>			
Adastral House: Preparation for Information Bureau ..	1,825	1,380	1,380
Bush House, 4th and 5th floors, North East Wing: Adaptations	580	538	538
Completed.			
Government Offices, Westminster, Southern Block: Preparation of accommodation	2,290	658	658
Kingsway, 11: Adaptation of second floor	690	529	529
<i>Board of Education.</i>			
Alexandra, Imperial and York Houses, Kingsway: Preparation of accommodation	1,465	888	888
Government Offices, Westminster, Southern Block: Alterations to Circular Court buildings	1,245	1,147	1,147
Completed. Further charges to come.			
<i>Commissioners of Crown Lands.</i>			
Whitehall, 55: Alterations	645	508	508
Completed. Further charges to come.			
<i>Foreign Office.</i>			
Adaptation of Archives Room for Staff Occupation ..	636	567	567
Completed.			
<i>Home Office (Aliens Department).</i>			
Cleland House: Preparation of 6th, 7th and 8th floors ..	568	438	438
<i>Home Office, Air Raid Precautions Department.</i>			
Cleland House: Preparation of 1st-5th floors	1,185	786	786
Easingwold Civilian Anti-Gas School: Trenches and Revetments	586	120	120
Easingwold Civilian Anti-Gas School: Erection of Incendiary Bomb Training Building	785	552	552
Completed. Further charges to come.			
Falfield Civilian Anti-Gas School: Erection of Incendiary Bomb Training Building	965	534	534
Completed. Further charges to come.			
<i>Home Office: Adaptation of accommodation for Regional Commissioners at:—</i>			
Birmingham	3,000	962	962
Bristol	2,300	1,362	1,362
Cambridge	1,575	60	60
Cardiff	3,515	2,137	2,137
Edinburgh	1,835	669	669
Leeds	2,150	405	405
Manchester	2,300	1,206	1,206
Newcastle	3,260	892	892
Nottingham	1,700	660	660
Reading	1,620	20	20
Tunbridge Wells	4,060	1,337	1,337

DETAILS OF EXPENDITURE ON NEW WORKS, &c., 1938—*contd.*

Service.	Total Estimate.	Expenditure.	
		In 1938.	Total to 31 March 1939.
A.III.	£	£	£
2. URGENT UNFORESEEN WORKS— <i>contd.</i>			
<i>Mines Department of the Board of Trade.</i>			
Mill House, Shaftesbury Avenue: Improved accommodation	1,040	1,189	1,189
Completed. Labour costs were higher than expected and additional items were required.			
<i>Ministry of Agriculture.</i>			
Hamilton, 8, Regent Street: Alterations and adaptations Completed.	700	698	698
<i>Ministry of Pensions.</i>			
Hospital, Cosham: Re-equipment of Operating Room ..	635	633	633
<i>Ministry of Transport.</i>			
Manchester, Arkwright House: Alterations	800	341	341
<i>Office of Works.</i>			
Dean Bradley House: Adaptations Completed.	1,280	1,100	1,100
Great Westminster House: Re-allocation of 5th and 6th floors. Stanley House: Re-allocation of 4th, 5th and 6th floors Completed.	1,080	1,162	1,162
<i>Royal Courts of Justice.</i>			
Alterations to provide improved accommodation	1,500	1,184	1,184
<i>Royal Mint.</i>			
Installation of a high pressure hydraulic platform lift ..	695	365	365
<i>Stationery Office.</i>			
Alperton, Buildings 262, 263 and 274: Adaptations to provide additional storage accommodation	850	454	454
Bristol: Adaptation of premises to provide temporary storage accommodation	14,000	1,797	1,797
Princes Street: Provision of additional accommodation ..	1,300	21	21
<i>War Department.</i>			
War Office: Alterations in connexion with the installation of sound film equipment	820	25	25
Royal Hospital, Chelsea: Alteration of Ward 18, provision of new cubicles and sanitary accommodation for nurse and pensioners	1,050	500	500
TOTAL		27,853	

DETAILS OF EXPENDITURE ON NEW WORKS, &c., 1938—*contd.*

Service.	Estimate.		Expenditure.	
	For 1938.	Total for Work.	In 1938.	Total to 31 March 1939.
A.IV.	£	£	£	£
REPAYMENT SERVICES				
1. WORKS IN PROGRESS.				
1.—Agricultural Research Council, Compton Manor Estate, Farm Research Centre : Provision of new buildings and adaptation of existing buildings, &c.	35,000	44,365	13,742	14,422
2.—Board of Trade Bedding Store, Southampton : Adaptation of "C" Works, Test Road	300	6,000	376	5,670
3. Carstairs : Erection of new Criminal Lunatic Asylum and State Institution, Lampits (First Section) . .	95,000	167,050	74,799	89,024
TOTAL			88,917	
2. PROPOSED WORKS.				
1. Board of Trade, Food (Defence Plans) Department : Purchase of sites and erection of storage accommodation for certain essential commodities to be purchased under the Essential Commodities Reserves Act, 1938 (<i>Supplementary</i>)	254,000	297,000	187,098	187,098
3. (i) WORKS COSTING BETWEEN 500 <i>l.</i> AND 2,000 <i>l.</i> Cenotaph Railings (Recoverable, Anonymous Donor) . . . . .	..£	1,672	1,672	1,672
3. (ii) URGENT UNFORESEEN WORKS. Finsbury Square, 33-37a : Preparation of accommodation for Tithe Redemption Commission		1,200	907	907
Hanover Street, 3-4 : Provision of accommodation for the British Council		3,100	1,848	1,848
TOTAL . . . . .	..£		2,755	

OBSERVATIONS.

A. IV. 1.

1.—Commencement of building work on the main section was delayed by revision of plans to suit the requirements of the occupying Department.

2.—Completed. The heating scheme was revised.

3.—Progress was slower than anticipated owing to difficulties in obtaining materials.

A. IV. 2.

1.—The purchase of a site could not be completed during the year and delay occurred in the rendering of accounts.

STATEMENT OF EXPENDITURE ON NEW WORKS, &c., 1938.

Service.	Estimate.		Expenditure.	
	For 1938.	Total for Work.	In 1938.	Total to 31 March 1939.
	£	£	£	£
ANCIENT MONUMENTS.				
E.(1).				
WORKS COSTING BETWEEN 500 <i>l.</i> AND 2,000 <i>l.</i>				
Buildwas Abbey: Provision of residence for Custodian	900	900	183	986
Completed. The expenditure to 31 March 1939 includes an adjustment of 1937 account figures.				
URGENT UNFORESEEN WORKS.				
Tretower Court, Crickhowell: Erection of Custodian's residence	—	730	103	103
TOTAL	900		286	
Net Saving		£614		

H.M. Office of Works,
28 November 1939.

Patrick Duff,
Accounting Officer.

PUBLIC BUILDINGS OVERSEAS.

ACCOUNT of the sum expended, in the year ended 31 March 1939, 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						
<i>Original</i>	121,290 <i>l.</i>					
<i>Supplementary</i> ..	30,500 <i>l.</i>					
	151,790	133,833 4 8	17,956 15 4		—	
B.—Maintenance and Repairs						
<i>Original</i>	66,450 <i>l.</i>					
<i>Less Supplementary</i>	4,500 <i>l.</i>					
	61,950	58,772 14 4	3,177 5 8		—	
C.—Furniture, &c. . . .	25,395	25,867 — —	—		472 — —	
D.—Rents, &c. . . .	40,340	30,963 16 11	9,376 3 1		—	
GROSS TOTAL						
<i>Original</i>	253,475 <i>l.</i>					
<i>Supplementary</i> ..	26,000 <i>l.</i>					
	£ 279,475	249,436 15 11	30,510 4 1		472 — —	
Deduct—	Esti-	Realized.	Surplus of Gross Estimate over Expenditure.			
E.—Appropriations in Aid	imated.		£30,038 4 1			
<i>Original</i>	—	—	Deficiency of Appropriations in Aid realized.			
<i>Supplementary</i> ..	24,590	22,708 3 8	£1,881 16 4			
			Net Surplus to be surrendered.			
			£28,156 7 9			
NET TOTAL						
<i>Original</i>	236,185 <i>l.</i>					
<i>Supplementary</i> ..	18,700 <i>l.</i>					
	£ 254,885	226,728 12 3				

Receipts payable to Exchequer.

	Estimated.	Realized.
Receipts not authorized to be used as Appropriations in Aid	£ —	£ 21,248 s. d. 3 10

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—See Statement of New Works.

B.—Expenditure on services in China and Japan was less than anticipated and the provision for contingencies was not fully required.

D.—Due to favourable rates of exchange and to certain payments not maturing as early as expected.

Details of Receipts.	Estimated.	Realized.	
	£	£	s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid :—			
Rents, &c.		3,769	11 5
Embassy and Legation residents for heating, electricity, water, and garden maintenance	8,315	2,398	3 10
Old materials and miscellaneous		630	14 7
Services carried out on repayment terms	350	808	17 11
Diplomatic and Consular officers, for use of furniture	2,095	1,800	11 1
Consular officers, contribution towards cost of internal repairs to houses	240	309	5 —
Moscow Embassy : Recovery in respect of adaptations of residential accommodation	1,940	1,338	5 5
Sale of office site at Pretoria	2,500	2,500	— —
Sale of old Legation premises, Vienna	9,150	9,152	14 5
	<u>£24,590</u>	22,708	3 8
(ii) Receipts of other classes :—			
Part proceeds of sale of Legation House, Athens		21,248	3 10
Total		<u>£43,956</u>	<u>7 6</u>

NOTES.

B.—21*l.* 4*s.* 2*d.* cost of pump destroyed by fire at Harbin (E.38265).

Includes 109*l.* 2*s.* 6*d.* for repairs to property and replacement of materials damaged during Sino-Japanese hostilities.

200*l.* market value of marble staircase, fountain and columns from the old Legation building presented to the Municipality of Athens (E.38007).

Two strips of land forming part of the Consular compound at Phré have been conveyed to the Municipal Council without charge (E.37921).

H.M. Office of Works,
28 November 1939.

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., 1938.

Service.	Estimate for 1938.	Expenditure in 1938.
	£	£
A.I.—WORKS IN PROGRESS	10,150	10,579
REMANETS FROM PREVIOUS YEARS	—	361
A.II.—PROPOSED WORKS	147,990	121,979
A.III.—1. WORKS COSTING BETWEEN 500 <i>l.</i> AND 2,000 <i>l.</i>	1,150	883
2. URGENT UNFORESEEN WORKS	2,000	—
REMANETS FROM PREVIOUS YEARS NOT EXCEEDING 50 <i>l.</i> EACH	—	31
	£ 161,290	
<i>Deduct</i> for services which may not be carried out during the year		
<i>Original</i> 15,000 <i>l.</i>		
<i>Less Supplementary</i> 5,500 <i>l.</i>		
	9,500	
A. TOTAL		
<i>Original</i> 121,290 <i>l.</i>		
<i>Supplementary</i> 30,500 <i>l.</i>		
	£ 151,790	133,833
Net Saving		£17,957

DETAILS OF EXPENDITURE ON NEW WORKS, &C., 1938.

Service.	Estimate.		Expenditure.	
	For 1938.	Total for Work.	In 1938.	Total to 31 March 1939.
A.I.	£	£	£	£
WORKS IN PROGRESS.				
1. Cape Town : Acquisition and adaptation of residence for High Commissioner ..	400	20,785	284	21,443
2. Colon : Erection of new Vice-Consulate ..	4,000	14,500	4,121	14,340
3. Loanda Consulate-General : Rebuilding ..	750	8,700	677	8,765
4. Yokohama : Erection of residence for Consul-General	5,000	12,500	5,497	9,282
TOTAL .. £			10,579	
<i>Remanets from previous years.</i>				
1.1937. Cape Town : Purchase of site and erection of new office building for the High Commissioner	—	30,000	361	29,669
A.II.				
PROPOSED WORKS.				
1. Ahwaz : Purchase of site and erection of Consulate	5,500	15,000	—	—
2. Angora : Erection of new Embassy ..	12,000	67,500	10,919	10,919
3. Buenos Aires : Purchase of site and erection of Embassy				
<i>Original</i>		50,000 <i>l.</i>		
<i>Supplementary</i>		13,000 <i>l.</i>		
	63,000	128,000	63,203	63,203
4. Moscow Embassy : Reconditioning and adaptation of additional residential accommodation	4,740	4,740	2,798	2,798

OBSERVATIONS.

A.I.

1.—Completed.

2.—Completed.

3.—Completed.

1.1937.—Completed.

A.II.

1.—The purchase of the site was not completed within the year.

4.—There was delay in obtaining possession of the premises.

DETAILS OF EXPENDITURE ON NEW WORKS, &C., 1938—*contd.*

Service.	Estimate.		Expenditure.	
	For 1938.	Total for Work.	In 1938.	Total to 31 March 1939.
A.II	£	£	£	£
PROPOSED WORKS— <i>contd.</i>				
5. Oslo Legation : Additional accommodation for Chancery.				
<i>Original</i>		2,250 <i>l.</i>		
<i>Supplementary</i>	3,450	3,550	3,541	3,541
6. Pretoria : Provision of new offices for High Commissioner				
<i>Original</i>		4,000 <i>l.</i>		
<i>Supplementary</i>	4,800	5,300	3,986	3,986
7. Rio de Janeiro : Purchase of site and erection of Embassy				
<i>Original</i>		25,000 <i>l.</i>		
<i>Supplementary</i>	31,000	90,000	30,600	30,600
8. Suez : Purchase of site and erection of Consulate	7,500	22,000	—	—
9. Tirana Legation : Purchase of site and property, including adaptations.. .. .	12,000	16,500	6,932	6,932
10. Warsaw : Purchase of site and erection of Embassy				
<i>Supplementary</i>	4,000	100,000	—	—
TOTAL			121,979	
A.III				
1. WORKS COSTING BETWEEN 500 <i>l.</i> AND 2,000 <i>l.</i>				
Gulhek and Teheran : Extension and modernisation of telephone system		1,615	413	1,189
The rate of exchange was favourable and the cost of local labour was less than expected. Completed				
Teheran : Erection of bungalow for clerks		1,250	159	1,378
Completed.				
Teheran Legation : Construction of strong room		600	311	559
Completed.				
TOTAL			883	

OBSERVATIONS.

8.—Legal delays prevented the completion of the purchase of the site within the year.

9.—Local difficulties delayed commencement of building work. Estimate increased from 12,000*l.*

10.—The purchase of the site was delayed.

H.M. Office of Works.
28 November 1939.

Patrick Duff,
Accounting Officer.

ROYAL PALACES.

ACCOUNT of the sum expended, in the year ended 31 March 1939, 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.
PALACES IN HIS MAJESTY'S OCCUPATION.	£	£ s. d.	£ s. d.	£ s. d.
A.—Palaces in the Personal Occupation of the Sovereign (Grant in Aid)	81,000	81,000 - -	—	—
PALACES NOT IN HIS MAJESTY'S OCCUPATION.				
B.—Salaries, &c.	7,110	6,906 8 8	203 11 4	—
C.—New Works, Alterations and Additions	6,380	5,885 15 7	494 4 5	—
D.—Maintenance and Repairs ..	53,365	52,242 3 9	1,122 16 3	—
E.—Furniture, &c.	3,295	4,011 2 8	—	716 2 8
F.—Fuel, Gas, Electric Current, Water and Household Articles	3,700	3,827 6 8	—	127 6 8
G.—Rents, &c.	1,170	1,168 13 -	1 7 -	—
GROSS TOTAL	£ 156,020	155,041 10 4	1,821 19 -	843 9 4
<i>Deduct—</i>	Estimated.	Applied.		
H.—Appropriations in Aid ..	16,920	16,920 - -		
NET TOTAL	£ 139,100	138,121 10 4	Surplus to be surrendered. £978 9 8	

Receipts payable to Exchequer.	Estimated.	Realized.	
Receipts authorized to be used as Appropriations in Aid	£ 16,920	£ 19,097	s. d. 16 6
Appropriated in aid (Subhead H)		16,920	- -
Paid separately to Exchequer		£2,177	16 6

EXPLANATION of the Causes of Variation between Expenditure and Grant.

C.—See Statement of New Works.

E.—Unforeseen requirements.

