

C. S.

S E C R E T.

19 44.

No.

S / 9 / 4 4.

H. H. the Governor.

SUBJECT.

19 44.

13th April.

NEW ISSUE OF DEPENDENCIES STAMPS.

Previous Paper.

C/12/28  
3/7/44  
3/8/44.  
91/45.

*See D/5/44.*

MINUTES.

Subsequent Paper.

Copy of Minute addressed to the Colonial Postmaster  
by His Excellency the Governor on the 2nd Feb. 1946.

P.M.G.,

Strict instructions have been issued to all post offices in the Dependencies not to post mark stamps excepting those legitimately used on covers destined to go through the Post. Mr. Rowe's order and similar ones cannot therefore be complied with.

(Itld.) A. W. C.

2/2/46.

1. Excerpt from S. of S. despatch No. 31 A of 3/11/43.  
(New issue of Stamps)
2. Excerpt from Governor's despatch to S. of S. of 30/3/44.  
(New issue for Dependencies)
3. Telegram to S. of S. No. 100 of 8/4/44.  
(New issue of Dependencies Stamps)
4. Excerpt from S. of S. telegram No. 46 of 19/4/44.  
(New issue being considered)
- 4A. Newspaper Cutting.
5. S. of S. telegram No. 119 of 3/5/45.  
(Arrangements in hand for new issue)
6. Despatch to S. of S. Secret of 28/8/45.  
(New issue of Stamps)
7. Telegram to S. of S. No. 270 of 13/10/45.  
(Air letter stamps)
8. S. of S. telegram No. 269 of 8/10/45.  
(Permanent issue of Dependencies Stamps)
9. Telegram to S. of S. No. 268 of 10/10/45.  
(Instructions re: issue)
10. S. of S. despatch No. 48 of 5/8/45.  
(Design of new stamp issue)
11. S. of S. Telegram No. 277 of 29/10/45.  
(Date of issue of new stamps)

January, 1946.

- 11a. 04/2214. Telegram from S. of S. No. 2.  
(Method of accounting)
12. 15/1028. S. of S. telegram No. 6.  
(Date of issue)
13. 16/1300. Telegram to S. of S. No. 21.  
(Date of issue)
14. 18/1552. Telegram from S. of S. No. 9.  
(Method of accounting)
15. 22/1300. Telegram to S. of S. No. 25.  
(Date of issue)
16. 24/1355. Telegram from S. of S. No. 12.  
(Date of issue to be 1/2/46)
17. 28/1626. Telegram from H.E. to Cmdr. Bingham.  
(Date of issue)
18. 29/1102. Telegram to H.E. from Cmdr. Bingham.  
(Stamps will be released 1/2/46)

February.

19. 02/1300. Telegram to S. of S. No. 33.  
(Base 'C' Post Office opened 1/2/46)
20. 06/1545. Telegram to H.E. from Cmdr. Bingham.  
(Cancellation of stamps)
21. 08/1530. Telegram to Cmdr. Bingham from H.E.  
(Reply to red 20)

22. 15/1910. Telegram No. 54 from Magistrate, South Georgia.
23. 18/1200. Telegram No. 27 to Magistrate, South Georgia.
24. 16/1240. Telegram from Crown Agents.
25. Letter to H.E. from Surg/Mr. Bingham of 14/2/46  
(Postal matter sent by dealers in stamps)
26. 17.00 Telegram to Crown Agents of 27. 2. 46.
27. 16.30. Telegram No. 57 to Secretary of State of 28. 8.46.
28. 14.45 Telegram No. 97 to S. of S. of 5. 4. 46.
29. 0950 Telegram No. 89 from S. of S. of 20.5.46.

(30)

HE.

(29) at (30A) I submit a statement which the A.T. has prepared showing the Revenue brought to account in respect of sales of stamps for the Dependencies. It includes only the surcharged stamps & not the new definitive issue.

2. As I have said, the Bde is £66,663. 11. 2D. so there is already ample money to cover the £55,000 required in § 2 of (29).

3. The A.T. tells me that the £49,000 nominal value of stock in § 1 of (29) approximates to the total sale by the CAA. (£61,832. 16. 6 up to 28. 2. 30). The Dependencies Postal Account of £10,467 only covers the new definitive issue, of course (cf. (27) §1).

4. X in (29) like HE. pl. instruct me?

5. § 2 of (29) seems reasonable. The sale of stamps is a phenomenon which can't go on at the present rate, & which calls not to be regarded as a normal source of revenue like taxation of oil. But I think that we should add 'or any' after 'free' in the penultimate line of § 2.

6. Before we can answer §3(b), we should think about terms as in Draft L.P. to the C.A.A. to Majistate, S. Georgia. Then we can get exact figures up to end May before we reply to H.S. But provisionally the position may be set out:-

Estimates 1946 Dependence A/C

Revenue	Expenditure
£20,260	£15,290

Est. Surplus 4,970

Add ① increase in Dependence

Revenue from all stamp sales

- £66,663 as above, plus say 66,663

£15,000 of the £22,000 under

Chang Revenue p. 5 140. 5, 1

for rest of year

70,000

plus ~~Revenue~~ ~~Dependence~~

Total etc

10,467

107,390

less cost of printing\* say

3,683

£ 103,717

\* ② - to estimate effect of

new issue only, if e.g. sales

of overprints are devoted to

F.I.D.S. - add to the

surplus of £4,970 the depend.

4,970

excess Postal A/C

10,467

say, for rest of 1946

10,000

£ 25,437

\*.

1944

£1985, 19 2

5

697. 15. 5

6 say

1000 . 0 . 0

£ 3683 . 14. 7

W.B. 30.5.44

T.A. agrees with  
this minute.  
O.B.



- Tel. No. 163 to S. of S. of 1. 6. 46 31.
- " to Crown Agents of 1. 6. 46 32.
- Letter from " " " 11. 3. 46 33.
- " " " " 22. 3. 46 34.
- Telegram No. 92 from S. of S. of 21. 5. 46 — 34<sup>a</sup>.
- Telegram from Crown Agents of 5. 6. 46. 35.
- " No. 65 to Magistrate, S. G. of 8. 6. 46 36.
- " " 82 from " " " 9. 6. 46 37.
- " No. 106 from S. of S. of 11. 6. 46. 38.
- Despatch No. 24 to S. of S. of 6. 6. 46 39. } Copies to
- " " 27 " " " 14. 6. 46 40. } 66/45.
- Telegram No. 176 to S. of S. of 14. 6. 46 41.
- Telegram No. 74 to Mag. S. Georgia of 3. 7. 46 42.
- " " 94 from " " " 12. 7. 46 43. } 167 034
- " " 206 to S. of S. of 12. 7. 46. 44. } 77
- " to Crown Agents of 12. 7. 46 45.
- S. of S. Telegram No. 147 of 2. 8. 46 46.

(47)

O'ke Treasury

You are working on (46).

*Ph. J. G.*  
7/8/46.

Telegram No. 236 to S. of S. of 8. 8. 46 47.  
(Copies to P.M. + O. i/c Treas for inf)

48

O'ke Treasury

In reply to your enquiry why  
figures for Jan are to make up the total  
sales to end May in (as 47) do not

agree with them in (res 41).

2. (Res 47) was based on the lake figures which shd. be included in the fee. There is nothing to show when we got them from.

3. In return we will date a Notice as in (res 47) of 5.

49.

A.B.L.  
5.9.46

Hon. C.S.

The figures in the attached list agree with my C.F.A. of - . The difference was due to the duplication of a price

Ph. v. 14.  
30/8.

50

A.C.S.

Re. set Notice as in (47) of 5 with Gazette of 1.9.46.

A.B.L.  
2.9.46

51 Gazette Notice No. 36 of 2.9.46

52

A.C.S.

53. Re. anti-date for

A.B.L.  
2.9.46

Gazette for Sept is dated 2/9/46 the 1st being a Sunday.

He spoken as Sept Gazette is issued under date 2/9/46 and 51 may stand 2/9/46

pa. 2/9/46

Telegram N<sup>o</sup> 204 from S of S

12.11.46

54.

55

X a (24) p.c.

2. R. again (29).

*Abel*  
13.11.46

Tel to crown agents of 18.10.46.

56.

Minute from Magistrate S. G. of 5.8.46.  
(58)

57.

Off Treasury.

10 note (5) pl.

*W. G. S.*  
13/11  
59.

Don't.

noted. mark you

*W. G. S.*  
13/11/46.

Tel. No. 250 from S. of S. of 2.12.46.

60.

A.C.S.

61

R. set the figures needed as soon as possible.

*Abel*

5.12.46

(62)

~~A.C.S.~~

assist. Treasurer

Will you please supply the figures requested in (60).

*W. G. S.*  
5.12.46



63

Items.

The following figures are submitted in connection with (60) Pl.:

(a) Uncharged issue	£87244. 6. 10.
(b) New issue	£20290. 17. 5.
(c) Cost of production ca.	3928. 11. 11.

above figures are based on sales by L.A. to end of October & local sales to date.

(a) Figure of £87199 did include South Georgia.

2. With regard to para 2 - this is very difficult to estimate. at present the P.O. is out of state of definitive issue. until we know what stocks the C.P.O. hold whether a further supply is to be sent and for what locality. I suggest para 2 ~~be~~ be held over.

3. The sale of Dispersal issue to date (local sales) amounts to £855. 18. 3.

4. The Postmaster's estimate monthly £4000 for sales of Dispersal issue in 1947.

Ph  
A.T.  
6/12/46.

64

RE.

has not seen this file. It is of particular interest for (39).

2. (60) §1 the material for reply is at 63. As to §2, I do not think we should do anything for stamp <sup>the</sup> Dependencies' revenue, for reasons as has discussed. But as I am

and sure whether J.E. may not think  
 it desirable to make a gesture, b/c  
 of generosity & of protest, I am not  
 putting up a draft. If the C.O. &  
 the Treasury insist on money, they are  
 quite capable of doing so without help  
 from us ( $\frac{29}{52} \times 2(46)$ ): & we may need  
 all the money we can lay our hands  
 on before long, for genuine develop-  
 ment, geological survey, & so on, without  
 subsidizing the political aspect of F.I.D.P.  
 That we have been not ungenerous is  
 shown by (54)!

LBL  
 8.12.46

Tel No. 381 to S. of S. of 10.12.46. 65.

JCS

66.

Thank you. In the alternative draft (B)

I have slightly readjusted the emphasis; perhaps you  
 will consider with (A) and discuss before we decide.  
 (Para 3 of (A) would, I fear, <sup>- unless I have misread it -</sup> have drawn heavy fire  
 on us.)

MC 13/XII

Despatch No. 77 to S. of S. of 16.12.46. 67.  
 (withdrawn, filed in 232/35)

PAOBY  
 19/12

68. Telegram from Comm. Bingham Base E of 20.12.46.  
(copy to Ag. Postmaster for info. + n.a.)

69.

Hence.

(60) (65)

(65)(61)

(49a)

Ref 69a.

Ref our conversation the  
sum of £20290.7.5. is correct. Could  
the telegram as draft be dispatched pl.  
I suggest that the sum of £14229.19.2 was  
given as overprints. I enclose a statement  
showing the amount due to Dries also  
the amount payable from Colours to be  
for sales. since local sales.

Dr.  
at.  
7/1/47.

Ref.  
to

Re. issue item + n. submit.

ABT  
8.1.47

HE.

(70)

to 69

Re. see item in draft, it is  
self-explanatory - may issue?

2. A.T. 'duplicated' by including  
x in (49a) in his book <sup>in</sup> §1(a)  
in 63: i.e. by including 'definitive'  
sales in 'surcharges' (overprint)  
sales. He very kindly reported  
to me at his yesterday as soon

as he found it not when preparing  
a Financial Statement.

ABE  
8.1.46

Issue (71)

This affects our Financial Statement?

MC. 8/

Home  
Tel. 1/5/47

will send to  
9/1/47.

Tel. No. 15 to S. of S. of 9. 1. 47

72

73

A.T.

for your remarks on 71 pt.

ABE  
14.1.46

(74)

John 16.5.

Since I prepared (69a) I have gone further into  
this matter & I now find that Revenue will total  
£181839, expenditure £150858. The increase in  
Revenue was brought about by the printing  
of a line in the wrong position on the abstract  
form, the Dependencies revenue figure was  
read for Colony's. I attach a statement  
showing the position of.

(74a)

ABE  
A.T.  
22/1/47.

75

(74c)

A.T.

