

1911

EAST AFR. PROT.

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Report on Accounts 1910

Date

1911

16 May

previous Paper.

edit

32860/10

Sends copy Report to Parl. with copy of Acc
daily certified & Statement of Receipts & Exps
on 31 March 1910. Refers to report of fiscal
writes attention to excess of £5000 over
limit authorized as standard stock of road
Horses.

W. R. R. R.

Copy to Civil without enclosure
& enquire what steps have been taken
since the close of the year 1909-10 to
reduce the stock of unallocated stores
to the amount approved as a maximum
by Stephenson to see

WAB

May 19

at me

W. J. R.

1911

SR

copy letter to 246 on 26 May
and copy to 246 - 9 May 1911

10/257

CIVIL SERVICE ACCOUNTS,
1909-10.

CLASS V.

FOREIGN AND COLONIAL SERVICES.

REPORTS of the Comptroller and Auditor General on the Appropriation Accounts of the Several Groups included in the Civil Service Estimates, CLASS V., for the Year ended the 31st of March, 1910, prepared and submitted for the information of the House of Commons, in pursuance of the 22nd and 23rd Sections of the Act 29 & 30 Vict. c. 39.

CLASS V
FOREIGN AND COLONIAL SERVICES

SUMMARY

CLASS	DESCRIPTION	Estimated Amount in A.C.	Actual Expenditure (Gross)	Appropriations in A.C. Realised	Expenditures	Expenditure (Gross) compared with Estimate		Appropriations in A.C. compared with Estimate	Amount to be appropriated	Excess or Deficit
						Surplus	Deficit			
1	Diplomatic and Consular Services	2,000,000	1,850,000	1,850,000	1,850,000	150,000	1,500,000	1,850,000	1,850,000	150,000
2	Foreign and Colonial Offices	1,000,000	950,000	950,000	950,000	50,000	500,000	950,000	950,000	50,000
3	Foreign and Colonial Posts	500,000	480,000	480,000	480,000	20,000	200,000	480,000	480,000	20,000
4	Foreign and Colonial Telegraphs	500,000	470,000	470,000	470,000	30,000	300,000	470,000	470,000	30,000
5	Foreign and Colonial Railways	500,000	480,000	480,000	480,000	20,000	200,000	480,000	480,000	20,000
6	Foreign and Colonial Steamships	500,000	480,000	480,000	480,000	20,000	200,000	480,000	480,000	20,000
7	Foreign and Colonial Air Services	500,000	480,000	480,000	480,000	20,000	200,000	480,000	480,000	20,000
8	Foreign and Colonial Marine Services	500,000	480,000	480,000	480,000	20,000	200,000	480,000	480,000	20,000
9	Foreign and Colonial Land Services	500,000	480,000	480,000	480,000	20,000	200,000	480,000	480,000	20,000
10	Foreign and Colonial Miscellaneous	500,000	480,000	480,000	480,000	20,000	200,000	480,000	480,000	20,000
11	Foreign and Colonial Total	10,000,000	9,500,000	9,500,000	9,500,000	500,000	5,000,000	9,500,000	9,500,000	500,000

Ad. A. M. ...

Total Amount to be ...

Estimated and Actual Expenditure ...

CLASS V—continued

VOTE 1.
DIPLOMATIC AND CONSULAR SERVICES

ACCOUNT of the Sums Expended, compared with the Sums Granted, to defray the Expenses in connection with His Majesty's Diplomatic, Consular, and Commercial Representatives Abroad, and other Services connected with the Diplomatic and Consular Services, for the Year ended 31st March 1910, showing the Balance of the Vote at the close of the Year.

Service	Estimated	Actual	Excess or Deficit	
			Estimated	Actual
Diplomatic Services	2,000,000	1,850,000	150,000	150,000
A—Salaries and Fees Allowance	200,000	200,000	—	—
B—Wages	5,000	5,000	—	—
C—Journey on the Public Service	5,000	5,000	—	—
D—Costs	1,000	1,000	—	—
E—Postage	1,000	1,000	—	—
F—Fuel and Light	500	500	—	—
G—Stationery	1,000	1,000	—	—
H—Lift Charges	100	100	—	—
I—Insurance Expenses, etc.	1,000	1,000	—	—
K—Special Grants and Donations	5,000	5,000	—	—
L—Grants	10,000	10,000	—	—
M—Contingents Granted to British Consuls and Consular Attachés	50	50	—	—
Total for Diplomatic and Consular Services	2,000,000	1,850,000	150,000	150,000

EXPLANATION of the Causes of Variations between Expenditure and Grant.

Causes of Variations	Estimated	Actual
A—Grant in excess of Actual Amount	150,000	150,000
B—Grant in excess of Actual Amount	150,000	150,000
C—Grant in excess of Actual Amount	150,000	150,000
D—Grant in excess of Actual Amount	150,000	150,000
E—Grant in excess of Actual Amount	150,000	150,000
F—Grant in excess of Actual Amount	150,000	150,000
G—Grant in excess of Actual Amount	150,000	150,000
H—Grant in excess of Actual Amount	150,000	150,000
I—Grant in excess of Actual Amount	150,000	150,000
J—Grant in excess of Actual Amount	150,000	150,000
K—Grant in excess of Actual Amount	150,000	150,000
L—Grant in excess of Actual Amount	150,000	150,000
M—Grant in excess of Actual Amount	150,000	150,000
N—Grant in excess of Actual Amount	150,000	150,000
O—Grant in excess of Actual Amount	150,000	150,000
P—Grant in excess of Actual Amount	150,000	150,000
Q—Grant in excess of Actual Amount	150,000	150,000
R—Grant in excess of Actual Amount	150,000	150,000
S—Grant in excess of Actual Amount	150,000	150,000
T—Grant in excess of Actual Amount	150,000	150,000
U—Grant in excess of Actual Amount	150,000	150,000
V—Grant in excess of Actual Amount	150,000	150,000
W—Grant in excess of Actual Amount	150,000	150,000
X—Grant in excess of Actual Amount	150,000	150,000
Y—Grant in excess of Actual Amount	150,000	150,000
Z—Grant in excess of Actual Amount	150,000	150,000
Total	150,000	150,000

CLASS V.—continued.

CLASS V.—DIPLOMATIC AND CONSULAR SERVICES—continued.

SERVICE	GRANT	EXPENDITURE	Expenditure compared with Grant	
			Less than Grant	More than Grant
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
GRAND TOTAL	228,967 14 1	228,967 14 1		
GENERAL CONSULAR SERVICE				
N.—Salaries	137,651	134,382 8 6	3,268 11 5	
O.—Office Expenses and Fee Allowances	88,469	90,322 11 9		1,853 2 2
P.—Special Services, Outfits, and Travelling	23,800	24,131 18 9		331 18 9
Q.—Postage	2,300	2,275 0 0	25 0 0	
R.—Incidental Expenses, etc.	1,260	1,260 0 0		
S.—Chapels, Chaplains, Hospitals, etc.	1,250	1,250 0 0		
T.—Relief to Distressed British Subjects	700	700 0 0		
U.—Miscellaneous				71 10
TOTAL FOR GENERAL CONSULAR SERVICE	278,120	278,120 17 10	3,303 11 5	1,924 10 1
SERVICES IN CHINA, PARTLY REPAYABLE FROM INDIAN REVENUE				
U.—Salaries, Allowances, and Wages	50,000	49,999 10 0	10 0 0	
V.—Outfits and Travelling	4,700	4,700 0 0		
W.—Rent Allowances	500	500 0 0		
X.—Postage	2,100	2,100 0 0		
Y.—Incidental Expenses, etc.	900	900 0 0		
Z.—Chapels, Chaplains, Hospitals, etc.				
AA.—Medical Allowances	1,200	1,200 0 0		
BB.—Relief to Distressed British Subjects	700	700 0 0		
TOTAL FOR SERVICES IN CHINA	61,600	61,600 10 0	10 0 0	
GRAND TOTAL	290,520	290,520 10 0	3,313 11 5	1,924 10 1

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT—continued.

N.—Caused by the closing of the Court in Hongkong, and the consequent reduction of the number of appointments in the Consular Service.

O.—The provision for fees in the Estimate was based on the average of the number of appointments in the Consular Service in the year 1908. The actual number of appointments was less than the average, and the consequent expenditure was less than the estimate.

P.—The provision for special services, outfits, and travelling was based on the average of the number of appointments in the Consular Service in the year 1908. The actual number of appointments was less than the average, and the consequent expenditure was less than the estimate.

Q.—The provision for postage was based on the average of the number of appointments in the Consular Service in the year 1908. The actual number of appointments was less than the average, and the consequent expenditure was less than the estimate.

R.—The provision for incidental expenses was based on the average of the number of appointments in the Consular Service in the year 1908. The actual number of appointments was less than the average, and the consequent expenditure was less than the estimate.

S.—The provision for chapels, chaplains, hospitals, etc. was based on the average of the number of appointments in the Consular Service in the year 1908. The actual number of appointments was less than the average, and the consequent expenditure was less than the estimate.

T.—The provision for relief to distressed British subjects was based on the average of the number of appointments in the Consular Service in the year 1908. The actual number of appointments was less than the average, and the consequent expenditure was less than the estimate.

U.—The provision for salaries, allowances, and wages was based on the average of the number of appointments in the Consular Service in the year 1908. The actual number of appointments was less than the average, and the consequent expenditure was less than the estimate.

V.—The provision for outfits and travelling was based on the average of the number of appointments in the Consular Service in the year 1908. The actual number of appointments was less than the average, and the consequent expenditure was less than the estimate.

W.—The provision for rent allowances was based on the average of the number of appointments in the Consular Service in the year 1908. The actual number of appointments was less than the average, and the consequent expenditure was less than the estimate.

X.—The provision for postage was based on the average of the number of appointments in the Consular Service in the year 1908. The actual number of appointments was less than the average, and the consequent expenditure was less than the estimate.

Y.—The provision for incidental expenses was based on the average of the number of appointments in the Consular Service in the year 1908. The actual number of appointments was less than the average, and the consequent expenditure was less than the estimate.

Z.—The provision for chapels, chaplains, hospitals, etc. was based on the average of the number of appointments in the Consular Service in the year 1908. The actual number of appointments was less than the average, and the consequent expenditure was less than the estimate.

AA.—The provision for medical allowances was based on the average of the number of appointments in the Consular Service in the year 1908. The actual number of appointments was less than the average, and the consequent expenditure was less than the estimate.

BB.—The provision for relief to distressed British subjects was based on the average of the number of appointments in the Consular Service in the year 1908. The actual number of appointments was less than the average, and the consequent expenditure was less than the estimate.

As, however, a corresponding amount had already been provided for in the Estimate, the total expenditure was not affected.

