



# Report of the Committee of Inquiry into Government Printing Establishments

*Presented to Parliament by the Financial Secretary to  
the Treasury by Command of His Majesty  
March, 1927*

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# PRINTING TYPES

## Report of the Committee on Type Faces

This Committee was appointed by the Treasury at the instance of H.M. Stationery Office 'to select the best faces of Type and Modes of Display for Government Printing,' and its Report was printed in 1922. Its considered and weighty recommendations and the striking specimens with which it is illustrated, make it a document which no one interested in book production and typography would care to miss. A few copies only now remain for sale.

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## A Note on the Legibility of Printed Matter

This document was prepared for the Committee by L. A. Legros, O.B.E., M.Inst. C.E., a member of the Committee.

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## The Legibility of Print

The concluding recommendation of the Committee's Report was that the Medical Research Council should be asked to 'undertake an inquiry on physiological and psychological lines into such questions as legibility and the optical properties of paper and ink with reference to eye strain.'

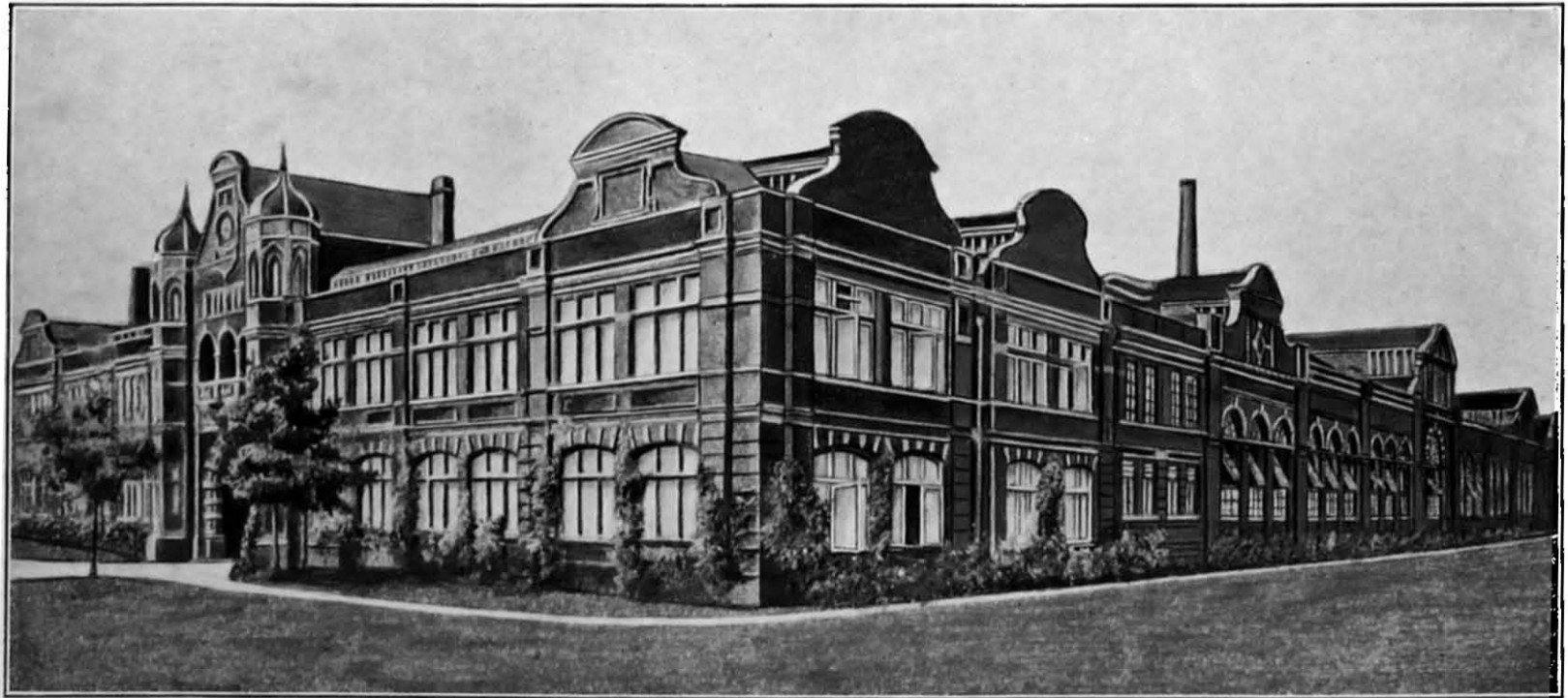
This inquiry, undertaken by M. R. L. Pyke, M.A., was begun in 1923 and its results are now available. It is the most thorough scientific investigation into the subject yet undertaken, and it is therefore a volume for which every reader no less than every printer has long been waiting.