Details of Receipts.	Estimated.	Realized.	
Rents and licences	£ 1,450	£ 1,554	s. d. 18 1
Old materials and miscellaneous	2,000	2,233	17 8
Postcards, &c.	750	676	14 11
Admission fees	8,000	9,912	5 10
Hampton Court Palace, State Apartments, Contributions by private donors towards cost of:—			
New heating installation (2nd section) ..	4,500	4,500	- -
Redecoration	220	220	- -
Total	£16,920	19,097	16 6

In addition the sum of 1,362*l.* 11*s.* 8*d.* was received from the sale of guide books, &c., for transfer to the Stationery Office.

NOTE.

Cigarette Island, valued at 5,750*l.*, was surrendered free of charge to the Local Authority as a contribution towards a scheme (estimated to cost 21,000*l.*) for the preservation of the amenities of Hampton Court Palace (E. 23751).

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 1938	3,684 14 5	3,235 10 4	8,227 5 7
Grant in Aid transferred from Subhead A of the Royal Palaces Vote, 1938 ..	61,000 - -	20,000 - -	- - -
	£ 64,684 14 5	23,235 10 4	8,227 5 7
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)	61,146 10 1	20,589 12 9	3,072 17 6
Balance on 31 March 1939	£ 3,538 4 4	2,645 17 7	5,154 8 1

H.M. Office of Works,
28 November 1939.

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., 1938.

Service.	Estimate for 1938.	Expenditure in 1938.
C.II.—PROPOSED WORKS	£ 5,000	£ 4,400
C.III.—1. WORKS COSTING BETWEEN 500 <i>l.</i> AND 2,000 <i>l.</i>	880	615
2. URGENT UNFORESEEN WORKS	500	871
	£ 6,380	5,886
Net Saving		£ 494

Service.	Estimate.		Expenditure.	
	For 1938.	Total for Work.	In 1938.	Total to 31 March 1939.
C.II.—DETAILS.	£	£	£	£
PROPOSED WORKS.				
1. Hampton Court Palace: Improvement of residences, Royal Mews	500	6,830	381	381
2. Hampton Court Palace, State Apartments: Heating Installation (second section) ..	4,500	4,500	4,019	4,022
TOTAL			4,400	
C.III.—DETAILS.				
1.—WORKS COSTING BETWEEN 500 <i>l.</i> AND 2,000 <i>l.</i>				
Kensington Palace: Preparation of apartments for Sir Derek Keppel Completed.		512	144	522
Palace of Holyroodhouse: Improvements to Long Gallery Completed. Further charges to come.		1,900	471	1,512
TOTAL			615	
2.—URGENT UNFORESEEN WORKS.				
Hampton Court Palace: Apartment No. 63: Preparation for Lady Grant Completed. Part of the cost of labour was omitted from the estimate and additional works were carried out.		665	871	871

OBSERVATIONS.

C.II.2.—It was found convenient to carry out part of the work with the first section in the previous year. Completed. Further charges to come.

H.M. Office of Works,
28 November 1939.

Patrick Duff,
Accounting Officer.

REVENUE BUILDINGS.

ACCOUNT of the sum expended, in the year ended 31 March 1939, 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.
CUSTOMS AND EXCISE BUILDINGS.				
A.—New Works, Alterations, Additions and Purchases	30,890	24,318 - 9	6,571 19 3	—
B.—Maintenance and Repairs <i>Original</i> 44,115 <i>l.</i> <i>Supplementary</i> .. 13,000 <i>l.</i>	57,115	47,790 14 9	9,324 5 3	—
C.—Furniture, &c. <i>Original</i> 17,945 <i>l.</i> <i>Supplementary</i> .. 2,000 <i>l.</i>	19,945	17,788 15 7	2,156 4 5	—
D.—Removals	795	476 7 10	318 12 2	—
E.—Rents, &c.	101,075	99,289 18 3	1,785 1 9	—
F.—Fuel, Gas, Electric Current and Water ..	31,300	30,449 1 3	850 18 9	—
G.—Cleaning, Custody, &c. <i>Original</i> 238,620 <i>l.</i> <i>Supplementary</i> .. 15,000 <i>l.</i>	12,500	12,049 10 11	450 9 1	—
	£ 253,620	232,162 9 4	21,457 10 8	—

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—See Statement of New Works on page 444.
 B.—Certain Air Raid Precautionary schemes were not commenced as early as anticipated.
 C.—Payment for dark blinds matured later than anticipated, and the provision for additional equipment was not wholly required.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
INLAND REVENUE BUILDINGS.						
H.—New Works, Alterations, Additions, and Purchases						
Original	61,570 <i>l.</i>					
Supplementary ..	10 <i>l.</i>					
	<u>61,580<i>l.</i></u>					
Less Supplementary	23,010 <i>l.</i>					
	38,570	30,359 6 5	8,210 13 7			—
I.—Maintenance and Repairs						
Original	89,580 <i>l.</i>					
Supplementary ..	10,000 <i>l.</i>					
	<u>99,580</u>	93,109 14 —	6,470 6 —			—
J.—Furniture, &c.						
Original	46,415 <i>l.</i>					
Supplementary ..	13,000 <i>l.</i>					
	<u>59,415</u>	54,916 — 4	4,498 19 8			—
K.—Removals						
Original	2,550 <i>l.</i>					
Supplementary ..	1,500 <i>l.</i>					
	<u>4,050</u>	3,455 15 8	594 4 4			—
L.—Rents, &c.						
Original	348,800 <i>l.</i>					
Less Supplementary	14,000 <i>l.</i>					
	<u>334,800</u>	335,611 3 2	—			811 3 2
M.—Fuel, Gas, Electric Current and Water						
Original	68,500 <i>l.</i>					
Less Supplementary	2,000 <i>l.</i>					
	<u>66,500</u>	65,715 10 3	784 9 9			—
N.—Cleaning, Custody, &c.						
Original	18,700 <i>l.</i>					
Supplementary ..	1,500 <i>l.</i>					
	<u>20,200</u>	20,074 14 6	125 5 6			—
Original	636,115 <i>l.</i>					
Less Supplementary	13,000 <i>l.</i>					
	<u>£ 623,115</u>	603,242 4 4	20,683 18 10			811 3 2
POST OFFICE AND TELEGRAPH BUILDINGS.						
O.—New Works, Alterations, and Additions						
Original	47,575 <i>l.</i>					
Less Supplementary	10,000 <i>l.</i>					
	<u>37,575</u>	35,960 13 5	1,614 6 7			—

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

H.—See Statement of New Works on page 447.

I.—Part of the programme for internal painting was not carried out, favourable tenders were received for certain work, and the expenditure on Air Raid Precautionary Services was less than anticipated.

J.—Expenditure on the provision of dark blinds was less than anticipated.

O.—See Statement of New Works on page 451.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
POST OFFICE AND TELEGRAPH BUILDINGS— <i>contd.</i>						
P.—Maintenance and Repairs						
Original 564,875 <i>l.</i>						
Supplementary .. 60,000 <i>l.</i>						
	624,875	620,026 17 1	4,848 2 11		—	
Q.—Furniture, &c.						
Original 239,000 <i>l.</i>						
Supplementary .. 9,000 <i>l.</i>						
	248,000	257,989 5 3	—		9,989 5 3	
R.—Removals						
Original 5,000 <i>l.</i>						
Supplementary .. 3,000 <i>l.</i>						
	8,000	6,794 10 7	1,205 9 5		—	
S.—Fuel						
Original 195,000 <i>l.</i>						
Less Supplementary 7,000 <i>l.</i>						
	188,000	181,061 18 10	6,938 1 2		—	
T.—Household Articles, &c.						
Original .. 1,098,150 <i>l.</i>						
Supplementary .. 55,000 <i>l.</i>						
	46,700	48,587 4 3	—		1,887 4 3	
	£ 1,153,150	1,150,420 9 5	14,606 - 1		11,876 9 6	
TT.—Compensation and Losses	—	153 7 7	—		153 7 7	
GROSS TOTAL						
Original .. 1,972,885 <i>l.</i>						
Supplementary .. 57,000 <i>l.</i>						
	£ 2,029,885	1,985,978 10 8	56,747 9 7		12,841 - 3	
Deduct—	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure.			
V.—Appropriations in Aid	—	—	£43,906 9 4			
Original .. 31,415 <i>l.</i>			Deficiency of Appropriations in Aid realized.			
Supplementary .. 14,800 <i>l.</i>	46,215	42,240 7 6	£3,974 12 6			
NET TOTAL			Net Surplus to be surrendered.			
Original .. 1,941,470 <i>l.</i>			£39,931 16 10			
Supplementary .. 42,200 <i>l.</i>	£ 1,983,670	1,943,738 3 2				

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

Q.—Requirements for additional staffs were greater than anticipated, and the provision for the supply of equipment for Air Raid Precautionary Services was under-estimated.

R.—The provision for the removal of records was not fully required.

S.—The consumption of fuel was reduced owing to mild weather and to the delay in the occupation of new buildings.

T.—Demands were greater than anticipated.

TT.—6*l.* 5*s.* 7*d.* four cases of premises surrendered before the expiration of the leases, including one of 40*l.* 12*s.* 6*d.*

31*l.* two cases of damage caused by faults developing in water systems, 20*l.* and 11*l.* respectively.

9*l.* 17*s.* 3*d.* damage to goods in transit.

20*l.* payment in respect of cancelled contract.

4*l.* value of garden edging tiles stolen from premises temporarily occupied by the Post Office (E.33404).

15*l.* compensation for injuries.

7*l.* 4*s.* 9*d.* five cases of compensation.

Details of Receipts.	Estimated.	Realized.	
	£	£	s. d.
Customs and Excise Buildings :—			
Rents, &c.	2,050	2,098	18 2
Miscellaneous	600	756	8 7
Services carried out on repayment terms	290	822	12 7
Inland Revenue Buildings :—			
Rents, &c.	2,200	2,000	5 5
Miscellaneous	1,450	1,519	1 6
Post Office and Telegraph Buildings :—			
Miscellaneous	5,000	8,447	7 2
Services carried out on repayment terms	34,625	26,595	14 1
Total	<u>£46,215</u>	<u>42,240</u>	<u>7 6</u>

NOTES.

Q.—3*l.* 2*s.* 6*d.* value of keys stolen (E.33404).

Fires at Exeter and Wallingford Post Offices caused damage amounting to 44*l.* 10*s.* 7*d.* and 39*l.* 11*s.* 4*d.*, and to Post Office property 845*l.* 1*s.* 5*d.* and nil respectively (E.39231 and 38603).

Surrender of a lease at 165*l.* per annum to the Port of London Authority was accepted at Ladyday 1939 instead of Christmas 1942 (E.18412).

H.M. Office of Works,
28 November 1939.

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., 1938.

Service.	Estimate for 1938.	Expenditure in 1938.
	£	£
CUSTOMS AND EXCISE BUILDINGS.		
A.I.—WORKS IN PROGRESS	20,635	18,798
REMANETS FROM PREVIOUS YEARS	—	369
A.II.—PROPOSED WORKS	8,000	141
A.III.—1. WORKS COSTING BETWEEN 500 <i>l.</i> AND 2,000 <i>l.</i> ..	5,255	2,485
2. URGENT UNFORESEEN WORKS	2,000	2,504
REMANETS FROM PREVIOUS YEARS NOT EXCEEDING 50 <i>l.</i> EACH	—	21
	£ 35,890	
<i>Deduct</i> for services which may not be carried out during the year.	5,000	
A. TOTAL	£ 30,890	24,318
Net Saving	£6,572	

DETAILS OF EXPENDITURE ON NEW WORKS, &C., 1938.

Service.	Estimate.		Expenditure.	
	For 1938.	Total for Work.	In 1938.	Total to 31 March 1939.
A.I.	£	£	£	£
WORKS IN PROGRESS.				
1. Glasgow Custom House : Extension ..	6,750	8,190	4,602	5,208
2. Goole : Purchase of site and erection of new offices	2,000	11,990	2,170	3,448
3. King George V Dock, North Quay, Group 12 Station : New offices	750	3,350	233	2,847
4. King George V Dock, South Quay, Stations 14 and 14A : New offices	2,055	2,555	2,254	2,451
5. Millwall Dock : Nos. 1, 6A, 10 and Mess : New offices	4,500	4,825	4,565	4,565
6. Southampton, Waterguard Office, Old Docks : Extension	2,370	3,160	3,248	3,264
7. Surrey Commercial Docks, Nos. 4 and 4A : New offices	2,210	1,910	1,726	1,726
TOTAL .. £			18,798	
<i>Remanets from previous years.</i>				
3. (1937.) Swansea Custom House : Extension £	—	6,715	369	6,113
A.II.				
PROPOSED WORKS.				
1. Gravesend Custom House : Erection of new pier in place of existing one	4,000	8,500	—	—
2. Northampton : Purchase of site and erection of building	1,500	9,000	—	—
3. Parkeston Quay Custom House : Extension	500	8,270	141	141
4. Royal Victoria Dock, Landing District : Five new offices	500	12,500	—	—
5. Surrey Dock Waterguard : Office No. 5 ..	1,500	2,850	—	—
TOTAL .. £			141	

A.I. OBSERVATIONS.

- 1.—Building work did not commence as early as anticipated and had to be carried out to suit the convenience of the occupying Department.
- 3.—Completed. Expenditure on supplementary contracts was less than expected and the provision for contingencies was not required.
- 4.—Completed. Further charges to come.
- 5.—Completed. Further charges to come.
- 6.—Delay in the commencement of the scheme restricted expenditure in the previous year.
- 7.—Completed Estimate reduced from 2,310*l*.
- 3.(1937).—Completed.

A.II.

- 1.—Delay in completion of legal formalities prevented the work being commenced within the year.
- 2.—The scheme was abandoned (See also Subhead H.).
- 3.—Estimate increased from 7,000*l*.
- 4.—The scheme was revised.
- 5.—The scheme was revised.

DETAILS OF EXPENDITURE ON NEW WORKS, &c., 1938—*contd.*

Service.	Total Estimate.	Expenditure.	
		In 1938.	Total to 31 March 1939.
A.III.	£	£	£
1.—WORKS COSTING BETWEEN 500<i>l.</i> AND 2,000<i>l.</i>			
Custom House, London: Extension and re-arrangement of heating system Completed. Further charges to come.	1,770	447	1,435
Custom House, London: Installation of pumping plant on the Harpy Pontoon	570	215	215
Dudley House, Endell Street: Extension of central heating Completed. (See also Vote 3, Subhead O and Vote 7, Subhead A.)	800	62	651
King George V Dock, North Quay, Stations 18 and 18A: New offices Completed.	2,000	1,004	2,024
Newcastle, Custom House: Extension of first floor .. Completed. Further charges to come.	1,320	77	1,002
Oswestry: Purchase of site and erection of building .. (See also Subhead H and Vote 3, Subhead A.)	675	457	579
Wallsend-on-Tyne: Purchase of premises and adaptation for Waterguard Station Completed.	1,875	223	1,747
TOTAL ..£		2,485	
2.—URGENT UNFORESEEN WORKS.			
Ibex House, Minorities: Adaptation of first, fourth and fifth floors Completed. Further charges to come.	3,000	1,947	1,947
Salford (Manchester) Custom House: Extension of main central heating system and installation of domestic hot water system Completed. Further charges to come.	650	557	557
TOTAL ..£		2,504	

STATEMENT OF EXPENDITURE ON NEW WORKS, &c., 1938.

Service.	Estimate for 1938.	Expenditure in 1938.
INLAND REVENUE BUILDINGS.		
	£	£
H.I.—WORKS IN PROGRESS	38,305	20,402
REMANETS FROM PREVIOUS YEARS	—	1,714
H.II.—PROPOSED WORKS	24,000	2,409
H.III.—1. WORKS COSTING BETWEEN 500 <i>l.</i> AND 2,000 <i>l.</i> ..	4,275	2,308
2. URGENT UNFORESEEN WORKS.. .. .	5,000	3,465
REMANETS FROM PREVIOUS YEARS NOT EXCEEDING 50 <i>l.</i> EACH ..	—	61
	£ 71,580	
<i>Deduct</i> for services which may not be carried out during the year.		
<i>Original</i>	10,000 <i>l.</i>	
<i>Supplementary</i>	23,010 <i>l.</i>	
	33,010	
H. TOTAL.		
<i>Original</i>	61,570 <i>l.</i>	
<i>Supplementary</i>	10 <i>l.</i>	
<i>Less Supplementary</i>	23,010 <i>l.</i>	
	£ 38,570	30,359
Net Saving	£8,211	

DETAILS OF EXPENDITURE ON NEW WORKS, &C., 1938.