CLASS V.—continued.

CLASS V.—DIPLOMATIC AND CONSULAR SERVICES—continued.

SERVICE	GRANT	EXPENDITURE	Expenditure compared with Grant	
			Less than Grant	More than Grant
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
GRAND TOTAL	278,120	278,120 17 10	3,303 11 5	1,924 10 1
GENERAL CONSULAR SERVICE				
N.—Salaries	137,651	134,382 8 6	3,268 11 5	
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T.—Relief to Distressed British Subjects	700	700 0 0		
U.—Miscellaneous				71 10
TOTAL FOR GENERAL CONSULAR SERVICE	278,120	278,120 17 10	3,303 11 5	1,924 10 1
SERVICES IN CHINA, PARTLY REPAYABLE FROM INDIAN REVENUE				
U.—Salaries, Allowances, and Wages	50,000	49,999 10 0	10 0 0	
V.—Outfits and Travelling	4,700	4,700 0 0		
W.—Rent Allowances	500	500 0 0		
X.—Postage	2,100	2,100 0 0		
Y.—Incidental Expenses, etc.	900	900 0 0		
Z.—Chapels, Chaplains, Hospitals, etc.				
AA.—Medical Allowances	1,200	1,200 0 0		
BB.—Relief to Distressed British Subjects	700	700 0 0		
TOTAL FOR SERVICES IN CHINA	61,600	61,600 10 0	10 0 0	
GRAND TOTAL	290,520	290,520 10 0	3,313 11 5	1,924 10 1

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT—continued.

N.—Through the closing of the Court in Hongkong, and the consequent reduction of the number of appointments in the Consular Service.

O.—The provision for fees in the Estimate was based on the average of the number of appointments in the Consular Service in the year 1908. The actual number of appointments was less than the average, and the consequent expenditure was less than the estimate.

P.—The provision for special services, outfits, and travelling was based on the average of the number of appointments in the Consular Service in the year 1908. The actual number of appointments was less than the average, and the consequent expenditure was less than the estimate.

Q.—The provision for postage was based on the average of the number of appointments in the Consular Service in the year 1908. The actual number of appointments was less than the average, and the consequent expenditure was less than the estimate.

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S.—The provision for chapels, chaplains, hospitals, etc. was based on the average of the number of appointments in the Consular Service in the year 1908. The actual number of appointments was less than the average, and the consequent expenditure was less than the estimate.

T.—The provision for relief to distressed British subjects was based on the average of the number of appointments in the Consular Service in the year 1908. The actual number of appointments was less than the average, and the consequent expenditure was less than the estimate.

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As, however, a corresponding amount had already been provided for in the Estimate, the total expenditure was not affected.

CLASS V.—continued.

NOTE I.—DIPLOMATIC AND CONSULAR SERVICES—continued.

EXTRA REMUNERATION, ACCORDING TO.

	Date of Payment
From the Diplomatic and Consular Vote	
To a First Secretary—Grants for services as Secretary to the International Naval Conference	10 - April 14, 1910
To a First Secretary—Grants for services as Secretary to the International Conference on Sleeping Sickness	20 - July 26, 1909
To a Consular Agent—Grants for services as Assistant of Consular Agent	20 - Feb. 21, 1910
To the Consul-General at Port-au-Prince—Mistake of the accounts in respect of salary for 1909 which was brought against him	27 3 - Mar. 26, 1910
To the Vice-Consul at Kaniakoum—Grants for special expenditures arising out of the outbreak of Cholera in 1909	200 - Feb. 1, 1910
To the Consul at Compiègne—Grants for extra expenses in consideration of the conditions prevailing there	100 - Sept. 20, 1910

From the War Office

To the Vice-Consul at Chicago—Grants for services in connection with the inspection of vessels

From the Office of Works

To the Vice-Consul at St. Petersburg—For superintendence of works

From the Home of Agriculture

To a Consular Agent—For services as British Representative on the Preparatory Commission of the International Agricultural Institute at Rome

Thereof the sum of £400, 0s. 4d. shown on the Abstract of the Vote "Diplomatic and Consular Services" for the year ended on March 31st, 1910, has been accounted.

Checked by
 Charles Campbell,
 Accounting Officer.

John A. Kemppe,
 Comptroller and Auditor General.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Expenditure in excess of the Estimate has taken place under the following Sub-Heads: Diplomatic Service, Sub-Heads E, C, and H; Consular Service, Sub-Heads G, H, and J; Services in China, Sub-Head V; 1909-10, Services in Egypt, Congo, and Sudan, Sub-Heads DD, FF, GG, and H; also Sub-Heads DD, and FF.

The particulars of the expenditure which have been made by the Treasury and the Comptroller and Auditor General in connection with the Diplomatic and Consular Services are given in the Schedule A appended to this Report.

A portion of the expenditure under Sub-Head E, "British Consuls and Services," has been accounted for in the Appendix (F) appended to the Report on the Accounts, which contains a statement of the account prepared in my Department in respect of the total vote of £1,200,000 of these Services and Services of a permanent character in respect of which expenditure has taken place in preceding years as well as in the period of the present Account. Statement (F) includes a special grant of £50,000 awarded to the Government of Abyssinia for services rendered in 1909 and stated not to have been previously paid. It has now been discovered that this sum was charged to this Vote and Sub-Head in the year 1902-03 on the head of "Entertainment of Foreign Envoys at the King's Coronation." Application has been made by the Foreign Office to the Treasury for covering recoupment for this further charge, but it has not yet been sanctioned to me.

Anglo-Liberian Boundary Commission.

A sum of £10,000 has been received from the Liberian Government during 1909-10 in discharge of the balance, £4,650, 10s. 4d., of the debt constituting in respect of the Anglo-Liberian Boundary Commission 1894-05, but a sum of £200, 12s. 3d. in respect of interest due on 1st October 1910, has been received and paid to the Treasury.

CLASS V.—continued.

NOTE I.—DIPLOMATIC AND CONSULAR SERVICES—continued.

Compassionate Gratuities, &c.

5. With reference to paragraph 14 of the First Report of the Public Accounts Committee, 1908, and paragraph 9 of my Report of 1907-08, as to the practice of paying compassionate gratuities to retired Consular and Consular employees by triennial awards, a revised scheme has been adopted, with the approval of the Treasury, under which payments subsequent to 30th September 1909 have been based upon awards of yearly sums, not exceeding, in the case of renewals, one-third of the amounts formerly paid.

Grant to Distressed British Subjects (Sub-Head T).

6. With reference to the explanation on page 324 that the excess is largely due to heavy expenditure in connection with the repatriation of British subjects engaged by an Exploration Company in Mexico it may be mentioned that an amount of £56l. 11s. 3d. charged in 1909-10 was in addition to a sum of £300, 10s. 1d. included in the Account of the previous year. The total expense caused by the abandonment in Central America of certain persons employed by the Company has, therefore, been 1,377l. 1s. 4d., including the cost of returning them to Scotland.

In reply to an inquiry whether steps had been taken to obtain a refund, I was informed that the Procurator-General of Middlesex inquired into the Company's affairs in Paris, London, Glasgow, Edinburgh, and elsewhere, and that in the opinion of Crown Counsel there was not sufficient evidence to justify proceedings against anyone in this country or an application for extradition of anyone abroad, and that no further action was therefore contemplated.

Lost

7. A new Sub-Head, "Irrecoverable Balance" has been opened, with Treasury sanction. It shows the amount of salary and allowances due up to the time of the death of the late Consul at Bunka, which was applied to meet liabilities against his estate.

Zanzibar Court.

8. The adjustment of account with the Treasurer of the Zanzibar Government during 1909-10 in connection with the transfer of extra-territorial jurisdiction, which, as noticed in paragraph 7 of my Report last year, was referred for examination to one of my officers in East Africa, is reported as satisfactory, the accuracy of the several receipts and payments having been verified locally.

Fee Returns.

9. All Fee Returns for 1909-10 have been furnished for examination, with the exception of that for Antofagasta for the quarter ended 31st March 1910.

Surplus.

10. The amounts to be surrendered is 33,765 19s. 10d.	
Grand Gross	£ 33,765 - -
Expenditure (Gross)	698,876 3 6
Surplus	35,199 16 8
Estimated Appropriations in Aid not realised	1,433 16 8
Net Surplus	33,765 19 10

John A. Kemppe,
 Comptroller and Auditor General.

APPROPRIATION ACCOUNTS OF SUMS GRANTED FOR CIVIL SERVICES

Statement of the Expenditures for the Year 1910 (Continued) - (A.)

Table with columns: Department, Appropriation, Balance on hand, etc. Includes rows for Alaska, Arizona, Arkansas, etc.

AND REVENUE DEPARTMENTS, FOR THE YEAR ENDED 31 MARCH 1910.

Table with columns: Department, Appropriation, Balance on hand, etc. Includes rows for Alaska, Arizona, Arkansas, etc.

* This certified copy is for the use of the Department of the Interior, Bureau of Land Management, and is not to be used for any other purpose.

CLASS V—continued.

VOTE 1.—DIPLOMATIC AND CONSULAR SERVICES—continued.

(B.)

DETAIL of the EXPENDITURE under the SUB-HEAD "Special Missions and Services."

	£	s.	d.
Sugar Commission at Brussels	490	18	0
Danube Navigation Commission	500	—	—
Macedonian Financial Commission	1,266	16	11
British Share of the Expenses of the Bureau of International Court of Arbitration at The Hague	124	19	8
International Naval Conference in London	255	18	11
Expenses in connection with the King's visits abroad	155	2	—
Molety of pension to Colonel Douglas for injuries received in Luristan	100	—	—
British Share of the Expenses of the International Slave Trade Bureau at Brussels	17	3	7
International Opium Commission at Shanghai	750	9	—
Greek Finance Commission	400	—	—
Expenses in connection with the International Military Tribunal in Crete	8	—	—
Arms Traffic Conference at Brussels	32	17	7
British Share of the Expenses of the International Maritime Bureau at Zanzibar	394	18	11
Special Service Officers on the Macedonian Gendarmerie Commission	531	27	4
Special Service Officers on the Ottoman Gendarmerie Commission	494	—	—
Special Mission to Fez	996	2	7
Delineation of Anglo-German Boundary in East Africa	85	5	10
Sleeping Sickness Conference	745	15	11
Expenses in connection with the Visit to England of the Chinese Naval Commissioner	4	10	5
Southern Nigeria-Cameroons Boundary Conference	50	—	—
Special Gratuity to Interpreter in Abyssinia	15	11	2
Second Peace Conference at The Hague	159	4	11
Expenses in connection with the Mission to England to announce the Sultan's Accession	31	4	11
Conference at Paris in connection with the International Prize Court	99	4	4
Expenses of British Representative at the Funeral of the Chinese Emperor	52	4	3
Mines and Mining Regulations Commission at Paris	40	—	—
Congo Delineation Conference at Brussels	—	—	—
Total	22,321	8	12

(C.)

