

C.S.

ACCOUNTS

1924.

No.

720/24

Col. Treasurer

SUBJECT.

192 4

12th November

Previous Paper.

Manner of accounting for the expenditure in connection with the erection of the various buildings at South Georgia and of apportioning the cost between the Colony and the Research Fund.

MINUTES.

Minute from Col Treasurer of 12th Nov: 1924 — Encl ①

Y.S.

Submitted.

In the 1000' despatch of the 3 September (16) in ref 65/24) par. 6 it is stated that "all expenditure definitely chargeable to the Research Fund is being directly so charged but expenses which it is not possible to allocate at present are being charged against the General Account of the Colony, with a view to subsequent adjustment." On the face of it the context refers to the cost of the buildings only but the arrangement is apparently capable of indefinite extension to cover all the fresh expenditure in South Georgia and is being so construed. It does

Subsequent Paper.

not seem a very happy solution of the question of allocation of cost pending adjustment as no portion of the expenditure will ultimately fall on the general account of the Colony. It would appear a great deal better to make the charge against the general account of the Dependencies.

1. If the above is a correct explanation of the charges now made in the Crown Agents' accounts I would suggest that our expenditure should not be unduly swollen by taking into a special vote but that the Treasurer be authorized to open a suspense account and charge the £44,719 to that. If however it is ~~prob~~ likely that any considerable sums ^{may} be so charged I would submit that authority be sought to charge the Dependencies general account and not that of the Colony.

[Signature] 20 Nov. 24

H.P.S.

When see Encl (4) in 65/24 Six months S.M.s are being sent out with ^{construction} ~~the~~ S.M.s with surplus S.M.s, after completing building, are to be taken over the accounts of successive

The whole of the expenditure is uprated to
Dependence.

2. It is true that in para C of C of expense
is made both to "General account of Dependence"
"General account of Colony" but it is added
the adjustment is to be made weekly. I
do not find reason for complicating accounts
by charging any of expenditure to "General
account of the Colony". The simpler
procedure is to charge some to general
account of "Dependence" & later make
adjustment between "Nectar staff" &
"Scientific staff".
21 November 1924.

The Treasurer

accordingly

TTTTT 24 Nov. 24

Postal Secretary

Noted.

~~See~~
24/11/24

The cost of the Stores will
be charged against Special Warrant 33
(Wireless Station).

K. Thompson

Treasurer

24/11/24

Y.S.

Submitted.

The only Dependencies vote which can take the charge for the ^{new} station in any expenditure in S.S. is the vote for £10,000 for the Wireless Station. A special warrant was taken for this on 20/12/24. The S.W. might be amended to Wireless Station and Discovery Buildings?

~~11/12/24~~ 15 Dec. 24

H.P.S.

There is great difficulty in allocating expenditure on (a) Marine Station (b) Wireless Station (c) Inmates quarters at the present time & in such a way that expenditure actually incurred previous to 31st Decemr 1924 can be brought finally to account under each of these sub-heads. More are charge for freight, erection etc which are

to be allocated in accordance with
Sgs instruction in para 6 of
16 in D 65/24: this can only
be done when buildings have been
completed & the work will not be until
after next financial year has begun.

2. It will, I hope, ~~enable~~ help to
avoid complication of accounts if a
general vote is taken for £20,000 to
cover expenditure up to 31st December
1924 on all three buildings, their
heating, furniture, lighting etc etc
but as the total cost of such buildings
has eventually been determined not
should be taken & accounts kept of
any expenditure which is clearly
attributable to any one of the three
buildings.

3. Special warrant No 33 for £10,000 for
N/T station should be cancelled &
a special warrant for £20,000 to meet
expenditure as above should now issue

M. 16 Dec 1924

C.S.O. No. 720/24.

Inside Minute Paper.

Sheet No. 24

Letter to Magistrate, Soler. 16 Dec 1924 (2)
Copy of Governor's minute of 16 Dec (2a)
Correspondence sent to Treasurer. 16 Dec 1924 (3)
Letter to Treasurer 20th Dec 1924 (4)

Y.B. L.W. submitted for favour
of approval

22 Dec. 24

23 Dec 1924
Exhibit from S.O. S. despatch N° 81 of 3/9/24 (5)
Despatch from S.O. S. N° 5 of 7 Jan'y 1925 (6)
Letter to Crown Agents 17 Dec 1924 (6a)
Statement of amounts to be transferred (6b)

Y.B. Submitted.
Treasurer and Auditor to make?
9 Jan'y 1925

There is a paper in which
an advance warrant was issued
after 1st January 1925 which should
also be attached to this.

To Treasurer }
Auditor } MCH 12. 2. 25
Accordingly with 17/2/25 attached
9 Jan'y 1925
10 Feb'y 1925

Hon. Sec. Secretary

Noted.

The amount of £7170.19.5 duly appears in the Crown Agents A/c for December, and has been brought to A/c as a credit to the Research Fund under a Head called "Amount transferred from General A/c" & as a charge to the South Georgia Wireless Station.

If so desired, this amount, by means of an Adjustment Voucher, can be treated as an expenditure credit and deducted from "Research Fund, Sundry Expenses", which sub-head has already borne all the charges making up the sum now to be transferred. This would be the more correct procedure from an accounting point of view, as otherwise the Revenue & Expenditure of the Research Fund will both be fictionally inflated by a sum of £7170.19.5.

H.C. Chen
for Treasurer.
13/1/25.

V.E. Submitted,
for C.G.
16 Feb 1925

H.C.S.

Adjustment can be made as advised
by Treasury.

By
14/2/25

C.S.O. No. 720/24

Inside Minute Paper.