In addition to the results obtained by his own experiments and the not less valuable formulation in scientific terms of the many problems attending the inquiry, Mr. Pyke has collected and condensed into some 50 pages the opinions of previous writers on the main problems involved, e.g. contrast in thickness and thinness of limbs, faces of type, criterion and definition of legibility, leading, length of lines, margin, paper and ink, serifs, &c.

The result is a Report of the most instructive kind—one which clears the ground in workmanlike fashion, restates the problem in summary terms and marshals what resources there are available for its solution.

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H.M. STATIONERY OFFICE PRESS, HARROW



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1927

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Cmd. 2828.

COMMITTEE OF INQUIRY INTO GOVERNMENT  
PRINTING ESTABLISHMENTS.

*Treasury Minute dated the 14th June, 1923.*

My Lords read again Their letter of 26th August, 1919, authorising the establishment of a State Printing Works at Harrow on an experimental basis, the question of continuance to be considered after three years' experience of working.

The period of three years working will expire on 15th June, 1923.

The Chancellor of the Exchequer recommends to the Board that a Committee be appointed to consider the question of carrying out printing for State purposes in Government establishments, due regard being had to the experience already gained in that direction, and to report to what extent, if any, it is desirable that such Government establishments should be continued in the future, and as to the general conditions under which they should be maintained and the principle on which work should be allocated to them, and that the Committee be constituted as follows :—

Col. J. GRETTON, M.P. (*Chairman*).

Sir GEORGE ROWLAND BLADES, Bart., M.P.

Mr. A. J. BONWICK, M.P.

The Rt. Hon. C. W. BOWERMAN, M.P.

The Hon. E. C. HARMSWORTH, M.P.

Mr. W. A. JENKINS, M.P.

Sir HENRY BUNBURY, K.C.B. (*of the Post Office*).

\*Mr. W. R. CODLING, C.V.O., C.B.E. (*of the Stationery Office*).

Mr. A. W. HURST (*of the Treasury*).

Mr. J. R. CHAMBERS, of the Treasury, will act as Secretary to the Committee.

My Lords approve.

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[\* The Lords Commissioners of H.M. Treasury decided subsequently that it would be more convenient that Mr. Codling should not serve on the Committee as a member but should attend as a witness to give evidence on behalf of the Stationery Office.]

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**NOTE.**

The estimated gross cost of the preparation of the appended Report and the Minutes of Evidence (including the expenses of witnesses and Members of the Committee) is £1,340, of which £210 represents the estimated cost of printing and publishing this Report.

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# REPORT.

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TO THE LORDS COMMISSIONERS OF H.M. TREASURY.

MAY IT PLEASE YOUR LORDSHIPS.

## INTRODUCTORY.

1. We beg leave to report that we have carefully considered the questions referred to us in Your Lordships' Minute of the 14th June, 1923.

2. We have held 75 meetings and have examined witnesses representing the Stationery Office (including the several printing works operated by that Department), the Foreign Office, the India Office, the Admiralty, the War Office (including evidence on behalf of the Ordnance Committee Press, the School of Military Engineering, Chatham, and other military presses), the Air Ministry, the Inland Revenue, the Victoria and Albert Museum, the British Museum, the Natural History Museum, the Post Office Savings Bank, the Ordnance Survey Department, the Federation of Master Printers of Great Britain, Messrs. McCorquodale & Co., Ltd., Messrs. Hazell, Watson & Viney, Ltd., Messrs. James Truscott & Sons, Messrs. Harrison & Sons, Ltd., Messrs. Wyman & Sons, Ltd.

3. We have visited the Government printing works at Harrow and at Hare Street, Bethnal Green, the Foreign Office Press, the India Office Press, the Admiralty Chart Factory, the War Office Press, the Meteorological Office Press, the Inland Revenue Press, the British Museum Press, the Victoria and Albert Museum Press, the Natural History Museum Press, the Post Office Savings Bank Press, and the Ordnance Survey Press. A Sub-Committee was set up to enquire into the costing and accounting systems in force at the various State Works. Their findings were adopted by the main Committee and are appended to our Report.

4. The subject of our enquiry falls into three principal sections, viz. :—

- (i) General printing,
- (ii) Stamps and security work,
- (iii) Map and chart printing,

and these are dealt with separately in our Report.