Service.	Estimate.		Expenditure.	
	For 1938.	Total for Work.	In 1938.	Total to 31 March 1939.
H.I.	£	£	£	£
WORKS IN PROGRESS.				
1. Boston : Purchase of site and erection of building	1,000	11,500	3,248	4,119
2. Cardiff : Erection of building	9,300	26,000	1,839	1,839
3. Chester : Erection of building	1,000	11,650	614	11,060.
4. Dewsbury : Erection of offices	100	10,500	48	475
5. Dunfermline : Purchase of site and erection of building	200	7,603	762	7,568
6. Edinburgh : Purchase of site and erection of building	500	103,500	—	23,689
7. Glasgow : Purchase of site and erection of building	500	98,250	—	12,469
8. King's Lynn: Adaptation of accommodation in new Post Office and Telephone Exchange building	1,000	3,220	—	—
9. Lancaster : Purchase of site and erection of building	100	15,300	—	—
10. Middlesbrough : Purchase of site and erection of building	3,000	31,000	—	3,000
11. Oswestry : Purchase of site and erection of building	2,720	3,880	2,631	3,352
12. Preston : Erection of building	1,185	13,660	874	12,609
13. York : Purchase of site and erection of building	17,700	19,470	10,386	11,741
TOTAL ..£			20,402	
<i>Remanets from previous years.</i>				
8 (1937) Warrington : Extension of new building	—	5,000	166	4,248
III. 2C (1937) Turnstile House, High Holborn : Adaptations for Special Commissioners of Income Tax	—	4,650	91	4,857
III. 2F. (1937) Waterloo Bridge House : Adaptations	—	2,720	1,457	3,007
TOTAL ..£			1,714	

OBSERVATIONS.

- 1.—Progress was better than anticipated.
 - 2.—Revision of the foundations plans became necessary. (See also Vote 3, Subhead A.)
 - 3.—Completed.
 - 4.—(See also Vote 3, Subhead A.)
 - 5.—Completed. (See also Vote 3, Subhead A.)
 - 6.—The scheme did not mature within the year.
 - 7.—The scheme did not mature within the year. (See also Vote 7, Subhead A.)
 - 8.—Scheme abandoned. The accommodation is required for Post Office use.
 - 9.—The scheme did not mature within the year. (See also Vote 3, Subhead A and H.)
 - 10.—Negotiations with the Local Authority were in progress for an exchange of sites.
 - 11.—(See also Subhead A and Vote 3 Subhead A.)
 - 12.—Completed. Further charges to come.
 - 13.—Progress was not so rapid as anticipated. (See also Vote 3, Subhead A.)
- 8 (1937).—Completed. Tenders were lower than expected and the provision for contingencies was not wholly required.
- III. 2 C. (1937).—Completed.
- III. 2 F. (1937).—The account for work carried out by the lessors was not settled in the previous year. Completed. The expenditure to 31 March 1939 includes an adjustment of 1937 account figures.

DETAILS OF EXPENDITURE ON NEW WORKS &c., 1938—*contd.*

Service.	Estimate.		Expenditure.	
	For 1938.	Total for Work.	In 1938.	Total to 31 March 1939.
H.II.	£	£	£	£
PROPOSED WORKS.				
1. Bangor: Purchase of site and erection of building	2,000	15,000	—	—
2. Northampton: Purchase of site and erection of building	4,500	27,000	—	—
3. Northwich: Purchase of site and erection of building	2,000	12,000	—	—
4. Redhill: Erection of building	1,250	12,000	—	—
5. Southampton: Purchase of site and erection of building	6,550	41,550	—	—
6. Stalybridge (Manchester): Erection of building	3,240	4,105	2,409	2,409
7. Windsor: Purchase of site and erection of building	4,450	13,750	—	—
8. Deptford and Peckham: Purchase of site and erection of building (<i>Supplementary</i>)	10	17,400	—	—
TOTAL ..£			2,409	
H.III.				
1. WORKS COSTING BETWEEN 500 <i>l.</i> AND 2,000 <i>l.</i>				
Birmingham, Richmond House, Newhall Street:				
Adaptations for Inland Revenue Stamp Office .. Completed.		675	619	619
Bournemouth, Richmond Hill: Adaptations .. Completed.		1,300	1,023	1,023
Dumfries: Alterations		1,360	40	40
Glasgow, 97, Buchanan Street: Adaptations for Inland Revenue Collection Office "B" Completed.		1,066	134	1,248
Gloucester, "Hillfield," London Road: Adaptations for Land Valuation Office Completed. (See also Vote 3, Subhead H.)		658	78	714
Newport, Mon.: Rehousing No. 1 District .. Completed.		645	112	544
Newport, Mon.: Rehousing No. 2 District .. Completed. The expenditure to 31 March 1939 includes an adjustment of 1937 account figures.		555	302	539
TOTAL ..£			2,308	

OBSERVATIONS.

H.II.

- 1.—The purchase of the site was not completed within the year.
- 2.—The scheme was abandoned. (See also Subhead A.)
- 3.—The purchase of the site was not completed within the year. (See also Vote 3, Subhead A.)
- 4.—The proposed site was found to be unsuitable.
- 5.—The scheme was postponed. (See also Vote 3, Subhead O.)
- 7.—Purchase of the site could not be completed during the year. (See also Vote 4, Subhead A.)

DETAILS OF EXPENDITURE ON NEW WORKS, &c., 1938—*contd.*

Service.	Total Estimate.	Expenditure.	
		In 1938.	Total to 31 March 1939.
H.III.— <i>contd.</i>	£	£	£
2. URGENT UNFORESEEN WORKS.			
Birmingham, Richmond House, Newhall Street : Adaptations	600	59	59
Bush House, South West Wing : Alterations to provide accommodation for Comptroller and Accountant General	1,115	121	121
Clifton House, Euston Road : Preparation of part of second floor for occupation by the London 16th Area Collection	720	38	38
Colquhoun House, Broadwick Street, W.1 : Provision of accommodation for Soho No. 1 Tax District .. Completed.	550	553	553
Hanway House, 27/31, Red Lion Square : Preparation of accommodation	1,220	618	618
Hendon Tax District, 2a, Rundell Crescent : Adaptations Completed. Further charges to come.	755	495	495
Liverpool, Royal Liver Buildings : Alterations to accommodation occupied by the Centralised Collection of Income Tax, and provision of additional storage accommodation Completed. Further charges to come.	635	530	530
North West House, 119, Marylebone Road, N.W.1 : Preparation of accommodation	1,000	541	541
Nottingham, New Exchange Buildings : Alterations for reconstitution of Tax Districts Completed.	550	510	510
TOTAL ..£		3,465	

STATEMENT OF EXPENDITURE ON NEW WORKS, &c., 1938.

Service.	Estimate for 1938.	Expenditure in 1938.
	£	£
POST OFFICE BUILDINGS.		
O.I.—WORKS IN PROGRESS	7,915	9,733
REMANETS FROM PREVIOUS YEARS	—	676
O.II.—PROPOSED WORKS	19,950	10,314
O.III.—1.—WORKS COSTING BETWEEN 1,000 <i>l.</i> AND 2,000 <i>l.</i> ..	3,710	5,406
2. URGENT UNFORESEEN WORKS	15,000	9,102
REPAYMENT SERVICES.		
O.IV.—1.—WORKS COSTING BETWEEN 1,000 <i>l.</i> AND 2,000 <i>l.</i> ..	1,000	730
	£ 47,575	
<i>Deduct</i> for services which may not be carried out during the year		
<i>Supplementary</i> 10,000 <i>l.</i>	10,000	
O. TOTAL	£ 37,575	35,961
Net Saving		£ 1,614

DETAILS OF EXPENDITURE ON NEW WORKS, &C., 1938.

Service.	Estimate.		Expenditure.	
	For 1938.	Total for Work.	In 1938.	Total to 31 March 1939.
O.I.				
WORKS IN PROGRESS.	£	£	£	£
1. Birmingham, Post Office Telephone Manager's Office: Adaptation of premises in Lionel Street	500	2,675	1,047	2,664
2. Glasgow, Langside Telephone Exchange: Adaptations	1,885	1,915	1,836	1,845
3. Glasgow, West Nile Street Post Office: Adaptations	200	2,660	480	2,629
4. Guildford, Telephone Manager's Office: Adaptations	1,110	2,510	1,128	2,309
5. Peterborough, Telephone Manager's Office: Adaptations	3,370	4,133	2,865	2,865
6. Post Office Engineering Department, Palace of Engineering, Wembley: Accommodation for Television Laboratory	850	5,775	2,377	5,350
TOTAL ..£			9,733	
<i>Remanets from previous years.</i>				
2. (1937). Norwich Temporary Trunk Telephone Exchange: Adaptations	—	2,450	265	1,923
II.1 (1937). Queen Victoria Street: New Branch Post Office	—	3,750	411	3,414
TOTAL ..£			676	
O.II.				
PROPOSED WORKS.				
1. London Telecommunications Region, N.W. Area Office, 43/53, Shoot-Up-Hill: Adaptations	4,000	4,000	—	—
2. London Telecommunications Region, West Area Office, Chiswick: Adaptations ..	2,500	2,500	—	—
3. Luton Head Post Office: Alterations to leased premises adjoining	3,005	3,270	2,058	2,058
4. Post Office Engineers (Recovered Stores), 338/346, Goswell Road, E.C.1.: Adaptations	8,150	8,150	5,924	5,960
5. Southend-on-Sea, Telephone Manager's Office, Eton House: Adaptations	2,295	2,295	2,332	2,332
TOTAL ..£			10,314	

OBSERVATIONS.

O.I. 1.—Progress in 1937 was delayed to suit the convenience of the Post Office. Completed. Estimate increased from 2,535*l.*

2.—Completed. Estimate decreased from 2,445*l.*

3.—Completed.

4.—Completed.

5.—Estimate increased from 3,470*l.*

6.—Progress was delayed during 1937 by a modification of the scheme. Completed.

2. (1937).—Completed. Favourable tenders were received and the work was less extensive than anticipated.

II. 1. (1937).—Completed.

O.II. 1.—Abandoned.

2.—Abandoned.

3.—Progress was slower than anticipated.

4.—Completed. The scheme was curtailed.

5.—Completed. Further charges to come.

DETAILS OF EXPENDITURE ON NEW WORKS, &C., 1938—*contd.*

Service.	Total Estimate.	Expenditure.	
		In 1938.	Total to 31 March 1939.
O.III.	£	£	£
1. WORKS COSTING BETWEEN 1,000 <i>l.</i> AND 2,000 <i>l.</i>			
Birmingham, Constitution Hill Sub-Office: Adaptations Completed.	1,170	129	1,197
Birmingham Head Post Office: Christmas pressure, 1937 Completed. The fittings cost less than anticipated.	1,030	69	886
Birmingham Post Office Garage, Commercial Street: Christmas pressure, 1937 Completed. Requirements were less than anticipated.	1,305	148	844
Caernarvon Post Office: Alterations Completed. Further charges to come.	1,060	959	959
Cambridge Telephone Area Manager's Office, 61/62, St. Andrew's Street: Adaptation of temporary accommodation Completed.	1,160	361	1,254
Leeds, Cloth Hall Site: Temporary postmen's Office Completed. Further charges to come.	1,020	344	1,024
Leicester Post Office Engineering Garage, Benson Street: Adaptations Completed. Further charges to come.	1,750	1,456	1,456
Nottingham Telephone Exchange: Temporary Relief Exchange: Alterations Completed. Tenders were favourable and the provision for contingencies was not fully required.	1,340	408	884
Post Office Stores Department, Resident Housekeepers: Provision of accommodation at 2, Lindsey Street, and 22/23, Long Lane, E.C. Completed.	1,030	120	980
Southend-on-Sea Telephone Area Manager, Carlton Hotel: Adaptations Completed.	1,535	1,412	1,412
TOTAL ..£		5,406	
2. URGENT UNFORESEEN WORKS.			
Blackburn "Griffin Lodge" Telephone Manager's Office: Provision of temporary accommodation Completed.	1,120	1,037	1,037
Bristol, Coronation Place: Adaptations, installation of central heating, etc.	1,390	743	743
Edinburgh General Post Office: Christmas pressure Completed.	1,673	1,485	1,485
Norwich Telephone Manager's Office, 41/45, St. Giles Street: Adaptations Completed. Further charges to come.	3,075	2,427	2,427

DETAILS OF EXPENDITURE ON NEW WORKS, &c., 1938—*contd.*

Service.	Total Estimate.	Expenditure.	
		In 1938.	Total to 31 March 1939.
O.III	£	£	£
2. URGENT UNFORESEEN WORKS— <i>contd.</i>			
Nottingham District Manager's Office: Temporary accommodation in Storey Street	1,600	570	570
Oxford Telephone Exchange: Additional accommodation Completed. Requirements were less than expected.	1,200	884	884
Southend-on-Sea Telephone Manager's Office, 155/157, Southchurch Road: Adaptations Completed.	1,055	1,134	1,134
Tunbridge Wells, 1/4 Tweedsdale Terrace: Adaptations for Telephone Manager's Office	1,560	822	822
TOTAL .. £		9,102	
O.IV.			
1. WORKS COSTING BETWEEN 1,000 <i>l.</i> AND 2,000 <i>l.</i>			
Post Office Savings Bank: New Motor Room to four lifts £	2,870	730	1,521

H.M. Office of Works,
28 November 1939,

Patrick Duff,
Accounting Officer.

ROYAL PARKS AND PLEASURE GARDENS.

ACCOUNT of the sum expended, in the year ended 31 March 1939, 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.	11,557	14,511 5 5	45 14 7	—
B.—Miscellaneous Expenses	875	1,138 7 —	—	263 7 —
C.—Clothing	1,630	1,796 10 6	—	166 10 6
D.—Park-keepers, &c. . .	27,485	27,260 18 1	224 1 11	—
E.—Services of Metropolitan Police . .	21,800	21,934 13 5	—	134 13 5
F.—New Works, Alterations, and Additions	6,148	4,956 11 4	1,191 8 8	—
G.—Maintenance and Repairs	182,205	181,448 11 3	756 8 9	—
H.—Furniture, &c.	1,740	2,554 18 11	—	814 18 11
I.—Fuel, Gas, Electric Current and Water	18,650	17,715 10 11	934 9 1	—
GROSS TOTAL	275,090	273,317 6 10	3,152 3 —	1,379 9 10
			Surplus of Gross Estimate over Expenditure. £1,772 13 2	
	Estimated.	Realized.	Deficiency of Appropriations in Aid realized. £726 1 3	
J.—Appropriations in Aid	45,700	44,973 18 9		
NET TOTAL	229,390	228,343 8 1	Net Surplus to be surrendered. £1,046 11 11	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

B.—Expenditure on travelling proved to be higher than anticipated.

F.—See Statement of New Works.

H.—Unforeseen requirements.

(49721)—VI]

P 4

Details of Receipts.	Estimated.	Realized.	
		£	s. d.
Rents, including freebord rents and wayleaves	6,950	7,360	- 6
Grazing rents	1,000	887	16 9
Receipts from recreational facilities :—			
Richmond Park Golf Courses	8,350	8,627	12 11
Serpentine Bathing Area	700	404	8 6
Tennis Courts, Putting Greens, &c.	2,300	2,261	9 11
Licence for letting chairs	6,000	5,097	1 5
Licences for letting boats	3,800	3,749	8 3
Licences for the sale of newspapers and refreshments	8,000	8,493	4 -
Lavatory receipts	1,800	1,860	9 8
The Vine, Hampton Court Gardens and sale of grapes	850	852	6 10
The Maze, Hampton Court Gardens	750	730	15 5
Receipts from car parks	3,700	3,824	16 2
Sales of timber and miscellaneous			
Contribution by a private donor towards the cost of alterations in Queen Mary's Garden, Regents Park	1,500	(a)	6 5 11
Total	£45,700	44,973	18 9

(a). A further sum will be brought to account in 1939.

NOTES.

G.—4l. 7s. cash and property stolen from Hyde Park Bathing Pavilion (E.33404).