STATEMENT showing the TOTAL COST up to 31st March 1910 of those SPECIAL MISSIONS and SERVICES the Expenses of which appear in the Accounts of the Year 1909-10, and of those of the preceding Year or Years.

MISSIONS	Expenditure to 31st March 1909			Expenditure in 1909-10			TOTAL		
	£	s.	d.	£	s.	d.	£	s.	d.
Sugar Conference at Brussels	4,948	16	3	490	18	0	5,438	34	3
Macedonian Finance Commission	4,896	15	5	1,266	16	11	6,162	31	6
International Naval Conference in London	622	5	3	255	18	11	877	23	4
Expenses in connection with the attack on Colonel Douglas and Captain Lerner in Luristan	1,538	10	9	100	—	—	1,638	10	9
International Opium Commission at Shanghai	400	—	—	750	9	—	1,150	9	—
International Military Tribunal in Crete	5	10	—	8	—	—	13	10	—
Arms Traffic Conference at Brussels	32	0	4	32	17	7	64	17	11
Special Service Officers on the Macedonian Gendarmerie Commission	9,227	2	10	531	27	4	9,758	29	14
Special Service Officers on the Ottoman Gendarmerie Commission	494	—	—	494	—	—	988	—	—
Delineation of Anglo-German Boundary in East Africa	85	5	10	85	5	10	170	10	20
Sleeping Sickness Conference	745	15	11	745	15	11	1,490	30	22
Second Peace Conference at The Hague	9,500	4	2	15	11	2	9,515	15	4

CLASS V—continued.

Vote 2.

COLONIAL SERVICES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for various Colonial Services, including certain Grants in Aid, in the Year ended 31st March 1910, showing the Surplus or Deficit upon each of the Votes.

SERVICE	GRANT	EXPENDITURE	Difference between Grant and Expenditure						
			Less than granted	More than granted					
GRANTS IN AID OF LOCAL REVENUES:	£	s.	d.	£	s.	d.	£	s.	d.
A.—Northern Nigeria	227,000	—	—	227,000	—	—	—	—	—
B.—West Indian Islands. Revenue	65,000	—	—	65,000	—	—	—	—	—
C.—West Indian Islands. Revenue. Education and Agricultural Instruction and Expenditures	6,500	—	—	6,500	—	—	—	—	—
D.—Burmah	31,000	—	—	31,000	—	—	6,000	—	—
E.—Wai-Itai-Wai	6,000	—	—	6,000	—	—	—	—	—
F.—Kwana	20,000	—	—	20,000	—	—	—	—	—
G.—British East Africa	12,000	—	—	12,000	—	—	11,500	—	—
H.—Uganda	112,000	—	—	112,000	—	—	11,750	—	—
I.—Ceylon	—	—	—	—	—	—	—	—	—
J.—Canton	—	—	—	—	—	—	—	—	—
K.—Canton	—	—	—	—	—	—	—	—	—
L.—Canton	—	—	—	—	—	—	—	—	—
M.—Canton	—	—	—	—	—	—	—	—	—
N.—Canton	—	—	—	—	—	—	—	—	—
O.—Canton	—	—	—	—	—	—	—	—	—
P.—Canton	—	—	—	—	—	—	—	—	—
Q.—Canton	—	—	—	—	—	—	—	—	—
R.—Canton	—	—	—	—	—	—	—	—	—
S.—Canton	—	—	—	—	—	—	—	—	—
T.—Canton	—	—	—	—	—	—	—	—	—
U.—Canton	—	—	—	—	—	—	—	—	—
V.—Canton	—	—	—	—	—	—	—	—	—
W.—Canton	—	—	—	—	—	—	—	—	—
X.—Canton	—	—	—	—	—	—	—	—	—
Y.—Canton	—	—	—	—	—	—	—	—	—
Z.—Canton	—	—	—	—	—	—	—	—	—
Total	1,000,000	—	—	1,000,000	—	—	22,000	10	0

EXPLANATION of the Causes of Variation between Expenditure and Grant.

The following statement shows the application of the Grant in appropriation to the various services, and the amount of the Grant in excess of the actual expenditure thereon. It will be observed that the total amount of the Grant is £1,000,000, and that the total amount of the expenditure thereon is £978,000, leaving a surplus of £22,000. This surplus is shown in the column headed "Surplus" in the column headed "Difference between Grant and Expenditure" in the above statement. The surplus is shown in the column headed "Surplus" in the column headed "Difference between Grant and Expenditure" in the above statement. The surplus is shown in the column headed "Surplus" in the column headed "Difference between Grant and Expenditure" in the above statement.

CLASS V.—continued.

NOTE 2.—COLONIAL SERVICES—continued.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.			
			Less than Grant.	More than Grant.	£	s
Brought forward	1,090,200	1,090,200	29,256 30	60,000		
SALARIES, &c. OF GOVERNORS, &c.—cont.						
N.—Windward Islands	700	700	75 19 10			
O.—Leeward Islands	3,250	3,247 19 10	2 10			
P.—West Indian Agricultural Department. Salaries and incidental Expenses.	5,228	4,824 16 2	403 7 10			
Q.—Borneo (North Borneo, Brunai, and Sarawak).	675	675				
WESTERN PACIFIC HIGH COMMISSION:						
R.—Salaries	3,000	2,985 4 11	14 15 1			
S 1.—Judicial Expenses	100	12 1	87 16			
H 2.—Travelling and other Expenses.	800	268 1 4	531 18 8			
H 3.—New Hebrides: Expenses under the Anglo-French Convention.	88,437	14,846 10	73,590 19 2			
SOUTH AFRICA:						
S.—High Commissioner, Salaries	7,500	7,292 18 4	207 11 6			
S 1.—High Commissioner, Travelling and other Expenses.	3,000	2,443 19	556 7			
T.—Transvaal, Non-effective Charge	300	300				
U.—Rhodesia, Salaries	3,480	3,445 12 4	34 8 8			
U 1.—Rhodesia, Travelling and other Expenses.	300	26 7	273 3			
Carried forward	1,103,382	1,101,043 19 0	24,400 7 3	60,000	6 7	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- N.—The whole of the amount provided for the maintenance of the Governor-General and Chief of the Governor-in-Chief's office was not required.
- O.—Casual.
- P.—Savings occurred in the provision for the incidental expenses of the Department.
- R.—Casual.
- R 1.—It is impossible to estimate the expenditure under these heads with accuracy.
- R 3.—Owing to various causes it was not possible to carry out the estimate of travelling, the purchase of a vessel for the Resident Commissioner, and other matters for which provision had been made in the estimate.
- S.—The excess, which was due to various contingencies in connection with travelling, was covered by a contribution from the Government of the Cape Colony.
- S 1.—The estimate was based on information furnished by the High Commissioner.
- T.—The excess is due to an unauthorised saving being made by the High Commissioner in the previous year.
- U 1.—The estimate was based on information furnished by the High Commissioner.

CLASS V.—continued.

NOTE 2.—COLONIAL SERVICES—continued.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.			
			Less than Grant.	More than Grant.	£	s
Brought forward	1,103,382	1,101,043 19 0	24,400 7 3	60,000	6 7	
V.—Passages of Governors and other Colonial Officers	10,000	9,208 16 9	7,917 9 3			
W.—Boundary Commissioners	9,000	7,832 18	1,167 8			
X.—Telegrams on Colonial Services	15,000	6,800 16 8	8,199 8 4			
Y.—Chief of North America (Ralph Buller)	50	51 10	1 10			
Z.—Chief of Cape	337	321 16 1	15 7 11			
AA.—Night Clothing Purchase	44,475	44,474 7	10			
BB.—Maritime Investigations	3,000	3,000				
CC.—Contingencies Incident upon (Chief of Cape)	20,000	20,000				
DD.—Contingencies Incident upon (Chief of Cape)	900	885 5 3	14 10 7			
EE.—American Rights, Litigation, South Commission of Enquiry	671	490 3 10	181 16 2			
FF.—Entomological Research (Tropical Diseases) Supplementary	1,000	1,000				
GG.—Expenditure by South Africa Colonies		60 1 0		59 11 0		
Total Original Appropriation	1,178,314	1,176,227	2,087	60,000	11 2	
Total						
Deduct Deficit				60,000	11 2	
Excess (or deficit) as to authorised				£ 23,323 18 4		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- V.—Unauthorised charges which were allowed for when the Estimate was prepared did not take place. The total amount of expenditure under this head is exceeded.
- W.—Excesses occurred in connection with the United Kingdom and Nigeria Commissions. With the sanction of the Treasury, certain cases submitted by the United Kingdom and Nigeria Commissions. With the sanction of the Treasury, certain cases submitted by the United Kingdom and Nigeria Commissions. With the sanction of the Treasury, certain cases submitted by the United Kingdom and Nigeria Commissions.
- X.—The expenditure on telegrams was less than estimated because of a saving in the provision made in the year for the expenditure on the East Africa (Agricultural) Boundary Commission. The expenditure in connection with this latter Commission included a sum of £112 18s 1d expended on the purchase of telegrams in respect of which it was impossible to furnish a final estimate.
- Y.—The expenditure on both current and travel contingents was within the estimate.
- Z.—Savings of £160.
- AA.—The expenditure on both current and travel contingents was within the estimate.
- BB.—Savings of £160.
- CC.—Casual.
- DD.—After the Estimate had been framed it was found that a large portion of the expenditure should be defrayed from Southern Nigeria funds and had been incorporated in the Estimate.
- EE.—The expenditure was increased, with the sanction of the Treasury, in the provision for litigation connected with the South African Commission of a final year, and referred for the S.A. to the Ministry of Justice for sanction in connection with the Disputes of the High Commissioner to the South African Govt.

CLASS V.—continued

NOTE 2.—COLONIAL SERVICES—continued

EXTRA RECEIPTS

Estimated amount of Extra Receipts payable to the Exchequer
 Amount of Extra Receipts realized in the year 1900-10, and paid over to the Exchequer

In addition to the ordinary annual instalment of 20,000*l.* towards the satisfaction of the liabilities to His Majesty's Government which was estimated to be received in the year from the West Coast Government, further sums of 100,000*l.* on account of that debt, and of 24,000*l.* on account of the employment of a detachment of the West African Frontier Force in Ashanti in 1900, were received from that Government in the year.

In the case of the Fiji debt, two instalments of 1,000*l.* for the years 1900 and 1910 were in course of receipt in the financial year.