(a) is the sum realised from the investments held in the Revenue Suspense Account and the Dependencies Postal Account in respect of Dependencies stamps sold. The proceeds of these sales had in the first place been credited to Colony Revenue, and Colony Expenditure had been debited with the cost of the investments when the accounts were opened. Thus part of the £69,893 is in respect of sums invested in 1945. But it was necessary to realize the investments. Liquidate the accounts (in accordance with para 1 of Red (29)) to pay the money into Dependencies account.

/para 2.

2. Thus (a) included part of (c) (Dependencies stamps sold in 1946) and part of (a): because (a) itself included South Georgia stamps sold both in 1945 and 1946 where proceeds had been credited direct to Colony Revenue.

3. There are, thus, a considerable amount of misleading and adventitious sums both in Revenue and Expenditure. If we deduct from Revenue of £181,839

(c) £69,893  
(b) say £50000 due to Dependencies £119,893  
we get net Revenue of £61,946

If we deduct from Expenditure £150,858

(c) £5668  
(d) £17429  
(a) £20778 43,875  
we get net Expenditure of £106,983

This means a Deficit in 1946 working of £45,000.

4. But the Revised Estimate for 1946 shews

Revised Estimate Revenue £77174  
Revised Estimate expenditure £104773  
with a deficit of £27599

5. How do you explain this?

A.B.C.  
C.S.

23.1.47

176

John Lee

I have gone into this - I've been gratified if this matter could be brought up later on in the year when the figures for the last quarter of 1946 have been introduced.

A.T.  
P. H.  
13/12  
A.B.C.

A.T.  
11/2/47

177

A.T.

He spoke - you are coming to see me



has the Financial Statement ( -  
 ntry to 75) as soon as you receive  
 the L.A.A. account for the last 1/4  
 of 1946.

ABE

17.2.47

Dear Sirs

£18

Thank you. The statement  
 called for will be provided as  
 soon as the C.A. order for the last  
 (month of 46) comes to hand.

Ch

17.12.47

Savingham No. 56 from 1 of 1 of 16.12.46 179

1913  
Ch  
 17.12.47

£80

AT

(179)

pe. contra A/

ABE  
 20/2

£31.

Dear Sirs

The transaction at 179 comes under the  
 last 1/4 also. We are waiting for your order  
 for the C.A. but the transfer will come into  
 that quarter.

Ch

17.12.47

17.12.47  
Ch  
 17.12.47

~~Tel No 47 from 1 of 1 of 4.2.47 182~~

Request I cannot  
 trace - Request made  
 in large  
 safe

I regret that I am  
 still unable to trace C/2/18  
 P. 182

282

A.T.

A on 179 I wish to report by  
next mail if possible, please. This  
has been done?

ABH  
17/7

283

Hou. C.

The Revenue Disburse a/c was liquidated the balance  
plus value of sale of ~~Blue~~ stamps paid to ~~Revenue~~ Revenue.  
If when the Disburse a/c is finally balanced a surplus is  
available, (after the payment of £55000) it will then be transferred  
to R.F. in accordance with Section 3 (2) of the 1945 (p. 15 of 1945 Budget)  
amendment thereto. [page III of 1936 Budget]

ABH  
17/7

284.

A.T.

Thank you.  
~~76~~ ~~77~~ ~~78~~ ~~79~~ ~~80~~ ~~81~~ ~~82~~ ~~83~~ ~~84~~ ~~85~~ ~~86~~ ~~87~~ ~~88~~ ~~89~~ ~~90~~ ~~91~~ ~~92~~ ~~93~~ ~~94~~ ~~95~~ ~~96~~ ~~97~~ ~~98~~ ~~99~~ ~~100~~ ~~101~~ ~~102~~ ~~103~~ ~~104~~ ~~105~~ ~~106~~ ~~107~~ ~~108~~ ~~109~~ ~~110~~ ~~111~~ ~~112~~ ~~113~~ ~~114~~ ~~115~~ ~~116~~ ~~117~~ ~~118~~ ~~119~~ ~~120~~ ~~121~~ ~~122~~ ~~123~~ ~~124~~ ~~125~~ ~~126~~ ~~127~~ ~~128~~ ~~129~~ ~~130~~ ~~131~~ ~~132~~ ~~133~~ ~~134~~ ~~135~~ ~~136~~ ~~137~~ ~~138~~ ~~139~~ ~~140~~ ~~141~~ ~~142~~ ~~143~~ ~~144~~ ~~145~~ ~~146~~ ~~147~~ ~~148~~ ~~149~~ ~~150~~ ~~151~~ ~~152~~ ~~153~~ ~~154~~ ~~155~~ ~~156~~ ~~157~~ ~~158~~ ~~159~~ ~~160~~ ~~161~~ ~~162~~ ~~163~~ ~~164~~ ~~165~~ ~~166~~ ~~167~~ ~~168~~ ~~169~~ ~~170~~ ~~171~~ ~~172~~ ~~173~~ ~~174~~ ~~175~~ ~~176~~ ~~177~~ ~~178~~ ~~179~~ ~~180~~ ~~181~~ ~~182~~ ~~183~~ ~~184~~ ~~185~~ ~~186~~ ~~187~~ ~~188~~ ~~189~~ ~~190~~ ~~191~~ ~~192~~ ~~193~~ ~~194~~ ~~195~~ ~~196~~ ~~197~~ ~~198~~ ~~199~~ ~~200~~ ~~201~~ ~~202~~ ~~203~~ 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Hence.

87.

Consider memo is in order.

Referring to A on 79 this was done in Dec 1946  
pl.

88.

*[Signature]*  
8/8.

88.

H.E.

71

I have not been able to clear this up till final accounts of 1946 were available. I now attach the actual Revenue and Expenditure figures.

(88A)

2. The figures leading up to the estimated position at page 5 of the 1947 Estimates are misleading. Provision for the expenditure of £55000 on F.I.D.S. from Dependencies a/c [see (56)] is made under Dependencies Expenditure I, 26: but no provision was made for payment from Colony Account in respect of sale of Dependencies stamps (shown under Head VII of Dependencies Revenue as £104000) because the proceeds from the sales had been credited to a Revenue Suspense account on behalf of the Colony by order of Sir Allan Cardinall. In accordance with the Secretary of State's directions, this account was liquidated and the Dependencies were to be credited with the proceeds of the sales of the stamps. But we did not know, when the Estimates were laid before Executive Council, what the sale of the investments would bring. Thereafter, it was necessary to credit Colony Revenue with the proceeds of the realisation of the investments: and to debit Colony Expenditure with (1) the proceeds of the sales of all Dependencies stamps which had been credited either to the Revenue Suspense account referred to above, or (in the case of the definitive issue) to the Dependencies Postal a/c plus (2) the proceeds of sales of South Georgia "overprints" which had been credited (again by Sir Allan Cardinall's orders) direct to Colony Revenue (£69814.7.8.- see (65)).

3. In fact, the difference between Colony estimates Revenue on page 5 of the Estimates £77174 and estimated Expenditure of £104773 (i.e. £27599) is close to the actual result -- £109348 and £136082 i.e. £26734.

4. So that the financial position is almost exactly as shown at the end of the Financial Statement on page 5 of the Estimates.

5. Y.E. need not study (69A) which is an estimate or 75 which is a hypothesis based on (69A).

6. (79) paragraph 1. We of course knew this all the time. But please see paragraph 2 above.

7. (79) paragraph 2. A. This was done in December 1946: and we will so inform the Secretary of State.

8. I regret that owing to lapse of time I am not sure to which despatch Y.E. refers. The procedure is to transfer by Resolution of Legislative Council the surplus of Dependencies Revenue over Expenditure to the Dependencies Research and Development Fund. But this cannot be done till the first Legislative Council after the end of the year concerned (see 83). In the case of 1945, that was December 1946.

Thank you

INC 18/VIII

18.8.47

*[Signature]*  
C.S.

Not 9 after this  
apex of time!

89

AT

Re. contract DNP S/T to LCC  
complete figures.

ABL  
19.8

90

Hon. Sec.

Wages submitted pl.

~~ABL~~ 21/8.

91

ME

It will.

88 LCC DNP S/T for contract pl.  
I hope this settles the matter.

ABL  
2.8

92.

MC 21/VIII

93.

Savingram No. 71 to D. of P. of 21.8.47

ACB  
22/8

94

letter from Crown Agents of 29.5.47

S.T.  
Aq. L.M.

95.

96.  
Hon. Sec. noted by

~~ABL~~ 27/8

(9+) of c. P.

26.8

96

Hon. Col. Sec.

Seen. Thank you,

AB  
24/8  
21/8/48.

~~ABL~~ 28/8/47.

Letter from brown agents of 8/6/49. 97

*paid*  
*11/7/49*

1000 1000



Excerpt from Most Secret Despatch, No.. 31 A from Secretary  
of State of 3rd November, 1943. Original filed in S/&/44. (1)

-----

Sir,

.....

22. It is proposed to make use of this special over-printed issue of stamps for probably one or two years, by which time the stamp market should be familiar with them. By maintaining the stamps in circulation for this period the risk of forgery, which would be likely to arise if only a small number of the special stamps were placed in circulation, should be reduced to a minimum.

In about two years' time the question of printing an entirely new issue of special Falkland Islands Dependencies stamps bearing a distinctive design will be considered, and if such an issue is made the existing over-printed issue will be withdrawn from circulation.

.....

Sir,

.....

40. It seems to me that, unless the policy which governs the issue of these over-prints is continued, that action will be subject to serious criticism. The logical sequence is of course to prepare a complete new issue and withdraw the over-prints. This was envisaged in paragraph 22 of your despatch, No. 31 A. I wish to urge the extreme need of speedy action for it is quite conceivable that the Argentine Government would themselves take this step thus presenting us with a fait accompli not so easy to counter. If, however, we print first, any subsequent similar action on their part would put them into the difficult position of having to explain that action; and we could thus refute any possible Argentine argument that the present over-printed stamps were issued for a temporary Expedition and not establishments.

41. I have telegraphed you to this effect together with suggestions of design. It is impossible for me here to submit any drawing or photograph in time because, if you decide to adopt this suggestion, the stamps should be printed at once so that a supply can be sent at the earliest possible opportunity, say the end of October, for issue in the establishments.

42. Thus a pictorial issue is for the moment impracticable. My suggested design therefore is merely one of His Majesty's effigy. Perhaps a more cogent reason for this is deliberately to make it most difficult for the Argentine Authorities to purchase anonymously unused stamps in England and have them over-printed in some such terms as "Province of Argentine". The insult to His Majesty would be most obvious and undoubtedly create a strong public feeling in support of our claims, whereas a pictorial issue with His Majesty's effigy only in a corner would not be so apparent.

43. I would suggest two designs which I think are very ugly stamps. But they are simple and clear and cannot be over-printed without defacing the portrait. The two types are those of the  $\frac{1}{2}$ d., and 2 $\frac{1}{2}$ d., issued in 1929 in Great Britain for the Postal Union Congress. If this suggestion is acted upon then I would further propose, in order partly to conceal the ugliness of the design, that, where the white appeared on the stamps mentioned, there should be strong colouring as in the present stamps of the Seychelles. The denominations should be at present

$\frac{1}{2}$ d.	Green.	6d. Yellow.
1d.	Violet	9d. Brown.
2d.	Red	1/- Purple
3d.	Blue	

I think these colours should be brilliant in order to attract attention, particularly that of the young philatelist, thus creating in him a lasting memory of the existence of these establishments.

.....

DECODE.

TELEGRAM.

From His Excellency the Governor

To Secretary of State for the Colonies.

Despatched: 8th April, 19 44. Time: ...

Received: ... .. 19 ... Time: ...

See SH/44 Pt. 1.  
No. 100. Secret. With reference to paragraph 22 of your despatch No. 31 A of November 3rd second half. I would submit for your most immediate consideration the advisability of proceeding with such an issue with the least possible delay.

2. The issue of overprints is obviously of a temporary nature unless followed up. This can only be done by a permanent issue and unless immediate steps are taken it is almost certain the Argentine Republic will forestall us. They have all along been trying to use the postal service to assert their sovereignty. Now that their authorities must be cognizant of our overprints they will be forced to issue special sets.

3. I am not in a position to make any suggestions as to design and would like to leave that entirely to you if you decide to act on the lines indicated above. But in order to ensure their arrival here by the end of October at the latest they would probably have to be of a simple design such as that of the United Kingdom Postal Union Congress stamps of 1929 or the United Kingdom King Edward VIII. Their colours should be specially attractive not only for collectors but to draw the attention of the general public. Denominations as in the present overprints.