J.—33l. 9s. damage to a street refuge by a car, the owner of which could not be traced (E.22070).

EXTRA REMUNERATION (exceeding 50l.).

From the Post Office Vote a labourer (2l. 12s. a week) and an Assistant Propagator (2l. 16s. a week) received 66l. 11s. 7d. and 69l. 13s. 9d. respectively for acting as auxiliary sorters.

H.M. Office of Works,
28 November 1939.

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., 1938.

Service.	Estimate for 1938.	Expenditure in 1938.
	£	£
F.I.—WORKS IN PROGRESS	3,248	2,753
F.II.—PROPOSED WORKS	1,500	—
F.III.—1. WORKS COSTING BETWEEN 500 <i>l.</i> AND 2,000 <i>l.</i> ..	900	1,563
2. URGENT UNFORESEEN WORKS	500	638
REMANETS FROM PREVIOUS YEARS NOT EXCEEDING 50 <i>l.</i> ..	—	3
F. TOTAL	6,148	4,957
Net Saving	£1,191	

DETAILS OF EXPENDITURE ON NEW WORKS, &c., 1938.

Service.	Estimate.		Expenditure.	
	For 1938.	Total for Work.	In 1938.	Total to 31 March 1939.
	£	£	£	£
F.I. WORKS IN PROGRESS.				
1. Hyde Park, Serpentine: Purchase of motor boat and gear, and erection of boathouse	1,108	2,192	796	2,210
2. Kensington Gardens: Extension of Refreshment Pavilion	2,140	3,140	1,957	3,182
TOTAL .. £			2,753	
F.II. PROPOSED WORKS.				
1. St. James's Park: Extension of Marlborough Gate lavatories	1,500	2,580	—	—
F.III.				
1. WORKS COSTING BETWEEN 500 <i>l.</i> AND 2,000 <i>l.</i>				
Holyrood, King's Park: Provision of dressing room and of public conveniences		1,570	598	1,652
Regent's Park: Provision of new twin greenhouse .. Completed. Additional works were carried out and the scheme was modified. 22 <i>l.</i> 5 <i>s.</i> 3 <i>d.</i> extra-contractual payment for additional cost due to unforeseen delay and error in tender.		1,010	193	1,149
Richmond Park: Contribution towards the cost of widening new bridge over the Beverley Brook .. Completed. The work was carried out by the Surrey County Council.		900	772	772
TOTAL £			1,563	
2. URGENT UNFORESEEN WORKS.				
Regent's Park, Queen Mary's Gardens: Preparation and laying out		735	638	735
The expenditure to 31 March 1939 includes an adjustment of 1937 account figures.				

OBSERVATIONS.

- F.I. 1.—Completed.
2.—Completed.
F.II. 1.—Deferred.

H.M. Office of Works,
23 November 1939.

Patrick Duff,
Accounting Officer.

RATES ON GOVERNMENT PROPERTY.

ACCOUNT of the sum expended, in the year ended 31 March 1939, 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.	6,792	6,922 16 4	—		130 16 4	
B.—Travelling and Incidental Expenses	500	488 8 6	11 11 6		—	
C.—Rates and Contributions in lieu of Rates, &c., England	2,685,270	2,674,940 16 3	10,329 3 9		—	
D.—Rates and Contributions in lieu of Rates, &c., Scotland	163,785	169,694 4 —	—		5,909 4 —	
E.—Rates and Contributions in lieu of Rates, &c., Ireland	26,205	26,852 10 10	—		647 10 10	
F.—Rates and Contributions in lieu of Rates, &c., Dominions and Overseas	21,725	21,034 1 11	690 18 1		—	
G.—Grant in Aid of the London Fire Brigade under the Metropolitan Fire Brigade Act, 1865	10,000	10,000 — —	—		—	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The excess expenditure was due to the addition to the establishment of a Clerk (Special Class) as from 9 July. Increased expenditure consequent upon the grant of a personal salary of 400*l.* per annum to a Clerical Officer as from 1 October, and the substitution of a post of Assistant Valuer (575*l.*–800*l.*) for the post of Valuation Assistant (337*l.*–575*l.*) as from 1 December was covered by savings due to the transfer of a Clerical Officer involving a new appointment at a lower rate of pay.

C.—Savings in respect of Defence services were partially offset by increased expenditure on Civil and Revenue Departments mainly attributable to the general rise in rate poundages and to additional accommodation required by the Post Office.

D. and E.—The excess expenditure was mainly due to additional accommodation acquired by the Inland Revenue and Post Office Departments.

F.—The saving was mainly due to the depreciation in the value of local currency at Tientsin and to the deferment of payment on certain Admiralty property pending re-assessment of the basis of contribution.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
H.—Rates on Buildings occupied by Representatives of British Dominions and of Foreign Powers ..	54,030	57,592 11 1	—		3,562 11 1	
GROSS TOTAL ..	£ 2,968,307	2,967,525 8 11	11,031 13 4		10,250 2 3	
<i>Deduct—</i>	Estimated.	Applied.				
I.—Appropriations in Aid	155,465	155,465 - -				Surplus to be surrendered.
NET TOTAL ..	£ 2,812,842	2,812,060 8 11			£781 11 1	
	Receipts payable to Exchequer.		Estimated.		Realized.	
			£		£ s. d.	
	Receipts authorized to be used as Appropriations in Aid ..		155,465		162,604 8 8	
	Appropriated in aid (Subhead I) ..				155,465 - -	
	Paid separately to Exchequer ..				£7,139 8 8	

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

H.—The excess expenditure was due to the occupation of additional premises and to the rise in rate poundages in the areas in which the majority of the Embassies, Legations and High Commissioners' offices are situated.

Details of Receipts.	Estimated.	Realized.
	£	£ s. d.
Repayment by War Department of contributions for Ordnance Factories ..	20,130	22,294 - 9 (a)
Repayment by Representatives of British Dominions and of Foreign Powers of portion of rates on buildings occupied by them ..	13,610	11,799 - - (b)
Repayment by the Government of Northern Ireland for agency services ..	325	291 - 5
Repayment from various Funds and Accounts :—		
(1) from the Tithe Redemption Annuities Account under Section 25 (4) (d) of the Tithe Act, 1936 ..	4,715	6,247 7 10 (c)
(2) from the Pensions Account and the Pensions (Scotland) Account and the corresponding Special Pensions Accounts under the Widows' Orphans' and Old Age Contributory Pensions Acts, 1936 and 1937 ..	6,940	7,031 - -
(3) from the Unemployment Fund under the Unemployment Insurance Acts, 1935 and 1936 ..	51,000	60,987 - - (d)
(4) from the Unemployment Assistance Fund under the Unemployment Assistance Act, 1934 ..	53,180	47,246 17 4 (d)
(5) from other Funds ..	2,185	2,293 9 4
Miscellaneous receipts (including recoveries from third parties of rates payable by them) ..	3,380	4,414 13 -
Total ..	£155,465	162,604 8 8

(a) The excess was due to the general rise in rate poundages and to increases in the assessments on certain Factories.

(b) The deficit was due to delay in collection of the sums repayable by certain Embassies and Legations.

(c) The surplus receipts reflect excess expenditure under Subhead C in respect of the occupation of additional accommodation and to removals to more valuable premises.

(d) The surplus receipts, amounting to 4,054*l.* from the Unemployment and Unemployment Assistance Funds reflect excess expenditure on the premises in the occupation of the Ministry of Labour and the Unemployment Assistance Board under Subheads C and D.

EXTRA REMUNERATION (exceeding 50l.).

An Unestablished Messenger (50s.-60s. a week) received from the Post Office 59l. for acting as night telephonist.

Treasury,
16 November 1939.

R. V. Nind Hopkins,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

STATIONERY AND PRINTING.

ACCOUNT of the sum expended, in the year ended 31 March 1939, 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> 412,412 <i>l.</i>				
<i>Supplementary</i> .. 38,200 <i>l.</i>				
	450,612	452,132 14 3	—	1,520 14 3
B.—Carriage and Transit				
<i>Original</i> 45,000 <i>l.</i>				
<i>Supplementary</i> .. 6,500 <i>l.</i>				
	51,500	52,484 8 1	—	984 8 1
C.—Incidental Expenses ..				
<i>Original</i> 4,150 <i>l.</i>				
<i>Supplementary</i> .. 1,150 <i>l.</i>				
	5,300	5,768 1 2	—	468 1 2
D.—Telegrams and Telephones	3,800	4,035 7 2	—	235 7 2
E.—Paper				
<i>Original</i> 1,186,000 <i>l.</i>				
<i>Supplementary</i> .. 289,000 <i>l.</i>				
	1,475,000	1,469,552 6 9	5,447 13 3	—
F.—Printing				
<i>Original</i> 1,303,808 <i>l.</i>				
<i>Supplementary</i> .. 133,840 <i>l.</i>				
	1,437,648	1,433,591 17 3	4,056 2 9	—
G.—Binding, &c.				
<i>Original</i> 181,527 <i>l.</i>				
<i>Supplementary</i> .. 83,500 <i>l.</i>				
	265,027	262,817 8 5	2,209 11 7	—
H.—Books and Maps	106,400	107,773 8 5	—	1,373 8 5
I.—General Office Supplies and Machinery				
<i>Original</i> 415,500 <i>l.</i>				
<i>Supplementary</i> .. 81,000 <i>l.</i>				
	496,500	496,159 5 1	340 14 11	—

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Total excess 9,717*l.* offset by savings 8,196*l.* Net excess 1,521*l.*
Excesses due to revised scales of pay (108*l.*) and to overtime (9,609*l.*).
Savings due to vacancies in the establishment and to other staff changes, including the employment of temporary staff to fill vacancies (8,173*l.*) and to reduced commission paid in respect of direct canvassing for advertisements (23*l.*).
C.—Due mainly to excesses on travelling (586*l.*) and miscellaneous expenses (571*l.*) modified by savings on uniforms (300*l.*) and services in connexion with Government cinema films (381*l.*).
E.—Due mainly to savings on parliamentary publications (569*l.*), printing and writing papers (8,919*l.*) and blotting and miscellaneous papers (4,932*l.*), modified by excesses on non-parliamentary publications (5,988*l.*) and drawing and photographic papers (4,099*l.*).
F.—Due to savings on parliamentary publications (191*l.*) voters lists and registers (4,544*l.*) and general printing on repayment terms (5,736*l.*), modified by excesses on non-parliamentary (2,727*l.*) and general printing for public departments (3,688*l.*).
G.—Due mainly to savings on printed books (6,920*l.*) modified by an excess on despatch boxes, pouches, &c. (5,265*l.*).
H.—Due to an excess on supplies on repayment terms (3,058*l.*) modified by a saving on public departments (1,685*l.*).
I.—Due mainly to savings on typewriters (1,627*l.*) duplicating and photo copying appliances (1,554*l.*) and tabulating equipment (4,440*l.*) modified by an excess on supplies and services on repayment terms (7,055*l.*).

Service.	Grant.	Expenditure.		Expenditure compared with Grant.			
				Less than Granted.		More than Granted.	
	£	£	s.	d.	£	s.	d.
J.—Press Advertisements							
Original	80,000l.						
Supplementary ..	20,000l.						
	100,000	104,702	3	8	—	4,702	3 8
STATIONERY OFFICE PRINTING WORKS.							
K.—Capital Expenditure on Purchase of Machinery							
Original	44,000l.						
Supplementary ..	24,000l.						
	68,000	67,136	4	6	863	15	6
L.—Salaries, Wages, Upkeep of Machinery and Con- sumable Stores (Net)							
Original	100l.						
Supplementary ..	10l.						
	110	—			110	—	—
LL.—Compensation and Losses	—	1,181	7	5	—	1,181	7 5
GROSS TOTAL							
Original	3,782,697l.						
Supplementary ..	677,200l.						
	£4,459,897	4,457,334	12	2	13,027	18	—
Deduct—							
M.—Appropriations in Aid		Estimated.	Applied.				
Original	1,272,615l.						
Supplementary ..	66,000l.						
	1,338,615	1,338,615					
NET TOTAL							
Original	2,510,082l.						
Supplementary ..	611,200l.						
	£3,121,282	3,118,719	12	2	Surplus to be surrendered..		
					£2,562	7	10

Receipts payable to Exchequer.	Estimated.	Realized.	
	£	£	s. d.
Receipts authorized to be used as Appropriations in Aid	1,338,615	1,450,112	1 8
Appropriated in aid (Subhead M)	..	1,338,615	—
		£111,497	1 8

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

L.—		Estimate.	Expenditure.
(a) Salaries— <i>Original</i>	52,985 <i>l.</i>	£	£
<i>Supplementary</i>	2,840 <i>l.</i>		
		55,825	46,868*
(b) Wages— <i>Original</i>	321,300 <i>l.</i>		
<i>Supplementary</i>	18,010 <i>l.</i>		
		339,310	357,243
(c) National Insurance Schemes: Employers' contributions		6,000	6,469
(d) Upkeep of machinery and consumable stores		40,000	35,910
		£441,135	446,490
	Estimate.	Expenditure.	
Less transferred to Subhead F	£	£	
<i>Original</i>	383,158 <i>l.</i>		
<i>Supplementary</i>	20,840 <i>l.</i>		
	403,998	409,887	
transferred to Subhead G	37,027	36,603	
		441,025	446,490
		£110	—

LL.—1,000*l.* was paid as compensation to a contractor in respect of the cancellation of a contract for the insertion of advertisements in a Government publication. 59*l.* 5*s.* 9*d.* was also paid to three printing contractors in respect of the cost of the storage of paper necessitated by the delay in the issue of this publication. (In addition, this delay necessitated the revision of contract arrangements made with three paper contractors the extra cost of which was estimated at 500*l.*). (E.38671).

55*l.* was paid in settlement of a claim arising from a traffic accident in which a Stationery Office vehicle was involved. A further sum of 12*s.* 6*d.* was paid to a hospital for emergency treatment for injury sustained in this accident (E.38126).

17*l.* 16*s.* 2*d.* was paid in respect of damage arising from three traffic accidents in which Stationery Office vehicles were involved (E.32650 and P.36009).

46*l.* 17*s.* 4*d.* was paid to an advertising contractor in respect of the commission paid on a series of advertisements in a Government publication subsequently cancelled as the result of a change in official policy (E.25211/2).

1*l.* 15*s.* 8*d.* was paid to four members of the staff in respect of damage to clothing sustained during the course of their employment.

Details of Receipts.	Estimated.	Realized.
	£	£
(a) Sales of Government Publications (Parliamentary and others)	250,000	304,938
(b) Sales of Parliamentary Debates	5,500	6,212
(c) Sales of Patent Office Publications	40,000	40,576
(d) London and Edinburgh Gazettes, advertisements in and sales of	60,000	60,971
(e) Sales of waste paper	20,500	16,291
(f) Advertisements in Government Publications	263,500	269,595
(g) Recoverable from Local Authorities for a half share of cost of voters lists and Registers under the Representation of the People Acts, and receipts from sales	128,500	138,928
(h) Supplies to Government of Northern Ireland	31,000	36,691
(i) Supplies and services on repayment terms other than those included in (h), (k) and (l)	315,250	336,073
(j) Commission on supplies on repayment terms (g), (h) and (i)	29,000	29,450
(k) Repayment of cost of supplies and services in connexion with Unemployment Insurance and Unemployment Assistance	149,140	161,318
(l) Repayment of cost of supplies and services in connexion with the administration of the Widows', Orphans' and Old Age Contributory Pensions Acts, 1936 and 1937	34,225	36,122
(m) Miscellaneous	12,000	12,947
Total	£1,338,615	1,450,112

(a) Due to sales of publications in connexion with Air Raid Precautions and Factory legislation and of Military Manuals.

(e) Due to a fall in the price of waste paper.

(g) Due to the acceleration of claims against local authorities.

(h) Due to the requirements of the Government of Northern Ireland being greater than estimated.

(i) and (j) Due to the requirements of Repaying Services being greater than estimated.

(k) Due to the supplies and services in connexion with Unemployment Insurance and Unemployment Assistance being greater than estimated.

* Due mainly to the employment of unestablished staff to fill vacancies in the Establishment.

COMPARATIVE STATEMENT OF SUMS RECOVERABLE BY THE STATIONERY OFFICE.