5. During the course of the enquiry, our attention was drawn by the Chancellor of the Exchequer to disclosures made in the



Law Courts of arrangements entered into by certain contractors in connection with Government stamp-printing contracts, and we were requested "to elicit such further details of the case mentioned as possible, and also to look closely into the circumstances in which the present contracts for printing stamps and Treasury notes were placed, with a view to ascertaining how far the present prices can be considered really competitive . . ." The Chancellor added that "the Government will be glad of any assistance that the Committee can give them as to how we should circumvent in future any arrangements of this kind in connection with Government printing contracts." We have considered the evidence placed before the Courts in the case to which our attention was drawn, and have examined certain witnesses in connection therewith, and our views and recommendations on this separate issue are incorporated in our Report.

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## APPENDICES.

## APPENDIX I.

## VOTE FOR STATIONERY AND PRINTING (1925-26).

(1) Subheads of Stationery Office Vote.		£
A.—SALARIES, WAGES AND ALLOWANCES	.. .. .	358,709
B.—CARRIAGE AND TRANSIT	.. .. .	33,000
C.—INCIDENTAL EXPENSES	.. .. .	4,250
D.—TELEGRAMS AND TELEPHONES	.. .. .	3,750
E.—PAPER	.. .. .	470,000
F.—PRINTING	.. .. .	1,078,000
G.—BINDING, ETC...	.. .. .	105,000
H.—BOOKS AND MAPS	.. .. .	65,000
I.—MISCELLANEOUS OFFICE SUPPLIES	.. .. .	115,000
STATIONERY OFFICE PRINTING WORKS :—		
J.—CAPITAL EXPENDITURE ON PURCHASE OF MACHINERY	.. .. .	16,000
K.—UPKEEP OF MACHINERY, CONSUMABLE STORES AND WAGES (NET)*	.. .. .	100
GROSS TOTAL	.. .. .	£2,248,809

\* The token sum provided in Subhead K represents the estimated expenditure on upkeep of machinery, consumable stores and wages at the Stationery Office Printing Works, less the amount allocated to Subhead F (Printing).

## L.—APPROPRIATIONS IN AID :—

(a) Sales of Government Publications (Parliamentary and others)	.. .. .	£145,000
(b) Sales of Parliamentary Debates	.. .. .	3,500
(c) Sales of Patent Office Publications	.. .. .	24,000
(d) Sales of London and Edinburgh Gazettes (exclusive of receipts in stamps)	.. .. .	40,000
(e) Customs Bills of Entry	.. .. .	6,500
(f) Sales of Parchments, Paper, etc., on account of the Stationery Office by the Inland Revenue	.. .. .	4,000
(g) Sales of waste	.. .. .	18,000
(h) Sales printing machinery	.. .. .	1,000
(i) Advertisements	.. .. .	110,000
(j) Recoverable from Local Authorities for a half share of cost of Voters' List, etc., under the Representation of the People Act	.. .. .	160,000
(k) Supplies to Government of Northern Ireland	.. .. .	47,000
(l) Supplies on repayment terms	.. .. .	110,000
(m) Commission on supplies on repayment terms	.. .. .	16,000
		£685,000
Total for Appropriations in Aid	.. .. .	685,000
Total Net Estimate	.. .. .	£1,563,809

(2) *Estimated Total Expenditure.*

	£
Gross estimate above .. .. .	2,248,809
Estimated amounts (net) included in other Departmental Estimates in connection with this Service:—	
Office accommodation in London, Edinburgh, Manchester and Cardiff (buildings, furniture, fuel and light, etc.) ..	58,000
Rates .. .. .	12,500
Superannuation, etc. .. .. .	14,908
Customs and Excise Departments .. .. .	8,000
Inland Revenue Department .. .. .	75
Post Office .. .. .	48,795
<b>Total Expenditure .. .. .</b>	<b>£2,391,087</b>

*Estimate of Expenditure for Parliamentary and Non-Parliamentary Publications, Printing, Paper, etc., in respect of Public Departments for the year 1925-26. The expenditure figures are net (i.e., after allowing for receipts appropriated in aid of the Vote) except in the case of Publications.*