4. If such designs were adopted the fact that the effigy of His Majesty occupies the whole stamp would guard more carefully against the possibility of an Argentine agent purchasing mint stamps in bulk and surcharging them "Republic Argentina", etc., which would admittedly be an outrage but a possibility not to be overlooked.

5. By next mail I hope to send you a short report on further activities by the Argentine in the matter of post offices.

GOVERNOR.

IN & OUT CODE.

DECODE.

TELEGRAM.

(4.)

*From* Secretary of State for the Colonies,

*To* His Excellency the Governor.

---

*Despatched :* 19th April, 19 44. *Time :* 1755.

*Received :* 20th April, 19 44. *Time :* 1030.

Excerpt from telegram, No. 46 from S. of S. of 19. 4. 44.  
.....

5. Your telegram, No. 100. This question is being considered and I will telegraph further shortly.

SECRETARY OF STATE.

Cypher E 1 Time.

*Red 3.*

Falkland Definitives

Falkland Islands ~~Bamberger's~~  
is informed that definitives are in  
preparation in England for use in  
South Georgia, Graham Land,  
South Orkneys and South Shet-  
lands. The new items, to be pic-  
torials and each with a portrait  
of King George VI, will displace  
the four eight-stamp groups of  
Falkland Islands stamps over-  
printed in red for use provision-  
ally in the four colonies.

(H<sup>A</sup>)

FC

Hon. Col. See

This was sent me  
from U.S.A. !!

me

G.E.

?!

KB. 16/1/45.



DECODE.

5

## TELEGRAM.

No. 38.

From The Secretary of State for the Colonies.

To His Excellency the Governor.

Despatched : 2nd May, 1945 Time : 0915  
Received : 2nd May, 1945 Time : 1700

No. 119. SECRET. With reference to your telegram No. 79.  
Following is personal from Dawe Begins:

Position as regards the three points concerning TABARIN  
referred to in paragraph 7 of Secretary of State's Secret despatch  
No. 43 of November 14th 1944 is as follows :- (a) ~~Income Tax~~

~~See Secretary of State's Secret despatch No. 3~~ (b) Permanent  
issue of Stamps. Arrangements are now in hand for printing a  
permanent issue of special Dependencies stamps with a view to  
their being placed in circulation next season. Stamps will ~~be~~  
have one distinctive notification for all denominations.

(c) ~~Opening of Public Telegraph Offices.~~ It has been agreed  
~~that these should be opened shortly. Exact date will be notified~~  
~~later.~~

2. Paragraph (b) and (c) above are for your personal  
information only and no% repeat no% announcement should be made  
at this stage.

SECRETARY OF STATE.

IN & OUT CODE.

S/11/44---

S/11/44---

(6)

GOVERNMENT HOUSE,

STANLEY.

28th August, 1945.

FALKLAND ISLANDS.

SECRET.

Sir,

I have the honour to refer to my Despatch No. 34 of the 25th April, under cover of which I forwarded copies of the Post Office (Airletter Fees) Order.

2. Owing to the lack of either a two shilling or a one and sixpenny postage stamp in the current issue, the public have to use two stamps instead of one to every air letter.

3. In order to overcome this difficulty and for the convenience of the public I think it necessary, as is the practice elsewhere, to add a two shilling and a one and sixpenny stamp to the current issues of the Colony and Dependencies' stamps.

4. The design of the Dependencies' stamps being

uniform/

THE RIGHT HONOURABLE

G. H. HALL, P.C., M.P.,

SECRETARY OF STATE FOR THE COLONIES.

*Red 102 in  
53/41*

(6a)

uniform only the colours in this case need to be decided. I would suggest orange for the one and sixpenny and a contrasting blue to that of the threepenny for the two shilling stamp.

5. For the Colony issue I would suggest two fresh designs for the centres in the same frame as the others. The one and sixpenny stamp might show turkey vultures in flight, centre black, frame red. The two shilling stamp might show a wandering albatross in flight over the sea, centre blue, frame brown (blue as in the five shilling and brown as in the sixpenny value). Both stamps should bear a vignette of His Majesty.

6. I attach a drawing of the turkey vultures which shows very clearly a common sight here, the birds usually being in groups of three. The sketch is by Mr. R. V. Lellman, a local man. The colours and true shape of the bird can be found in the British Museum (Natural History).

7. If you approve of this proposal I should be grateful if you would inform me by telegraph and arrange for the designing and printing of the stamps to be put in hand.

I have the honour to be,  
Sir,  
Your most obedient,  
humble servant,

W. CARDINAL

DECODE.

C/91/45. & S/9/44.

⑦

TELEGRAM.

*From* His Excellency the Governor.

*To* The Secretary of State for the Colonies.

*Despatched :* October 13th 19 45 *Time :* ..

*Received :* 19 *Time :*

*Recd 2 in C/91/45.*

SECRET No. 270. With reference to my despatch secret of 28th August  
Air letter stamps. Owing to unexpected and considerable reduction by  
Uruguayan Postal Authorities in their rates please take no present action.

GOVERNOR.

G. T. C.

● DECODE.

No. 1C.

TELEGRAM.

*From* The Secretary of State for the Colonies.

*To* His Excellency the Governor.

---

*Despatched :* ~~XXXXXXXXXX~~ Sth. 19 45 *Time :* 20.15.  
October

*Received :* October 9th. 19 45 *Time :* 09.30.

No. 269. SECRET It is hoped that the new issue of stamps for the Dependencies will be ready by November 1st. and that they will reach you in time for issue on January 1st. 1946, do you agree that date?

2. It will be necessary for you to telegraph the Crown Agents for the Colonies as soon as stamps have arrived confirming date on which they are to be made available to the public; and to take steps to withdraw the remainder of the previous issue which should be destroyed as from that date.

SECRETARY OF STATE.

9  
DECODE.

TELEGRAM.

*From* His Excellency the Governor

*To* The Secretary of State for the Colonies.

---

*Despatched* : October 10th. 19 45. *Time* :

*Received* : 19 *Time* :

No. 268 SECRET With reference to your telegram no. 269 SECRET. I agree date. Paragraph 2 instructions will be acted upon.

GOVERNOR.

10<sup>a</sup>  
S.W.I.

88027/4/45

3 August, 1945.

Gentlemen,

For the attention of Mr. Curtis.

I am directed to refer to a discussion at the Colonial Office with representatives of the Admiralty, Foreign Office and Crown Agents, at which Mr. Curtis was present, on the design, (by Mr. L.J. Howell of the Hydrographic Department of the Admiralty), of a new stamp issue for the Falkland Islands Dependencies.

2. I am to say that a trial drawing of the design now sent should be made in a form suitable for submission to His Majesty.

The stamp should be printed with the map in black on a white background, and the remainder of the design should be in the colour appropriate to the value. The lettering should be shown in white.

Particular care in the vignette of the Sovereign's head, and in the boundaries of the Dependencies, on a stamp of this size is requested.

3. It is urgent that the stamp should be in the Falkland Islands Dependencies by December next; and I am to ask whether there are any matters of colour (of those denominations where the colour is not mandatory).

Denomination/

THE CROWN AGENTS  
FOR THE COLONIES.



Falkland Islands

DISPATCH  
NO. 48



Date

3

AUG 1945

(10)

Transmitted with the Compliments of the Secretary of State, for  
the Governor's information.

the Governor's consideration.  
— observations.

Reference:- Secretary of State's  
Governor's

Telegram No.  
Despatch No.  
Savigram No.  
of

Date	Nature of Communication
3 <sup>rd</sup> August.	Letter to the Crown Agents on the design of a new stamp issue.

DECODE.

TELEGRAM.

*From* The Secretary of State for the Colonies.

*To* His Excellency the Governor.

*Despatched :* 29th. October, 19 45 *Time :* 17.20.

*Received :* 30th. October, 19 45 *Time :* 09.30.

No. 277. SECRET Your telegram no. 268. Please cancel paragraph 1 of my telegram no. 269 because it has now been decided that new stamps should not be issued until base at Laurie Island has been occupied.

SECRETARY OF STATE.

JA "In" 53550.

10  
11

DECODE.

M.P. S/11/45.  
TELEGRAM. D/5/44.

(11A)

From The Secretary of State for the Colonies

To His Excellency the Governor.

Despatched : 4th January, 19 45 Time : 2214

Received : January, 19 45 Time :

No. 2. SECRET. Reference my telegram No. 248 Falkland Islands Dependencies Stamps. Full consideration has been given to view which you express, in your telegram No. 227, but after consultation with Treasury I have reached conclusion whole revenue received from surcharge stamps, since their inception, should be paid into Dependencies Research Fund, less any charges incurred in the Colony for printing, distribution conveyance, etc.,. I should be glad to receive account of this transaction as soon as convenient.

2. The foregoing will also apply to prospective new issue of stamps for Dependencies alone.

SECRETARY OF STATE.

DECODE.

M.P. S/11/45

(12)

TELEGRAM.

From The Secretary of State for the Colonies

To His Excellency the Governor.

---

Despatched : 15th January, 19 46 Time : 1028

Received : 16th January, 19 46 Time : 0930

No. 6. SECRET. Reference my telegram No. 277 of October 29th last.

New Issue of stamps for Dependencies.

I assume precautions have been taken to ensure none of new stamps will be issued until Base at Laurie Island has been occupied and I should be glad to know the present estimate of when that will occur.

2. Please take steps to destroy rubber cancellation (postmark) stamps for South Sanwich Island where there is no intention of establishing Post Office.

SECRETARY OF STATE.

JA 53565

DECODE.

13

TELEGRAM.    S/9/44.

*From*    His Excellency the Governor.

*To*       The Secretary of State for the Colonies.

---

*Despatched:*    January    18th    19 46    *Time:* ..

*Received:*       . . . . .    19 ..    *Time:* ..

No. 21.    SECRET.    With reference to your telegram No. 6 Secret. *Red 13*

Your assumptions are correct and paragraph 2 will be acted upon at once, the article named has since arriving been in my personal possession.

2.    I cannot yet estimate date referred to but I hope to have news very shortly.

GOVERNOR.

G.T.C.

(14)

● DECODE.

No. 37.

TELEGRAM. M.P's S/11/45 & D/5/44.

*From* ..... The Secretary of State for the Colonies.

*To* ..... His Excellency the Governor.

*Despatched:* January 17th 19 46 *Time:* 15.52.

*Received:* January 18th 19 46 *Time:* 09.30.

No. 9. SECRET. Reference my telegram No. 2. Falkland Islands Dependencies Stamps. I am advised that correct procedure would be to transfer both revenue and expenditure from Colony's to Dependencies account and to transfer any surplus balance on Dependencies account to Dependencies Research and Development Fund, see section 3 (c) of Ordinance No. 6 of 1924. I shall be glad to receive details of adjustments made and estimated surplus available for transfer to Research and Development Fund as soon as possible.

SECRETARY OF STATE.

.T.C.

DECODE.

TELEGRAM.

From ..... His Excellency the Governor.

IMPORTANT To ..... The Secretary of State for the Colonies.

*Despatched:*     January 22nd                     19 46     *Time:*   16.00.

*Received:*         .         .         .         .         .         19 ..     *Time:*     ..

No. 23.     SECRET.     With reference to your telegram No. 6.

Falkland Islands Dependencies Stamps.     In view of my telegram No. 21  
date of issue of stamps will be approximately 28th.     But South Georgia  
must perforce continue sale of overprints as permanent issue not yet  
deliverable.

GOVERNOR.

J.A. 53990.



DECODE.

TELEGRAM.

16

No. 58.

*From* The Secretary of State for the Colonies.

*To* His Excellency the Governor.

*Despatched:* 24th January, 1946. *Time:* 1355

*Received:* 25th January, 1946. *Time:* 1000

No. 12. SECRET. F. I. D. E. Reference your Telegram No. 23.

In order to enable Foreign Office to prepare ground for the answering of enquiries and to give due notice to Embassy, Buenos Aires, the date of new stamp issue should be 1st February repeat 1st February not 28th January.

2. Position in South Georgia noted, overprinted stamps should be withdrawn and destroyed on day new issue is available there.

J.A. "In" 53568. Reply at Recd 44.

SECRETARY OF STATE.

DECODE.

TELEGRAM.

From GOVERNOR, FAIRLAND ISLANDS

To BINGHAM

Despatched : 28th January, 19 46 Time : 1626.

Received : 19 Time :

SECRET. LONDON WISHES RELEASE OF NEW STAMPS TO BE  
FEBRUARY 1ST. WILL THE OFFICE AT C BE OPEN BY  
THEN? IF NOT PROBABLE PLEASE TELEGRAPH.

NAVAL CYPHER - CYPHER OFFICE.