Sums of 228*l.*, 15*l.*, and 383*l.* 1*l.* 7*d.* were received from the St. Helena Government in connection with the Grants made to St. Helena in aid of industrial relief.

508*l.* was received from Antigua in respect of an experiment made from Grants in Aid of Deficiency of General Revenue.

A contribution of 900*l.* from the Sudan Government towards the cost of the Agricultural Boundary Commission was waived with Treasury sanction. On the same head, sums of over 500*l.* were applied in connection with the sale of surplus stores, equipment, &c., purchased for various Government Colonizations.

Receipts of fines and fees in connection with the West Indian Agricultural Department again proved more than had been anticipated.

The surplus of 15,144*l.* 1*l.* 8*d.* shown on the Account of the Year "Colonial Services" for the year ended 31st of March 1900 has been surrendered.

Colonial Office,
 20 November 1910.

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

Examined,
 G. Y. Vanderve.

G. F. Fiddes,
 Accounting Officer.

John A. Keope,
 Comptroller and Auditor General.

STATEMENT showing distribution of the Parliamentary Grant in Aid,
 WEST INDIAN ISLANDS, Botanic Stations and Agricultural Instruction and Experimentation,
 1900-10—4,533*l.*

Antigua	471
Barbados	519
Dominion	200
Grenada	200
Leeward Islands	200
Montserrat	200
St. Kitts-Nevis	200
St. Lucia	200
St. Vincent	200
Virgin Islands	200
Total	4,533

CLASS V.—continued

NOTE 2.—COLONIAL SERVICES—continued

EXPENSES

STATEMENT of Expenses on account of the Government and other
 Colonial Officers charged to the Vote for 1900-10 and referred to in "Explanation, &c."

Lord Chelmsford	Expenses in proceeding from Queensland to New South Wales	£	s.	d.
Mr. Sydney Oswald	Expenses incurred on H.M.S. "Indefatigable" in proceeding on an official visit to the Cayman Islands	75	1	9
Do.	Expenses incurred on H.M.S. "Herald" in proceeding on an official visit to the Cayman Islands	29		
C. H. Murray	Expenses incurred in proceeding from Gold Coast to England to take up the appointment of Secretary to the High Commissioner for the Western Coast	15	3	
Do.	Expenses of proceeding from England to Fiji as above	28	12	
Mr. G. Northcote	On account of expenses in proceeding from Tasmania to W. Australia to administer the Government	168		
		400		

Column Allowances to the following Governments on Appointment or Retirement

Mr. C. G. Murray	200
Mr. G. H. Murray	800
Mr. J. H. Murray	350
Do.	350
Mr. Ralph Williams	800
Do.	300
Mr. W. MacGregor	800
Do.	110
Lieut.-Gen. Sir H. F. Glyn	300
Lieut.-Gen. Sir H. W. Leslie	200
Mr. H. F. C. Gwynne	350
Do.	200
Mr. H. Shackleton	500
Lieut.-Col. Sir W. H. Murray	450
Total	58,566 16 9

Colonial Office,
 20 November 1910.

G. F. Fiddes,
 Accounting Officer.

CLASS V.—continued.

Vote E.—Colonial Services—continued.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

1. Expenditure in excess of the Estimate has taken place under Sub-Heads W, X, and U.
2. A special sub-head, "Presentation to South African Colonies," has been opened, under Treasury sanction.

SOUTH AFRICAN CONSTABULARY

3. The final statement of expenditure out of the Grant in Aid, 1909-10, South African Constabulary, which has been received and examined, shows an unexpended balance on the 30th April 1910 of 50,842*l.* 3*s.* No question on that account has arisen for settlement.
- A sum of 43,321*l.* 10*s.* was paid into the Exchequer on the 25th September, and I am informed that the balance of 7,521*l.* 13*s.* was realized on the 30th November.

TRANSVAAL AND ORANGE RIVER PROVINCES

Contributions towards Expenditure for the Benefit of Native

4. The balances of the accounts opened under Sub-Heads DD and EE of the Vote 1907-08, and FF of the Vote 1908-09, which are subject to the production of statements of expenditure and certificates, were on 31st March 1910—

Transvaal	£	4,455	6	3
Orange River Colony	£	27,124	14	10

St. Helena, Industrial Relief

5. Referring to paragraph 7 of my last year's Report, a final account has been rendered to my Department in connection with the Grant in Aid of the three industry, St. Helena (Industrial Relief), and the unexpended balance, 228*l.* 15*s.* 11*d.*, has been repaid to the Exchequer. Part of the expenditure out of the Grant being the salary 60*l.* per annum of the manager of the factory for the second year of his engagement, the balance repaid to the Imperial Exchequer if the funds of the three industry permit, the balance of the repayment is, under Treasury sanction, allowed to stand over for his payment.

WESTERN PROTECTIVE SHIP COMPANY

6. Under Sub-Head E.3, New Hebrides, Expenses under the Grant-in-Aid, the charge in respect of the limited share of the joint expenses has been returned as a sum of 1,000 received as the final amount of joint revenue raised during the year. The revenue was made in the 1908-10 Estimate for my own account, but the certificate has been signed of deducting the revenue from the expenditure and charging the balance as in conformity with that provided for in the Estimates for the year 1909-10.

A provision has arisen as to the propriety of charging to the Vote the entire expenditure on the purchase of a certain estate in the absence of definite information whether the land is being used for buildings that are exclusively British or for some, the use of which is chargeable to the joint expense account.

The matter has been referred by the Colonial Office to the High Commissioner for further information.

BOUNDARY COMMISSIONS

7. On the four Commissions for which provision was made in 1909-10 or previous years, the total expenditure up to 31st March 1910 was—

	£	4	4	
Anglo-Congolese, Uganda	£	17,395	15	11
Anglo-French, Niger to Lake Chad	£	11,982	0	4
Anglo-German, Nigeria, Yola to Cross River	£	11,487	13	10
East Africa, Abyssinia	£	9,829	18	4

CLASS V.—continued.

Vote E.—Colonial Services—continued.

Sub-Head DD. SLEEPING SICKNESS: EXPENSES OF NATIONAL BUREAU.

8. A sum of 200*l.* was contributed by the Sudan Government in respect of the cost of the services provided in the Estimate. The amount of 88*l.* 0*s.* 0*d.* as shown on the Appropriation Account, represents the balance of expenditures for the year 1909-10 after deducting the contribution.

Sub-Head FF. EPIDEMIOLOGICAL RESEARCH (TROPICAL DISEASES).

9. The amount of the Fund, which has been furnished for the year 1909-10, shows that the condition assumed by the Treasury as an annual contribution of 1,000*l.* has been satisfied by the receipt of contributions of equal amount from certain West Africa Colonies.

GOLD COAST EXTRA RECEIPTS

Gold Coast Debt

10. A sum of 100,000*l.* was paid into the Imperial Exchequer by the Gold Coast Colony in March 1909 under the arrangements for the extinction of the Colony's debt referred to in paragraph 7 of the report on Colonial Services for the year 1904-05 and on page 160 of the Finance Accounts for the year 1909-10.

A further sum of 54,000*l.* 10*s.* was also repaid by the Gold Coast Government in respect of the services of loans made in 1900, the cost of which was charged partly to the Vote for Colonial Services and partly to the revenue, aided by Imperial Grants of Northern Nigeria.

SMALL DEBTS OF HEREDITARY REVENUE

Ghana Revenue

11. Under a license for 98 years from 1902 a royalty of 6*d.* a ton on phosphate guano shipped from Ghana Island is receivable from the Government. Until 31st March 1909 the sums derived from this source were treated as small balances of the hereditary revenue payable to the Exchequer, but from 1st April 1909 the Treasury have agreed to the appropriation of the royalty to the funds of the Ashanti and Elmina Islands Protectorate (Western Provinces) in the subsequent year or other demand is made upon the Imperial Exchequer in respect of the administration of the Protectorate.

GRANTS IN AID OF LOCAL DEPARTMENTS

The following amounts were granted in Aid—

£	0
£	227,600
£	45,000
£	6,550
£	4,400
£	30,000
£	190,000
£	2,500

From the Grants provided under Sub-Heads D, U, and V reductions were made respectively of 5,000*l.*, 11,000*l.* and 11,750*l.*, the sums being as follows—

£	25,000
£	183,500
£	103,250

The revenues of Northern Nigeria, Bechuanaland, West-Hat-Wat, Nyassaland, British East Africa, Uganda, and Somaliland are dealt with in paragraphs 18 to 23 of this Report.

In connection with the charge under Sub-Head F of 2,500*l.* as a Grant in Aid, St. Helena, an account of the revenue and expenditure of the island for the year 1909 has been furnished showing a deficiency of 2,708*l.* 16*s.* 3*d.*

CLASS V.—continued

NOTE 2.—COLONIAL SERVICES—continued.

The accounts of West Indian Islands receiving Grants in Aid are not audited in my Department, but statements of the expenditure out of the Grants in Aid, where required, have been furnished. My remarks on these will be found in paragraphs 14 to 17 of this Report.

13. The amount to be surrendered is £21,777 15s. 4d.

Grant	£	s.	d.
	1,233,521		
Expenditure	1,211,744	1	8
Surplus	21,777	15	4

WEST INDIAN ISLANDS.

14. With reference to a larger Grant in Aid of deficiency of general revenue in certain West Indian Islands it was noted in paragraph 13 of last year's Report that the liability of the island of Antigua in respect of an allotment of £4,000 in 1906-07 had been reduced to £1,000. No further payments have been made and the balance outstanding against that island remains at £1,000.

ANTIGUA.

15. In addition to the balance of £9,000 to be surrendered in paragraph 14 of my Report of last year, and to £55,139 5s. 4d. which has accrued in favour of the island of Antigua provided under Sub-Head B has been issued (initially a sum of £25,000) a certificate for this service in 1909-10.

A balance of £2,917 1s. was held by the Crown Agents on the 31st March 1910, and was available to meet the charges to be incurred on account of the purchase of the remaining year.

BARBADOES.

16. The amount of £500 provided under Sub-Head C was issued on account of these services as shown in the detailed statement appended to this account on page 324.

The amount available for these services in 1909-10 was £1,775 15s. 4d., the expenditure was £1,967 2s. 2d., leaving a balance of £1,578 13s. 2d. on the 31st March 1910.

GRANT IN AID 1860-61, ON TRADING.

17. The total receipts up to the 31st March 1910, including the original Grant in Aid of £15,000 for trade, and land settlement, amounted to £2,284 5s. 4d., and the expenditure, including £832 1s. 6d. expended in 1869-70, to £1,756 1s. 6d., leaving an outstanding balance of £528 4s. 4d.