Sheet No. 5

Hon Treasurer

Accounting

11/11/25. 26 Feb. 25

Hon Col Secretary,

Adjustment Voucher submitted
herewith

H. Chen.
for Treasurer
23/2/25

Hon Treasurer.

Vouchers signed herewith,

G.R.H.
for C.S.
26 Feb. 1925

Hon Col Secretary,

Vouchers withdrawn & copy filed
herewith.

H. Chen.
for Treasurer
28/2/25

Hon:Col:Sec;

On examination by me of the Crown Agents
Accounts, on my return, I find that there is no
necessity for the enclosed Adjustment Vr: for £7170.19.5
~~which~~ ^{and} I shall be glad if you will kindly cancel the
same. The amount in question can be credited as an
"Expenditure Credit" in the Crown Agents Abstract of the
said accounts for December 1924.

W. H. Thompson
Colonial Treasurer
17th April 1925

Y.B.
Submitted for approval
G.H. 17/6
O.C./Sec
21 April 1925.

O.I.C./C.S.O.

I have now had an opportunity of speaking to Treasurer
& I have cancelled adjournment voucher No 34.
2. Treasurer to note.

G.H.
4 May 1925.

Hon Treasurer.

For note.
G.H. 17/6
O.C./Sec
4 May 1925.

Hon. Col. Sec.

Not in
B. Thompson
16.5.25

Telegram from Magistrate So Geo. 10 May 1925. (7)

Hon Treasurer

Will you please advise regarding
the method of accounting for charges
referred to in Magistrate's telegram pending
allocation of costs of several buildings.

G.H. 17/6
O.C./Sec
18 May 1925.

O.I.C./C.S.O.,

Unless I am mistaken, there is an M.P., dealing with
the subject matter of Encl: (7) numbered D/2/25. I enclose a copy
of my letter to the Magistrate South Georgia, dated 19/1/25 on the
subject of C.S.Lr: D/2/25 of the 9th January 1925.

B. Thompson
19th May 1925

(8)

Inside Minute Paper.

Sheet No. 6

L.E. Submitted,

M. P. 12/25 is at present with
Your Excellency. In Mr. Deane's
letter to the Magistrate dated
the 9th January 1925, an advance
limited to £1,500 is authorized.

1. Will your Excellency be pleased
to give directions as to accounting
for the expenditure referred to in
Encl. 7.

G.W.H. 12
O.C.S. 12
20 May 1925

O.S.C.S.O.

Will you please request Mr. Deane
to so far as to advise regarding
manner in which the expenditure
is to be charged. Sd

21 May 1925.

Hon Treasurer.

Will you please advise
accordingly. G.W.H. 12

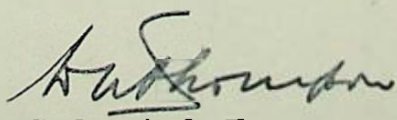
O.C.S. 12
21 May 1925

Hon:Col:Sec;

With a view to avoiding any misunderstanding, I think the attention of the Magistrate South Georgia should be drawn to the instructions contained in C.S.Lr:D/2/25 of January 9th, last, as well as to my letter of the 19th January, (Encl:8), herein.

2. As I understand the matter, the Magistrate, South Georgia, is not in a position to say definitely, with regard to expenditure incurred at South Georgia in connection with the Buildings newly erected at that place, what amounts are chargeable as Dependencies Expenditure under the Estimates, and, or, what amounts are chargeable against the "Discovery" Committee, and I am therefore of opinion, that so long as this is the case, that all expenditure incurred at South Georgia in connection with the newly erected buildings, should not appear, at any rate for the present, as a charge in the Accounts of the Colony, but instead, that all monies required by the Officer sent out from England to supervise and attend to the erection of the same, should be Advanced to that officer by the Magistrate, and appear "below the line" in the Colonies Accounts, until such time as a final settlement can be arrived at.

3. By the above suggested arrangement, it will then be possible for the Discovery Committee to have properly "receipted Pay Vouchers", giving details of expenditure incurred by them, in support of the accounts which I understand they are to be required to keep, separate and apart from the Treasurer's accounts of Expenditure chargeable against the Appropriation (¹⁹²⁵~~1924~~) Ordinance, 1924.


Colonial Treasurer

22nd May 1925

Y.C. Submitted

Magistrate be informed by telegram that payment of charges should be made from Advance account referred to in C.S. Lr. D/2/25 of 9th January 1925.

Y.C. 13
A.C.S. 13
23 May 1925

O.L.C.S.O.

Y.C. plan: D. 2/25 is attached.

Y.C.
24 May 1925

Telegram to Mag, So. Co., 26/5/25. (9)

Hon Treasurer.

For note
Y.C. 13
A.C.S. 13
27 May 1925

Hon. Col. Secy

Noted & returned
Bathompson
28.5.25

Telegram from Magistrate 27 May 1925 (10)

Hon Treasurer.

The letter referred to (Encl 8. D/2/25) is shown on covering schedule to have been sent on 9th January, the date of letter. It was acknowledged on schedule received from

Mr. Barlas on 31 January, 1926.

2. Would you be so kind as to advise
as to reply which should be sent to
Encl 10.

W.H. 12
Oifsec
29 May 1926.

OIC/CSO,

Before advising regarding the reply to be sent to the telegram of the 27th, from the Magistrate, South Georgia, (Encl:10, herein), I should like to be sure that I am fully conversant with the facts.

2. It is possible that the Lr: of the 9th January, last, (Encl:8 in D/2/25), which Mr. Binnie reports, cannot be traced, may be filed in the Magistrate's Office at South Georgia, with some other papers; possibly S:G:166/24, Subject, "Payments to erecting staff".