For ● in  
Cypher or  
Coding Office  
only.

Originators Instructions:  
(Indication of Priority,  
AIDAC, NOTWT  
For Exercise).

INTERCEPT GROUP.

TO:

M 0 1 6 7 1 5.

FROM:

TREPASSEY

H E Governor.

Your message. 28 16 26<sup>P</sup>. Highly probable  
office will be open 1<sup>st</sup> February  
will release stamps that date

29 11 00 Z

Book or Table to be used for

Cyphering or Coding.

Recyphering or Recoding.

Initials of Cypherer  
or Coder.Time of Receipt in  
Cypher or Coding  
Office.

Date.

British  
Cypher.

1534

JMW

1400

29/1/46

DECODE.

TELEGRAM.

19

*From* His Excellency the Governor.

*To* The Secretary of State for the Colonies.

---

*Despatched :* February 2nd 19 46 *Time :* 13.00.

*Received :* . . . . . 19 .. *Time :* ..

No. 33. SECRET. My telegram No. 24 Secret. Base C fully manned  
and Post Office opened February 1st.

GOVERNOR.

J.A. 53993.

For use in  
Cypher &  
Coding Office  
only.

Originators Instructions:  
(Indication of Priority,  
AIDAC, NOTWT  
For Exercise).

INTERCEPT GROUP.

TO:

M 116 715

FROM:

TREFASSEY

To HE Governor from Bingham

M 116 715 051603P

Almost entire mail received from Port Stanley for Base C consisted of collectors heavily stamped envelopes requiring cancellation these already in mail bags.

Some dealers sent large number of complete sheets overprinted stamps. These have been retained pending further instructions. Many collectors sent money

Book or Table to be used for

Cyphering or Coding.

Recyphering or Recoding.

Initials of Cypherer  
or Coder.Time of Receipt in  
Cypher or Coding  
Office.

Date.

B. Cypher

1534

JHW

0900

7/2/46

For use  
Cypher or  
Coding Office  
only.

Originators Instructions:  
(Indication of Priority,  
AIDAC, NOTWT  
For Exercise).

INTERCEPT GROUP.

TO:

FROM:

-2-

for stamps which are affixed to  
envelopes and posted normally

061345P

Book or Table to be used for

Initials of Cypherer  
or Coder.Time of Receipt in  
Cypher or Coding  
Office.

Date.

Cyphering or Coding.

Recyphering or Recoding.

DECODE.

TELEGRAM.

(21)

From His Excellency the Governor

To M.V. "Tropassey"

Despatched : 8th February, 19 46 Time : 1530

Received : ..... 19 .. Time : ..

For Bingham. Your 661345 stamps. Paragraph 5 of your general instructions seem clear. However once the envelope is in the mail bag it cannot be abstracted except at destination office. The main guidance is not (R) not to allow the post offices whether mobile or not to be used as agencies for dealers or as salesmen to collectors. As there is no censorship this is difficult to determine and therefore the simplest way to solve the problem is to refrain from obliterating stamps which are obviously on their appearance either excessive in required value or unusually placed on the envelope. There is no bounden duty on any postmaster to obliterate stamps; he merely does so as an employee of the post office by way of cancellation

GOVERNOR.

081609 p/ Feb.

NAVAL CYPHER.



DECODE.

(22.)

TELEGRAM.

No. 206.

*From* The Magistrate, South Georgia.

*To* The Colonial Secretary.

---

*Despatched:* February 15th 19 46 *Time:* 19.10.

*Received:* February 16th 19 46 *Time:* 10.00.

No. 34. Have received several applications for new Dependencies stamps said to have been issued on February 1st. Assume South Georgia is included and Post Office here eventually to be supplied with stocks may I be given some official information or reason why it is still being withheld from me.

MAGISTRATE.

G. T. C.

DECODE.

TELEGRAM.

S/9/44.

23

*From* The Colonial Secretary.

*To* The Magistrate, South Georgia.

---

*Despatched:* February 18th 19 46 *Time:* 12.00.

*Received:* . . . . . 19 .. *Time:* ..

No. 27. Your telegram No. 34. Stamps for other Dependencies were issued on February 1st but position as regards South Georgia not yet clear. Will advise you in due course.

MAGISTRATE.?

G. T. C.

DECODE.

(2)

TELEGRAM.

No. 76.

From The Crown Agents for the Colonies.

To The Colonial Secretary.

Despatched: February 16th 19 46 Time: 12.40.

Received: February 18th 19 46 Time: 09.30.

Red #8 m  
mt D/S/44

Your telegram 13th September 1944. Do you wish receipts from sale of new issue of Dependencies stamps to be invested or not.

CROWN AGENTS.

G. T. C.

25  
M. V. Trepassey,

Deception Island.

To: His Excellency the Governor, Falkland Islands and Dependencies.

From: Commander, Falkland Islands Dependencies Survey.

Sir,

In accordance with my instructions, I have the honour to report that the new issue of stamps for the Falkland Islands Dependencies was brought into circulation on 1st February 1946, the Sub-Post Office at Base C being opened on that date. The entire mail despatched from the Post Office at Port Stanley to the sub-offices in the Dependencies for cancellation bore, of course, the overprinted stamps. These were cancelled in the normal way as I understand that stamps, once sold, are not invalidated by a new issue. All letters posted at the sub-offices after 1st February were franked with the new issue.

My instructions with regard to the position of collectors and dealers produced some problems. There were cases where one person sent up to 100 envelopes, all grossly overstamped. In most of these cases one stamp only was cancelled, while in others a more lenient procedure was followed, mainly by oversight. This large number of stamped envelopes were obviously sent by collectors or dealers for cancellation after posting, but as the stamps were already affixed to envelopes which were posted in the normal way, they were accepted as letters.

Some collectors or dealers sent large numbers of sheets of stamps with a request for cancellation as they were. It was considered illegal to cancel stamps not affixed to envelopes and these sheets are accordingly being returned to you for whatever action you consider necessary. This procedure is being followed as they were sent in registered envelopes.

My instructions state that all mail from the sub-offices is to be despatched to you and it will therefore be possible for you to see how the different problems were treated.

I am, Sir,

Your obedient servant,

*E. W. Bingham*

14 February 1946

EWB/DPM

(Surgeon-Commander E. W. Bingham R.N.)

DECODE.

TELEGRAM.

(26)

From..... The Colonial Secretary.

To..... The Crown Agents for the Colonies.

Despatched : 27th February, 19 46 Time : 1700

Received : ... .. 19 ... Time : ...

Recd 24.

Your telegram 16th February. Please invest receipts from sale of new issue of Dependencies stamps in separate account "Dependencies Postal Account".

COLONIAL SECRETARY.

G. T. C.

DECODE.

TELEGRAM.

M.P's S/9/46 & D/5/44.

(27)

*Duplicate filed in D/S/44*

From His Excellency the Governor.

To The Secretary of State for the Colonies.

Despatched : February 28th 19 46 Time : 16.30.

Received : . . . . . 19 Time : . . .

*Recd 11a*

No. 57. SECRET. Your telegram No. 2 Secret. All receipts in London from Dependencies overprinted stamps excepting South Georgia have been invested in a Revenue Suspense Account. All sales in London of new permanent issue of all Dependencies stamps are being invested in a new Fund, called Dependencies Postal Account.

2. Local sales made here and in Dependencies will be brought <sup>to</sup> account and set aside as soon as we can get exact figure of sales.

3. Overprints are still in use in South Georgia as it has so far been impossible to get the permanent issue there.

4. I think legislation is necessary to take these investments from a General Revenue Account and place them in the Research Fund Account. The reception of such legislation will be unanimously hostile among the non-official members of the Legislative Council as there is one thing that is an abomination to Falkland Islanders as a whole and that is the Research Fund.

GOVERNOR.

G.T.C.

DECODE.

TELEGRAM.

(28)

*Original filed in  
c/1/46*

From His Excellency the Governor.

To The Secretary of State for the Colonies.

Despatched : April 5th 19 46 Time : 14.45.

Received : . . . . . 19 Time :

No. 97. Dependencies stamps. So far it has been impossible to send to South Georgia new issue and the former overprints are in use. It is hoped to remedy this state of affairs some time in June.

*Reel 1  
n 47/40*

2. With reference to your telegram No. 54, if person named is being sent direct to South Georgia and (r) and on a British ship, suggest master of vessel be asked to convey in his personal charge both the new permanent series as well as Victory ones.

GOVERNOR.

*See Reel 44.*

G.T.C.



DECODE.

TELEGRAM.

(29)

No. S 2.

M.F. 3/9/44.

From The Secretary of State for the Colonies.

To His Excellency the Governor.

Despatched : 20th May 19 46 Time : 21.03.

Received : 21st May 19 46 Time : 09.30.

*Recd 27.*  
No. 89. Your telegram No. 57. Apart from the fact that proceeds from part of the revenue of the Dependencies and not of the Colony, I am advised if we are not to be charged with exploiting philatelic market it is important that cost of all stamps prepared for Dependencies, including South Georgia, should be charged to their separate accounts which should also be credited with all revenue from Dependencies stamps. None of these moneys should remain in Colony Account.

*x / Red 4.*  
It is not clear to me why revenue from Dependencies stamps has been invested in separate Falkland Islands Colony Suspense Account and has not been credited direct to Falkland Islands Dependencies Account as indicated in my telegram No. 9. Legislation would not appear to be required for action proposed in my telegram No. 9 which is merely a book-keeping transfer from Suspense Account to correct Revenue Account, and I must ask that necessary adjustments be made in Account as soon as possible.

I understand balance in Revenue Suspense Account at present is approximately £49,000 (nominal value of stock) and Dependencies Postal Account £10,467.

*Red C/P 28 (iv)*  
2. Treasury have suggested that, since whole cost of Tabarin and F. I. D. S. is being borne by United Kingdom Exchequer, Revenue arising from special issues of stamps should accrue to United Kingdom Exchequer, see in this connection paragraph 25 of your despatch Secret of July 29th 1942. Subject to your agreement nett amount available from Dependencies stamps will exceed this figure, I am considering a payment of £55,000 from Dependencies Account which is approximate cost of F. I. D. S. for 1946/1947 including certain arrears of charges from previous year, to the United Kingdom Exchequer as a contribution towards the cost of "Tabarin" and F. I. D. S. expedition to March 31st 1947 if this payment is made I should be glad of your views as to how you would recommend such a payment should be made. Prima facie it would appear to be a suitable charge to Dependencies expenditure without actually passing through Research and Development Fund. I should make it clear that contribution towards cost in subsequent year(s) would be subject to consideration in the light of events and that I am not committed to full cost of F. I. D. S. being covered in future year(s) by a contribution from Dependencies Fund.

3. In order that I may communicate with Treasury I should be obliged if you would report by telegraph

(a) when necessary accounting action referred to above has been taken and

(b) the estimated surplus which is anticipated on Dependencies Account for 1946 as a result of transfer from Colony Fund of revenue from Dependencies stamps.

This matter has been under discussion with Treasury for some time and I should be glad to receive an early reply.

SECRETARY OF STATE.

G.T.C.

*Ans. at Red 31.*

*see 65*

\* a/p/1001

5/9/44

30A

Greenland			S. Andrews			S. Sierra Leone			S. Georgia		
10/10/44	11641.	- 6	10/10/44	11680.	17. 3	10/10/44	11682.	- 9	10/10/44	11460	12. 3
11/10/44			11/10/44			11/10/44			11/10/44		
12/10/44			12/10/44			12/10/44			12/10/44		
13/10/44	374.	13 5 *	13/10/44	374.	13 6 *	13/10/44	374.	13. 6 *	13/10/44	38	12. 5 *
14/10/44			14/10/44			14/10/44			14/10/44		
15/10/44	1308.	10 4	15/10/44	1267	10. -	15/10/44	1234.	19. 6.	15/10/44	1266.	11 7.
16/10/44	213	13. 4	16/10/44	213	2 3.	16/10/44	213	17 3	16/10/44	213.	5 10
17/10/44	196	19 -	17/10/44	196	19 -	17/10/44	196	12. 11	17/10/44	196.	18. 11
18/10/44	117.	3 11.	18/10/44	115.	9 6	18/10/44	116	11. 6	18/10/44	115	10 1
19/10/44	33.	2. 6	19/10/44	33	2 6.	19/10/44	33	2. 6	19/10/44	38.	7 6
20/10/44	35	2. 6	20/10/44	34	17 6	20/10/44	34	17 6	20/10/44	34	17 6.
21/10/44	98	19 2	21/10/44	98	2 6	21/10/44	98	2 6	21/10/44	98	2 6.
22/10/44	181	2. 6	22/10/44	179	12 6	22/10/44	179.	12 6.	22/10/44	181	2. 6
23/10/44	171.	7. 11	23/10/44	171	7 11	23/10/44	171	7 11	23/10/44	171.	10. 5
24/10/44	92.	7. 6.	24/10/44	92	7. 6.	24/10/44	92	7 6	24/10/44	92	7 7
25/10/44	7.	16 3.	25/10/44	6	16 3	25/10/44	6	16 3.	25/10/44	6.	16. 3
26/10/44	1128.	11 2	26/10/44	112	5 -	26/10/44	1096.	18 11	26/10/44	38.	5
										396	11 9

G	15600.	3. -	15563.	3. 1	15511.	19. 3	15117	10
S.O	15563.	3. 1. v						
S.S	15511.	19 3						
S.Ga	15157	11 - ✓						

61832. 16. 6 H. Brown agents of 15. 10. 1944

499. 3. 2 In R. Brown alias to 15. 10. 1944

996. 14. 82 ✓ In 15. 10. 1944. 11. 02

768. 0 ✓

1481. 6. 8

10. 10. 1944

The  
4331. 11. 6

Grand Total £6663. 11. 2

DECODE.