	31 March 1938.		31 March 1939.	
	In respect of Accounts rendered in the year.	In respect of Accounts rendered after 31 March 1938.	In respect of Accounts rendered in the year.	In respect of Accounts rendered after 31 March 1939.
	£	£	£	£
Recoverable from Repaying Departments	49,475	66,908	33,739	86,237
Due from Sales Agents	1,919		2,882	
	£118,302		122,858	

VALUE OF STOCK IN HAND ON 31 MARCH 1938 AND 31 MARCH 1939.

	On 31 March 1938 at rates current on 31 March 1938.	On 31 March 1939 at rates current on 31 March 1938.	On 31 March 1939 at rates current on 31 March 1939.
	£	£	£
Paper	141,617	193,482	175,157
Office supplies	59,015	71,066	69,897
Books	2,436	2,440	2,253
Binding	1,933	2,814	2,504
General Service items (forms and miscellaneous)	7,515	8,660	9,437
Total	£212,516	278,462	259,248

Stocktaking of the above stocks at 31 March 1939 revealed surpluses valued at 629*l.* and deficiencies 754*l.* Authority has been sought to adjust the ledgers on the basis of actual stocks.

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 41*l.* and deficiencies 70*l.*

In addition to the above, paper to the value of 119,016*l.* (128,877*l.* at 1938 rates) was in contractors' depots for printing, &c.

EXTRA REMUNERATION (exceeding 50*l.*).

From the Post Office Vote four Clerks (85*l.*-350*l.*) and one Checker (82*s.* 6*d.* a week) received 20*l.* 13*s.* 10*d.*, 50*l.* 10*s.* 5*d.*, 62*l.* 12*s.* 6*d.*, 63*l.* 2*s.* 9*d.* and 59*l.* 5*s.* 2*d.* respectively as wages as part-time night telephonists and from this Vote for overtime two of these Clerks received 39*l.* 2*s.* and 56*l.* 2*s.* 11*d.* respectively.

From this Vote for overtime one Clerk, Higher Grade (400*l.*-525*l.*) received 60*l.* 18*s.*, sixteen Clerks (85*l.*-350*l.*) received 1,182*l.* 2*s.* 9*d.* in amounts varying from 50*l.* 4*s.* to 109*l.* 14*s.*, twenty-three Technical Clerks (225*l.*-350*l.*) received 1,663*l.* 5*s.* in amounts varying from 52*l.* 16*s.* to 100*l.* 3*s.* 5*d.*, three Assistant Booksellers (250*l.*) received 50*l.* 1*s.* 9*d.*, 65*l.* 14*s.* 3*d.* and 70*l.* 4*s.* 6*d.* respectively, one Bookseller (Edinburgh) (290*l.*) received 51*l.*, one Bookseller (300*l.*) received 57*l.* 13*s.* and one Works Overseer Grade III (350*l.*-450*l.*) received 72*l.* 1*s.* 1*d.*

Three Clerks (85*l.*-350*l.*), one Assistant Warehouse Supervisor (Edinburgh) (205*l.*-230*l.*), two Unestablished Messengers (Edinburgh) (47*s.*-56*s.* 6*d.* a week) and one Porter (Edinburgh) (58*s.* 6*d.* a week) received 81*l.* 7*s.* 3*d.*, 68*l.* 13*s.* 8*d.*, 58*l.* 12*s.*, 63*l.* 17*s.* 6*d.*, 101*l.* 10*s.*, 87*l.* 17*s.* 6*d.* and 107*l.* 19*s.* respectively as Service pensions.

NOTES.

Books valued at 20*l.* no longer required at the House of Lords Library were presented to the National Library of Wales (E.38240).

The following sums were written off:—

	£	s.	d.
Total of amounts due in respect of publications sold by the Stationery Office which could not be collected (E.17752)	39	10	5
Total of amounts due in respect of advertisements in Government publications which could not be collected (E.29367/01 and E.28342)	14	5	8
Value of publications destroyed or damaged by fire whilst held on charge by a Government Department (S.3166)	19	3	4

NOTES— <i>contd.</i>		£	s.	d.
Value of printed matter, &c., destroyed by fire whilst held on charge by the Commissioners of Customs and Excise (F.15790)		7,950	-	-
Value of stationery, &c., lost on the abandonment of a steamship after an outbreak of fire (E.38505)		425	4	3
Value of typewriters, &c., lost or rendered unserviceable whilst held on charge by various Government Departments (E.19654/2, E.35006 and S.3166)		60	10	-
Difference between the price originally quoted and the actual cost of binding executed for the Clerks to the Commissioners of Income Tax which could not be collected (E.30892)		1,431	4	9
Additional cost of published books arising from a delay in ordering (E.36102)		12	3	7
Minor losses under 5 <i>l.</i> in each case, written off under specific or general Treasury authority		3	8	6

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).

28 November 1939.

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 1939, 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.
A.—Works	29,240	29,122	4	4	117	15	8
B.—Salaries, &c. .. .	2,659	2,614	14	9	44	5	3
C.—Travelling and Incidental Expenses .. .	101	84	7	10	16	12	2
TOTAL	£ 32,000	31,821	6	11	178	13	1
Surplus to be surrendered ..					£178 13 1		

Receipts payable to Exchequer.	Estimated.	Realized.
Rents, sale of old stores, &c. .. .	£89	£21 6 5

The aggregate value of the plant and stores in hand on 1 April 1939 was 42,864*l.*, distributed as follows :—

Special plant (professional valuation) .. .	£ 31,686
General tools and plant (professional valuation) .. .	4,347
Materials (new and old) .. .	6,831

Admiralty,
30 November 1939.

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 1939, 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.						
A.—Maintenance and Repairs ..	£ 2,020	£ 1,648 11 9	£ 371 8 3			—
B.—Furniture, &c.	210	207 10 2	2 9 10			—
C.—Rents, &c.	1,020	1,039 8 4	—			19 8 4
D.—Fuel, Gas, Electric Current, Water, and Household Articles	540	526 14 1	13 5 11			—
	£ 3,790	3,422 4 4	387 4 —			19 8 4
RESERVED SERVICES.						
E.—New Works, Alterations, Additions, and Purchases.	12,150	11,043 3 7	1,106 16 5			—
F.—Maintenance and Repairs.	8,030	7,682 10 1	347 9 11			—
G.—Furniture, &c.	9,935	8,866 19 1	1,068 — 11			—
H.—Rents, &c.	7,095	6,373 17 3	721 2 9			—
I.—Fuel, Gas, Electric Current, Water, and Household Articles	3,340	2,857 3 4	482 16 8			—
	£ 40,550	36,823 13 4	3,726 6 8			—

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—A favourable tender was received for certain work and other services were postponed.
 E.—See Statement of New Works.
 G.—Reduced requirements.
 H.—Certain accommodation was surrendered and other space transferred to the Post Office.
 I.—Consumption of fuel proved to be lower than anticipated.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
EIRE.						
IMPERIAL SERVICES.						
J.—Maintenance and Repairs	£ 3,440	£ 3,918 1 -	—	—	£ 478 1 -	
K.—Furniture, &c.	350	470 16 2	—	—	120 16 2	
L.—Rents, &c.	330	397 10 -	—	—	67 10 -	
M.—Fuel, Gas, Electric Current, Water, and Household Articles	1,800	1,736 15 7	63 4 5	—	—	
	£ 5,920	6,523 2 9	63 4 5	—	666 7 2	
GROSS TOTAL	£ 50,260	46,769 - 5	4,176 15 1	—	685 15 6	
Deduct—		Estimated.	Applied.			
N.—Appropriations in Aid	2,500	2,500 - -				Surplus to be surrendered.
NET TOTAL	£ 47,760	44,269 - 5	£3,490 19 7			
Receipts payable to Exchequer.			Estimated.	Realized.		
			£	£ s. d.		
Receipts authorized to be used as Appropriations in Aid			2,500	3,404 15 4		
Appropriated in aid (Subhead N)				2,500 - -		
				£904 15 4		

EXPLANATION of the Causes of Variation between Expenditure and Grant—*contd.*
 J, K, and L.—Due to the removal of the Ministry of Pensions staffs to other premises.

Details of Receipts.	Estimated.	Realized.
Government of Northern Ireland for services carried out on agency terms, rents, old materials, &c.	£ 2,500	£ 3,404 15 4

NOTES.

L.—Includes 20*l.* compensation to a sub-tenant for disturbance on surrender of head-lease, rent 3*l.* 18*s.* 2*d.* was waived (E.39006).
 128*l.* 14*s.* 7*d.* re-instatement of malicious damage to Customs Border Posts. A further amount will be included in the Account for 1939 (F.15215).

H.M. Office of Works,
28 November 1939.

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., 1938.

Service.	Estimate.		Expenditure.	
	For 1938.	Total for Work.	In 1938.	Total to 31 March 1939.
NORTHERN IRELAND.	£	£	£	£
RESERVED SERVICES.				
E.1.—WORKS IN PROGRESS.				
Inland Revenue, Moore House, Belfast :				
Provision of new accommodation. ..	5,090	10,090	8,780	8,780
E.2.—PROPOSED WORKS.				
Custom House, Belfast: Alterations ..	3,000	3,550	2,247	2,247
E.3.—WORKS COSTING BETWEEN 500 <i>l.</i> AND 2,000 <i>l.</i>	5,060		—	—
REMANETS FROM PREVIOUS YEARS NOT EXCEEDING 50 <i>l.</i> EACH	—		16	
	£ 13,150			
Deduct for services which may not be carried out during the year	1,000			
E.—TOTAL	£ 12,150		11,043	
Net Saving ..		£1,107		

OBSERVATIONS.

1.—Completed. Favourable tenders were received for the heating and electrical services.

H.M. Office of Works,
28 November 1939.

Patrick Duff,
Accounting Officer.

CIVIL ACCOUNTS,
1938.

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.
474	1	Merchant Seamen's War Pensions	259,322	—	259,322	258,852 8 -
475	2	Ministry of Pensions	39,414,500	14,500	39,400,000	39,174,606 4 4
484	3	Royal Irish Constabulary Pensions, &c.	1,385,036	—	1,385,036	1,376,972 4 4
486	4	Superannuation and Retired Allowances	2,096,043	40,245	2,055,798	1,996,862 18 7
		Total	43,154,901	54,745	43,100,156	42,807,293 15 3

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	—		258,852	8 —	469	12 —	—		469	12 —	21	5 9
2	14,500	— —	39,160,106	4 4	239,893	15 8	—		239,893	15 8	16,085	18 2
3	—		1,376,972	4 4	8,063	15 8	—		8,063	15 8	53	1 11
4	39,535	17 7	1,957,327	1 —	99,180	1 5	709	2 5	98,470	19 —	747,816	13 1
	54,035	17 7	42,753,257	17 8	347,607	4 9	709	2 5			763,976	18 11
Total amount to be surrendered ..									£	346,898	2	4

MERCHANT SEAMEN'S WAR PENSIONS.

ACCOUNT of the sum expended, in the year ended 31 March 1939, 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.	1,317	1,221 16 5	95 3 7	—	—	—
B—Travelling and Incidental Expenses, &c.	100	49 6 7	50 13 5	—	—	—
C.—Expenses of Fishing Vessels Committee	105	95 10 7	9 9 5	—	—	—
PENSIONS AND ALLOWANCES.						
D.1—Allowances to disabled Officers and Seamen of the Mercantile Marine including cost of treatment						
Original	17,500 <i>l.</i>					
Supplementary	500 <i>l.</i>					
	18,000	17,845 7 7	154 12 5	—	—	—
D.2—Pensions and Allowances to Widows and Dependants of deceased Officers and Seamen of the Mercantile Marine						
Original	215,000 <i>l.</i>					
Supplementary	5,500 <i>l.</i>					
	220,500	220,493 7 2	6 12 10	—	—	—
D.3—Pensions and Allowances to Widows, and Dependants of deceased Fishermen						
	19,300	19,146 19 8	153 - 4	—	—	—
TOTAL						
Original	253,322 <i>l.</i>					
Supplementary	6,000 <i>l.</i>					
	£ 259,322	258,852 8 -	469 12 -	—	—	—

Surplus to be surrendered £469 12 -

Receipts payable to Exchequer.

Surplus on realization of Stock, lapsed balance and interest on Compensation Trust Fund Accounts, received from the Fishing Vessels (War Risks) Compensation Committee, Ltd.	£ s. d.
	21 5 9

Board of Trade,
27 September 1939.

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 1939, compared with the sum granted, for the salaries and expenses of the Ministry of Pensions, payments in respect of War pensions, gratuities and allowances, sundry contributions in respect thereof, and other services.

SUMMARY.

Service.	Grant.	Expenditure.		Expenditure compared with Grant.			
				Less than Granted.		More than Granted.	
	£	£	s.	d.	£	s.	d.
A.-B.—Administration	688,500	685,837	18	11	2,662	1	1
C.-G.—Pensions, &c. (Officers and Nurses) ..	4,083,200	4,063,263	—	7	19,936	19	5
K.-N.—Pensions, &c. (Non-Commissioned Officers and Men) ..	33,595,300	33,387,190	14	—	208,109	6	—
O.—Medical Services ..	1,037,500	1,028,181	4	2	9,318	15	10
P.—Funerals of Men ..	10,000	9,092	12	9	907	7	3
PP.—Losses	—	1,040	13	11	—	1,040	13 11
GROSS TOTAL .. £	39,414,500	39,174,606	4	4	240,934	9	7
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>			Surplus to be surrendered.		
Q.—Appropriations in Aid	14,500	14,500	—	—	<u>£239,893 15 8</u>		
NET TOTAL .. £	39,400,000	39,160,106	4	4			

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid	14,500	30,585 18 2
Appropriated in aid (Subhead Q)		14,500 — —
Paid separately to Exchequer		<u>£16,085 18 2</u>

DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT.

Service.	Grant.	Expenditure.		Expenditure compared with Grant.			
				Less than Granted.		More than Granted.	
	£	£	s.	d.	£	s.	d.
ADMINISTRATION.							
A.—Salaries, &c. ..	647,000	643,830	14	3	3,169	5	9
B.1.—Travelling Expenses	9,500	9,773	19	8	—	273	19 8
B.2.—Miscellaneous Expenses ..	27,000	27,020	5	—	—	20	5 -
B.3.—Telegrams and Telephones ..	5,000	5,213	—	—	—	213	— -
OFFICERS AND NURSES.							
C.—Pensions, Gratuities, and Treatment Allowances to Disabled Officers and Nurses ..	2,508,000	2,500,273	11	6	7,726	8	6
D.—Commutation of Retired Pay and Wound Pensions	14,900	14,850	18	—	49	2	—
E.—Pensions and Gratuities to Widows of Deceased Officers	1,385,000	1,374,223	15	9	10,776	4	3
F.—Pensions and Gratuities to Relatives of Deceased Officers and Nurses ..	164,000	163,159	12	11	840	7	1
G.—Payments under the Regulations of the Special Grants Committee ..	11,300	10,755	2	5	544	17	7
NON - COMMISSIONED OFFICERS AND MEN.							
K.—Pensions, Gratuities, and Treatment Allowances to Disabled Men ..	19,354,000	19,207,579	19	1	146,420	—	11

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving due to staff changes.

K.—The number of new or increased awards was less than expected.

DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT—*contd.*

Service.	Grant.	Expenditure.			Expenditure compared with Grant.					
					Less than Granted.			More than Granted.		
	£	£	s.	d.	£	s.	d.	£	s.	d.
NON - COMMISSIONED OFFICERS AND MEN — <i>contd.</i>										
L.—Pensions and Gratuities to Widows of Deceased Men ..	9,994,000	9,953,140	6	4	40,859	13	8	—		
M.—Pensions and Gratuities to Dependants (other than Widows) of Deceased Men ..	4,240,000	4,219,767	14	7	20,232	5	5	—		
N.—Payments under the Regulations of the Special Grants Committee ..	7,300	6,702	14	—	597	6	—	—		
MEDICAL SERVICES.										
O.1.—Medical Treatment ..	855,000	837,147	11	11	17,852	8	1	—		
O.2.—Surgical Appliances ..	162,000	169,556	14	10	—			7,556	14	10
O.3.—Expenses of Travelling, &c., for Treatment or Medical Examination ..	20,500	21,476	17	5	—			976	17	5
MISCELLANEOUS.										
P.—Funerals of Men	10,000	9,092	12	9	907	7	3	—		
PP.—Losses, Compensation, and Amounts Irrecoverable ..	—	1,040	13	11	—			1,040	13	11
Q.—Appropriations in Aid ..	Estimated. 14,500	Applied. 14,500	—	—	—			—		

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

O.2.—Excess due to increased demand for appliances.