3. I may mention, that previous to my leaving Stanley, on the 10th January, I had not seen (Encl:8, in D/2/25) or (Encl:2, herein), both of these communications were read by me for the first time, in the Magistrate's office at South Georgia, and reference was made to the former, in the letter I wrote to the Magistrate, (Encl:8, herein) after my arrival there.

4. As is explained in (Encl:6 in D/2/25), Mr Binnie was present with me, at an interview which took place in the Governor's Office on the 8th January last, in regard to which, it seems to me essential that Mr. Binnie be reminded regarding the following points:-

(a) That Expenditure incurred at South Georgia, in connection with the erection of the Magistrate's House, and the W/T. Station, when known and can be apportioned, as provided for in the Estimates, that the same should be charged as Expenditure of the Colony, in the South Georgia Accounts, which he renders to the Treasurer, as a Sub-accountant, under Colonial Regulation 338.

(b) That Expenditure incurred at South Georgia, on behalf of the Discovery Committee, in connection with the erection of the Marine Station, for which no provision has been made in the

Estimates

Estimates, should not appear in the South Georgia Accounts, as Expenditure of the Colony.

- (c) That the Discovery Committee are to keep accounts, separate and apart from the Accounts of the Colony, in respect of which, and at a later date, approved Estimates will be provided.
- (d) That the Discovery Committee Accounts are not to be incorporated in the Treasurer's accounts, as in the case of Sub-accountants, under Col:Regs: 338 and 341.
- (e) That the Discovery Committee Accounts, like the Treasurer's accounts, will have to be supported by duly receipted Pay Vouchers, showing details of expenditure.
- (f) That all monies obtained from the Magistrate South Georgia, on behalf of the Discovery Committee, (as in Stanley), will either be paid for by a Draft, or receipted for on a Treasury Pay Voucher, in quadruplicate, (as in the case of all Advances Made, which have to be recovered through the Crown Agents).
- (g) That all monies obtained from the Magistrate in payment of the erecting staff, which cannot be apportioned to the respective works, in the manner described in (a) above, will be receipted for on Treasury Pay Vouchers, in the manner described in (f) above.
- (h) That all monies paid out by the Magistrate, in this connection, which cannot be entered as Expenditure of the Colony, in his accounts, will be shown "below the line", and charged against the respective Advance Warrant or Warrants authorizing the same.
- (j) That the Magistrate, South Georgia, will furnish monthly, or when required, as shown by his accounts, a Schedule of Advances Made, supported by duly receipted Pay Vouchers, similar to the Schedule furnished by the

Treasurer, in respect of Advances to be recovered through the Crown Agents, London.

5. I note in your minute above, that an acknowledgement was received from South Georgia, to Encl: 8 in D/2/25, but this does not appear in that paper, nor can I find an acknowledgement to Encl: 2 filed herein. Both of these letters from South Georgia may possibly have local reference numbers which when furnished to the Magistrate, may assist him in tracing the missing letter mentioned in Encl: 10, herein.

W. Thompson

Colonial Treasurer

30th May 1925

G.E. Submitted

It might be of assistance if Mr. Gimmie were referred to para 1 of Treasurer's letter of 19 Jan, Encl 8 in this paper and as attached to Encl. 14 in M. P. D/2/25.

*G.E. 13
C. J. See
1 June 1925*

O.J.C/C.S.

It is most important that the Magistrate should understand clearly what is intended. A draft telegram is attached. Will you please refer it to Treasurer with request that he will say whether he considers it sufficient. It is already lengthy & it is not desirable to make it very much longer.

W. 2 June 1925

*Non Treasurer**Referred according to**W.L.B.**O.C./S.O.**4 June 1925*

OIC/CSO,

The Magistrate South Georgia, (Mr. Binnie), should understand from draft telegram, what is required. Up to the present, no authorization would appear to have been sent to South Georgia, under Col:Reg:281, beyond General Warrant, regarding charges to be accepted by him in his South Georgia Accounts. Under the circumstances it may be as well to inform him that he is authorized to accept such a charge against an Advance Warrant to be taken out for that purpose.

W.L.B.

Colonial Treasurer

4th June 1925.

W.L.B.

Submitted with Advance Warrant for favour of approval. The sum of £8000 has been suggested by the Treasurer.

2. I have made a pencilled alteration in draft telegram which would seem to give effect to the suggestion in the Treasurer's minute.

*W.L.B.**O.C./S.O.**5 June 1925*

O.I.C./C.S.O.

Telegram to S.O. amended.

2. Advance warrant signed.

*W.L.B.**6 June 1925*

Telegram to Magistrate S. Georgia 6th June 1925 (11)

Hon Treasurer,

For mkt and with Advance Warrant

N^o 17/25 signed.

W.H. 17
OIC/sec
8 June 1925.

O/c Sec.

Advance M- to 17/25 withdrawn.

B. H. Thompson
9.6.25.

Telegram from Magistrate S. Georgia of

8th June 1925 — Encl (12)

Hon Treasurer,

Referred for favour of your observations.

2. It is not clear to me what is meant by accounts being made out according to number of barrels of oil produced fertilisers and overtime.

W.H. 17
OIC/sec
10 June 1925

OIC/CSO,

In his telegram of the 15th May, (Enc:7), the Magistrate, South Georgia reported that he had received claims in connection with the erection of the New Buildings, at South Georgia, amounting to £4000. and in the telegram of the 6th June, (Encl:11), he was instructed to charge the same against Advance Warrant No. 17/1925, if it was not possible to apportion this expenditure as provided for in the 1925 Estimates.

2. As a Sub-Accountant, the Magistrate, South Georgia, has rendered his accounts up to and including the 28th February 1925, and these accounts have been incorporated by the Treasurer, in his accounts, for the period to which they relate, in accordance with Colonial Regulation 341.. In consequence, so far as the Treasurer's

Inside Minute Paper.

accounts are concerned, (likewise those of his Sub-Accountant, the Magistrate, South Georgia) there can be no question of Estimating how much should have been paid up to the 31st December 1924.