TELEGRAM.

M.P's 66/45 & 5/9/44.

(315)

From His Excellency the Governor.

To The Secretary of State for the Colonies.

*Original filed in  
M.P. 66/45*

Despatched: June 1st 19 46 Time: 12.00.

Received: . . . . . 19 Time:

*Red 29 -*

No. 163. Your telegram No. 89. Dependencies Stamps and your

*Red 17 in  
66/45*

telegram No. 92 Estimates for 1946. Detailed replies follow by air mail  
due United Kingdom about July 1st.

GOVERNOR.

G.T.C.

# GOVERNMENT TELEGRAPH SERVICE.

(32)

FALKLAND ISLANDS AND DEPENDENCIES

S E N T.

Number	Office of Origin	Words	Handed in at	Date
--------	------------------	-------	--------------	------

1. 6. 46.

To

CROWN LONDON.

Despatched from G.S.O. 1300

Please telegraph total sales of Dependencies stamps bracket A bracket surcharged bracket B bracket new issue up to end May 1946 stop Thereafter sales should be credited to Colony's General Account differentiating sales of Dependencies from those of Colony stamps stop Further investment should be discontinued at the present.

COLONIAL SECRETARY.

Time

G3/Various 1915

Communications to be addressed  
to the Crown Agents for the  
Colonies, 4, Millbank, London,  
S.W.1. and the above refer-  
ence quoted.



4, MILLBANK,  
LONDON, S.W.1.

TELEGRAMS { INLAND, "CROWN SOWEST LONDON."  
OVERSEAS, "CROWN LONDON."  
TELEPHONE: ABBEY 7730

MAR 13 1946

Sir,

We have the honour to report that,  
at the request of the Colonial Office, we  
have presented one set of the new Falkland  
Islands Dependencies Postage and Revenue  
Stamps to Mr. L.J. Newell of the  
Hydrographic Department of the Admiralty  
who prepared the map incorporated in the  
stamps.

The disposal of the eight stamps in  
question will be shown in our usual  
statement relating to sales of Falkland  
Islands Dependencies stamps through the  
Stamp Bureau.

We have the honour to be,  
Sir,  
Your obedient servants,

for the Crown Agents.

The Colonial Secretary,  
FALKLAND ISLANDS.

See 97

SC

A  
G/1175/1/18

Communications to be addressed  
to the Crown Agents for the  
Colonies, Millbank, London,  
S.W.1, and the above refer-  
ence quoted.



4, MILLBANK,  
LONDON, S.W.1.

TELEGRAMS { INLAND, "CROWN SOWEST LONDON."  
OVERSEAS: "CROWN LONDON."  
TELEPHONE: ABBEY 7730

22 MAR 1945

Sir.

*Red 26*  
We have the honour to refer to  
your telegram of the 28th. February, and  
note that you wish the receipts from the  
sales of the new issue of Falkland Islands  
Dependencies Stamps to be credited to the  
"Falkland Islands Dependencies Postal  
Account", and invested.

In this connection we would  
refer to your letter D/5/44 of the 22nd.  
February, 1945, requesting us to credit the  
Falkland Islands General Account before  
transferring the receipts from the sales of  
the Dependencies overprinted stamps to the  
Investment Account, and we shall be glad to  
learn if it is still desired that the  
receipts from the sales of the new issue of  
Dependency stamps should be credited to  
the Falkland Islands General Account before  
transfer to the "Dependencies Postal  
Account".

We have the honour to be,

Sir,

Your obedient servants,

*[Signature]*  
for THE CROWN AGENTS.

The Colonial Secretary,

FALKLAND ISLANDS.

DECODE.

COPY (Original filed in 66/45)

34<sup>a</sup>

TELEGRAM.

No. SS 21.

From Secretary of State for the Colonies

To His Excellency the Governor.

Despatched: May 21st 19 46 Time: 22.00

Received: May 22nd 19 46 Time: 09.30

*Red 11 in 66/45.*

No. 92. Reference your despatch No. 84 of 1945. Estimates for 1946.

His Majesty's Power of Disallowance will not be exercised in respect of Ordinance No. 2 of 1945 and, subject to further consideration of position regarding Dependencies stamp revenue (see below) I approve 1946 Estimates.

2. Colony Revenue Head VI. Post Office. Please telegraph amount of Dependencies stamp revenue hitherto included in Colony's Account, including sales in Dependency of South Georgia and what alterations will now be necessary in both Colony's and Dependencies Budget. Revenue Head X. Contribution from Dependencies. Please explain how 1945 figure of £7,852 is reached. Figure given in page 25 of printed Estimates is £4,000.

3. Dependencies Revenue item No. 14. Income Tax. Does figure of £8,000 include pre 1945 tax of Compania de Pesca.

SECRETARY OF STATE.

G. T. C.



DECODE.

(35)

TELEGRAM.

*From* The Crown Agents for the Colonies.

*To* The Colonial Secretary.

*Despatched :* June 5th 19 46 *Time :* 17.00.

*Received :* June 6th 19 46 *Time :* 10.00.

Recd 32

Your telegram 2nd June. Total value of stamps sold since the date of the last return viz April 30th 1945 to May 31st 1946

(a) Grahamland	£2,524.	5.	10d.
South Georgia	£1,906.	12.	11d.
South Orkneys	£2,488.	15.	5d.
South Shetlands	£2,468.	17.	1d.

(b) £19,343. 10. 5.

Proceeds of sale of new Dependencies Stamps for May 1946 will be credited to General Account.

CROWN AGENTS.

G.T.C.



DECODE.

(36)

TELEGRAM.

From The Colonial Secretary.

To The Magistrate, South Georgia.

URGENT

Despatched : June 8th 19 46 Time : 11.30.

Received : . . . . . 19 Time :

No. 65. Please telegraph total sales of South Georgia overprinted stamps to May 31st. Future sales should be credited to Dependencies Revenue new Head Post Office 19a Sale of Stamps.

Ans at Red 37.

COLONIAL SECRETARY.

G.T.C.

DECODE.

TELEGRAM.

(37)

From The Magistrate, South Georgia.

To The Colonial Secretary.

---

Despatched : June 9th 19 46 Time : 00.30.

Received : June 9th 19 46 Time : 11.00.

URGENT.

Red 36  
No. 22. Your telegram No. 65. Stamps. Total sales to  
May 31st. £707. 9. 1d.

MAGISTRATE.

G.T.C.

DECODE.

TELEGRAM.

(38)  
L.P.'s 6/9/44 & 66/45.

No. 2.

From The Secretary of State for the Colonies.

To His Excellency the Governor.

Despatched : June 11th 1946 Time : 15.22.

Received : June 12th 1946 Time : 09.30.

*Red 81*

No. 106. Your telegram No. 163. Dependencies Stamps. Please telegraph summary of replies urgently.

SECRETARY OF STATE.

G.T.C.

*See 41*

*Duplicate filed in  
M.P. 66/45*

Dependent Stamps.

A	<u>Grahamland</u>	Ac. a's. to 31/5/46. Local sales.	16457. 19. 5. 996. 14. 9.	17454 14 2
B	<u>South Georgia</u>	Ac. a's. to 31/5/46. Local sales P.O. . Georgia P.O.	15841. 4. 7. 1431. 6. 8. 707. 9. 1.	17980 - 4.
C	<u>South Orkneys</u>	Ac. a's. to 31/5/46 Local sales	16408. 2. 11. = 1135 10. 1.	17543 14 -
D.	<u>South Shetlands.</u>	Ac. a's. to 31/5/46. Local sales.	16361. 11. 4. 768. - 1.	17129 11 5
				70107 19 11

Note a. to D. credited to Colony's a/c, with a corresponding debit in the a/c to cover investment in Revenue Disburse etc.

B. credited direct to Colony's revenue and covered by investment in Revenue Disburse etc.

1 1.641 0.6  
 81. 15.0  
 1 1.6 0.0  
 35. 10.0  
 223. 1.6  
 1.308 10.4  
 213. 13.4  
 196. 19.0  
 117. 3.11  
 2.524 5.10

1 6,457 19.5 H

1 1.680 17.2  
 70 0.0  
 1 1.4 0.0  
 37. 19.2  
 223 11.5  
 1.267 10.0  
 213. 2.3  
 196. 19.0  
 115. 2.6  
 2.488 15.5

1 6,408 3.11 H

1 1.682 0.9  
 74 15.0  
 1 1.4 0.0  
 36. 16.11  
 223 1.5  
 1.234 12.6  
 213. 7.3  
 196 18.11  
 116. 14.6  
 2.468 17.1

1 6,361 11.4 H

7,130 7.5  
 6,795 4.3  
 1.906 12.11

1 5841. 4.7 H

1 6,457 19.5  
 996. 14.9

1 7,454 14.2 H

1 6,408 3.11  
 1,135. 10.1

1 7,543 14.0 H  
 1 6,361 11.4  
 768 0.1

1 7,129 11.5 H

GOVERNMENT HOUSE,

STANLEY.

FALKLAND ISLANDS.No. 24.

6th June, 1946.

Sir,

*Red 17.  
of 66/45  
(1946 Estimates)  
Red 31.*

I have the honour to acknowledge the receipt of your telegram No. 92 of the 21st of May, 1946, regarding the 1946 Estimates of the Falkland Islands and Dependencies, and, with reference to my telegram No. 163 of the 1st of June, 1946, to say that up to the 31st of May, 1946, inclusive, the sum of £70,107. 19. 11. had been received from the sale of Dependencies stamps in respect of the over-printed issues of Stamps, including those of the Crown Agents.

2. Of this amount £17,980. -. 4., being the proceed of sales of South Georgia stamps, was credited to Colony Revenue. The reason for this is that the Post Office in South Georgia has from the beginning been considered a part of the Colony's Post Office. They used Falkland Islands stamps and still do so in the case of the values higher than 1/-, and Money Orders and Postal Orders are issued

Reply at 179.

from

The Right Honourable

G. H. Hall, P.O., M.P.,

Secretary of State for the Colonies.

from here. The sale of the South Georgia over-prints differed also from the case of other Dependencies (South Orkneys, South Shetlands and Grahamland) in that neither TABARIN nor F.I.D.S. had anything whatsoever to do with South Georgia. It must also be remembered that, in fact, no true Post Office exists in South Orkneys, South Shetlands and Grahamland, and that the mails thence are addressed on your instructions to me personally, (your Despatch No. 67 of the 17th of December, 1945, refers). There are no high value stamps above 1/- in any of these Dependencies. Moreover, all parcels, registered matter, air mail, Money orders and Postal Orders and all other postal business is transacted through the Port Stanley Post Office by direct and private negotiation between the sender and the Postmaster.

3. The remainder, £52,127. 19. 7., was at first credited to Colony Revenue, and subsequently paid into a Revenue Suspense Account, because I always had in mind the possibility fore-

shadowed in paragraph 25 of my Despatch of the 29th of July, 1942.

4. Perhaps it may be necessary to make a cross book-entry in the Colony's Account: credit with the value of the investments and debit with the payment to Dependencies Revenue Account; and in the Dependencies Account credit with the value of investments, and debit to the Imperial Treasury on account of TABARIN and F.I.D.S.