Details of Receipts.	Estimated.		Realized.	
	£	s. d.	£	s. d.
Receipts from Ministry Institutions, i.e., sale of produce, &c. ..	2,000		2,183	10 3
Recoveries in respect of medical treatment, &c.	4,500		5,010	11 10
Recoveries of officers' and men's pensions, &c.	2,000		2,329	14 4
Repayment of cost of services in connexion with administration of the Widows', Orphans' and Old Age Contributory Pensions Acts, 1936 and 1937	650		680	8 -
Repayment from the Unemployment Fund of cost of services under the Unemployment Act, 1934	1,700		1,760	- -
Various receipts	3,650		18,621	13 9 (a)
TOTAL	£14,500		30,585	18 2

(a) Various receipts comprise the following items:—

	£	s.	d.
1. Recoveries in respect of salaries, &c., of officers on loan to other Departments	7,648	7	1
2. Recoveries in respect of surgical appliances	983	10	3
3. Recoveries in respect of medical examinations	496	6	-
4. Amount received from the Unemployment Assistance Board on account of expenditure incurred on behalf of the Unemployment Assistance Fund	390	-	-
5. Amount received from the Government of Jamaica for pensions, &c., of the Jamaica contingent of the British West Indies Regiment	3,084	8	8
6. Amount received as share of profits under an agreement with contractors for the supply of artificial limbs	5,073	3	9
7. Amounts received from Insurance Companies in respect of accidents to members of the staff whilst off duty (two cases)	69	3	4
8. Received anonymously	283	-	-
9. Other miscellaneous receipts	593	14	8
	£18,621	13	9

NOTES ON SUBHEADS, &C.

A.—Archives Registry at Hollinwood. Services were performed for other Government Departments of an estimated value of 1,155*l.*

Offices at Acton. Expenditure of approximately 6,422*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.

L.—Includes a grant under the Dispensing Warrant of 747*l.* 3*s.* 1*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 3,372*l.* 13*s.* 9*d.* for the education of certain children of exceptional ability, which amount would have been paid from the King's Fund had not the sum available for the purpose in that Fund been fully hypothecated (S.1130/4, S.1130/5).

A. and O.I.—Services were rendered to His Majesty's Office of Works at a cost of approximately 201*l.*

PP.—LOSSES, COMPENSATION, AND AMOUNTS IRRECOVERABLE.

(Treasury authority for cases 7 to 54, S.15308/052, and for other cases as shown below)

Case.	Charged in previous years.		Charged in this Account.	
	£	s. d.	£	s. d.
1. Widow's pension obtained by a woman separated from her husband at the time of his enlistment. Misrepresentation could not be imputed. Recovery waived (S.43238) (1919 to 1938)	1,317	6 2	—	—
2. Widow's pension obtained by a woman bigamously married. Fraud admitted, but prosecution and recovery impracticable as the woman could not be traced (S.36323) (1915 to 1937)	1,481	7 1	—	—
3. Widow's pension obtained by a woman separated from her husband at the time of his death. Fraud could not be imputed. Recovery waived (S.40727) (1931 to 1938)	336	14 3	34	- -

PP.—LOSSES, COMPENSATION, AND AMOUNTS IRRECOVERABLE—*contd.*

Case.	Charged in previous years.		Charged in this Account.	
	£	s. d.	£	s. d.
4. Wife's allowance obtained by a pensioner in respect of his bigamously married wife, his legal wife being still alive. Prosecution and recovery waived in view of pensioner's mental state and the hardship which would be inflicted on the home (S.36323) (1919 to 1938)	380	12 8	11	- -
5. Dependant's pension drawn by a woman after remarriage. In view of her infirmity (blindness) prosecution and recovery waived (S.40864) (1933 to 1938)	141	16 -	-	-
6. Dependant's pension obtained by a step-mother not <i>in loco parentis</i> to the deceased soldier. Fraud not imputed. Recovery restricted to 28 <i>l.</i> 3 <i>s.</i> 4 <i>d.</i> Recovery of 16 <i>l.</i> has been effected, and is proceeding. Net overissue (S.40864) (1919 to 1938)	537	19 10	2 19	2-
7. Treatment allowances obtained by incorrect declarations of financial circumstances. Pensioner was prosecuted and sentenced to three months imprisonment. Recovery of 18 <i>l.</i> 10 <i>s.</i> 3 <i>d.</i> has been effected and recovery of balance is proceeding. Net overissue (1932 to 1936)	195	11 11	-	-
8. Widow's pension obtained by a wife whose husband, reported missing, was found to be living with her. Husband and wife prosecuted and sentenced to six months imprisonment. Recovery is being attempted (1918 to 1936)	2,616	10 -	-	-
9. Allowances for wife and children obtained by a pensioner who represented his bigamously married wife as his legal wife. Prosecution impracticable as it could not be proved that the man had been aware that his second marriage was bigamous. Recovery of 37 <i>l.</i> 11 <i>s.</i> 5 <i>d.</i> has been effected and further recovery is proceeding. Net overissue (1919 to 1938)	357	10 9	-	-
10. Disability pension obtained in respect of periods of imprisonment. Fraud not imputed. Recovery of 62 <i>l.</i> 14 <i>s.</i> has been effected and further recovery is proceeding. Net overissue (1925 to 1938)	106	15 9	-	-
11. Wife's allowance obtained by the pensioner who represented the woman with whom he was living as his legal wife. Recovery of 7 <i>l.</i> 4 <i>s.</i> 8 <i>d.</i> effected. Further recovery not possible; pensioner deceased. Net overissue (1920 to 1937)	321	19 1	-	-
12. Wife's allowance obtained by a pensioner in respect of his bigamously married wife who on his death also obtained a widow's pension irregularly. Prosecution impracticable; pensioner deceased. Woman unaware that her marriage was bigamous. Partial recovery attempted but found impracticable (1919 to 1938)	383	17 -	9 12	-
13. Allowances for wife and child obtained by pensioner in respect of his bigamously married wife. Fraud not imputed. Recovery of 24 <i>l.</i> 16 <i>s.</i> has been effected and further recovery is proceeding. Net overissue (1919 to 1939)	180	18 1	-	-
14. Widow's pension obtained by a bigamously married woman who represented herself as the legal wife. Prosecution impracticable and recovery not possible as the woman cannot be traced (1916 to 1938)	1,787	8 10	44	- -
15. A similar case (1918 to 1938)	1,343	3 2	32	- -
Allowances obtained in respect of separated wives.				
16. Pensioner deceased. Recovery impracticable (1922 to 1938) ..	251	1 10	-	-
17. Prosecution waived in view of man's mental condition. Recovery of 24 <i>l.</i> has been effected and further recovery is proceeding. Net overissue (1927 to 1938)	117	5 -	-	-

PP.—LOSSES, COMPENSATION, AND AMOUNTS IRRECOVERABLE—*contd.*

Case.	Charged in previous years.		Charged in this Account.	
	£	s. d.	£	s. d.
18. Pensioner deceased. Recovery of 24 <i>l.</i> 13 <i>s.</i> 4 <i>d.</i> has been effected. Further recovery impracticable. Net overissue (1919 to 1929)	109	16 8	—	—
19. Prosecution and recovery waived in view of substantial support given (1932 to 1938)	133	10 —	13	10 —
20. Fraud not imputed. Recovery of 10 <i>l.</i> 16 <i>s.</i> has been effected and further recovery is proceeding. Net overissue (1919 to 1939)	100	5 —	—	—
21. Prosecution waived in view of support given. Recovery of 36 <i>l.</i> 5 <i>s.</i> has been effected and further recovery is proceeding. Net overissue (1920 to 1938)	108	3 2	—	—
Widow's pension drawn after remarriage.				
22. Prosecuted and sentenced to four months hard labour. Remarriage gratuity of 35 <i>l.</i> 15 <i>s.</i> has been set off against overissue. Further recovery impracticable as woman is without means. Net overissue (1931 to 1938)	458	4 —	—	—
Dependants' pensions drawn after remarriage.				
23. Pensioner deceased. Recovery impracticable (1919 to 1938)	482	19 —	4	4 2
24. A similar case (1918 to 1938)	384	13 10	—	14 11
25. Prosecution not advised. Recovery impracticable in view of pensioner's age and financial circumstances (1918 to 1938)	374	2 6	7	3 4
26. A similar case (1917 to 1938)	438	13 3	6	2 8
27. Pensioner deceased. Remarriage gratuity of 9 <i>l.</i> 2 <i>s.</i> set off against overissue. Further recovery impracticable. Net overissue (1924 to 1938)	299	15 10	—	—
28. Pensioner deceased. Recovery impracticable (1918 to 1938)	652	10 2	—	—
29. A similar case (1918 to 1937)	305	13 7	—	—
30. Pensioner deceased. Remarriage gratuity of 9 <i>l.</i> 15 <i>s.</i> set off against overissue. Further recovery impracticable. Net overissue (1925 to 1937)	272	8 —	—	—
31. Pensioner deceased. Remarriage gratuity of 6 <i>l.</i> 10 <i>s.</i> set off against overissue. Further recovery impracticable. Net overissue (1925 to 1938)	182	4 10	—	—
32. Pensioner deceased. Remarriage gratuity of 13 <i>l.</i> set off against overissue. Further recovery impracticable. Net overissue (1919 to 1938)	266	6 9	—	—
33. Prosecution not advised and recovery impracticable. Claimant in poor financial circumstances (1925 to 1938)	170	5 —	8	10 —
34. Fraud not imputed. Recovery of 14 <i>s.</i> has been effected and further recovery of 14 <i>l.</i> 18 <i>s.</i> is proceeding. Net overissue (1917 to 1938)	322	8 7	9	4 —
Dependants' pensions obtained through failure to disclose full income.				
35. Fraud not imputed. Recovery of 14 <i>l.</i> has been effected and further recovery is proceeding. Net overissue (1924 to 1938)	211	— 2	—	—
36. Evidence insufficient for successful prosecution. Recovery impracticable. Claimant in poor financial circumstances (1930 to 1937)	107	16 —	—	—
37. Prosecution impracticable in view of insufficient evidence. Recovery of 6 <i>l.</i> 5 <i>s.</i> has been effected and further recovery is proceeding. Net overissue (1927 to 1938)	145	15 5	—	—

FP.—LOSSES, COMPENSATION, AND AMOUNTS IRRECOVERABLE—*contd.*

Case.	Charged in previous years.			Charged in this Account.		
	£	s.	d.	£	s.	d.
Dependants' pensions obtained through failure to disclose surviving sons.						
38. Pensioner deceased. Recovery of 2 <i>l.</i> 12 <i>s.</i> 6 <i>d.</i> effected. Further recovery impracticable. Net overissue (1927 to 1938) ..	125	5	5	4	—	5
39. Fraud not imputed. Recovery impracticable. Pensioner aged and in poor financial circumstances (1922 to 1938) ..	181	2	7	3	12	—
40. Fraud not imputed. Recovery of 12 <i>l.</i> 15 <i>s.</i> has been effected and further recovery of 146 <i>l.</i> 6 <i>s.</i> 8 <i>d.</i> is proceeding. Net overissue (1922 to 1938) ..	219	16	8	—	—	—
41. Fraud not imputed. Recovery of 4 <i>l.</i> 10 <i>s.</i> effected and further recovery is proceeding. Net overissue (1928 to 1938) ..	114	12	10	3	5	—
42. Need pension obtained by claimant's failure to disclose receipt of pension from the Australian Government in respect of a son. Fraud not imputed. Recovery of 4 <i>l.</i> 5 <i>s.</i> has been effected and further recovery is proceeding. Net overissue (1918 to 1938) ..	735	2	1	1	—	—
Dependants' pensions obtained by step-mothers who were not <i>in loco parentis</i> to the deceased soldiers. Fraud not imputed.						
43. Recovery impracticable. Woman in poor financial circumstances (1919 to 1938) ..	433	12	2	10	16	—
44. A similar case (1919 to 1938) ..	297	—	—	6	18	—
45. Recovery inadvisable in circumstances of the case (1919 to 1938)	291	2	7	—	18	—
46. A similar case (1917 to 1938) ..	383	1	2	1	1	6
47. Recovery of 18 <i>l.</i> 12 <i>s.</i> 6 <i>d.</i> (last 12 months of overissue) only is being attempted (1919 to 1938) ..	353	12	6	12	3	3
48. Recovery limited to 15 <i>l.</i> 12 <i>s.</i> of which 8 <i>s.</i> already recovered. Net overissue (1917 to 1938) ..	323	1	4	10	2	—
49. Recovery (limited to 15 <i>l.</i> 12 <i>s.</i>) is being attempted (1920 to 1938)	285	—	—	9	—	—
Overissues resulting from official error. Recovery waived in each case as claimants could not be held to be aware of the error.						
50. Dependant's pension issued to a woman remarried two years prior to the death of the soldier (1917 to 1938) ..	264	16	2	—	—	—
51. Disability pension of 60 per cent. erroneously authorised for payment at 70 per cent. rates (1921 to 1938) ..	193	6	7	—	—	—
52. Pension for a disability, in respect of which other compensation had been granted, erroneously awarded at 1919 instead of 1918 Warrant rates (1918 to 1938) ..	421	15	1	—	—	—
53. Flat rate pension erroneously awarded to the dependant of a soldier who was married (1919 to 1938) ..	246	15	9	9	5	—
54. Special allowances in respect of his wife obtained from the Special Grants Committee by an ex-officer who failed to disclose his full financial circumstances. Pensioner deceased. Recovery of 12 <i>l.</i> 11 <i>s.</i> 1 <i>d.</i> has been effected and further refund promised. Net overissue (1924 to 1938) ..	217	3	1	—	—	—
55. Miscellaneous overissues under 100 <i>l.</i> resulting from fraud, misrepresentation or ignorance on the part of the recipients. Proceedings taken and recovery proceeding wherever practicable (S.15308/052; S.40233; S.40864; S.43758) (36 cases, 1919 to 1939) ..	2,162	17	5	25	15	5
56. Compensation paid for :—(a) Personal injuries (two cases) ..	—	—	—	1	6	6
(b) Loss and damage of property (four cases) ..	—	—	—	—	15	4
57. Miscellaneous losses and overissues written off departmentally under general Treasury authority (S.15308) (367 cases, 1918 to 1939) ..	1,332	12	4	757	14	10
	£25,966	4	11	1,040	13	11

DEFICIENCIES OF STORES AND EQUIPMENT.	Estimated Value.
Miscellaneous deficiencies written off under general Treasury authority (S.15308) ..	£35 19 7
(The value of stocks on hand at 31 March 1938 was 83,025 <i>l.</i> Additions during the year amounted to 51,206 <i>l.</i> , and issues to 46,463 <i>l.</i> , and the value of stocks on hand at 31 March 1939 was 87,768 <i>l.</i>)	

EXTRA REMUNERATION (exceeding 50*l.*).

From the Clearing Offices Vote one Executive Officer (150*l.*-525*l.*) received an allowance amounting to 96*l.* 7*s.* 5*d.*

From the Post Office Vote one Clerk (Special Class) (62*s.*-75*s.*) received 63*l.* 2*s.* 8*d.* for acting as part-time night telephonist.

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.

18 December 1939.

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 1939.

Receipts.			Payments.		
	£	s. d.		£	s. d.
Donations	1,378	12 10	Grants	3,398	8 1
Interest on Investments	170	18 4	Expenses of Administration*..	103	10 4
Profit on realization of Investments	19	3 2			
Refunds by grantees	14	1 10			
Balance, being excess of payments over receipts, carried to Balance Sheet	1,919	2 3			
	<u>£3,501</u>	<u>18 5</u>		<u>£3,501</u>	<u>18 5</u>

*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 1938	9,254	3 6	Investments:—		
Less:—			£3,000 1 per cent. Treasury		
Excess of payments over receipts in year	1,919	2 3	Bonds 1939-41 at cost ..	2,936	5 -
			£3,966 13s. 4d. 3½ per cent.		
Balance of Fund at 31 March 1939	7,335	1 3	War Stock at par	3,966	13 4
	<u>£7,335</u>	<u>1 3</u>	Cash in hand	432	2 11
				<u>£7,335</u>	<u>1 3</u>

18 December 1939.

Adair Hore,
Accounting Officer.