3. The reference made in the Magistrate's telegram of the 8th June, (Encl:12) to "number of barrels of oil produced fertilisers and overtime", is somewhat ambiguous and difficult to understand. It is possible that the Magistrate, South Georgia, may have become a bit confused by Col:Reg:306. with regard to "date of payment" and "the record of the charge in the accounts".

B. Thompson

Colonial Treasurer

11th June 1925

*E.E. Submitted with draft reply
of Magistrate.*

W. H. B.

Di C/Sec

12 June 1925

O.S.C./C.S.O.

*The reference in Magistrate's telegram to
barrels of oil etc alludes, I think, to
rates of pay of men sent by whaling
companies. These men were, I think, to
be paid at a rate equivalent to the
which they would have earned if they
had been employed in whaling factories.*

2. I have spoken to Treasurer. Telegram

Can go to Magistrate in sum.

With reference to your telegram of 8th June
reply to question mentioned in last
summe is in affirmation as charges
on the temple to account in 1925.

By

23 June 1925.

Telegram to Mag. Ro. Sec. 23/6/25. (13)

O.S.C./C.S.O.

Notice is made in regulation
of which there is a copy in D. 80/25.
for accounting for total disbursements
in connection with Discovery expedition.

By

8 August 1925.

With reference to enclosure 6 herein see

also enclosure 16 in D. 65/24

By 8 August 1925

Minute from Treasurer dated 7 Aug 1925 (14)

Y.B.

Enclosure 14 is submitted for
Your Excellency's approval of an
adjustment of the expenditure of £534
17/3 plus 10% Comm (charged by the
Crown Agents against the Colony) as a

charge against the Research Fund.

2. I understand from the Treasurer that the cost of the various buildings is now definitely known, and that he is now in a position to proceed with the apportionment of the expenditure as indicated in Encl 5 of this paper, if Your Excellency so authorizes.

W.H. 13
D.C. Sec
14 Aug 1925

3. In view of the explanation of this matter given to me verbally by Your Excellency, may the Treasurer now be informed that the adjustment of all expenditure charged to the Colony's General account in connection with the Discovery Committee should be deferred until the total cost of the buildings at South Georgia is known ^{until} and the apportionment of the various charges can be ^{effectively} transacted in a single transaction?

W.H. 13
D.C. Sec
15 Aug 1925

O.I.C./C.S.O.

Your minute of 15 August is in accordance with the procedure which S & S directs should be adopted & the apportionment of total expenditure on building in South Guyana should be deferred until the total expenditure is known.

Sd/
24 August 1928.

Hon. Treasurer.

For info.

G.H.B.

O.I.C./C.S.O.

25th August 1928

O.I.C./C.S.O.,

Noted.

2. According to para:6 of despatch No.81 of the 3rd September 1924 from the Secretary of State, it was suggested that the expenditure common to the various buildings should be allocated between the General Account of the Dependencies and the Research & Development Fund, in proportion to the "contract price" of the several buildings, in regard to which it was stated in para:6 of the semi-official letter from the Crown Agents of the 9th August which forms the second enclosure to the above mentioned despatch that the completed contract would be furnished at a later date.

3. According to the figures furnished in the above mentioned semi-official letter from the Crown Agents of the 9th August the allocation of the cost of the several buildings works out as shewn below, and had it been possible to accept the figures shewn in that semi-official letter, the apportioning of the cost could have been proceeded with at any time and from month to month, viz:-

Inside Minute Paper.

Sheet No. 12

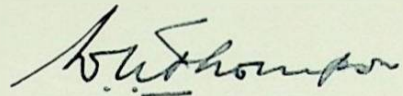
(a) Wireless Station.....£8,069. 15/- or 56.326 %

(b) Magistrate's Qrtrs; 1,927 14/- or 13.445 %

Chargeable to Dependencies General A/c..... 69.771 %

(c) "Discovery" Committee

Marine Station...£4,329. 7/- or 30.229 %

100 %Colonial Treasurer
28th August 1925

(1)

No.

(It is requested that, in any reference to this letter, the above Number and the date may be quoted.)

MINUTE.

12th November 1924 19

From Colonial Treasurer

Stanley.

To

THE COLONIAL SECRETARY,

Stanley, Falkland Islands.

In the Crown Agents Account Current for the month of September, a charge amounting to £44. 7. 9d appears, ~~and~~ in respect of the purchase of stores, (Tobacco, Soap &c) ordered by the Research Committee for the use of the Expedition.

May I enquire whether it is proposed to charge this disbursement as Dependencies Expenditure, or as expenditure against the "Discovery Expedition", if the latter, it should have appeared in the Research Fund Account, and not in the Account Current.

*Vide Encl 16a
MR D/65/24*

B. A. Thompson
Colonial Treasurer.

720/24.

16th December,

24

Sir,

I am directed by the Governor to transmit to you the accompanying copy of a minute by His Excellency on the method in which charges in respect of the buildings now being erected at South Georgia are to be defrayed. All such charges will be made ^{in 1924} against Dependencies, Head II. Expenditure Extraordinary, (a) Public Works, Subhead 3 (new item).

2. These instructions cover the questions raised by you in the following letters :-

<i>D 10/24</i>	No. 166/24 subject.	Payments to erecting stage.
<i>M. P. 6/24</i>	" 167/24 "	Payments to Cook of \$1 per month.
<i>M. P. 6/24</i>	" 185/24 "	Payment of Mr. Prickett's salary.
<i>D/105/24</i>	" 189/24 "	Payment of gratuities to the Captain and Chief Mate of s.s. "Fleurus."