5. With regard to the figure of £7,852, shown under Revenue Head X, as the revised Estimate for 1945 of the Contribution of the Dependencies to Falkland Islands Revenue, I have the honour to attach, for your information, a note on the method of accounting for these Contributions. From this it

Appendix "A".

copy of in  
232/35 + 66/45.

will/

Red 82 in  
232/35

will be seen that the figure of \$7,852 is made up of the \$4,000 approved Annual Contribution shown on page 25 of the printed Estimates, plus the arrears of \$3,851. 10. 6. in the Dependencies Budget for 1943 which, in accordance with your telegram No. 95 of the 30th of September, 1944, was approved at a meeting of the Legislative Council, held on the 20th of December, 1944.

6. With regard to the third paragraph of your telegram, I have the honour to inform you that the figure of \$8,000, shown under Dependencies Revenue, Item No. 14, Income Tax, does not include pre-1940 Tax of the Compania Argentina de Pesca for the preceding year.

I have the honour to be,  
Sir,  
Your most obedient,  
humble servant,

WH.

Copy to S/9/44. (*Dependencies Stamps*)

232/35 (*Dep. Research & Dev. Fund*)



39a  
39c

APPENDIX "A".

Note on method of Accounting for Dependencies Contributions to Falkland Islands Revenue, with particular reference to Arrears.

From the Secretary of State's Despatch No. 137 of 1919, and his telegrams of the 25th of June, 1919, and 4th of May, 1920, and his Despatch No. 50 of 1920, it is clear that the Surplus of Dependencies Account Revenue over Expenditure should be paid to the Research Fund, and not be allowed to accrue to Colony Revenue.

2. Conversely, it follows that when there is no surplus, but a deficit, in the Dependencies Account, the money has to be found from the Research Fund. And as the Colony Revenue has financed the deficit it must ultimately recover from the Research Fund.

3. This could be done (and was, up to 1940) by making the amount of the deficit in the Dependencies Account appear as a short-fall in the approved Annual Contributions and thus balancing the Dependencies Account. In passing it should be remembered that this can only be done when the total deficit is not greater than the Annual Contribution made from the Dependencies Account to Colony Revenue.

4. Thus the Dependencies Account of Revenue and Expenditure was balanced up to 1940 by showing on the Revenue side a credit from the Research Fund equivalent to the deficit on the Annual Contribution made to Colony Revenue; which was shown as Expenditure at the foot of the Expenditure side of the Dependencies Account.

5. The Falkland Islands Government recovered the short-fall through a financial resolution in Legislative Council, with the approval of the Secretary of State. From 1933 the Secretary of State has consistently approved the recovery of such sums from the Research Fund for payment to the General Revenue of the Dependencies. But, in fact, by the accounting process described in paragraphs 3 and 4, the money was credited to Falkland Islands Revenue after being shown as passing through the Dependencies Account in the manner described. And the Annual Statement of Falkland Islands Assets and Liabilities has included the appropriate adjustments of the Research Fund, though no money from that Fund has been used by the Colony, except as described in this paragraph.

6. After 1940 the accountancy was handled by Mr. King-Prime, who was not a Government-trained Official, but a highly experienced commercial accountant. He made the Annual Contribution appear to the full approved amount and thus showed a Statement of Revenue and Expenditure which displayed a deficit. Since the Annual Contribution is a fixed payment, Mr. King-Prime's method gave a truer picture. The deficit appears in the Statement of Assets and Liabilities of the Dependencies, which again is reflected in the Statement of the Falkland Islands Assets and Liabilities.

7. Since 1942 (reference paragraph 2) the deficit in the Dependencies Account has generally been greater than the amount of the approved Annual Contribution to Falkland Islands Revenue, and it has been dealt with on similar lines to those indicated in paragraph 6. The Secretary of State has approved the transfer (subject to the usual resolution in Legislative Council) of the amount of the deficit from the Research Fund to Dependencies Revenue and the accounting has been carried out as in paragraph 6.

8. The last occasion when such approval was given was on the

17th of September, 1945. The resolution was adopted by the Legislative Council on the 3rd of December, 1945. The Secretary of State has now, in effect, queried a similar transaction (approved on the 30th of September, 1944) transferring £3,851. 10. 6. from the Research Fund to Dependencies Revenue, and this was approved by a resolution of the Legislative Council on the 20th of December, 1944, and accounted for as in paragraph 6. The £7,852, shown under Revenue Head X, is the £4,000 Annual Contribution, plus £3,852 deficit in the 1943 Dependencies Account. Thus it has become apparent because in the 1946 Estimates, for the first time, there appeared Revised Estimates of Revenue for the preceding year.

40  
40

FALKLAND ISLANDS.

No. 27.

GOVERNMENT HOUSE,

STANLEY.

14th June, 1946.

Sir,

*Red 29*

*Red 31*

I have the honour to refer to your telegram No. 89 and to my telegram No. 163, and to say that I have already written in my Despatch No. 24 of the 6th of June, 1946, the following pertinent paragraphs:-

39  
"Up to the 31st of May, 1946, inclusive, the sum of £70,197. 19. 11. had been received from the sale of 'Dependencies stamps in respect of the over-printed 'issues' of stamps, including those of the Crown Agents.

" 2. Of this amount £17,980. --. 4., being the 'proceeds of sales of South Georgia stamps, was credited 'to Colony Revenue. The reason for this is that the 'Post Office in South Georgia has from the beginning 'been considered a part of the Colony's Post Office. 'They used Falkland Islands stamps and still do so in 'the case of the values higher than 1/-, and Money

Right Honourable

G. H. Hall, P.C., M.P.,

Secretary of State for the Colonies.

Orders/

"Orders and Postal Orders are issued from here. The  
"sale of the South Georgia over-prints differed also  
"from the case of the other Dependencies (South Orkneys,  
"South Shetlands and Grahamland) in that neither TABARIN  
"nor F.I.D.S. had anything whatsoever to do with South  
"Georgia. It must also be remembered that, in fact,  
"no true Post Office exists in South Orkneys, South  
"Shetlands and Grahamland, and that the mails thence  
"are addressed on your instructions to me personally  
"(your Despatch No. 67 of the 17th of December, 1945,  
"refers). There are no high value stamps above 1/- in  
"any of these Dependencies. Moreover, all parcels,  
"registered matter, air mail, Money Orders and Postal  
"Orders and all other postal business is transacted  
"through the Port Stanley Post Office by direct and  
"private negotiation between the sender and the Post-  
"master.

*Red 1. in 5/1/46  
(F.I.D.S.)*

" 3. The remainder, \$52,127. 19. 7., was at first  
"credited to Colony Revenue, and subsequently paid into  
"a Revenue Suspense Account, because I always had in  
"mind the possibility foreshadowed in paragraph 25 of  
"my Despatch of the 29th of July, 1942.

*Red 13 in 5/12/28  
(4) (Argentine claims)*

" 4. Perhaps it may be necessary to make a cross  
"book-entry in the Colony's Accounts: credit with the  
"value of the investments and debit with the payment to  
"Dependencies Revenue Account; and in the Dependencies  
"Account credit with the value of investments, and debit  
"to the Imperial Treasury on account of TABARIN and  
"F.I.D.S."

2. The Suspense Account is entirely made up of revenue from sale of the over-prints of South Orkneys, South Shetlands and Grahamland, and amounts to £49,000, the balance of £3,127 being available in the Joint Colonial Fund.

3. The proceeds from the new permanent issue are held in a Dependencies Postal Account and from my latest information amount to £19,343. 10. 5.

4. I propose, as soon as I hear from you, to transfer immediately this Suspense Account and Postal Account to Dependencies General Revenue, and, as I have suggested, to make an immediate transfer from Dependencies Revenue to the Imperial Treasury. There should be (if my suggestion is acted on) no appreciable difference in the 1946 Dependencies surplus.

I have the honour to be,  
Sir,  
Your most obedient,  
humble servant,

WH.

W. CARDINAL

Copy to 66/45. (1946 Estimates)

DECODE.

TELEGRAM.

M.P. 23/9/44 & 66/45.

(41)

From His Excellency the Governor.

To The Secretary of State for the Colonies.

Despatched : June 14th 19 46 Time : 22.00.

Received : . . . . . 19 Time :

*Red 34a*

No. 176. With reference to your telegram No. 92 paragraph 2 and  
*Red 38.* your telegram No. 106. Revenue Head VI Post Office.

South Orkneys £17,543

South Shetlands £17, 129

Grahamland £17, 454

all up to May 31st 1945 and overprints only.

2. Total £52,127 invested £49,000 in Suspense Account £3,127 available in Joint Colonial Fund, latter subject to straightforward adjustment in Colony Account.

3. South Georgia sales totalled £17,960 and were paid into Colony Account not (X) not into Suspense Account .

4. My Despatch No. *Red 40.* 27 by air will explain why this distinction was made.

GOVERNOR.

*Reply at Red 46*

G.T.C.

GOVERNMENT TELEGRAPH SERVICE.  
FALKLAND ISLANDS AND DEPENDENCIES.  
SENT.

Number	Office of Origin	Words	Handed in at	Date
				3. 7.46

To

MAGISTRATE SOUTH GEORGIA

Red 23

No. 74. My telegram No. 27 STOP New issue Dependencies Stamps being sent to you by Postmaster this Fitzroy stop They should be brought into sale immediately after Fitzroy sails to save you extra work but if you wish you may put them on sale at once. stop

2. Overprints are to be withdrawn on day of receipt of new issue when remaining overprints are to be destroyed. stop

3. Please inform me so that I can notify Secretary of State.

Reply at Red 43

Colonial Secretary.

See Red 57

Time

DECODE.

TELEGRAM.

(43)

From The Magistrate, South Georgia.

To The Colonial Secretary, Stanley.

---

Despatched: 12th July, 19 46. Time: 13.00

Received: 12th July, 19 46. Time: 14.30

Red 42

No, 94. Your telegram No. 74 stamps placed on sale 12th July 1946.

Magistrate.

1946  
458



DECODE.

TELEGRAM.

(44)

M.P. S/9/44.

From His Excellency the Governor.

To The Secretary of State for the Colonies.

Despatched: July 12th 19 46 Time: 16.30.

Received: . . . . . 19 Time:

Red 16.  
Red 28.  
No. 206. Your telegram No. 12. My telegram No. 97. Dependencies  
Stamps. Overprints at South Georgia withdrawn and new issue placed on  
sale twelfth (R) 12th July. Crown Agents informed by telegram.

Red 45.

GOVERNOR.

G.T.C.

DECODE.

TELEGRAM.

(45)

*From* The Colonial Secretary.

*To* The Crown Agents for the Colonies.

---

*Despatched :* July 12th 19 46 *Time :* 16.30.

*Received :* . . . . . 19 *Time :*

Dependencies Stamps. Overprints at South Georgia withdrawn and  
new issue placed on sale 12th repeat 12th July.

COLONIAL SECRETARY.

G.T.C.

5/9/49  
at 9.1  
DECODE.

Copies to Col. Postmaster & O.I/c Treasury for inf.

TELEGRAM.

From The Secretary of State for the Colonies.

To His Excellency the Acting Governor.

Despatched : August 2nd 19 46 Time : 18.55.

Received : August 3rd 19 46 Time : 09.30.

IMPORTANT.

No. 147. Your telegram No. 176 <sup>Red 41</sup> and your despatch No. 24. <sup>Red 39</sup>

Dependencies Stamps.

I am advised that Colony and Dependencies should be treated as separate entities and that Dependency Account should be charged with the cost price of stamps supplied by the Colony in respect of South Georgia and the cost of their transport etc. Receipts from the sale of South Georgia stamps should be credited to Dependencies Account. This follows practice in similar cases elsewhere.

<sup>Red 29</sup> Please refer to my telegram No. 89 and make necessary further transfer between accounts as regards South Georgia and telegraph urgently revised total of amount credited to Dependencies Account for sale of stamps. I shall then be able to consult with the Treasury on amount to be paid to the Exchequer towards the cost of Tabarin and F.I.D.S. and to inform you of action taken.

If this has not already been done notice should be published in official gazette to the effect that highly valued Colony stamps are valid for use in the Falkland Islands Dependencies.

G.T.C.

SECRETARY OF STATE.

DRM.

Reply at Red 47.

See 16 in 208/46  
Estimates 1947

DECODE.

TELEGRAM.

From His Excellency the Acting Governor.

To The Secretary of State for the Colonies.

Despatched : August 8th 19 46 Time : 17.30.

Received : ... .. 19 ... Time : ...

IMPORTANT.

*Recd 46.*

No. 236. Your telegram No. 147. Dependencies Stamps.

2. Paragraph 2 noted and will be followed in future.

3. Paragraph 3 revised total of amount credited to Dependencies Account for sale of stamps to end May 1946 is £87,199. Cost of production freight etc. was £3,784 which will be debited to Dependencies Account and credited to Colony Revenue thus Dependencies Account will be credited with net £83, 415.

