

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 12<sup>th</sup> Nov: 1924 — Encl ①*

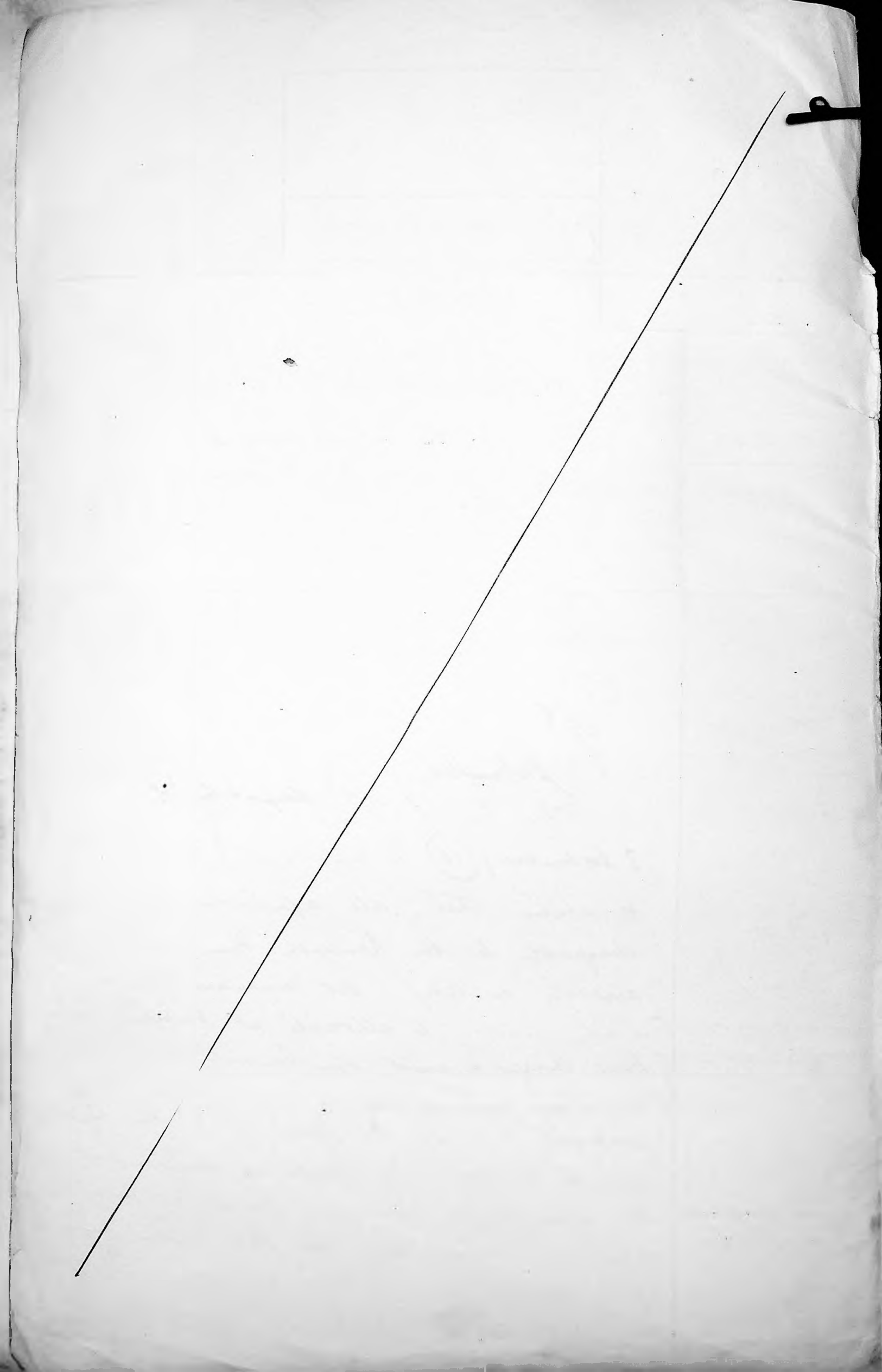
*Y.S.*

*Submitted.*

*In the 10/11/24 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.

2. 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 out a special vote but that the Treasurer be authorized to open a suspense account and charge the £44,754 to that. If however it is <sup>very</sup> likely that any considerable sums will 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 @ in 65/24 See remarks  
S.M.s are being sent out with <sup>construction</sup> ~~material~~ stuff  
the surplus S.M.s, after completing building,  
are to be taken over the account of S.M.s

The whole of the expenditure is up to the  
dependencies.