I am,

Sir,

Your obedient servant,

H. Henniker-Heaton.

Colonial Secretary.

William Barlas, Esq.,
Acting Magistrate,
South Georgia.

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COPY OF A MINUTE FROM HIS EXCELLENCY THE GOVERNOR
TO THE HONOURABLE THE COLONIAL SECRETARY. DATED
16th DECEMBER. 1924.

H.C.S.,

There is great difficulty in allocating expenditure on (a) Marine Station (b) Wireless Station (c) Magistrate's quarters at the present time and in such a way that expenditure actually incurred previous to 31st December, 1924, can be brought finally to account under each of these sub-heads: there are charges for freight, erection, etc., which are to be allocated in accordance with S of S. instructions in para 6 of 16 in D/65/24: this can only be done when buildings have been completed and that will not be until after next financial year has begun.

2. It will, I hope, help to avoid complication of accounts if a general vote is taken for £20,000 to cover expenditure up to 31st December, 1924, on all three buildings, their erection, furniture, lighting, etc., etc., but as the total cost of each building has eventually to be determined note should be taken and account kept of any expenditure which is clearly attributable to any one of the three buildings.

3. Special Warrant No. 33 for £10,000 for W/T Station should be cancelled and a special warrant for £20,000 to meet expenditure as above should now issue.

(Itld.) J.M.

16th Dec. 1924.

No.....
720/24.

COLONIAL SECRETARY'S OFFICE,
STANLEY,

.....19.....
16th December, 24.

To The.....

Hon. Treasurer,
I am directed by the Governor to attach the
correspondence noted below for
your information and guidance.

H. HENNIKER-HEATON,
Colonial Secretary.

Date	Description
1924. 16th December.	Letter to Magistrate, South Georgia (with encl.

FALKLAND ISLANDS,

19 24.

No. 33/24.

SPECIAL WARRANT.

(sgd) J. Middleton :O: Governor.

Date 22nd December 19 24.

TO THE HONOURABLE
THE TREASURER.

Whereas it has become necessary, in the interests of the Public service, to incur certain Expenditure, not sufficiently^a provided for in the Estimates, as set forth in the subjoined Schedule,^b in anticipation^c of a vote of the Legislature^d and of the approval of the Secretary of State:—

a. to remain only in case of an excess on a vote.
b to be struck out if complete authority has been obtained c or d if either partial authority has has been obtained.

You are hereby, on my personal responsibility, authorized and required to pay from the Treasury the sum of TWENTY THOUSAND Pounds Shillings and Pence and to charge it to the Heads and Sub-heads of the Expenditure specified in the Schedule.

And for so doing, this, together with the proper Accounts, Certificates and Acquittances, shall be your sufficient warrant and discharge.

Schedule.

Particulars of Service.	To be charged to		£	s.	d.
	Head.	Sub-Head.			
Cost of purchase, freight and erection of Wireless Station, Marine Station and Magistrate's Quarters, South Georgia: Purchase of Furniture, lighting fittings, &c. Secretary of State's despatch, No. 31 of 7th April, 1924. M.P. 720/24.	II EXPENDITURE EXTRAORDINARY. (2) Public Works.	3. (New Item) Government Buildings, South Georgia.	20,000	0	0

Signature of the Officer submitting the Schedule for Warrant.

H. H. H. H.

Date 24th September, 19 24.

Colonial Secretary.

(Special warrants are to be prepared in triplicate. One copy to be filed in the Office of the Colonial Secretary, one in the Treasury, and one to be furnished to the Audit.)

No. 720/24.

(It is requested that, in any reference to this letter, the above Number and the date may be quoted.)

MINUTE.

20th December, 19 24.

From

THE COLONIAL SECRETARY,

Stanley, Falkland Islands.

To The Honourable the Treasurer,

Stanley.

With reference to my covering letter of the 16th December, forwarding a copy of the Governor's minute relating to the allocation of expenditure in connection with the buildings at South Georgia, I am directed to attach amended copies of Special Warrant No. 33/24, which should be substituted for the copies sent to you on the 4th of September.

H. Henniker-Heaton,
Colonial Secretary.

(5)

Extract from despatch from Secretary of State No. 81 of
3rd September, 1924. (*Encl 16. 9/65/24*)

5. You will see that special arrangements have been made for accounting for the stores sent out for the use of the erecting party. It is not proposed that similar arrangements should necessarily be adopted in regard to the permanent equipment and stores for the Marine Station and Staff since it will follow as closely as possible the procedure laid down in the Colonial Regulations. I shall, however, communicate with you further on this subject in due course.

6. You will also observe from paragraph 5 of the semi-official letter from the Crown Agents of the 9th of August which from the second enclosure to this despatch that it has been suggested that expenditure common to the various buildings should be allocated between the General Account of the Dependency and the Research and Development Fund in proportion to the contract price of the several buildings. It is clearly desirable to determine as closely as possible the total cost of each of the buildings separately: and, for this reason, all expenditure definitely chargeable to the Research and Development Fund is being directly so charged, but expenses which it is not possible to allocate at present are being charged against the General Account of the Colony with a view to subsequent adjustment. As such adjustment will have to be made locally in the Colony the arrangement outlined above has been adopted as the most convenient in the circumstances, but I am content to leave to your discretion the actual form which the adjustment should finally take.

Extract from letter from the Crown Agents for the Colonies to H. Allen, Esq., Colonial Office.

9th August, 1924.

With reference to the general progress on the South Georgia buildings, I have to offer the following particulars. Should this be insufficient for your purpose please let me know and I will endeavour to extend it.