4. South Georgia sales hitherto credited to Colony Account now being paid to Dependencies Account.

5. Your paragraph 4 notice is being gazetted.

*Recd 46*  
G.T.C.

See 54, 60

GOVERNOR.

DRM.

Stamps.

Signes to may 1946.

South Orkneys.	-	17472	16	10	}	Greenland
South Shetlands	-	17055	11	7		
Shetland and	-	17373	1	-		
South Georgia	-	17868	3	10	}	19769 13 3
x Definitive	-	17429	19	2		

£ 87199 12 5

Printing, conveyance, freight etc.:

1944	-	1985.	19.	2.
1945.	-	705.	3.	5.
1946 to may	-	1093.	9.	4

3784 11 11

£ 83415 - 6

No. 36.

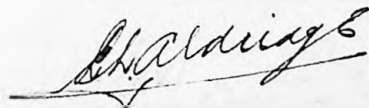
GAZETTE NOTICE.

Colonial Secretary's Office,  
Stanley, Falkland Islands,  
2nd September, 1946.

DEPENDENCIES POSTAGE STAMPS.

The definitive issue of Dependencies Postage Stamps now on sale is limited to values up to and including one shilling. Where higher values are required Colony stamps are valid.

By Command,



for Colonial Secretary.

S/9/44.

DECODE.

No. 64.

TELEGRAM.

From The Secretary of State for the Colonies.

To His Excellency the Acting Governor.

Despatched : October 11th 19 46 Time : 17.45.

Received : October 12th 19 46 Time : 09.30.

Red 47 No. 204. Your telegram No. 236. Revenue from Dependencies'

Stamps.

Treasury have agreed to accept £55,000 from Dependencies as a contribution towards the cost of "Tabarin" and F. I. D. S. to March 31st 1947. Please authorise Crown Agents by telegraph to pay this sum to Colonial Office.

Question of contribution to be made for future years will be considered later.

G. T. C.

see Red 56 + 60.  
SECRETARY OF STATE.

DRM.

see 129, 93.

DECODE.

TELEGRAM.

56

From The Colonial Secretary.

To The Crown Agents for the Colonies.

Despatched: October 18th 19 46 Time: 15.00.

Received: . . . . . 19 Time:

Please liquidate both Revenue Suspense Account and Dependencies Postal Account and credit proceeds to General Account.

2. Please pay £55,000 repeat £55,000 to Colonial Office debiting  
54 General Account reference Secretary of State's telegram No. 204.

G.T.C.

COLONIAL SECRETARY.



S.G. No. D/6/44.

MEMO.

C.S. No. ....

5th August, 19 46.



From :-

THE MAGISTRATE,

South Georgia.

To :-

The Honourable,

THE COLONIAL SECRETARY,

Stanley.

Red 42

With reference to your telegram No. 74 of the 4th July, 1946, I have the honour to inform you that the Overprinted Issue of South Georgia stamps was withdrawn from sale at the close of business on the 11th July, 1946.

2. The balances remaining in stock on that date were destroyed by fire on the 18th of July and a certificate of destruction is enclosed herewith.

*C. J. Stewart*

MAGISTRATE.

King Edward Cove,  
South Georgia.  
18th July, 1946.

We the undersigned do hereby certify that we have this day checked  
and destroyed by fire the undermentioned Overprinted South Georgia,  
Postage Stamps:-

<u>Denomination.</u>									
1/-	7	1/2 sheets, 60 in sheet @ 60/- per sheet							£22. 10. 0.
9d.	7	56/60 " " " " @ 45/- " "							17. 17. 0.
6d.	13	15/60 " " " " @ 30/- " "							19. 17. 6.
4d.	54	24/60 " " " " @ 20/- " "							54. 8. 0.
3d.	539	21/60 " " " " @ 15/- " "							404. 10. 3.
3d.	210	" 30 " " @ 7/6 " "							78. 15. 0.
2d.	600	51/60 " 60 " " @ 10/4 " "							300. 8. 6.
2d.	66	" 50 " " @ 8/4 " "							27. 10. 0.
2d.	68	" 30 " " @ 5/- " "							17. 0. 0.
1d.	510	5/60 " 60 " " @ 5/- " "							127. 10. 5.
1d.	190	" 30 " " @ 2/6 " "							23. 15. 0.
1/2d.	113	30/60 " 60 " " @ 2/6 " "							14. 3. 9.
TOTAL VALUE ... ..									£1108. 5. 5.

T. Hooley Chairman.  
K. J. Giesen  
B. G. Goss Members.

18th July, 1946.

DECODE.

No. 10.

TELEGRAM.

(60)

*From* The Secretary of State for the Colonies.

*To* His Excellency the Governor.

*Despatched:* December 2nd 19 46 *Time:* 18.55.

*Red 54* *Received:* December 3rd 19 46 *Time:* 09.30.

No. 250. My telegram No. 204. Revenue from Dependencies Stamps.  
Please telegraph following information up to the latest date available

- (a) Total receipts from sale of surcharged issue.
- (b) Total receipts from sale of new issue.
- (c) Cost of productions, of freight etc. to be deducted from above.
- Red 47* (d) Did figure £87,199 mentioned in your telegram No. 236 include all receipts to the end of May 1946 including South Georgia.

It is estimated that F.I.D.S. in 1947/48 will be approximately £45,000. Please telegraph amount you recommend should be proposed to Treasury as contribution from stamp revenue towards cost of F.I.D.S. in 1947/48 and brief statement of reason for your recommendations.

G.T.C.

Reply at 65

SECRETARY OF STATE.

See 179

DRM.

DECODE.

TELEGRAM.

(65)

From His Excellency the Governor.

To The Secretary of State for the Colonies.

Despatched : December 10th 1946 Time : 15.00.

*Red 60* Received : . . . . . 19 Time :

No. 381. Your telegram No. 250.

- |     |  |                |              |              |
|-----|--|----------------|--------------|--------------|
|     | <sup>69</sup>  | <sup>814</sup> | <sup>7</sup> | <sup>8</sup> |
| (a) | £87,244.   | 6.             | 10.          |              |
| (b) | £20,290.   | 7.             | 5.           |              |
| (c) | 3,928.   | 11.            | 11.          |              |
| (d) | Yes  |                |              |              |
| (e) | Additional revenue from Dependencies Stamps (including South Georgia) since May approximately £20,000. |                |              |              |

See 72

*Red 29* 2. In absence any indication other than that to be inferred from paragraph 2 of your telegram No. 89 as to future policy I find difficulty in suggesting appropriate contribution to cost of F.I.D.S. 1947/8 and am addressing comprehensive despatch to you on whole question by next mail.

GOVERNOR.

DECODE.

Copy to Postmaster for information and nec. action, pse. (68)

TELEGRAM.

for C. S.  
24.12.46.

From Commander Bingham Base E.

To His Excellency the Governor.

Despatched : December 20th 1946 Time : 21.00.

Received : December 21st 1946 Time : . . .

With your approval following for Postmaster Port Stanley in reply to telegram from him requesting the information. Begins. Current issue stamps required at Bases A D and E (1) Base A 5945 at 2d 5906 at 1d 5967 at 2d 3564 at 3d 3567 at 4d 2357 at 6d 2372 at 9d 2358 at 1/- . Base D 5808 at 2d 5776 at 1d 5808 at 2d 3422 at 3d 3420 at 4d 2209 at 6d 2182 at 9d 2209 at 1/- . Base E 5925 at 2d 5764 at 1d 5936 at 2d 3530 at 3d 3546 at 4d 2322 at 6d 2353 at 9d 2340 at 1/- . Do not at present know numbers for Bases B and C but presume they will be similar. Ends.

202100Z

(Intld.) M.C.

P/L.

DRM.

DEPENDENCIES OVERPRINTED & DEFINITIVE ISSUES.

Sales up to 31/v/46 Overprints (all)      £ 69769. 13. 3.  
Definitive    17429. 19. 2.

Revenue Suspense Act.      248991 4. 8. — *Sale of overprints*  
Dependencies Postal a/c      17429. 19. 2. — *Definitive issues*  
South Georgia & Local  
Sales of Overprints &c.  
(not invested)                                      20778. 8. 7.

£ 87199. 12. 5.

£ 87199. 12. 5.

To Revenue Suspense a/c      £ 48991. 4. 8.  
" Dependencies Postal a/c      17429. 19. 2.  
" F.I. Expenditure                      20778. 8. 7.

By Sale of Stamps      £ 87199. 12. 5.

£ 87199. 12. 5.

£ 87199. 12. 5.

Note:-

Investments from Revenue Suspense account and Dependencies Postal Account realized the sum of £ 69892. 11s. 9d.. This sum is to be credited to Colony's revenue - the reason being that it belongs to the Colony in as much that it originally came from Falkland Island Expenditure.

Against the sum of £ 69892. 11s. 9d. there will be the charge of £ 20778. 8s. 7d. representing South Gorgia and Local Sales which is a charge against Falkland Island Expenditure. [Working on the approximate figures available I estimate the deficit for 1946 to be £22322. instead of £ 27599. an approximate reduction of some £ 5200.]\*

\* This is, I think, all the contribution of overprints and Suspense a/c but is a financial matter.

Asst. Treasurer.

DECODE.

TELEGRAM.

M.P. 8/9/44.

(72)

From His Excellency the Governor.

To The Secretary of State for the Colonies.

Despatched : January 9th 1947 Time : 16.50.

Received : . . . . . 19 Time :

Red 65 No. 15. My telegram No. 361. Revenue from Dependencies Stamps.  
Paragraph 1 (a) should read 369,814. 7. 5d. Regret error due  
to inadvertent duplication of part of Dependencies new issue in surcharged.

G. F. C.

GOVERNOR.

That receipt for sale of surcharged  
issue - no (60)

DRM.

1946

(740)

Revenue:	1/1/46 - 30/6/46 - actual	£ 65735. - - -
Loans	1/7/46 - 31/12/46 - approx	85190. - - -
Local	1/1/46 - 31/12/46 - actual	32911. - - -

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£ 181839 - - -

main items:

Investments Realized		
(a) Revenue Disburse of Series Postal etc	£ 69893	* This figure has nothing to do with the (72)
Income Tax	12726	
Customs duty	20991	
Interest on investments	13277	
(b) Sale of Stamps (including some of (A) b.c.w)	56164	
Hospital medical fees	2409	
Electric light fees etc.	4636.	

Expenditure:	1/1/46 - 30/6/46 - actual	£ 69793. - - -
Loans	1/7/46 - 31/12/46 - approx	16632 - - -
Local	1/1/46 - 31/12/46 - actual	43655. - - -
and transfer to S.S. sale of stamps.	20778. - - -	

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£ 150858 - - -

main items:

P.W.B.	£ 20556.	
(c) Revenue Disburse Invest. etc	5668	
(d) Series Postal Invest. etc	17429	
Passage	1773.	
mail contract Colony share	4309.	
Georgia revenue sale of stamps	20778	(A)



879.

g.  
The Secretary of State for the Colonies  
the Officer Administering the Government of..... FALKLAND ISLANDS

Date 16 December, 1946.

No. 36 Saving.

Red 39.

Reference your despatch No. 24 of the  
6th June.

394.

I shd. have been  
drawn to this  
apparently in  
connection with  
recent despatch.

Accountancy of revenue for sale of  
Dependencies' stamps. It appears that revenue  
from the sale of the Dependencies' stamps has  
now been transferred to a Dependencies' Account,  
presumably the account to which you refer in  
paragraph 3 of your despatch. I am advised  
that there was no need to open a Revenue Suspense  
Account, and that the revenue from the sale of  
all Dependencies' stamps should have been  
credited to Dependencies Revenue direct. This  
would have caused a surplus of revenue over  
expenditure for the year which, in turn, would  
have been credited to the Dependencies Research  
and Development Fund, under Section 3(c) of  
Ordinance No. 6 of 1924. p. 15 of 1926 Gazette.

2. If, after the payment of £55,000 to His  
Majesty's Treasury, which is referred to in my  
telegram No. 204, any balance is retained by the  
the Falkland Islands in the Revenue Suspense  
Account, it should now be transferred to the  
Dependencies' Revenue and, in due course, to the  
Research and Development Fund. I should be glad  
to know that this has been done. Any further  
contribution which it may be decided should be  
made towards the cost of F.I.D.S. would be met

Reply at 93.