ROYAL IRISH CONSTABULARY PENSIONS, &c.

ACCOUNT of the sum expended, in the year ended 31 March 1939, 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	352,000	350,160 6 11	1,839	13	1	—		
B.—Pensions and Gratuities to Members of the Force enlisted in Great Britain	4,400	4,394 18 3	5	1	9	—		
C.—Pensions and Gratuities to Widows and Children of deceased Officers and Men enlisted in Ireland	35,500	34,722 5 10	777	14	2	—		
D.—Pensions and Gratuities to Widows and Children of deceased Officers and Men enlisted in Great Britain	3,000	2,918 - 11	81	19	1	—		
E.—Medical Expenses..	100	28 1 2	71	18	10	—		
F.—Compensation Allowances to Members of the Force enlisted in Ireland	846,000	840,990 5 6	5,009	14	6	—		
G.—Compensation Allowances to Members of the Force enlisted in Great Britain	115,000	114,723 8 9	276	11	3	—		
H.—Commutation Annuities in respect of Members of the Force enlisted in Ireland	9,515	9,514 4 -	-	16	-	—		

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A, F and G.—The savings from deaths was greater than had been anticipated. In addition, an overseas account estimated at 500*l.* has not been received in time for the expenditure to be charged against the 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.
I.—Commutation Annuities in respect of Members of the Force enlisted in Great Britain ..	19,521	19,520 13 —	— 7 —	—	—	—
TOTAL ..£	1,385,036	1,376,972 4 4	8,063 15 8	—	—	—

Surplus to be surrendered £8,063 15 8

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts not authorized to be used as Appropriations in Aid. (Receipts from pensioners in respect of sums due to public funds.) ..	—	<u>53 1 11</u>

NOTES.

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. Seven awards of this nature, which are extra-statutory, involved during the year 1938 a total payment of 134*l.* 13*s.* 2*d.*, chargeable to Subhead A (P.15979/6).

The expenditure under Subhead A includes a total sum of 45*l.* 17*s.* 8*d.* in respect of four pensions granted under the provisions of the Superannuation Act, 1892, to officers 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 pensioners' service in Jamaica they were paid from funds which have not been declared to be public funds under the Superannuation Act, 1892.

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 204,000*l.*, would be recovered by deduction from the Northern Ireland share of reserved taxes. The actual sum which is being recovered is 201,363*l.* 2*s.* 11*d.*

24 October 1939

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.

SUPERANNUATION AND RETIRED ALLOWANCES.

ACCOUNT of the sum expended, in the year ended 31 March 1939, compared with the sum granted, for superannuation and other non-effective annual allowances, additional allowances, gratuities, compassionate allowances and supplementary pensions awarded by the Treasury and 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.	£ s. d.
A.—Superannuation Allowances	1,345,000	1,318,126 14 8	26,873 5 4	—	—	—
B.—Compensation Allowances	58,000	55,001 19 1	2,998 — 11	—	—	—
C.—Non-Recurrent Allowances (Additional Allowances and Gratuities) to Established Officers	436,000	389,786 — 6	46,213 19 6	—	—	—
D.—Compassionate Gratuities to Unestablished Officers	39,000	34,386 18 7	4,613 1 5	—	—	—
E.—Diplomatic Pensions and Non-Recurrent Allowances	77,600	69,936 12 7	7,663 7 5	—	—	—
F.—Colonial Governors' Pensions and Non-Recurrent Allowances	18,000	21,444 9 5	—	—	3,444 9 5	—

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The expenditure on new awards (110,000*l.*) less savings from deaths (77,000*l.*) amounted to 33,000*l.* against a margin of 57,000*l.* provided. There was also a saving of 3,500*l.* owing to the re-employment of pensioners.

B.—The saving through deaths (1,798*l.*) exceeded the expenditure on new awards (852*l.*) by 946*l.* and the margin of 1,600*l.* provided in the Estimate was consequently not required. To the extent of 200*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. There were savings of 26,132*l.* and 18,665*l.* on additional allowances and death gratuities provided in Subhead C under items 1(a) and 1(b) respectively.

E.—One anticipated retirement did not take place. The provision for death gratuities was also in excess of requirements.

F.—The excess is mainly due to the payment of a death gratuity to the legal personal representatives of a Colonial Governor who died in the service.

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	3,000	2,153 7 8	846 12 4	—	—	—
H.—British Antarctic Expedition, 1910–12, Annuities	733	732 11 9	— 8 3	—	—	—
I.—Marriage Gratuities ..	61,000	52,023 6 11	8,976 13 1	—	—	—
J.—Injury Grants	12,000	12,945 1 5	—	945 1 5	—	—
K.—Compassionate Fund..	500	170 — —	330 — —	—	—	—
L.—Northern Ireland, Pensions and Gratuities	45,200	40,155 16 —	5,044 4 —	—	—	—
M.—Advances of Insurance Premiums, &c., of Pensioners	10	—	10 — —	—	—	—
GROSS TOTAL	£ 2,096,043	1,996,862 18 7	103,569 12 3	4,389 10 10		
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £99,180 1 5			
<i>Deduct—</i> X.—Appropriations in Aid	40,245	39,535 17 7	Deficiency of Appropriations in Aid realized. £709 2 5			
NET TOTAL	£ 2,055,798	1,957,327 1 —	Net Surplus to be surrendered. £98,470 19 —			

Receipts payable to Exchequer.

Estimated. Realized.

Receipts not authorized to be used as Appropriations in Aid ..	£ 935,500	£ s. d. 747,816 13 1
--	-----------	-------------------------

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

G.—To the extent of 409*l.* the saving was due to re-employment.

I.—Expenditure from year to year on marriage gratuities is difficult to forecast with any degree of accuracy.

L.—The estimate was based on a forecast by the Civil Service Committee for Northern Ireland and proved somewhat excessive, mainly in respect of death gratuities.

Details of Receipts.	Estimated.		Realized.			
	£		£	s. d.	£	s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid :—						
Repayment of cost of services in connexion with the administration of the Widows', Orphans' and Old Age Contributory Pensions Acts, 1936 and 1937	39,500		38,276	— —		
Amounts paid out of Subhead J of this Vote on account of Workmen's Compensation and recovered from—						
(a) Unemployment Fund and Unemployment Assistance Fund	745		1,220	3 3		
(b) Road Fund	—			8 10		
(c) Tithe Redemption Annuities account	—			31 4 4		
					39,535	17 7
(ii) Receipts of other classes :—						
Contributions in respect of superannuation rights of officers lent	16,500		26,387	5 10		
Refunds of overissues, &c.	—			250 7 3		
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 1938 for superannuation, &c., charges of the staff engaged in carrying the Act into effect	447,000		313,498	— —		
Sum paid from the Unemployment Fund under Section 62 of the Unemployment Insurance Act, 1935, as amended by Section 9 of the Unemployment Insurance (Agriculture) Act, 1936, in respect of the estimated accruing liability for the year 1938 for superannuation, &c. charges of the staff engaged in carrying into effect the Unemployment Insurance Acts	472,000		407,681	— —		
					747,816	13 1
Total					£787,352	10 8

NOTES.

It was stated in the Estimate that the share of the Government of Northern Ireland for pension and gratuity charges, estimated to be 58,930*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 56,886*l.* 19*s.*

EXTRA-STATUTORY PENSIONS—SUBHEADS A AND B.

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. One award of this nature—which is extra-statutory—involved during the year 1938 a payment of 6*l.* 1*s.* 3*d.* chargeable to Subhead A (P.15979/6).

The expenditure under Subhead A includes 13 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.

Two ex-Consular Constables, formerly employed in China and now resident in this country, who are in receipt of a pension calculated in Shanghai dollars, have also been granted an extra-statutory increase of pension by the conversion of their pension into sterling at the fixed rate of 1*s.* 10½*d.* (P.84915/7 & 5). One award is chargeable to Subhead A, the other to Subhead B.

EXTRA-STATUTORY GRATUITY—SUBHEAD D.

The expenditure under Subhead D includes an extra-statutory grant of 75*l.* 16*s.* 6*d.* to an unestablished workman employed by His Majesty's Office of Works (P. 2/63919).

EXTRA-STATUTORY ALLOWANCES—SUBHEAD J.

The expenditure under Subhead J includes *ex gratia* payments of 74*l.* 7*s.* 6*d.* to a member of the Volunteer Life Saving Corps injured during a practice drill and 2*l.* 17*s.* to a member of the Volunteer Coastwatching Corps who sustained injuries whilst on look-out duty. The respective allowances under the Workmen's Compensation Acts have been increased by amounts sufficient to raise the weekly sums payable to the rate of 30*s.* a week in each case (P.2/47544 and P.2/71424).

RE-EMPLOYED PENSIONERS.

During the year 229 pensioners received amounts in excess of 50*l.* as remuneration for services rendered in various Departments. In 45 of these cases the pension was suspended or abated, mainly under the provisions of Section 20, Superannuation Act, 1834.

15 November 1939.

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,
1938.

CLASS IX.

EXCHEQUER CONTRIBUTIONS TO LOCAL REVENUES.

CLASS IX.

EXCHEQUER CONTRIBUTIONS TO LOCAL REVENUES.

SUMMARY.

Page.	No. of Vote.	SERVICE.	Estimated Gross Expenditure.	Authorized Appropriations in Aid.	Supply Grant.	Actual Gross Expenditure.
			£	£	£	£ s. d.
494	1	Exchequer Contributions to Local Revenues, England and Wales	47,372,000	95,000	47,277,000	47,351,471 15 -
495	2	Exchequer Contributions to Local Revenues, Scotland ..	6,971,000	—	6,971,000	6,966,001 16 9
		Total	54,343,000	95,000	54,248,000	54,317,473 11 9

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	95,000	-	47,256,471	15 -	20,528	5 -	-	-	20,528	5 -	1,688	10 -	
2	-	-	6,966,001	16 9	4,998	3 3	-	-	4,998	3 3	-	-	
	95,000	-	54,222,473	11 9	25,526	8 3	-	-			1,688	10 -	
Total amount to be surrendered									.. £	25,526	8 3		

EXCHEQUER CONTRIBUTIONS TO LOCAL REVENUES,
ENGLAND AND WALES.

ACCOUNT of the sum expended, in the year ended 31 March 1939, compared with the sum granted, for the General Exchequer Contribution and certain other grants to local authorities in England and Wales.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
A.—Grants to Local Authorities under the Local Government Acts, 1929 and 1937.	£	£ s. d.	£ s. d.	£ s. d.
	47,372,000	47,351,471 15 -	20,528 5 -	—
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>		
B.—Appropriations in Aid ..	95,000	95,000 - -		
NET TOTAL..	£47,277,000	47,256,471 15 -	Surplus to be surrendered. £20,528 5 -	
Receipts payable to Exchequer.			Estimated.	Realized.
Receipts authorized to be used as Appropriations in Aid ..			£	£ s. d.
Appropriated in aid (Subhead B)			95,000	96,688 10 - 95,000 - -
				£1,688 10 -

EXPLANATION of the Cause of Variation between Expenditure and Grant.

Anticipated payments in respect of modifications of Supplementary Exchequer Grants under section 6 of the Local Government (Financial Provisions) Act, 1937, were not made during the year. [The cost of relief given under the section in respect of the years 1937, 1938 and 1939 will fall to be met in the year 1939.]

NOTE.

The expenditure under Subhead A includes an extra-statutory payment of 2,334*l.* to a County Council in respect of Additional Exchequer Grant. As a result of an over-estimate of 1928 road mileages, furnished by the county and certified by the Minister of Transport, the county suffers a loss in the amount of additional Exchequer Grant payable in respect of the second grant period and later periods in which such grants may be payable. In the special circumstances the Treasury authorized that for the purposes of calculating any Additional Exchequer Grant which may be payable to the council of the county in the third and subsequent fixed grant periods, the weighted population of the county for the first fixed grant period shall for the purposes of section 90 (3) (b) of the Local Government Act, 1929, and section 4 of the Local Government (Financial Provisions) Act, 1937, be calculated by reference to a corrected figure of road mileages in the year 1928. This is the first year in which a payment has been made under this authority (S.41927).

Receipts.—These consist of contributions by local authorities under section 3 (1) of the Local Government (Financial Provisions) Act, 1937.

Ministry of Health,
27 October 1939.

George Chrystal,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

EXCHEQUER CONTRIBUTIONS TO LOCAL REVENUES, SCOTLAND.

ACCOUNT of the sum expended, in the year ended 31 March 1939, compared with the sum granted, for the General Exchequer Contribution and certain other grants to local authorities in Scotland.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Grants to Local Authorities under the Local Government (Scotland) Acts, 1929 and 1937	6,971,000	6,966,001 16 9	4,998	3 3	—	
Surplus to be surrendered			£4,998	3 3		

Scottish Office,
18 July 1939.

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, 1938.

[Titles of Votes are shown in heavy type.]

	PAGE		PAGE
A.		Air Raid Precautionary Services	105
Abbeys, Admission Fees	416	Air Raid Precautions Department ..	103
Aberdeen University	197	" " Buildings	421, 426, 428
Academies	193	" " Shelters, Steel	105
Acquisition of Land, Arbitration and Fees	145	" " Victims, Compensation to ..	212
Actuary, Government	21	" " Warning Signals	115
Aden	85, 86	Alexandra Scholarships	179
Admission Fees, Public Buildings, &c.	416, 438	Aliens Change of Name, &c., Fees ..	103
Adult Education Grants	173	" Restriction Acts, Expenses ..	102
Advertisements in Official Publications	464	Allan and Newton Memorial Prize ..	179
Advisory Committees, Unemployment Assistance Board	243	Allotments	255, 292, 295, 304
Afforestation	320	Analyses Fees	22
Africa, Liquor Control	67	Ancient Monuments Commissions ..	36 to 40
Agriculture Act, 1937	316	" " and Buildings	414, 416
Agricultural Bureaux	73, 80	Anglo-Argentine Meat Trade Com- mittee	261, 265
" Co-operation	298, 299 344	Anglo-Egyptian Treaty	60, 67
" County Committees	290	Anglo-Italian Clearing Office	341
" Credits	293, 298, 299, 344, 346	" -Roumanian	341
" Development Fund, Grants, &c.	297, 301, 345 to 347	" -Spanish	341
" Education and Research, England	290, 301	" -Turkish	341
Scotland	343, 347	Animals, Cruelty to, Inspection ..	101
" Fee Receipts	296, 297, 345	" Diseases of, &c.	290, 291, 296, 301, 303, 347
" Institutions	294, 296	" Import and Export	291, 292 296, 297
" Loans	254, 346	Annuities, Public Buildings	414
" Marketing Funds	293, 306 343, 352	Antarctic Expedition, Annuities ..	487
" Marketing	293, 297, 298, 308, 343, 352	Anthrax Disinfecting Station	102
" Mortgage Corporation	293, 299	" Prevention Act, Fees under ..	103
" Organization Societies	344, 347	Anti-Gas Schools, Home Office ..	105 to 107 421, 428
" Research	82, 296, 297, 301, 343, 347	Antiquities, Museum of, Scotland ..	204, 371
" " Council 193, 194,	297, 430	Appeal Tribunals, Unemployment Assistance Board	240, 243
" Schemes (Special Areas)	236, 255	Approved Schools, &c., England and Wales	130
" Securities Corporation	344, 346	Approved Schools, &c., Scotland ..	151
" Service Fund, Colonial	82	" " Parental Contributions	130, 131, 151, 152
" Statistics, Collection of	290, 296, 342	Approved Societies, Payments for Medical Referee Services	215
" Wages (Regulation) Acts	249, 292 344	Arabia Consular Services, Refund to Indian Revenues	62
Agriculture and Fisheries, Ministry of	289	Arabia, Aden Expenditure	85, 86
Agriculture, Scotland, Dept. of	342	Arbitration, International Court of ..	60, 67
" (Scotland) Fund	342, 345, 348	Arbitration Rooms, Courts, &c., fees	134
" Unemployment Insurance	215, 231	Arbitration Tribunal, Civil Service ..	228
		Archives Registry	478
		Arms, Office of, Ireland, Fees, &c. ..	42