2. It is true that in para 6 of (C) reference  
is made both to "General account of Dependency"  
& "General account of Cribby" but it is added  
the adjustment is to be made locally. I  
do not find reason for complicating accounts  
by charging any of expenditure to "General  
account of the Cribby". The simpler  
procedure is to charge some to general  
account of "Dependency" & later make  
adjustment between "Medical Staff" &  
"Scientific Staff".

21 November 1924.

The Treasurer

Accordingly

21 Nov. 24

For the Secretary

Noted.

~~Deputy~~  
~~Secretary~~

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

Arthur Thompson  
Treasurer

24/11/24

Y.S.

Submitted.

The only Dependencies vote which can take the charge for the <sup>new</sup> 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<sup>th</sup> Dec/24. The S.W. might be amended to Wireless Station and Discovery Buildings?.

~~15 Dec 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 31<sup>st</sup> Dec 1924 can be brought finally to account under each of these sub-heads. Note the charge 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 building has been  
completed & this will not be until  
after next financial year has begun.

2. It will, I hope, ensure help to  
avoid complication of accounts if a  
general vote is taken for £20,000 to  
cover expenditure up to 31<sup>st</sup> December  
1924 on all three buildings, their  
heating, furniture, lighting etc etc  
but as the total cost of each building  
has eventually been determined the  
share to 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  
W/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. 720/21.

Inside Minute Paper.

Sheet No. 4

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. S.W. submitted for further  
of approval

22 Dec. 24

Extract from 23 Dec 1924 (5)  
Despatch from S of S. No 81 of 3/9/24 (5)  
Despatch from S of S. No 5 of 7 Jan'y 1925 (6)  
Letter to Crown Agents 17 Dec 1924 (6a)  
Statement of amounts to be transferred (6b)

Y. S. Submitted.

Treasurer and Auditor to note?

W.H. 13  
for C.S.  
9 Feb 1925

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

9 Feb 1925.

Treasurer

Auditor

W.H. 12. 2. 25

Accordingly with 9/2/25 attached

W.H. 13  
for C.S.  
10 Feb 1925



Hon Col Secretary

Noted.

The amount of £7170.19.5 duly  
appears in the Crown Agents A/c for December,  
and has been brought to ac as a credit to  
the Research Fund under a Head called  
"Amount transferred from General ac" & 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 fictitiously  
inflated by a sum of £7170.19.5.

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

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

H.C.S.

Adjustment can be made as advised  
by Treasury.

H.  
14 Feb 1925



C.S.O. No. 720/24

Inside Minute Paper.

Sheet No. 5.

Hon Treasurer

Accounting

Ulllll. 20 Feb. 25

Hon Col Secretary,

Adjustment Voucher submitted  
herewith

H. Chen.

for Treasurer

23/2/25

Hon Treasury

Vouchers signed herewith,

G.R.H.

for C.S.

26 Feb. 1925

Hon Col Secretary,

Vouchers withdrawn & copy filed  
herein.

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  
<sup>and</sup>  
~~which~~ 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

E.E. Submitted for approval.

W.H. v.  
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 adjustment voucher No 37.

2. Treasurer to W.H.

W.H.  
4 May 1925.

Hon Treasurer.

For audit.  
W.H. v.  
O.C./Sec  
4 May 1925.

Hon. Col. Sec.

W.H. v.  
Bathompson  
18.5.25

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.

W.H. v.  
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.

Bathompson  
19th May 1925

(8)

E.E. Submitted,

M. P. D 2/25 is at present with  
Your Excellency. In Mr. Denington's  
Heaton'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.H. 17

or d/scr

20 May 1925

O.S.C/CSO-

Will you please require Heaton  
to so far as to advise regarding  
manner in which the expenditure  
is to be charged. Sd

21 May 1925.

Non Treasurer.

Will you please advise  
accordingly.

G.H. 17

or d/scr

21 May 1925

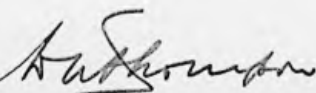


Hon:Col:Sec;

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 (<sup>1925</sup>~~1924~~) Ordinance, 1924.

  
Colonial Treasurer

22nd May 1925

V. Submitted

Mam Magistrate he 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.

W. L. S. S.  
23 May 1925

O. L. C. S. O.

Yrs please: D. 2/25 is attached.

J. H.  
24 May 1925

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

Hon. Secy.

For note  
W. L. S. S.  
27 May 1925

Hon. Col. Secy

Noted + returned  
K. H. S. S.  
28.5.25

Telegram from Magistrate 27 May 1925 (10)

Hon. Secy.