/from

from the Fund - please see in this connection my  
telegram No. 250. 6a

3. Reference paragraph 6 of the enclosure to your  
despatch, there is no objection to the procedure  
begun by Mr. King-Prime and now in force in  
connection with surpluses or deficiencies of the  
Dependencies' revenue and expenditure.

39c  
SECEP

# C O L O N Y

## RECEIPTS.

Head of Estimates	Estimate 1946	Actual 1946	Over the Estimate	Under the Estimate
I CUSTOMS	18100	20991. 17. 10.	2891. 17. 10.	
II PORT DUES	85	86. 16. 9.	1. 16. 9.	
III INTERNAL REVENUE	14502	13487. 6. 1.		1014. 13. 11.
IV FEES, FINES, &c.	2924	3489. 6. 4.	565. 6. 4.	
V INTEREST	14168	12622. 1. 11.		1545. 18. 1.
VI POST OFFICE	22045	47501. 14. 7.	25456. 14. 7.	
VII TELEGRAPHS & TELEPHONES	8565	8531. 3. 10.		33. 16. 2.
VIII RENTS	1520	1406. -. 3.		113. 19. 9.
IX MISCELLANEOUS	6119	85320. 12. 4.	79201. 12. 4.	
X CONTRIBUTION FROM DEPEND- ENCIES	4000	5163. 16. 6.	1163. 16. 6.	
IX LAND SALES	211	278. 1. -.	67. 1. -.	
	92239	198878. 17. 5.	109343. 5. 4.	2708. 7. 11.

## EXPENDITURE.

I PENSIONS	3950	3895. 18. 6.		54. 1. 6.
II THE GOVERNOR	3247	3333. 4. 11.	86. 4. 11.	
III COLONIAL SECRETARY	3204	3552. 1. -.	348. 1. -.	
IV TREASURY & CUSTOMS	2021	1788. 13. 5.		232. 6. 7.
V AUDIT	6	8. 10. -.	2. 10. -.	
VI POST OFFICE	6460	7240. 18. -.	780. 18. -.	
VII ELECTRICAL & TELEGRAMS	7965	8494. 12. 5.	529. 12. 5.	
VIII HARBOUR	1542	983. 13. -.		558. 7. -.
IX LEGAL AFFAIRS (COURTES)	422	382. 8. 8.		39. 11. 4.
X POLICE & PRISONS	1427	1537. 18. 7.	110. 18. 7.	
XI MEDICAL	7387	9571. 12. 10.	2184. 12. 10.	
XII EDUCATION	8198	7159. 7. 1.		1038. 12. 11.
XIII ECCLESIASTICAL	289	289. -. -.		
XIV NATURALIST	365	280. 4. 8.		84. 15. 4.
XV MILITARY	1501	822. 12. 10.		678. 7. 2.
XVI AGRICULTURE	9462	9935. 8. 1.	473. 8. 1.	
XVII MISCELLANEOUS	12760	131881. 17. 2.	119121. 17. 2.	
XVIII PUBLIC WORKS	4569	6232. 12. 2.	1663. 12. 2.	
XIX PUBLIC WORKS RECURRENT	13000	22422. 18. 8.	9422. 18. 8.	
Ordinary Expenditure	87775	219813. 12. -.	134724. 13. 10.	2686. 1. 10.
XX PUBLIC WORKS EXTRAORDINARY	19	574. 8. 5.	555. 8. 5.	
XXI WAR EXPENDITURE	1000	1735. 14. 2.	735. 14. 2.	
XXII LAND SALES	211	278. 1. -.	67. 1. -.	
Total Expenditure	89005	222401. 15. 7.	136082. 17. 5.	2686. 1. 10.

## D E P E N D E N C I E S

RECEIPTS	20260	119084. 9. 9.	98324. 9. 9.
PAYMENTS	15290	83660. 10. 5.	68370. 10. 5.
	35550	202745. -. 2.	167195. -. 2.

## NOTES ON REVENUE AND EXPENDITURE :-

### Revenue:-

Customs: Increase due to large imports by "Lafonia"

Internal Revenue: Decrease due to <sup>over</sup>underestimated figure for Income Tax

Post Office: Increase due to sale of stamps.

Miscellaneous: Increase due to Realization of Investments, Revenue Suspense A/c, and profit on sales.

### Expenditure:-

Post Office: Increase due to cost of printing stamps

Medical: Increase due to salary of Dr Kinneard and Dr Dunlop on leave.

Miscellaneous: Increase due to the transfer of proceeds of sale of D'cies stamps to D'cies Revenue.

Public Works: Increase due to employment under Casual Labour subhead.

Public Works Recurrent: Increase due to employment of labour on various subheads.

Public Works Extraordinary: Increase due to purchase of Motor Lorry.

War Expenditure: Increase due to pay for Victory Parade Contingent.

SAVING TELEGRAM.

From: The Officer Administering the Government of the Falkland Islands.

To: The Secretary of State for the Colonies.

Date: 21st August, 1947.

No. 71. SAVING.

Your saving telegram No. 56 of 16th December, 1946. Accounting of revenue for sale of Dependencies' stamps.

Paragraph 1 noted. Revenue Suspense Account was opened on my predecessor's instructions pending final decision as to allocation of revenue, some of which he held should accrue to Colony.

54  
56  
2. Paragraph 2. In accordance with your telegram No. 204 of 11th October, 1946, Crown Agents were instructed by telegram on 15th October, 1946, to liquidate both Revenue Suspense Accounts and credit proceeds to General Account from which £55,000 was to be paid to credit of Colonial Office for Falkland Islands Dependencies Survey.

3. Dependencies' revenue was also credited with £20,776. 3s. 7d, being proceeds of sale of South Georgia stamps wrongly credited to Colony revenue. The gross proceeds of sale of all Dependencies' stamps finally credited to Dependencies' revenue was £67,199. 12s. 5d. Dependencies' expenditure was debited with cost of production, freight etc., £5,784. 11s. 11d.

4. 1946 accounts had not been closed when last meeting of the Legislative Council was held (December, 1946). Thus it has not been possible hitherto to credit surplus of revenue over expenditure to Dependencies Research and Development Fund under section 3 (c) of Ordinance No. 6 of 1924.

5. 1946 accounts are now closed, and £35,423. 19s. 4d, being surplus of Dependencies' revenue over expenditure for that year will be credited to the Research and Development Fund at next meeting of the Legislative Council.

GOVERNOR.

A/G/1175/1/18

Communications to be addressed  
to The Crown Agents for the  
Colonies, 4, Millbank, London,  
S.W.1, and the above refer-  
ence quoted.



94

5/4/47  
4, MILLBANK,

LONDON, S.W.1.

29.5.47

TELEGRAMS { INLAND: "CROWN SOWEST LONDON."  
OVERSEAS: "CROWN LONDON."  
TELEPHONE: ABBEY 7730.

24/4/47  
Sir,

which cannot be traced.  
94a-b  
With reference to our letter 31/3/47  
A/G/1175/1/18 of the 30<sup>th</sup> May 1946  
forwarding a statement of sales of  
postage stamps, we have the honour to  
enclose a statement giving sales of  
stamps up to the 30<sup>th</sup> April 1947  
and shewing the stocks held by us.

✓  
We have the honour to be, Sir,

Your obedient servants,

E. P. Lield

for Crown Agents

( The Colonial Secretary )  
( Sarkland Islands )

G/1175/1/18.

# Salakland Islands Dependencies

Sales of stamps by the Crown Agents for the Colonies  
May 1<sup>st</sup> 1946 to 30<sup>th</sup> April 1947.

94a

	1/2d	1d	2d	3d	4d	6d	9d	1/-
Stock at 1 <sup>st</sup> May 1946.	52585	126025	137585	59695	107805	40945	39270	43850.
For inclusion in folders for the Universal Postal Union Congress in May 1947	300	300	300	300	300	300	300	300
Stamps sold	52260	39360	34720	28720	21720	21820	19990	20230
Total stamps disposed of	52560	39660	35020	29020	22020	22120	20290	20530
Stock at 1 <sup>st</sup> May 1947.	25	86365	102565	30675	85785	18825	18980	23320

*John Jones*  
 for Crown Agents for the Colonies  
 29<sup>th</sup> May 1947.

28.11.47

Receipts from sales credited to  
Salkland Islands Account

946

Year	Month during which stamps were sold	Month in which proceeds were credited	Amount		
1946	May	June	19	13	11 3
	June	July	6	80	18 4
	July	No sales	-	-	-
	August	No sales	-	-	-
	September	No sales	-	-	-
	October	November	2	89	- -
	November	December	2	8	- -
	December	No sales	-	-	-
	January	February	2	91	17 6
	February	March	1	01	10 -
	March	April	2	71	1 3
1947	April	May	1	3	18 4
			35	89	16 8

Various 1915

Communications to be addressed  
to The Crown Agents for the  
Colonies, 4, Millbank, London,  
W.1, and the above refer-  
ence quoted.



97  
4, MILLBANK,  
LONDON, S.W.1.

TELEGRAMS { INLAND: "CROWN SOWEST LONDON."  
OVERSEAS: "CROWN LONDON."  
TELEPHONE: ABBEY 7730.

Sir,

33 We have the honour to refer to our  
letter of even number dated the 11th March,  
1946, and enclose herewith the original map  
prepared by Mr. L. J. Newell of the  
Hydrographic Department of the Admiralty  
which was used in the production of designs  
for Falkland Islands Dependencies postage  
and revenue stamps. The delay in forwarding  
this original material to you is regretted.

We have the honour to be,  
Sir,  
Your obedient servants,

*[Signature]*  
for the Crown Agents.



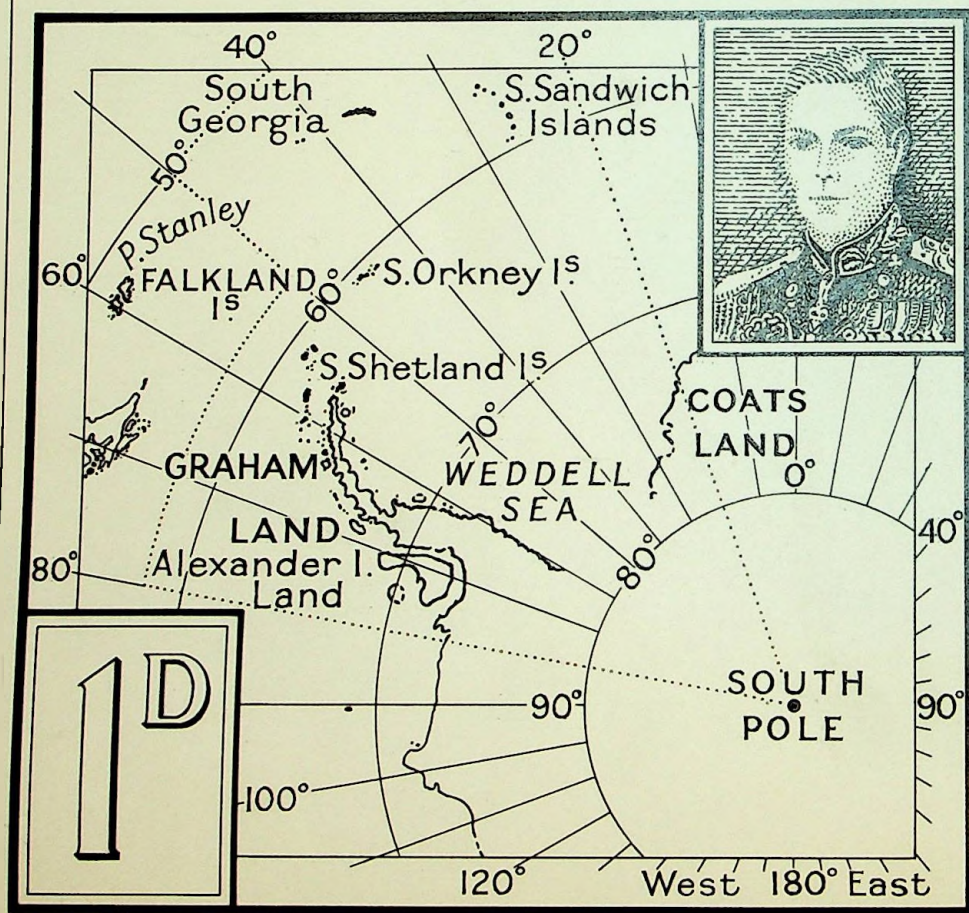
The Colonial Secretary,  
FALKLAND ISLANDS

MB

RGR



# FALKLAND ISLANDS DEPENDENCIES



## POSTAGE REVENUE

Drawn by L.J. NEWELL, Hydrographic Dept., Admiralty.