An abstract of the revenue and expenditure for the period from 1st January 1860 to 31st March 1910, which has been furnished to my Department by the Colonial Office, is appended.

Since the date of my last Report, paragraph 26 of which the details of the balance was referred to, I have been furnished with copies of further correspondence, the subject of land settlement which contains Treasury orders of an allotment provided for the purchase of Union Island one of the Colonies within the dependencies of St. Vincent, with funds derived from the balance of the Grant in Aid and for the purpose of it to enable holdings under the Land Settlement Ordinance of 1860. The proceeds of this will be receivable by instalments. I have recently been informed that the purchase of Union Island has been effected.

In these circumstances the Treasury have sanctioned in the proposal of the Secretary of State that the question of a refund to the Exchequer of any portion of the Grant shall stand over until 16 years have elapsed from the date of the original grant. The matter will therefore be brought up for consideration in 1914.

NORTHERN NIGERIA, BECHUANALAND, WIND-HAT-WEE, NORTHERN EAST AFRICA, JUBA, AND SOMALILAND.

18. The examination of the revenue and expenditure of these Dependencies has been carried out by my Department, on behalf of the Secretary of State for the Colonies, subject to the requirement by the Dependencies concerned of the actual cost incurred.

CLASS V.—continued

NOTE 2.—COLONIAL SERVICES—continued.

19. The annual accounts of the Protectorate of Northern Nigeria, Bechuanaland, British West Africa, Uganda, and Somaliland, and of the Territory of Wind-Hat-Wei, together with the statements of revenue and expenditure on 31st March 1910, are appended (Appendices B to H). These accounts have been examined, and any questions which have arisen in the course of examination have, so far as possible, been satisfactorily settled.

20. In accordance with the usual arrangements referred to in paragraphs 20 and 21 of the last Report of the Public Accounts Committee upon Civil Service and Revenue Departments appended hereto will be the first to be subjected to a detailed audit by my Department and, in addition, in the year 1912-13 the detailed examination of the accounts will be undertaken by the recently constituted Colonial Audit Department and the head of that department will furnish a certificate in support of their accuracy.

21. The questions relating to the year 1907-08 referred to in my last Report as outstanding have since been satisfactorily settled, but certain points in connection with the accounts for 1908-09 are still awaiting final settlement. Various questions on the accounts for the year 1909-10 are also outstanding.

22. The following summary tabulate the totals of the revenue and expenditure of the Dependencies for the year 1909-10, and their financial position on the 31st March 1910, as compared with 1908-09.

	Revenue	Expenditure	Surplus or Deficit	Surplus of Assets	
				31st March 1909.	31st March 1910.
Nigeria	£ 286,430	£ 266,812	£ 295,407	£ 237,000	£ 87,500
Bechuanaland	£ 2,200	£ 2,205	£ 23,400	£ 25,000	£ 5,788
British West Africa	£ 21,000	£ 2,208	£ 22,790	£ 22,402	£ 57,055
Uganda	£ 75,662	£ 78,728	£ 32,201	£ 30,000	£ 13,118
Northern East Africa	£ 200,000	£ 200,000	£ 180,000	£ 172,500	£ 122,337
Juba	£ 25,000	£ 25,000	£ 25,000	£ 25,000	£ 25,842
Somaliland	£ 7,000	£ 7,000	£ 147,453	£ 140,500	£ -1,906

REVENUE AND EXPENDITURE UNDER THE CANADA RAILWAY ACTS, 1896 AND 1902.

23. The summary of the expenditure for the year 1909-10 out of the balance of the amount granted from the Government Fund in respect of the Canada Railway is appended (Appendix I). The net expenditure in the year was £3,622 2s. 6d., and the total net expenditure thereunder was £2,000,000 under the Acts of 1896 and 1902, from the commencement of the railway to the 31st March 1910 was £2,000,000 1s. 2d. The unexpended balance on hand on the 31st March 1910 was £44,886 18s. 10d.

John A. Kemp,
Comptroller and Auditor General.

CLASS V—continued

Vote 2.—Colonial Services—continued

NORTHERN NIGERIA

Statement showing the Total Receipts

Receipts	Actual	Estimated	Balance	Carried
Balance, 1st April 1910				
Land and Mineral Revenue	1,000	1,000		
Stamp Revenue	2,000	2,000		
Land Revenue	3,000	3,000		
Food Office and Transport	4,000	4,000		
Customs Duties	5,000	5,000		
Grants	6,000	6,000		
Manufacture of Soap	7,000	7,000		
Total Receipts	28,000	28,000		

Expenditure	Actual	Estimated	Balance	Carried
Administration	10,000	10,000		
Police	12,000	12,000		
Magistrates	8,000	8,000		
Public Works	5,000	5,000		
Public Health	3,000	3,000		
Public Works	2,000	2,000		
Total Expenditure	40,000	40,000		

Statement showing the Total Receipts and Expenditure for the year ended 31st March 1910.

The total receipts for the year ended 31st March 1910 were £28,000 and the total expenditure was £40,000. The balance carried forward to 1st April 1911 was £12,000.

CLASS V—continued

Vote 2.—Colonial Services—continued

NORTHERN NIGERIA

Statement showing the Total Receipts

Receipts	Actual	Estimated	Balance	Carried
Balance, 1st April 1910				
Land and Mineral Revenue	1,000	1,000		
Stamp Revenue	2,000	2,000		
Land Revenue	3,000	3,000		
Food Office and Transport	4,000	4,000		
Customs Duties	5,000	5,000		
Grants	6,000	6,000		
Manufacture of Soap	7,000	7,000		
Total Receipts	28,000	28,000		

Expenditure	Actual	Estimated	Balance	Carried
Administration	10,000	10,000		
Police	12,000	12,000		
Magistrates	8,000	8,000		
Public Works	5,000	5,000		
Public Health	3,000	3,000		
Public Works	2,000	2,000		
Total Expenditure	40,000	40,000		

Statement showing the Total Receipts and Expenditure for the year ended 31st March 1910.

The total receipts for the year ended 31st March 1910 were £28,000 and the total expenditure was £40,000. The balance carried forward to 1st April 1911 was £12,000.

By Order of the Secretary of State for the Colonies

Class V—continued.

Vote 2—Colonial Services—continued.

(C) TERRITORY OF THE

STATEMENT showing the TOTAL RECEIPTS and

No. of Schedule	Receipts	Actual Estimated	Total Receipts	More than Estimated	Less than Estimated
	Balance on 1st April 1907	—	22,000 12	—	—
1	Grant in Aid	—	20,000	—	—
2	Customs	11,000	10,800 14 9	243 14 9	—
3	Hut Tax	20,000	20,370 14 5	370 14 5	—
4	Licences	2,000	2,070 12 4	70 12 4	—
5	Revenue Stamp	200	200 12 1	—	12 1
6	Fees	500	500 12 1	—	12 1
7	Sales of Government Property	1,000	1,000 12 1	—	12 1
8	Sundries	—	—	—	—
	TOTAL	24,000	45,970 14 9	6,070 14 9	24 2
9	Advances repaid	—	200 12 10	—	200 12 10
10	Overpayments recovered	—	—	—	—
11	Deposits, Sales of Government Stock	—	10 10 0	—	10 10 0
12	Deposits, Paymaster	—	100 0 0	—	100 0 0
13	Deposits, Security, Labour Agents	—	100 0 0	—	100 0 0
14	Deposits, Native Police Compensation Fund	—	10 10 0	—	10 10 0
15	Deposits, Native Reservations	—	10 10 0	—	10 10 0
16	Deposits, Educational Fund	—	10 10 0	—	10 10 0
	TOTAL	0	21,000 0 0		

Statement of Assets and

Assets	Amount
Balance on 31st March 1910	—
In hands of Resident Commissioner and Sub-Commissioners	—
In hands of Crown Agents	—
Advances repaid	—
Total	21,000 0 0

Resident Commissioner's Office, Malakal,
25 June 1910.

Class V—continued.

Vote 2—Colonial Services—continued.

NEOGUANLAND PROTECTORATE.

EXPENDITURE in the Year ended the 31st March 1910.

No. of Schedule	Particulars	Actual Estimated	Total Payments	More than Estimated	Less than Estimated
1	Provision	4	4 0 0	—	4 0 0
2	Resident Commissioner	1,000	1,000 0 0	—	—
3	Legal	1,000	1,070 10 4	70 10 4	—
4	Public Administration	1,000	9,800 10 4	—	700 10 4
5	Police	2,000	2,000 10 1	—	10 1
6	Customs	200	212 14	—	12 14
7	Police	11,000	11,000 1 4	—	—
8	Manufactures	1,000	9,110 1 10	810 1 10	—
9	Public Works, Reservations	1,000	9,000 10 4	800 10 4	—
10	Public Works, Reservations	1,000	1,000 0 0	—	—
11	Resident	200	200 10 10	—	10 10
12	Migration	1,000	1,000 0 0	—	—
13	Transport	2,000	2,000 0 0	—	—
14	Local Institutions	—	—	—	—
	Total	4	45,970 14 9	1,000 0 0	8,000 0 0
15	Advances	—	200 12 10	—	200 12 10
16	Deposits repaid, Government Stock	—	10 10 0	—	10 10 0
17	Deposits repaid, Paymaster	—	100 0 0	—	100 0 0
18	Deposits, Labour Agents, Malakal	—	100 0 0	—	100 0 0
19	Deposits, Native Reservations	—	10 10 0	—	10 10 0
	Balance on 31st March 1910		21,000 0 0		
	Total	4	66,970 14 9		

Liabilities on the 31st March 1910.

Liabilities	Amount
Deposits, Sales of Government Stock	—
Deposits, Paymaster	—
Deposits, Security, Labour Agents	—
Deposits, Native Police Compensation Fund	—
Deposits, Reservations Fund	—
Balance of assets over liabilities	21,000 0 0
Total	21,000 0 0

M. Williams,
For the Resident Commissioner.

Class V.—continued

VOTE 2—COLONIAL SERVICES—continued

(D) NYASALAND

ACCOUNT of the Cash Receipts and Payments

Head No.	EXPLANATION	Amount Estimated				Total Receipts in the Year 1929-30				Money then Available				Less Total Expenditure			
		£	s	d	£	£	s	d	£	s	d	£	s	d	£	s	d
	Balance on 1st April 1929				90,000	0	0										
	RECEIPTS																
	1 2 3 4 5 6 7 8 9																
	10 11																
	12 13 14 15 16																
	TOTAL				£ 100,000	0	0		£ 100,000	0	0		£ 100,000	0	0		£ 100,000

AGRICULTURE

EXPLANATION	£	s	d
Deposits received	1,000	0	0
Grants and Subsidies	1,000	0	0
Receipts of Amenity and Licenses	11,000	0	0
TOTAL	13,000	0	0

Lomb's Nyasaland
1 July 1930.