2. Tenders were invited from several firms for the supply of buildings, heating apparatus, etc. for the Shore Station at South Georgia and the new Wireless Station and arising out of these tenders a contract has been entered into with the Marconi Company embracing the following items:

	£	s	d
(1) For the Wireless Station with officers quarters the sum of	2,542	17	0
(2) For the Magistrate's Bungalow the sum of	1,927	14	0
(3) For the Shore quarters and laboratory for the "Discovery" Expedition the sum of	4,329	7	0
(4) For additional work in connection with heating apparatus common to all three buildings, packing marking, hand forge, &c. the sum of	158	0	0
(5) For four temporary store sheds complete the sum of	220	0	0
(B) In respect of the Wireless Station plant, furniture and fittings the sum of ...	5,527	0	0
(C) In respect of the Electric Lighting plant, fuel and air line material for same the sum of	1,713	0	0

3. The above figures are as close as can be given at the present time, but as the bills of quantity provide for additions or deductions the exact figures cannot be given until the architect has actually certified the invoice of the Marconi Company for payment. There is not likely to be any material variation from the figures given above.

4. The Marconi Company is to send to South Georgia several men to erect the buildings on site and an engineer

to/

to supervise their erection and at this stage it is not possible to state what the costs incurred in the transport of men and materials and local wages will amount to.

5. To correctly allocate the cost in South Georgia to each of the respective buildings would have entailed sending out a complete timekeeper and taking the usual steps to determine exactly how the expenditure should be allocated. To avoid this unnecessary expense it was agreed at a meeting held at the Colonial Office that the total costs incurred on freight and in South Georgia should be allocated in proportion to the contract prices of the three buildings.

6. As the supply and erection of these buildings involved questions which require very careful consideration from the contract point of view, both with regard to the buildings and the wireless plant, the Crown Agents found it necessary to have a contract to cover the whole of the requirements drawn up by their Solicitors. The draft is now under consideration by Messrs. Marconi and copies of the completed contract will be furnished to the Colonial Office as soon as they are available.

DUPLICATE

FALKLAND ISLANDS

No. 5

DOWNING STREET,

January, 1925.

Sir,

With reference to paragraph 5 of my

predecessor's despatch No. 21 of the 3rd September, I have the honour to transmit to you a copy of a letter which I have caused to be addressed to the Crown Agents for the Colonies regarding certain transfers between the Research and Development Fund and the General Account of the Falkland Islands which appear to be desirable in order to facilitate accounting for the cost of the Wireless Station, marine station and other buildings at South Georgia.

2. In place of the statement which accompanied the letter to the Crown Agents, I enclose a revised statement which includes certain transfers which they have also made in respect of the month of December.

I have the honour to be,

Sir,

Your most obedient,

humble servant,

(Sgd.) L. S. AMERY

GOVERNOR,

J. MIDDLETON, ESQ., K.B.E., C.B.E.,

etc., etc., etc.

To C.A. 17 Dec.

Statement.

COPY.

59498/24.

DOWNING STREET,

17th December, 1924.

Gentlemen,

With reference to previous correspondence regarding the erection of a wireless station and various buildings at South Georgia, I am directed by Mr. Secretary Amery to transmit to you, the accompanying extract from a despatch to the Governor of the Falkland Islands as to the allocation of the expenditure on these works.

Extract fr. desp.
to Gov. No. 81.
3rd Sept.

2. It was the intention that only the expenditure definitely chargeable to the Research and Development Fund (i.e. expenditure on the Marine Station) should be directly so charged, and that all other expenditure in connection with the contract with the Marconi Company, should, in the first instance, be charged to the General Account of the Colony, for subsequent adjustment locally.

3. It appears, however, from the monthly statement of accounts of the Research and Development Fund that all expenditure connected with the contract (with the exception of the cost of the food supplies) has hitherto been charged directly to the Research and Development Fund.

4. I am, therefore, to request that, in future, all such expenditure should be charged to the General Account of the Colony, and that in your accounts for the current month you will transfer from the Research and Development Fund to the General Account all the items shown in the accompanying list, with the exception of the payment made on August 30th to the Marconi Company viz: £5000, and the departmental charge thereon, £50, and credit the Research

THE CROWN AGENTS

and

FOR THE COLONIES.

and Development Fund with the total of the amounts so transferred, namely, £6586.14.2, the payment to Messrs. Marconi and the charges thereon amounting in all to £5050 to remain a charge against the Research and Development Fund, since it seems probable that the expenditure on the Marine Station will approach that sum.

5. A copy of this letter is being sent to the Governor of the Falkland Islands.

I am, etc.,

(Sgd.) G. GRINDLE.

STATEMENT

1924.		£.	s.	d.	£.	s.	d.
August 26th	C.A. Store Blankets	15.	5.	6			
"	30th Marconi Company	5000.	0.	0			
	C.A. Commission on £5000	50.	0.	0			
					5065.	5.	6
September 2nd	Self Engineering Co.	5.	11.	0			
"	5th Marconi Company	1370.	8.	0			
"	15th C.H. Rose	268.	7.	0			
"	22nd MacFarlane	83.	17.	9			
"	26th Buck & Hickman	7.	1.	6			
	C.A. Commission on £1735.5s.3d.	17.	7.	0			
					1752.	12.	3
October 17th	Marconi	3500.	0.	0			
	C.A. Commission on £3500	35.	0.	0			
					3535.	0.	0
November 4th	Stewarts & Lloyds	104.	2.	10			
"	5th Waterproof Co. Ltd.	57.	0.	0			
"	6th C.H. Rose	178.	19.	6			
"	18th Atkinson & Co.	36.	15.	0			
"	18th " " "	2.	17.	0			
"	21st Marconi	1070.	8.	9			
	C.A. Commission on £379.14s.4d.	3.	15.	11			
					1453.	19.	0
December 18th	Marconi Company	304.	4.	0			
"	E.F. Turner	105.	16.	8			
	C.A. Commission on £410.0s.8d.	4.	2.	0			
					414.	2.	8
					£12220.	19.	5
					5050.	0.	0
	Less				£ 7170.	19.	5

TELEGRAM.