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

W. Barlas on 21 January, 1920.

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

*W. Barlas*  
*29 May 1920*

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.

*B. Thompson*

Colonial Treasurer

30th May 1925

*U.C. Submitted*

*It might be of assistance if Mr. Ginn's were referred to para 1 of Treasurer's letter of 29 Jan, Encl 8 in this paper and as attached to Encl 14 in M. P. D/2/25.*

*G.M.B.  
C. J. G.  
1 June 1925*

*O.J.C./C.S.*

*It is most important that 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 any longer.*

*B. Thompson  
2 June 1925*

*Mr. Treasurer**Referred according to**Col. Binn**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. H. Thompson*

Colonial Treasurer

4th June 1925.

*E. E.*  
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.

*Col. Binn**5 June 1925.*

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

Telegram to J. P. as amended.

2. Advance warrant signed.

*W. H. Thompson**6 June 1925*



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

Hon Treasurer,

For note and with Advance Warrant

No 17/25 signed.

GK. 17

OIC/CSO

8 June 1925.

Gyc See.

Advance No 17/25 withdrawn.

B. W. 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 fortnightly and overtime.

GK. 17

OIC/CSO

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

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

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

*W. H. G.  
O.C. Sec.  
12 June 1925*

*O.I.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 firms.*

*2. I have spoken to T. Mann: Telegram*

Can go to Magistrate in sena.

With reference to your telegram of 8<sup>th</sup> June  
reply to question submitted in last  
summe is in affirmation as charges  
are the subject to account in 1925.

Yr.

23 June 1925.

Telegram to Mag. Re. Geo. 23/6/25. (13)

O.S.C/CSO.

Provision is made in regulations  
of which there is a copy in D. 80/25:  
for accounting for local disbursements  
in connection with discovery expedition.

Yr.

8 August 1925.

With reference to enclosure 6 from Sena

also enclosure 16 in D. 65/24

Yr. 8 August 1925

Minute from Treasurer. dated 7 Aug 1925 (14)

Yr.

Enclosure 14 is submitted for  
Your Excellency's approval of an  
adjustment of the expenditure of £534  
17/3 plus 1% Comm (charged by the  
Crown Agents against the Colony) and



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.

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

4. 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 <sup>until</sup> and the apportionment of the various charges can be <sup>effectuated</sup> ~~transacted~~ in a single transaction?

GK 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 Sgs Diricha should adopt & the apportionment of work expenditure on building in South Georgia should be deferred until the work expenditure is known.

Sd

24 August 1928.

Hon. Member.

For note.

G.R.H.

Off Secy

25th August 1928.

OIC/CSO,

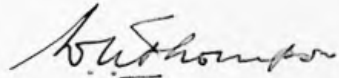
Noted.

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 7(b) Magistrate's Grtrs; 1,927 14/- or 13.445 7Chargeable to Dependencies General A/c..... 69.771 7

(c) "Discovery" Committee

Marine Station...£4,329. 7/- or 30.229 7100 7Colonial Treasurer  
28th August 1925

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.

*B. Thompson*  
Colonial Treasurer,

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



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 <sup>in 1924</sup> 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>1/10/24</i>	No. 166/24	subject.	Payments to erecting stage.
<i>M. P. 646/24</i>	167/24	"	Payments to Cook of £1 per month.
<i>M. P. 645/24</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.

22

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 on all three buildings, their erection, ~~16th~~ December, 1924, on 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.

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.



## FALKLAND ISLANDS,

19 24No. 33/24.

## SPECIAL WARRANT.

(sgd) J. Maddleton :o: \_\_\_\_\_  
Governor.Date 22<sup>nd</sup> December  
1924.

TO THE HONOURABLE

THE TREASURER.

Whereas it has become necessary, in the interests of the Public service, to incur certain Expenditure, not sufficiently<sup>a</sup> provided for in the Estimates, as set forth in the subjoined Schedule,<sup>b</sup> in anticipation<sup>c</sup> ~~of a vote of the Legislature<sup>d</sup>~~ 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<sup>c</sup> or if either partial authority 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.	II	3. (New Item)	20,000	0	0
Secretary of State's despatch, No. 32 of 7th April, 1924.	EXPENDITURE EXTRAORDINARY.	Government Buildings, South Georgia.			
	(a) Public Works.				

M.P. 720/24.

Signature of the Officer submitting the Schedule for Warrant.

*[Handwritten Signature]*

Date 4th 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.)