Class V.—continued

VOTE 2—COLONIAL SERVICES—continued

PROTECTORATE

for the Year ended 31st March 1930

Head No.	EXPLANATION	Amount Estimated				Total Payments in the Year 1929-30				Less than Estimated							
		£	s	d	£	£	s	d	£	s	d	£	s	d			
	1				1,000				1,000								
	2				1,000				1,000								
	3				1,000				1,000								
	4				1,000				1,000								
	5				1,000				1,000								
	6				1,000				1,000								
	7				1,000				1,000								
	8				1,000				1,000								
	9				1,000				1,000								
	10				1,000				1,000								
	11				1,000				1,000								
	12				1,000				1,000								
	13				1,000				1,000								
	14				1,000				1,000								
	15				1,000				1,000								
	16				1,000				1,000								
	17				1,000				1,000								
	18				1,000				1,000								
	19				1,000				1,000								
	20				1,000				1,000								
	TOTAL				£ 20,000	0	0		£ 20,000	0	0		£ 20,000	0	0		£ 20,000

at 31st March 1930

EXPLANATION	£	s	d
Grants and Subsidies	12,000	0	0
Grants	8,000	0	0
TOTAL	20,000	0	0

R. H. Salton
Acting Treasurer

CLASS V.—continued

NOTE 2.—COLONIAL SERVICES—continued

(E) EAST AFRICA

STATEMENT showing the Total Receipts and

RECEIPTS	Amount			
	Estimated	Actual Receipts	Vote this Estimate	Vote this Estimate
Balance on 1st April 1909		12,240 11 11		
Parliamentary Grant		128,240 0 0		
HEADS OF REVENUE				
Customs	21,000	21,000 0 0	21,000 0 0	
Port, Harbour, Wharf, and Light dues	600	600 0 0	600 0 0	
Licences, Rates, and other Revenue not otherwise classified	719 0 0	719 0 0	719 0 0	
Fees of Courts of Office, Payment for special services, and Reimbursements in aid	11,000	11,000 0 0	11,000 0 0	
Post Office and Telegraphs	200,000	200,000 0 0	200,000 0 0	
Government Savings	20,000	20,000 0 0	20,000 0 0	
Rents	100	100 0 0	100 0 0	
Interest	2,000	2,000 0 0	2,000 0 0	
Miscellaneous Receipts	4,000	4,000 0 0	4,000 0 0	
Sale of Government Property	100	100 0 0	100 0 0	
Land Sales				
TOTAL RECEIPTS	215,000	215,000 0 0	215,000 0 0	215,000 0 0
Total including balances		227,240 11 11		
Advances		10,000 0 0		
Unallocated Surplus		10,000 0 0		
General Post Office, London		1,000 0 0		
General Post Office, New		10,000 0 0		
Drafts and Remittances		10,000 0 0		
Investments		10,000 0 0		
Unallocated Trade Funds		10,000 0 0		

STATEMENT OF AMOUNTS PAID

AMOUNT	Amount			
	Estimated	Actual	Vote this Estimate	Vote this Estimate
Salaries	4,500 0 0	4,500 0 0	4,500 0 0	
Penalities - Police	300 0 0	300 0 0	300 0 0	
Penalities - Prison and Agricultural Cottages	5,000 0 0	5,000 0 0	5,000 0 0	
Clippers - Clerks	5,000 0 0	5,000 0 0	5,000 0 0	
Grants and Remittances	1,000 0 0	1,000 0 0	1,000 0 0	
Unallocated	10,000 0 0	10,000 0 0	10,000 0 0	
Unallocated Surplus	10,000 0 0	10,000 0 0	10,000 0 0	
Unallocated Trade Funds	10,000 0 0	10,000 0 0	10,000 0 0	
TOTAL	40,000 0 0	40,000 0 0	40,000 0 0	40,000 0 0

12 July 1910

I certify that this Account has been examined under the accompanying Report, is correct.

Comptroller in Charge

CLASS V.—continued

NOTE 2.—COLONIAL SERVICES—continued

I.

PROTECTORATE

EXPENDITURE in the Year ended 31st March 1910

EXPENDITURE	Amount				Amount			
	Estimated	Actual	Vote this Estimate	Vote this Estimate	Estimated	Actual	Vote this Estimate	Vote this Estimate
HEADS OF EXPENDITURE								
Salaries and Wages	4,500	4,500 0 0	4,500 0 0		4,500	4,500 0 0	4,500 0 0	
Penalities - Police	300	300 0 0	300 0 0		300	300 0 0	300 0 0	
Penalities - Prison and Agricultural Cottages	5,000	5,000 0 0	5,000 0 0		5,000	5,000 0 0	5,000 0 0	
Clippers - Clerks	5,000	5,000 0 0	5,000 0 0		5,000	5,000 0 0	5,000 0 0	
Grants and Remittances	1,000	1,000 0 0	1,000 0 0		1,000	1,000 0 0	1,000 0 0	
Unallocated	10,000	10,000 0 0	10,000 0 0		10,000	10,000 0 0	10,000 0 0	
Unallocated Surplus	10,000	10,000 0 0	10,000 0 0		10,000	10,000 0 0	10,000 0 0	
Unallocated Trade Funds	10,000	10,000 0 0	10,000 0 0		10,000	10,000 0 0	10,000 0 0	
TOTAL	40,000	40,000 0 0	40,000 0 0	40,000 0 0	40,000	40,000 0 0	40,000 0 0	40,000 0 0

This is true as at 31st March 1910

AMOUNT	Amount			
	Estimated	Actual	Vote this Estimate	Vote this Estimate
Salaries	4,500 0 0	4,500 0 0	4,500 0 0	
Penalities - Police	300 0 0	300 0 0	300 0 0	
Penalities - Prison and Agricultural Cottages	5,000 0 0	5,000 0 0	5,000 0 0	
Clippers - Clerks	5,000 0 0	5,000 0 0	5,000 0 0	
Grants and Remittances	1,000 0 0	1,000 0 0	1,000 0 0	
Unallocated	10,000 0 0	10,000 0 0	10,000 0 0	
Unallocated Surplus	10,000 0 0	10,000 0 0	10,000 0 0	
Unallocated Trade Funds	10,000 0 0	10,000 0 0	10,000 0 0	
TOTAL	40,000 0 0	40,000 0 0	40,000 0 0	40,000 0 0

C. C. Bowring
Treasurer

I certify that this Account has been examined under the accompanying Report, is correct.

Comptroller in Charge

CLASS V.—continued.

VOTE 2—COLONIAL SERVICES—continued.

STATEMENT showing the TOTAL RECEIPTS AND PAYMENTS

Head No.	Item	Amount Estimated	Total Receipts	Balance Estimated	Balance Available
	Balance on 1st April 1910	11,500	11,500		
	Parliamentary Grant	11,500	23,000	11,500	
	Loans, Grants and Interest Receipts not otherwise classified	11,500	34,500	23,000	
	Fees of Courts for Office Payments for Specific Services and Subsidies to Boards of Government Property	1,500	36,000	24,500	
	Interest	1,500	37,500	26,000	
	Residuals and Receipts	1,500	39,000	27,500	
	Post Office	1,500	40,500	29,000	
	Law Office	1,500	42,000	30,500	
	Total Receipts	42,000	42,000	30,500	
	Total including Balance on 1st April 1910	42,000	84,000	61,000	
	Advances	1,000	60,000	59,000	
	Imports	1,000	59,000	58,000	
	Loans and Receipts	1,000	57,000	56,000	
	Investment	1,000	55,000	54,000	
	Provisional Debt	1,000	53,000	52,000	
	Unallocated Money Funds	1,000	51,000	50,000	
	Unallocated Money, Telegraphs	1,000	49,000	48,000	
	Contingent Charge Reserve	1,000	47,000	46,000	

STATEMENT OF AMOUNTS AND RECEIPTS on 31st March 1910

Item	Amount	Item	Amount
Advances	1,000	Loans and Receipts	1,000
Imports	1,000	Contingent Charge Reserve	1,000
Investment	1,000	Provisional Debt	1,000
Provisional Debt	1,000	Unallocated Money Funds	1,000
Unallocated Money Funds	1,000	Unallocated Money, Telegraphs	1,000
Unallocated Money, Telegraphs	1,000		
	47,000		47,000

The Treasury
Singapore, Uganda,
14 July 1910

C. D. Smith,
Treasurer

CLASS V.—continued.

VOTE 2—COLONIAL SERVICES—continued.