7

From : The Magistrate, South Georgia.

To : The Colonial Secretary.

Dispatched : 15th May,

192 5. Time 11.15
pm

Received : 16th May,

192 5. Time. 11 am

SECRETARY

PORTSTANLEY.

IVRAGADGUX HIEWLKOIZI ONINEJLYPA ECEEMTREET COFORUTFAI
JYOBEIBEIF UKDATTIZWE OHKRELUXOK.

Meaning:

I have received accounts for about £4000 in connection with completion of work to buildings will you please inform me from what vote this should be paid.

Magistrate.

8

Copy of letter to Magistrate South Georgia dated 19th January 1925

Attached to Report from Treasurer dated 14th March 1925 relative
to his visit to South Georgia. (M.P.D/2/25).

Sir,

I have explained to you verbally, with regard to C.S.Lr: D/2/25 of the 9th instant, that all disbursements made at South Georgia, in connection with the erection of the Magistrate's Quarters, the Wireless Station, and the Marine Station, will be charged in the first instance as an Advance, and will appear "below the line" in the Accounts of the Colony.

2. It is not possible, at the present time, to equitably apportion such expenditure to the respective works, and this can only be done at some future date, when the full cost of the same has been ascertained. There would have been no difficulty in this respect were it not that the cost of the Marine Station will have to appear in the accounts to be kept by the "Discovery" Committee, separate and apart from the Accounts of the Colony.

3. Until very recently, all expenditure incurred by the "Discovery" Committee was paid by the Crown Agents in London, and appeared as a charge against the Research Fund. In as much as certain expenditure is now being incurred by the "Discovery" Committee at South Georgia, other arrangements have had to be made, in order to ensure that all such expenditure will be recorded in the accounts which are being kept by the "Discovery" Committee in England.

4. I am enclosing for your information a copy of the rough draft Financial Regulations which have been prepared in London, for the guidance of the "Discovery" Committee.

(Sgd) W. A. Thompson.

Colonial Treasurer

W. A. Thompson
19. 3. 25

D 720/24.

TELEGRAM.

9

From : The Colonial Secretary

To : The Magistrate, South Georgia.

Dispatched : 26th May,

192 5. Time. 3.45

Received :

192 Time. pm

... ..

MAGISTRATE

SOUTH GEORGIA

YNTUCADHWU XOIZIONINE RUSFDJYME AGHTUOYFFE DYMIFRAKLO
LEZAMEKTYV VAKVAVRYLF VAKVAVYMBU OARNIKUZCI DYNIE

Meaning:

With reference to your telegram of 15th May
accounts for £4000 should be charged against
advance referred to in Colonial Secretary's
letter No. D/2/25 of 9th January.

Colonial Secretary.

720/24.

TELEGRAM.

(10)

From : The Magistrate, South Georgia.

To : The Colonial Secretary.

Dispatched : 27th May,

1925. 8.30 pm
Time. ~~10.40~~

Received : 28th May,

1925. 10.40
Time. am.

SECRETARY

PORTSTANLEY.

LEZIEXUZCI OYGIAOARNI KYSYPCYKIV NUBUYBLUOG

TYOREAZWRO OBEAHEIPUT SYGIWLUKOK

Meaning:

Letter dated 9th January referred to in your telegram of 26th May cannot be traced at this office could you arrange to telegraph particulars

Magistrate.

720/24.

TELEGRAM.

From : The Colonial Secretary

To : The Magistrate, South Georgia.

Dispatched :

6th May *June*

1925. Time 12.45 pm.

Received :

192 Time.

...

...

MAGISTRATE

SOUTHGEORGIA.

YNUREHENAC SOTYDYOSWA ABAFUJOBGA GLAVOGUSKY JEYPAFUWIX
COFORAMRIP JEYPAOIRYP LUSOPOCCAI EVOYBEARYH GEWGOIAOKU
XUYNYPURSET COBBIAIBYT AMOMOAGHTU ADGUXOIVUP ONULKAKHAJ
BETACKNYRO KEATTKARFU YRGAFWIRLU RUSSETDAKUT UVKABGEWGO
FAGELXEEDS ICIUOTHYCA KAOKSUNBOE AMNNHCUAGY UALVALHARR
XYBEAURFAK IMKUCLUXOK IBYTAAGHTU ULEMFVYDYG OARNIXEEMO
HIEOTONIRA XOSYZINGUF KLOXUIBYTA IZSEXOMBAZ ODVOAUZEZE
DUEUFSWUAS DYNIE

Meaning. With reference to your telegram of 27th May following is summary of my letter of 9th January (a) In order to facilitate financial arrangements in connection with erection of buildings and in connection with payments made locally on account of Discovery Committee expenditure from 1st January should be brought to account against an advance account pending precise allocation. (b) It is not intended that instructions in my letter of 16th December No. 720 should be cancelled with respect to expenditure during financial year 1924.

These instructions were amplified by Treasurer's letter of 19th January which was handed to Magistrate. ~~infirm~~ Advance Warrant No. 17/1925 for £8000 has been issued. If there is any point on which you are not clear telegraph.

Secretary.

FALKLAND ISLANDS.

1925.

No. 17

IMPREST (ADVANCE) WARRANT.

:o:

J. Middleton.

Governor.

Date 6th June, 1925.

TO THE HONOURABLE
THE TREASURER.a. Strike out
superfluous
words.