(5)

Extract from despatch from Secretary of State No. 81 of  
3rd September, 1924. *(Encl No. 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 forms 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.

6  
DUPLICATE

FALKLAND ISLANDS

No. 5

DOWLING STREET,

January, 1925.

Sir,

With reference to paragraph 5 of my

*Encl No. M.P. 9/15/24*  
predecessor's despatch No. 81 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.

To C.A. 17 Dec.

Statement.

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

GVERNOR,

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

etc.,

etc.,

etc.



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

FOR THE COLONIES.

and

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			
"	16th 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
					£1220.	19.	5
	Less				5050.	0.	0
					£ 7170.	19.	5

## FALKLAND ISLANDS.

1925.

No. 17

## IMPREST (ADVANCE) WARRANT.

:0:

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 <sup>a</sup> { Person— } described  
Account }  
in the subjoined Schedule, the amount entered against <sup>a</sup> { 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.  M. P. 720/24.	Payments in connection with erection of Marine Station, Wireless Station and Magistrate's Quarters, South Georgia and payments locally on account of 'Discovery' Committee.	8000	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.

Signature of the Officer  
submitting the Schedule  
for Warrant

G. 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.

Adjustment Voucher No. 37.....

COLONY OF THE FALKLAND ISLANDS.  
HEAD OF SERVICE

SUB-HEAD Lundry 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 make "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, Lundry &  
Expenses" and transferred to Dependencies General  
A/c in "Transfers" A/cs for December, 1924.

£ 7170 . 19. 5

By Command,

*H. H. H. H.*

Colonial Secretary

Date

25 February 1925



# TELEGRAM.

7

*From :* The Magistrate, South Georgia.

*To :* The Colonial Secretary.

*Dispatched :* 15th May,

192 5. Time 11.15

*Received :* 16th May,

192 5. Time. 11<sup>pm</sup> am

SECRETARY

PORTSTANLEY.

IVRAGADGUX HIEWLXOIZI ONINEJEYPA ECEENTREEI COFORUTFAI  
JYOBEBEIF 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 RUSETDJYME AGHTUOYFFE DYMIIFRAKLO  
LEZAMEKPYV 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.

(10)

**TELEGRAM.**

*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.

LEZIEKUZCI OYGIAOARNI KYSYPOYKIV 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 :

8th ~~May~~ June

192 5. Time 12.45 pm.

Received :

192 Time.

MAGISTRATE

SOUTHGEORGIA.

YNUREHENAC SOTYDYOSWA ABATUJOBICA GLAVOGUSKY JEYPATUWIX  
COFORAMRIP JEYPAOIRYP LUSOPOCCAI EVCYBEARYH GEWGOIAOKU  
XUYNYPUBET COBBIAIBYT AMOMOAGHTU ADGUXOIVUP ONUIKAKHAJ  
BETACKNYRO KEATTKARFU YRGAFWIRLU RUSSETDAKUT UVKABGEWGO  
FAGELKEEDS ICIUOTHYCA KAKBUNBOE AMNUHCUAGY UALVALHARR  
XYBEAURFAK IMKUCLUXOK IBYTAAGHTU ULEMFVYDYC OARNIXEHO  
HIEOTONIRA KOSYZINGUF KLOXUIBYTA IZSEXOMBAZ ODVOAUZEZE  
DUEUF'SWUAS 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. ~~The advance~~ Advance Warrant No. 17/1925 for £8000 has been issued. If there is any point on which you are not clear telegraph.

Secretary.



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.

YNWEMAHOT TAMBUEZJYA LUCYJMAKYT CUSAADULUF ICIUO  
TEMMFADGUK AVBEAPAEDE EIEVUHCFWE YAKSAXEEDS TREEIXYNUY  
XEENHIBYTA TIBKOLUTIC ADAKANYUCH BIRUGCBUNE ORJMAGRORY  
ANJYGTQUEV IBYTAKOBON JEECHIUPBI RUYAKCHKRE UGFAVYASEG  
XEEDSUWEDD TREETHOWR ADIPAURCBA LEIADSDUNY IEVILIBYTA  
JCOLEMEGUK CVAODAGHTU ULEMFVYDYG VAKVAKBEHC AVBEABAWJU  
\* TYFGYKEEDS XEENHCLUKK.

### 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

YNWOFRAVEM OULNUEFIAJ LADAMKIEUN AHCARAVBEA

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.

*Ref. Encl. 515a 161ba.* With reference to Despatch No.81 of the 3rd September 1924, from the 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 to 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.

*W. A. Thompson*  
Colonial Treasurer.