PROTECTORATE

Expenditure in the Year ending 31st March 1910

Head No.	Item	Amount Estimated	Total Receipts	Balance Estimated	Balance Available
	Provision	1,000	1,000		
	Provision	1,000	2,000	1,000	
	Provision	1,000	3,000	2,000	
	Provision	1,000	4,000	3,000	
	Provision	1,000	5,000	4,000	
	Provision	1,000	6,000	5,000	
	Provision	1,000	7,000	6,000	
	Provision	1,000	8,000	7,000	
	Provision	1,000	9,000	8,000	
	Provision	1,000	10,000	9,000	
	Provision	1,000	11,000	10,000	
	Provision	1,000	12,000	11,000	
	Provision	1,000	13,000	12,000	
	Provision	1,000	14,000	13,000	
	Provision	1,000	15,000	14,000	
	Provision	1,000	16,000	15,000	
	Provision	1,000	17,000	16,000	
	Provision	1,000	18,000	17,000	
	Provision	1,000	19,000	18,000	
	Provision	1,000	20,000	19,000	
	Provision	1,000	21,000	20,000	
	Provision	1,000	22,000	21,000	
	Provision	1,000	23,000	22,000	
	Provision	1,000	24,000	23,000	
	Provision	1,000	25,000	24,000	
	Provision	1,000	26,000	25,000	
	Provision	1,000	27,000	26,000	
	Provision	1,000	28,000	27,000	
	Provision	1,000	29,000	28,000	
	Provision	1,000	30,000	29,000	
	Provision	1,000	31,000	30,000	
	Provision	1,000	32,000	31,000	
	Provision	1,000	33,000	32,000	
	Provision	1,000	34,000	33,000	
	Provision	1,000	35,000	34,000	
	Provision	1,000	36,000	35,000	
	Provision	1,000	37,000	36,000	
	Provision	1,000	38,000	37,000	
	Provision	1,000	39,000	38,000	
	Provision	1,000	40,000	39,000	
	Provision	1,000	41,000	40,000	
	Provision	1,000	42,000	41,000	
	Provision	1,000	43,000	42,000	
	Provision	1,000	44,000	43,000	
	Provision	1,000	45,000	44,000	
	Provision	1,000	46,000	45,000	
	Provision	1,000	47,000	46,000	
	Provision	1,000	48,000	47,000	
	Provision	1,000	49,000	48,000	
	Provision	1,000	50,000	49,000	
	Provision	1,000	51,000	50,000	
	Provision	1,000	52,000	51,000	
	Provision	1,000	53,000	52,000	
	Provision	1,000	54,000	53,000	
	Provision	1,000	55,000	54,000	
	Provision	1,000	56,000	55,000	
	Provision	1,000	57,000	56,000	
	Provision	1,000	58,000	57,000	
	Provision	1,000	59,000	58,000	
	Provision	1,000	60,000	59,000	
	Provision	1,000	61,000	60,000	
	Provision	1,000	62,000	61,000	
	Provision	1,000	63,000	62,000	
	Provision	1,000	64,000	63,000	
	Provision	1,000	65,000	64,000	
	Provision	1,000	66,000	65,000	
	Provision	1,000	67,000	66,000	
	Provision	1,000	68,000	67,000	
	Provision	1,000	69,000	68,000	
	Provision	1,000	70,000	69,000	
	Provision	1,000	71,000	70,000	
	Provision	1,000	72,000	71,000	
	Provision	1,000	73,000	72,000	
	Provision	1,000	74,000	73,000	
	Provision	1,000	75,000	74,000	
	Provision	1,000	76,000	75,000	
	Provision	1,000	77,000	76,000	
	Provision	1,000	78,000	77,000	
	Provision	1,000	79,000	78,000	
	Provision	1,000	80,000	79,000	
	Provision	1,000	81,000	80,000	
	Provision	1,000	82,000	81,000	
	Provision	1,000	83,000	82,000	
	Provision	1,000	84,000	83,000	
	Provision	1,000	85,000	84,000	
	Provision	1,000	86,000	85,000	
	Provision	1,000	87,000	86,000	
	Provision	1,000	88,000	87,000	
	Provision	1,000	89,000	88,000	
	Provision	1,000	90,000	89,000	
	Provision	1,000	91,000	90,000	
	Provision	1,000	92,000	91,000	
	Provision	1,000	93,000	92,000	
	Provision	1,000	94,000	93,000	
	Provision	1,000	95,000	94,000	
	Provision	1,000	96,000	95,000	
	Provision	1,000	97,000	96,000	
	Provision	1,000	98,000	97,000	
	Provision	1,000	99,000	98,000	
	Provision	1,000	100,000	99,000	

Item	Amount	Item	Amount
Advances	1,000	Loans and Receipts	1,000
Imports	1,000	Contingent Charge Reserve	1,000
Investment	1,000	Provisional Debt	1,000
Provisional Debt	1,000	Unallocated Money Funds	1,000
Unallocated Money Funds	1,000	Unallocated Money, Telegraphs	1,000
Unallocated Money, Telegraphs	1,000		
	47,000		47,000

The Treasury
Singapore, Uganda,
14 July 1910

C. D. Smith,
Treasurer

CLASS V—continued

VOTE 2—COLONIAL SERVICES—continued

(H)

WEI-MAI-WEI

Statement showing the Total Receipts and

RECEIPTS	Amount Estimated		Actual Receipts	
	\$	cts	\$	cts
Net Balance, 1st April 1909			20,250	00
HEADS OF REVENUE				
Licences and Internal Revenue	2,500	00	2,400	00
Fees of Court	2,700	00	2,820	00
Rents, &c., Land and Houses	10,000	00	10,000	00
Interest and Miscellaneous	1,800	00	1,800	00
Total Revenue	17,000	00	17,020	00
Imperial Grants			11,000	00
Drafts and Remittances			1,000	00
Total Receipts with opening Balance			29,020	00
Total			29,020	00

H. B. Ching,
Financial Accountant

Statement of Assets and

Balance	\$1,000	00
	\$27,000	00

CLASS V—continued

VOTE 2—COLONIAL SERVICES—continued

(H)

WEI-MAI-WEI

EXPENDITURE in the Year ended 31st March 1910

Particulars	Amount Estimated		Actual Payment	
	\$	cts	\$	cts
HEADS OF EXPENDITURE				
Government's Expenditure	20,000	00	20,000	00
Contingency of Expenditure	1,000	00	1,000	00
Charities Office	2,000	00	2,000	00
Printing and Stationery	27,000	00	26,000	00
Medical and Sanitary	10,000	00	10,000	00
Public Works Department	1,000	00	1,000	00
Public Works	10,000	00	10,000	00
Post and Printing Department	1,000	00	1,000	00
Miscellaneous Expenditure	1,000	00	1,000	00
Total Expenditure	100,000	00	100,000	00
Imperial Grants			11,000	00
Total Payment			111,000	00
Net Balance, 31st March 1910			17,920	00
			17,920	00

J. H. Stewart Lockhart,
Commissioner

Statement of Assets and

Capital Account on Hand	\$5,000	00
Money in account on Hand	10,000	00
Outstanding Cheques	10,000	00
Chq. in hands of Crown Agents	114	00
Sub-Amount	1,000	00
	\$27,000	00

H. B. Ching,
Financial Accountant

CLASS V.—continued.

Vote 2.—Colonial Services—continued.

(K.)

UGANDA RAILWAY.—A¹ 1896 AND 1900.

ACCOUNT FOR THE PERIOD ENDING THE 31st MARCH 1910.

STATEMENT showing the Sum issued out of the Consolidated Fund and the Expenditure.

	£	s.	d.
Sum issued out of a total authorised issue of 5,630,000/—	5,508,502		
Expended in the period ended 31st March 1900	2,244,812	11	0
Expended in the year ended 31st March 1910	11,032	3	9
	3,357,624	14	9
Balance to credit	164,878	14	10
TOTAL	5,508,502		

Colonial Office,
28 September 1910.E. F. Palmer,
Accounting Officer.

CLASS V.—continued.

Vote 3.

TELEGRAM SUBSIDIES AND PACIFIC CABLE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Subsidies to certain TELEGRAM COMPANIES and a GRANT IN AID of the ANNUAL EXPENSES of the PACIFIC CABLE (Pacific Cable Act, 1901, 1902, &c.) in the year ended 31st March 1910, showing the Surplus or Deficit upon each Sub-head of the Vote.

Sub-head.	Grants.	Expenditure.	Expenditure compared with Grants.	
			Less than Grants.	More than Grants.
A.—Eastern Telegraph Company	£ 5,000	£ 5,000		
B.—Eastern and South African Telegraph Company	10,000	10,000		
C.—Eastern Telegraph, Australasia, and China Telegraph Company	1,000	1,000		
D.—Eastern West India Cable Company	1,000	1,000		
E.—Hathor and Despatch Cable Company	5,000	5,000		
F.—Pacific Cable, Grant in Aid	14,700	14,700		
Grants Total	£ 37,700	£ 37,700		
			Deficiency of Grant compared with Expenditure	
			£ 14 1	
			Surplus of Appropriation in Aid compared with Expenditure	
			£ 14 1	
			Deficit on Appropriation in Aid	
			NIL	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

F.—The amount available for Grant in aid of the Pacific Cable was reduced by £1,140 14s. through the Appropriation in Aid being to cover the balance by that sum (see note to Sub-head G). It was not, however, necessary to add for a Supplementary Vote, as the amount available was greater than required owing to the amount of expenditure being less than the amount of the Grant granted. The amount of the balance estimated to be in the hands of the Board on 31st March 1910 was £140 14s. 10d. and the amount of the Grant for 1910 was £1,140 14s. 10d.

G.—The Cable Committee in each year a proportion of the expenses of the Pacific Cable met out of the Vote in the preceding year. The exact amount which should be transferred for the year 1910 was not known when the Estimate for 1909-10 was prepared.

Witness
my hand and seal
this 28th day of September 1910.

John A. Kenge,
Comptroller and Auditor General.

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

Witness
my hand and seal
this 28th day of September 1910.

John A. Kenge,
Comptroller and Auditor General.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

The Grants and Expenditure are equal, the deficiency of £1 14s. 14d. in the estimated amount of Appropriation in Aid being counterbalanced by the saving on Sub-head F, Pacific Cable, Grant in Aid.

John A. Kenge,
Comptroller and Auditor General.

CLASS V—continued

NOTE 4

CYPRUS (GRANT IN AID)

ACCOUNT of the Sums Expended, compared with the Sums Granted, in Aid of the Revenue of the ISLAND of CYPRUS, in the Year ended 31st March 1910.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.	
			Less than Grant.	More than Grant.
Cyprus, Grant in Aid	£ 50,000	50,000	—	—

Colonial Office,
29 November 1910.

G. E. F. Fisher,
Accounting Officer.

I certify that the Accounts have been examined under the provisions of the Act.

Examined,
G. F. Vandermere.

John A. Kemp,
Comptroller and Auditor General.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- The whole of the Grant in Aid, £50,000, has been issued.
- The Grant in Aid and Expenditure are shown as equal.

Grant	£ 50,000
Expenditure	50,000

FINANCIAL POSITION OF THE ISLAND.

3. The Account for the year 1910-11 is appended (Statement A) together with a Memorandum which has been furnished by the Treasurer of Cyprus, explaining the differences between the estimate and the actual Revenue and Expenditure under several Heads and Sub-Heads.

The amount paid in respect of Tribute was £5,796 11s. 2d.

4. The Statement (B) of Assets and Liabilities shown that on 31st March 1910 there was an excess of assets over liabilities of £25,245 4s. 6d., as compared with 108,248 14s. 6d. on 31st March 1909.

5. The Loan Account, a copy of which is appended (Statement C), shows that the total expenditure on the works in connection with the Famagusta Harbour and with Railway construction, which were authorized under the Colonial Loans Act, 1899 (22 & 23 Vict. cap. 36), amounted to £22,245 13s. 6d. Of this sum £27,000 was in respect of the Harbour and 127,245 13s. 6d. of the Railway.

During the year the repayments on account of the loans in respect of these works amounted to £1,000, and in addition, £114,454 8s. 6d. was repaid on account of the loan for Irrigation works, leaving a balance outstanding upon the advances made under the Colonial Loans Act of £206,745 13s. 6d. This represents an additional liability on 31st March 1910 beyond that shown in the Statement of Assets and Liabilities.

CLASS V—continued

NOTE 4.—CYPRUS (GRANT IN AID)—continued

6. As in the case of the Protectorates referred to in my Report upon Note 2, Class V, it will be the last Account of Cyprus to be subjected to a detailed audit in my Report on the Comptroller's Accounts for 1910-11 the detailed examination will be confined to the receipts and disbursements of the Department.