You are hereby authorized and required to issue to the ^a { Person— } described
Account }
in the subjoined Schedule, the amount entered against ^a { his, its, their } designation,
respective }
to be accounted for, in the manner and at the date specified.

SCHEDULE.

Description of Person Account.	Purpose for which Issued.	Amount.			Particulars and Dates for Accounting and Repayment.
		£	s.	d.	
'Discovery' Committee and Government Buildings South Georgia.	Payments in connection with erection of Marine Station, Wireless Station and Magistrate's Quarters, South Georgia and payments locally on account of 'Discovery' Committee.	3000	0	0	To be repaid when total expend- iture is known by allocation of cost to the particular service to which the different charges relate.

M. P. 720/24.

Signature of the Officer
submitting the Schedule
for WarrantG. R. L. Brown,
for Colonial Secretary.

Date 5th June, 1925.

(Imprest Warrants are to be prepared in triplicate. One copy to be filed in the
Office of the Colonial Secretary, one in the Treasury, and one to be furnished to
the Audit.

720/24.

TELEGRAM.

12

From : The Magistrate, South Georgia.

To : The Colonial Secretary.

Dispatched : 8th June,

192 5. Time. 8.0 p.m.

Received : 9th June,

192 5. Time. 10.40 am.

SECRETARY

PORTSTANLEY.

YNWEPMAHOT TAMBUEZJYA LUOYJMAKYT CUSAADUEUF ICIUO
TEMMFADGUX AVBEAPAEDE EIZVUHOFWE YAKSAXBEDS TREEIXYNUY
KEEHCI BYTA TIBKOLUTIC ADAXANYUCH BINUGCBUNE ORJMAIGRORY
ANJYGTOUEV IBYTAKCEON JEECHIUPBI RUYARCHIRE UGFAVYASEG
KEEDSUWEDD TREEISHCWR ADIPAURCBA LEIADSDUNY IEVILIBYTA
JCOLEMEGUK CVAODAGHTU ULEMFVYDYG VAKVAXEEMHO AVBEABAWJU
* TYFGYKEEDS KEEHCLUXCK.

Meaning:

Your telegram of 6th June many thanks you have made matter quite clear.

The accounts as rendered cover expenditure for the period 21st October 1924 to 30th April 1925. They are made out according to number of barrels of oil produced fertilisers and overtime. It is therefore impossible to estimate how much should have been paid up to and inclusive of 31st December 1924 without reference to stations accountants who have left South Georgia. In these circumstances may I quote Advance Warrant No. 17/1925 as authority for torpedo stores 1924 1925

Magistrate.

* Probably TYGFY
meaning total amount.

720/24.

TELEGRAM.

13

From : The Colonial Secretary

To : The Magistrate, South Georgia.

Dispatched : 23rd June,

192 5. Time 4 pm

Received :

... ..

192 Time.

MAGISTRATE

SOUTHGEORGIA

YNWOFPAVEM OULNUEFIJ LADAMKIBUN AHGARAVBEA

DJOEWASPEP COBBIJEJAE XEEHODYNIE

Meaning:

With reference to your telegram of 8th June reply to question contained in last sentence is in affirmative as charges are to be brought to account in 1925

Colonial Secretary.

No.

MINUTE.

(It is requested that, in any reference to this minute, the above Number and the date may be quoted).

7th August 1925 19

114

From Colonial Treasurer

To

Stanley

THE COLONIAL SECRETARY,

STANLEY, FALKLAND ISLANDS.

Refs. Encl. 515a 1616a With reference to Despatch No.81 of the 3rd September 1924, from Secretary of State, in paragraph 5 of which it was stated that the expenditure incurred in the erection of the New Buildings at South Georgia was to be allocated between the Research and Development Fund and the General Expenditure of the Dependencies, I beg to report with respect the sum of £7,170. 19. 5, mentioned therein as having been transferred from the General Account of the Colony to the credit of the Research and Development Fund, by the Crown Agents in December last, that included that amount was a sum of £102. 8. 3, which would appear to have been solely in connection with the "Marine Station" and its equipment, viz:-

Research Fund Expenditure transferred to General Account.

1924

August.	Purchase of blankets.	P.V. 38.	£ 15.	5.	6
September.	- do - tobacco	" 112.	42	4	7
- do -	- do - soap	" 113	2	3	2
October	- do - clothing	" 53	3	3	0
November	- do - tools	" 93	36	15	0
- do -	- do -	" 102	2	17	0
			<u>£102. 8. 3.</u>		

2. There was also besides the above mentioned amount, a sum of £432. 9. 0, charged as Dependencies Expenditure in the Crown Agents General Account with the Colony for the month of November, on Pay Voucher No.31, in respect of the purchase of rations for the "Marine Station". These two amounts make a total of £534. 17. 3, which together with the usual 1% Commission charged on the same by the Crown Agents, should I think be accepted by the "Discovery" Committee as a charge against the Research and Development Fund, and should not be regarded as expenditure incurred in connection with the erection of the New Buildings, which is to be apportioned when the full cost is known.

B. Thompson
Colonial Treasurer.

Adjustment Voucher No..37.....

COLONY OF THE FALKLAND ISLANDS.
HEAD OF SERVICE RESEARCH FUND

SUB-HEAD Sundry Expenses.

To the Honble. the Treasurer,

You are hereby authorised to make the following adjustment

Description
of
Transaction.

Credit above Head with the sum of £7170.19.5
and charge "Research Fund (Revenue), Amount
transferred from General A/c" with the same
amount, being the sum of various amounts charged
in the first instance to "Research Fund, Sundry &
Expenses" and transferred to Dependencies General
A/c in Crown Agents' A/cs for December, 1924.

£ 7170 . 19. 5

By Command,

Henrietta Hall

Colonial Secretary

Date

25 January 1925