	PAGE		PAGE
Metropolitan Police, Buildings	113, 115, 117	National Health Insurance Buildings	
" " Courts, receipts, maintenance, &c.	113, 115, 117	in Great Britain ..	381 to 383, 399 to 402, 412
" " Fund	112	" " " Funds, Grants	
" " Nursing Home ..	113	in Aid ..	213, 214, 248
" " Pensions	115, 117	" " " Refunds of administration expenses	215, 249
" " Provident Assn.	115	" " Institute for Medical Research	195
" " Special Constabulary	115	National Insurance Audit Department	222
Mexican Claims	66	National Library, Scotland	206, 368, 370
Middle Eastern Services	81, 83	" " Library, Wales	193, 465
Midwives and Health Visitors, Training Grants	212, 214, 247	National Maritime Museum	189
Milk (England and Wales and Northern Ireland)	308	" " " Building	374, 375
" " Marketing Boards	296, 308, 353	" " Museum of Wales	193
Milk (Scotland)	353	" " Physical Laboratory	
Miners' Welfare Fund Account	282, 284, 286	" " " Buildings	370 to 373
Mines Department, Board of Trade	280	National Portrait Gallery	190, 371
Mining Apparatus and Explosives, Fees for Testing	282	" " Portrait Gallery, Scotland ..	204
" " Examinations Board	280	National Radium Trust, Grant in Aid	213, 216
" " Output Levy	284, 286	National Register	221
" " Royalties Welfare Levy	284, 286	National Savings Committee	30
Minister for Co-ordination of Defence	9	National Service Scheme	228, 230
Ministry of Agriculture and Fisheries ..	289	" " Stud	291
Ministry of Health	210	Natural History Museum	182
" " Buildings	381 to 383, 399 to 402, 412	" " " Buildings	371, 372
Ministry of Labour	227	Naturalization Fees	103
" " Buildings	380, 383 to 396, 412	Nauru and Ocean Islands	73
Ministry of Pensions	475	Nautical Training Schools	173
Ministry of Transport	322	Navy, Army and Air Force Insurance Fund	215
Mint	25	Newfoundland, Grant in Aid, &c. ..	72
Miscellaneous Expenses	41	New Hebrides, Grant in Aid, &c. ..	82
Miscellaneous Legal Buildings, Great Britain	403, 412	New York World's Fair	276, 277
Miscellaneous Legal Expenses	144	New Zealand Centennial Exhibition ..	276
Missions, Special, Expenses of	59, 60, 67	Non-Effective Charges (Pensions) (Summary)	472
Montserrat, Grant in Aid	81	North Atlantic Ice Patrol	272
Morbidity and Certification Statistics ..	249	" " Devon and Cornwall Junction Light Railway	325
Moss Side Institution	219, 400 to 402	" " Eastern Housing Association, Loans	236
Motor Vehicles, Duties and Registration	331	" " Sea Fisheries Investigation	193
Munitions, Carriage to Spain	272	Northern Ireland, Audit of Insurance Funds	222
Murray Legacy	179	" " Buildings	412, 468, 47
Museums (see under title headings).		" " Cattle Import Services	311
" " and Galleries Commission	39, 40	" " Civil Service Committee	39, 40, 486
Music, Royal Academy of	193	Northern Ireland, Land Purchase	161, 163
" " Royal College of	193	" " Lunacy Fund	162
Mussel cleansing	297, 302	" " Pensions	484, 487, 488
		" " Repayments of Local Loans Advances	35
		Northern Ireland Services	160
		" " Stationery	464
		Northern Ireland Supreme Court	161
		" " Rhodesia—Belgian Congo Commission	83, 86
		Nottingham University College	197
		Nursery Schools	171, 255
		Nurses, Medical Referee Services ..	211, 214, 247
		" " Pensions and Allowances	476
		Nutrition Research	195
		Nyasaland, Grant in Aid, &c.	81, 88

N.

	PAGE		PAGE
Prosecutions, Criminal..	England		
	Scotland		
Public Assistance Authorities..			
Public Buildings ..	Great Britain	412, 414	
" " Ireland ..		412	
Public Buildings Overseas ..		412, 432	
" Carriages Licences, &c. ..		112, 115	
Public Education, Scotland ..		199	
" Health Grants, Special Areas		236, 255	
" Prosecutions, Director of		141, 143	
Public Record Office ..		32	
Public Trustee ..		139	
" Utility Undertakings, Grants for Development Works		236, 255, 334	
Public Works Loan Commission ..		33	
" " " " Housing			
" " " " Loans ..		212, 344, 351	
Publications, Government ..		462, 464	
Q.			
Quarantine Station, Fees ..		297	
Quays, Grants in Aid of	Scotland	359	
R.			
Radium Trust, Grant-in-Aid ..		213	
Rail Traffic Act, Road and ..		324	
Railway and Canal Commission ..		144, 145	
" Rates Tribunal ..		322, 324	
Rampton Institution ..		219, 400 to 402	
Rates on Government Property ..		459	
" " Buildings occupied by Domin- ion and Foreign Representatives		460	
Reading University ..		197	
Receivers, Official, Bankruptcy ..		263	
" " Companies Depart- ment ..		264	
Record Office, Public ..		32	
Recreation facilities, Royal Parks ..		456	
Recreation and Physical Training ..		49, 176, 178	
Referees, Unemployment, Courts of ..		228	
Reformatory, &c., Schools (<i>see</i> Ap- proved Schools).			
Refreshment Clubs, Repayment Services ..		417	
Refugees, Expenses of Committee on		57	
Register House, Edinburgh ..		158	
Registrar General's Office ..	England	220	
Registrar General's Office ..	Scotland	252	
Registrars, District, England ..		132, 134, 136	
" " Probate, England		132, 134, 136	
Registration of Business Names ..		12	
" of Companies ..		12	
Registration of Electors ..		8	
Registry of Deeds, Northern Ireland..		160	
Registry of Friendly Societies ..		223	
" " Judgments, Search Fees ..		136, 162	
Remand Homes ..		48, 130	
Removal of Workers, Loans and Grants to facilitate ..		229, 231	
Rents, &c., Public Buildings ..		413	
Representation of the People Acts, Expenses ..		8, 464	
Research, Agricultural ..		82, 193, 194, 291, 296, 297, 301, 343, 347, 348	
" Building ..		370, 371 374	
" Dominion and Imperial ..		72	
" Fishery ..		294, 295, 297, 302, 356, 359	
" Forestry ..		320, 373	
" Fruit ..		371	
" Meat ..		373	
" Medical, Dental, Food, &c.		193, 195	
" Mining ..		280, 282, 285	
" Road ..		337, 374, 375	
" Scientific & Industrial ..		335, 337	
Re-settlement of Workers, &c. ..		229, 231	
Respirators, Anti-gas ..		105, 107	
Retired Allowances ..		486	
Reuter News Service ..		60	
Revenue Buildings ..		412, 440	
Revision of Statute Law, &c. ..		10	
Rhodesia-Nyasaland Commission ..		39, 40	
Richmond Park Golf Courses ..		456	
Road Acts, Sundry, Expenses ..		324	
" and Rail Traffic Act, Appeal Tribunal, &c. ..		322, 324	
" Fund, Contributions ..		324, 331	
" " Fines, &c., Collection ..		332	
" " Grant to Metropolitan Police Fund ..		112	
" Motor Patrols, Grant ..		110, 112	
" Research ..		337, 374, 375	
Roads, etc. ..		331	
Rome, British School at ..		193	
Rosyth Housing Scheme ..		247, 249	
Rothschild Trust, Contribution ..		183	
Roumanian Clearing Office ..		341	
Rowett Research Institute ..		347	
Royal Academy of Dramatic Art ..		193	
" " Music ..		193	
" College of Art ..		175, 177, 372	
" College of Music ..		193	
Royal Commissions, &c. ..		36	
" Courts of Justice, Fees ..		134	
" Fine Art Commissions ..		36, 38, 40	
" Geographical Society ..		193	
" Hospital School, Greenwich ..		374	
" Irish Constabulary, Liquidation Expenses ..		102	
Royal Irish Constabulary Pensions, &c.		484	
" Licences, Charters, &c., Fees..		103	
" Ordnance Factories ..		409	
Royal Palaces ..		412, 437	
Royal Parks and Pleasure Gardens ..		412, 455	
" Patriotic Fund Corporation ..		478	

	PAGE		PAGE
Royal Scottish Geographical Society ..	193	Sheffield University	197
" " Museum .. 200, 201,	371, 372	Shellfish Research and Development ..	295, 302
" Society	193	Shelters, Steel	105
" " of Edinburgh	193	Sheriff Clerks' Fees	157
Royaltie, Welfare Levy	286	" Court Houses, Buildings,	
Rural Housing .. Scotland	348	Scotland	403, 407,
" Water Supply Grants	213, 248		412
Russia Relief	63	" Courts	156, 157
		" Expenses	England
			144
		Shipping & Seamen, General Register	
		& Record Office	272, 273
		" Committee, Imperial	265, 266, 273
		" Liquidation	266
		Ships' Provisions, Inspection of	271, 273
		Shorthand Reporting, Law Courts	132
		Shorthand Writers, Treasury Pool of	36 to 39
		Siam, Consular Services in	62, 66
		Silicosis and Asbestosis Medical Ex-	
		penses Fund	101, 136
		Small Holdings	236, 254, 292
			295, 304
		Social Hygiene Council, British	82
		" Service, National Council	230, 237, 255
		Soil Research	347
		Solar Physics Observatory	193
		Solicitor-General, Fees	143
		Somaliland-Ethiopia Commission	83
		Somaliland, Grant in Aid	81
		South African Constabulary	72
		Southampton University College	197
		Spain, Carriage of Munitions to	272
		" Non-Intervention Committee	57, 63
		" Services in	60, 61, 63,
			64, 65, 67
		Spanish Clearing Office	341
		Speaker of House of Commons,	
		Department of	6
		Special Areas, Administrative Expenses	41
		Special Areas (England and Wales),	
		Commissioner for	235
		Special Areas (Scotland), Commissioner	
		for	253
		Special Areas Fund	244
		Special Areas Fund (Development and	
		Improvement) Acts,	235, 236, 238,
			254
		Special Constabulary	115
		" Grants Committee	476, 477
		Special and Other Areas, Financial	
		Assistance	245
		Special Schools	171
		Spirit Duty, Grants to Hospitals	212, 248
		Sports Facilities in Parks	456
		Spurn Point Works	272
		Stallions, Licensing of	291, 296
		Stamp Duties on Appointments, &c.,	
		Remission of	42
		Stamps, Postage, Dies for	25
		Standards Department, Board of Trade	262, 266
		State Institutions for Mental	
		Defectives	218,
			400 to 402
		State Management Districts	339
		State Scholarships	174
		State Veterinary Service	290
		Stationery and Printing	462
		" Office Publications, sales	464
		" supplied on repayment	464

	PAGE		PAGE
W.			
Wages, Agricultural	249, 292, 344	White Fish Commission	295
Wales, Intermediate Education	171	Whitehall Gardens, New Offices	417, 421
" National Library of	193	Whitehaven Harbour Commissioners, Loan	236
" Museum of	193	Whitworth Scholarships	179
" University of	197	Widows', Orphans' and Old Age Contributory Pensions	226
Wallace Collection	192, 374	Widows', Orphans', &c., Contributory Pensions Act, Expenses	215, 247 249
War Graves	92 to 95	Works and Buildings in Ireland	412, 468
" Histories	11	Works and Public Buildings, Office of " Votes, Analysis of Expenditure	409 412
War Museum, Imperial	184	Workmen's Compensation Acts, Medical Referees, &c.	101, 103
" Office Factory Buildings	411	Workmen's Compensation Commission	39
" Pensions	474, 475	Workshops and Factories, Inspection and Fines	101, 103
Water Charges, Public Buildings	413	World's Fair, New York	276, 277
" Supply Grants	213, 248	Wreck and Salvage, Unclaimed	273
" Supplies, Emergency, Grants	106	" Inquiries (Legal)	144, 262
Waterways Commission, International	60, 67	Wrecks and Casualties	272, 273
Webb Trust Fund	179		
Weights and Measures Acts, Fees	266	Y.	
Welsh Board of Health	213, 400	Youth Organizations, Grants	255
Welsh Highland Light Railway Co.	325		
Welsh Land Settlement Society, Ltd.	236		
Western Highlands and Islands Trans- port Services	48		
Western Pacific High Commission	82, 86		
West Indies Commission	39		
Westminster Hall, Visit of French President	379		
Whaling Licence Fees	297, 357		
Wheat Act, 1932	296		
" Commission	296		

Number and Title of Vote.	Report.		Number and Title of Vote.	Report.	
	Page.	Para.		Page.	Para.
CLASS V.			CLASS VI— <i>continued.</i>		
1. Ministry of Health	—	None.	16. Roads, &c.	xxiv	52
2. Board of Control	—	None.	17. Development Fund.. ..	—	None.
3. Registrar-General's Office ..	—	None.	18. Development Grants	—	None.
4. National Insurance Audit Department	—	None.	19. Department of Scientific and Industrial Research	—	None.
5. Friendly Societies Registry ..	—	None.	20. State Management Districts ..	—	None.
6. Old Age Pensions	—	None.	21. Clearing Offices	—	None.
7. Widows', Orphans' and Old Age Contributory Pensions ..	—	None.	22. Department of Agriculture, Scotland	—	None.
8. Ministry of Labour	xvii, xviii	40, 41	23. Milk (Scotland)	—	None.
9. Grants in respect of Employment Schemes	—	None.	24. Oats and Barley Subsidy (Scotland)	xxiii	51
10. Commissioner for Special Areas (England and Wales) ..	xviii	42	25. Fishery Board for Scotland..	—	None.
11. Unemployment Assistance Board	iv, xix	4, 43	26. Herring Industry	iv	4
12. Special Areas Fund.. ..	—	None.	CLASS VII.		
13. Financial Assistance in Special and Other Areas ..	iv	4	1. Art and Science Buildings, Great Britain	—	None.
14. Department of Health for Scotland	—	None.	2. Houses of Parliament Buildings	—	None.
15. Board of Control for Scotland ..	—	None.	3. Labour and Health Buildings, Great Britain	—	None.
16. Registrar-General's Office, Scotland	—	None.	4. Miscellaneous Legal Buildings, Great Britain	—	None.
17. Commissioner for Special Areas (Scotland).. ..	—	None.	5. Osborne	—	None.
CLASS VI.			6. Office of Works and Public Buildings	iii, v, xxiv	2, 5, 53
1. Board of Trade	—	None.	7. Public Buildings, Great Britain	vi	8
1A. Essential Commodities Reserves Fund	xix—xxi	44—46	8. Public Buildings Overseas	—	None.
2. Mercantile Marine Services..	—	None.	9. Royal Palaces	—	None.
3. Department of Overseas Trade	—	None.	10. Revenue Buildings.. ..	—	None.
4. Export Credits	—	None.	11. Royal Parks and Pleasure Gardens	—	None.
5. Mines Department of the Board of Trade	—	None.	12. Rates on Government Property	—	None.
6. Office of Commissioners of Crown Lands	—	None.	13. Stationery and Printing	vi	8
7. Ministry of Agriculture and Fisheries	xxi, xxii	47, 48	14. Peterhead Harbour	—	None.
8. Beet Sugar Subsidy, Great Britain	iv, xxii, xxiii	4, 49, 50	15. Works and Buildings in Ireland	—	None.
9. Milk (England and Wales and Northern Ireland) ..	—	None.	CLASS VIII.		
10. Livestock Industry and Cattle Fund	—	None.	1. Merchant Seamen's War Pensions	—	None.
11. Land Fertility Improvement ..	vi	8	2. Ministry of Pensions	—	None.
12. Oats and Barley Subsidy (England and Wales and Northern Ireland) ..	xxiii	51	3. Royal Irish Constabulary Pensions, &c.	—	None.
12A. Bacon Industry	iv	4	4. Superannuation and Retired Allowances	—	None.
13. Surveys of Great Britain	—	None.	CLASS IX.		
14. Forestry Commission	—	None.	1. Exchequer Contributions to Local Revenues, England and Wales	—	None.
15. Ministry of Transport	—	None.	2. Exchequer Contributions to Local Revenues, Scotland ..	—	None.

(49721) Wt. 995/43 875 2/40 Hw. G.421/8