7. The questions in connection with the Accounts for 1908-9, which in my Report on the Accounts of that year were stated to be outstanding, have now been satisfactorily settled.

8. Certain accounts in connection with the Accounts for 1909-10 are still awaiting settlement.

9. I append a summary Statement (D) of the totals of the Revenue and Expenditure of the Island in each year since its occupation in 1878. In order to secure uniformity in the manner in which the information contained in this Summary is exhibited, it has been framed accordingly to the figures relating to some of the earlier years, including the Grants in Aid of the Government and payments of Tribute on the Cyprus-Side side, the Statement shows a net surplus of £17,000.

John A. Kemp,
Comptroller and Auditor General.

CLASS V.—continued.

VOTE 4.—CYPRUS (GRANT IN AID)—continued.

(A)
CYPRUS.

STATEMENT SHOWING THE TOTAL RECEIPTS

RECEIPTS	Amount Received		Less than Estimated	
	£	s. d.	£	s. d.
Net Balance on 1st April 1930		144,821 14		
Customs	22,900	48,841 12		1,628 7 3*
Port, Harbour, &c. Dues	11,130	18,920 10		200 10
Tithes	15,800	36,870 10	21,270 10	0*
Sheep and Goat Tax	11,700	14,121 12	2,421 12	0*
Pig Tax	300	700 11		100 0 0
Vergi	29,000	29,700 0 0		200 0 0
Deftor Hakani	8,000	8,700 12		1,000 12 0*
Excise	45,000	47,200 10	1,000 10	0*
Forests Revenue	8,000	2,470 0		1,000 10 0*
Court Receipts and Stamps	9,200	12,070 7	2,000 0	0
Specific Services, &c.	6,000	6,411 12	2,411 12	0*
Post Office	6,000	6,100 0	100 0	0
Famagusta Harbour Receipts	700	600 0		200 0
Irrigation Revenue	1,000	1,000 0		0
Railway	16,000	14,700 0		1,300 0
Rents and Royalties	300	300 0		0
Interest	1,000	2,000 0	1,000 0	0
Miscellaneous Receipts	300	300 0		0
Agricultural Department	4,000	1,070 0		600 0 0
TOTAL	290,000	500,700 14	11,700 10	14,700 12 0
Land Sales	20	20 10 0		0
Total Revenue	£ 290,020	500,720 14	11,720 10	14,700 12 0
Grant in Aid		20,000 0	See note on Statement	
TOTAL		520,720 14	£20,000 0 0	
Advances repaid		20,000 10 0		
Deposits		400,100 10 0		
Debits and Excesses		222,800 12 4		
Imprests repaid		78,200 0 0		
Railway Construction Loan Account		500 0 0		
Total Receipts with opening Balance		1,000,000 0 0		
TOTAL	£ 1,000,000	0 0		

Nicosia,
23 June 1930.

* An explanatory letter on page 465.

CLASS V.—continued.

VOTE 4.—CYPRUS (GRANT IN AID)—continued.

(A)
CYPRUS.

AND PAYMENTS IN THE YEAR ENDED 31st MARCH 1930.

PAYMENTS	Amount Paid		More than Estimated	
	£	s. d.	£	s. d.
1. Debt Charge	11,817	12,001 14		184 0 0
2. Pension	4,000	4,100 0 0		100 0 0
3. High Commissioner	3,000	3,125 0 0		125 0 0
4. Legation	700	600 0 0		100 0 0
5. Chief Secretary	3,100	3,100 0 0		0
6. Government Printing Office	1,000	1,000 0 0		0
7. General Administration	6,000	6,000 0 0		0
8. Treasury	1,500	10,125 12	1,625 12 0*	
9. General Department	6,000	1,600 0 0		740 0 0
10. Land Registry	10,000	8,000 0 0		810 0 0
11. Audit Department	1,074	1,074 0 0		0
12. Legal Department	14,000	14,725 0 0	225 0 0*	
13. Police	24,000	26,900 7 1	2,900 7 1	0
14. Prison	6,000	6,700 0 0	700 0 0	0
15. Quarantine	1,000	775 0 0		225 0 0
16. Education	6,000	6,700 0 0		700 0 0
17. Miscellaneous Services	1,000	6,000 0 0		500 0 0
18. Post Office	6,000	6,000 0 0		0
19. Agricultural Department	1,000	1,000 0 0		0
20. Forest Department	1,000	1,000 0 0		0
21. Railway	6,000	6,700 0 0		700 0 0
22. Railway Expenditure	1,000	1,000 0 0		0
23. Public Works Department	1,000	1,000 0 0		0
24. Public Works Department	11,000	11,000 0 0		0
25. Public Works Department	10,000	10,000 0 0		0
26. Transport	1,700	1,700 0 0		0
TOTAL EXPENDITURE	£ 200,700	221,200 14 0	9,700 0 0	12,250 12 0
Tuition to Turkey		50,000 11 0	See note on Statement	
TOTAL		271,200 14 0	£50,000 11 0	
Advances		20,000 0 0		
Deposits repaid		200,000 10 0		
Debits and Excesses		100,000 0 0		
Imprests		40,000 0 0		
Investments		40,000 0 0		
Railway Construction Loan Account		2,000 0 0		
Construction Loans, Railway		2,400 0 0		
Construction Loans, Public Works		2,500 10 0		
Total Receipts with opening Balance		1,470,000 12 0		
TOTAL	£ 1,470,000	12 0		

Nicosia, 23 March 1930.

Total

* An explanatory letter on page 465.

CLASS V.—continued.

VOTE A.—CYPRUS (GRANT IN AID)—continued.

EXPLANATORY NOTES ON ACCOUNTS AND EXPENDITURE for the Year ended 31st March 1910.

Exclusive of the Grant in Aid on the one side and the payment of the Tributes on the other the Expenditure amounted to 209,274 10s. 6d. shows a surplus over Expenditure of 14,632 10s. 6d. The Revenue derived from the Estimate of 250,700 0s. 0d. exceeds the actual amount of 251,904 10s. 6d. showing a surplus of 1,204 10s. 6d.

REVENUE.

Customs.—Due to the importation of foreign goods being limited there is practically no surplus in the collection of trade.

Taxes.—Due to phenomenal prices being obtained for the sale of the produce in a season of prices hitherto obtained.

Stamp Tax.—Increase in revenue.

Defer Hoken.—Increase in transactions in Land Registry Office.

Excise.—More Baggage duties levied by Customs Excise and more wine and molasses imported.

Excise.—Better sales of duties.

Court Receipts, &c.—Increase in rate of stamps and increase in fees.

Specific Services.—Includes a contribution of 2,000 0s. 0d. for the help being rendered in Public Works Department stores in hand at 31st March which advanced to Singapore and other Colonies, and also Public Works.

Railway.—Decrease in trade.

Agriculture.—Sale of opium in 1909-10.

EXPENDITURE.

1. **Debt Charge.**—Full amount of amortisation charge on Loan Instruction Fund.
2. **Treasury.**—The full amount of interest and sinking fund on the Loan Instruction Fund was expended in the right year. Some kept open longer.
3. **Legal.**—Due to increased law suits and increase of witnesses.
4. **Prisons.**—Due to the increase in number of prisoners.
5. **Maritime.**—Due to the increase in amount of fuel for the boats and purchase of additional equipment.
6. **Police.**—The extra 100,000 0s. 0d. expenditure authorized in 1907-08. The balance of 2,424 10s. 6d. represents the amount of accumulated surplus of 1906-07, 1907-08, and 1908-09. The balance of 1906-07 was carried over to 1907-08. The balance of 1907-08 was carried over to 1908-09. The balance of 1908-09 was carried over to 1909-10. The balance of 1909-10 was carried over to 1910-11.
7. **Public Works Extraordinary.**—Improvement of roads, bridges and buildings. (Specially authorized).

31st March 1910.

W. A. Bouring, Treasurer.

CLASS V.—continued.

VOTE A.—CYPRUS (GRANT IN AID)—continued.

(B)

CYPRUS.

STATEMENT OF AMOUNTS AND LIABILITIES on the 31st March 1910.

AMOUNT.	LIABILITIES.
Balance at 1st April 1909	2,700 11 2
Revenue	
Customs	
Excise	
Stamp Tax	
Defer Hoken	
Excise	
Court Receipts, &c.	
Specific Services	
Railway	
Agriculture	
Total Revenue	14,632 10 6
Expenses	
Debt Charge	
Treasury	
Legal	
Prisons	
Maritime	
Police	
Public Works Extraordinary	
Total Expenses	209,274 10 6
Balance at 31st March 1910	14,632 10 6

W. A. Bouring, Treasurer.

The figures in this statement are estimated to be correct to the nearest 100 0s. 0d. The total represents the amount of 209,274 10s. 6d. as stated in the statement of accounts and will be paid in 1910-11.

Class IV—continued

Vote 5

TREASURY CHEST FUND.

ACCOUNT of the Sums Expended, compared with the Sums Granted, in the Year ended 31st March 1910, to make good the Net Loss on transactions connected with the raising of Money for the various Treasury Chests Abroad in the Year 1909-10 (40 & 41 Vol. c. 45, c. 5).

Particulars	Sums Granted	Sums Expended	Expenditure compared with Grants	
			Less than Grants	More than Grants
Income:—				
Wages	£ 1,000 0 0	£ 1,000 0 0	—	—
Supplementary	£ 1,000 0 0	£ 1,000 0 0	—	—
Total	£ 2,000 0 0	£ 2,000 0 0	—	—
Expenditure				
Total		£ 11 4		

Witness my hand
19 October 1910.

John B. Kemp,
Accounting Officer.

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

Witness my hand
19 October 1910.

John A. Kemp,
Comptroller and Auditor General.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. This Grant, for which provision was made in the Supplementary Estimate of 29th February 1910, was required to make good to the Treasury Chest Fund the net loss on the transactions of the year 1909-10.

2. The account of the transactions is as follows:

Total	£ 17,000 0 0
Expenditure	£ 17,000 0 0
	£ 11 4

John A. Kemp,
Comptroller and Auditor General.

K.A.P.

75

~~John~~

26 May 1916

Sir,

Ms

DRAFT

With ref^{ce} to my despatch

of 1st of the 10th of Nov last,

I have the honour to

transmit to you the

accompanying copy of a

letter from Exch. and Audit
relating to the Account of the
S.A.P. for the year 1909-10,
Dept. to enquire what

steps have been taken

since the close of that year

to reduce the stock

of unallocated stores to the

amount

for to audit of my Dept

MINUTE

at Council meeting 24/5
on Budget

Mr. ...

Mr. ...

Mr. ...

Mr. ...

Mr. ...

Mr. ...

Mr. ...

~~...~~

Stephenson to rec

amount
approved a ...

have