

OFFICE OF WORKS.

goods issued from store.

Cost price plus fixed percentages thereon, for furniture and other issues respectively, to cover store charges, e.g., freight, handling and incidental expenses.

all services (including the above).

A uniform overall percentage on expenditure to cover administrative expenses, based on the ratio of the cost of the Department, including Allied Services and superannuation charges, to the total expenditure on the services administered. In a few cases, e.g., supply of fuel to Prison Officers, reduced rates are charged for special reasons.

STATIONERY OFFICE.

all supplies.

Rate Book price of goods (i.e., average price of recent purchases) plus a uniform percentage thereon to cover direct and indirect costs incurred in supply, based on the ratio of overhead expenses to the value of supplies. Special rates are charged in a few cases, e.g., on accounts rendered to local authorities for printing, etc., under the Representation of the People Acts, and on cost of India Office Press for administration. No separate charge is made on issues from stock for overhead expenses of store depots.

BOARD OF TRADE.

Sea Transport service.

Actual expenditure incurred plus the pro rata cost of headquarter administration (including an apportionment of Allied Services) supply of life-saving stores and sight-testing apparatus.

Ex store; cost price plus a fixed percentage thereon for handling, labour, etc., in store, plus packing and postage. Ex manufacturers' works; a fixed percentage on contract price subject to reduction on large orders.

MINISTRY OF TRANSPORT.

construction and maintenance of roads for Government Departments.

Cost of labour and materials, and/or (if the work is not done by direct labour) contract payments. No charge is made for overheads except in respect of direct works for Service Departments, in which case a fixed percentage on the cost of labour and materials is added for supervision.

administration of Roads Act, 1920.

A constructive charge to represent the pro rata cost of the Roads Department, including accommodation and common services. No charge is admissible for pension liability (see Report, paragraph 10), advising on road matters and holding of enquiries:

Out-of-pocket expenses plus an appropriate daily rate to cover the time of the officer engaged.

INLAND REVENUE DEPARTMENT.

manufacture and over-printing of stamps.

Full manufacturing cost including all overheads. supply of plates and paper to India.

Salaries pro rata plus fixed percentages thereon for accommodation and pensions respectively.

technical services by the Valuation Office.

Salaries pro rata plus a percentage thereon for administration plus overall percentages for accommodation and pensions respectively. The percentage for pension liability is not charged against the Road Fund (see Ministry of Transport above.)