Class.	Vote.	Offices and Departments supplied from Stationery Office Vote, arranged according to "Civil Service Estimates."	Estimate, 1925-26.	
			Publications.	Printing, Paper, etc.
		<i>England and Wales.</i>	£	£
I.	2	Osborne .. .. .	—	65
"	3	Royal Parks, etc. (Edinburgh Botanic Gardens) .. .. .	50	330
"	11	Surveys of Great Britain .. .. .	165	445
"	13	Rates on Government Property .. .. .	—	45
II.	4	Treasury and Subordinate Departments .. .. .	4,400	12,000
"	5	Home Office .. .. .	5,500	7,100
"	6	Foreign Office .. .. .	2,500	47,000
"	7	Colonial Office .. .. .	825	6,775
"	9	Privy Council Office .. .. .	350	2,350
"	10	Board of Trade .. .. .	15,400	47,600
"	11	Department of Overseas Trade .. .. .	1,320	3,630
"	12	Mercantile Marine Services .. .. .	2,600	7,300
"	13	Bankruptcy Department of the Board of Trade .. .. .	75	405
"	14	Mines Department of the Board of Trade .. .. .	6,600	1,070
"	15	Ministry of Agriculture and Fisheries .. .. .	3,300	12,270
"	17	Ministry of Transport .. .. .	8,300	1,700
"	18	Charity Commission .. .. .	25	1,365
"	19	Government Chemist .. .. .	20	345
"	20	Civil Service Commission .. .. .	440	3,130
"	21	Exchequer and Audit Department .. .. .	1,280	190
"	22	Friendly Societies Registry .. .. .	800	700
"	23	Government Actuary .. .. .	—	200
"	24	Board of Control .. .. .	165	640
"	25	Mint, including coinage .. .. .	200	370
"	26	National Debt Office .. .. .	20	720
"	27	Public Record Office .. .. .	4,200	3,000
"	28	Public Works Loan Commission .. .. .	40	500
"	29	Registrar-General's Office .. .. .	5,500	16,500
"	30	State Management Districts .. .. .	—	—

Class.	Vote.	Offices and Departments supplied from Stationery Office Vote, arranged according to "Civil Service Estimates."	Estimate, 1925-26.	
			Publications.	Printing, Paper, etc.
II.	31	Stationery and Printing.. ..	£ 2,200	£ 11,300
"	32	Woods, Forests, etc., Office of ..	55	595
"	33	Works and Public Buildings, Office of .. .. .	330	8,470
III.	1	Law charges .. .. .	—	2,100
"	2	Miscellaneous legal expenses ..	70	1,085
"	3	Supreme Court of Judicature ..	2,750	10,000
"	4	Land Registry .. .. .	45	2,755
"	5	Public Trustee .. .. .	20	2,480
"	6	County Courts .. .. .	—	16,000
"	7	Police, England and Wales ..	—	350
"	8	Prisons, England and Wales ..	10	8,340
"	10	Broadmoor Criminal Lunatic Asylum .. .. .	—	165
IV.	1	Board of Education .. .. .	5,000	11,500
"	2	British Museum .. .. .	—	1,300
"	3	National Gallery .. .. .	—	230
"	4	National Portrait Gallery .. ..	—	114
"	5	Wallace Collection .. .. .	—	190
"	6	London Museum .. .. .	—	55
"	7	Imperial War Museum .. .. .	—	160
"	8	Scientific Investigation, etc. (Edinburgh Observatory) ..	5	1,175
"	9	Scientific and Industrial Research	3,300	4,100
V.	1	Diplomatic and Consular Services	—	5,750
VI.	2	Old Age Pensions .. .. .	—	2,250
"	3	Ministry of Pensions .. .. .	50	56,500
"	5	Miscellaneous Expenses .. .. .	—	1,170
"	6	Royal Commissions, etc. .. ..	5,500	1,080
"	7	National Savings Committee ..	10	4,440
"	8	Imperial War Graves Commission	20	3,850
—	—	Government Hospitality Fund ..	—	330
VII.	1	Ministry of Health .. .. .	5,000	33,200
"	3	Ministry of Labour .. .. .	3,500	44,250
"	4	National Insurance Audit Department .. .. .	15	180
Misc.	—	Royal Household .. .. .	—	4,450
"	—	Customs and Excise (England, Scotland and North Ireland) ..	1,320	20,680
"	—	Inland Revenue (England, Scotland and North Ireland) ..	750	112,000
"	—	Post Office, Telegraphs and Telephones (England, Scotland and North Ireland) .. .. .	6,000	242,000
"	—	Air Ministry (England, Scotland and Ireland) .. .. .	11,000	62,000
"	—	Admiralty (England, Scotland and Ireland) .. .. .	30,000	143,000
"	—	War (England, Scotland and Ireland) .. .. .	44,000	77,000
"	—	House of Commons .. .. .	76,000	2,780
"	—	House of Lords .. .. .	8,470	1,000
"	—	Gazettes .. .. .	16,830	—
Total, England and Wales £			281,325	1,078,119

Class.	Vote.	Offices and Departments supplied from Stationery Office Vote, arranged according to "Civil Service Estimates."	Estimate, 1925-26.	
			Publications.	Printing, Paper, etc.
		<i>Scotland.</i>	£	£
II.	36	Secretary for Scotland's Office ..	220	530
"	37	Board of Agriculture .. ..	330	2,350
"	38	Fishery Board .. ..	850	545
"	39	General Board of Control ..	110	90
"	40	Registrar-General's Office ..	2,200	2,550
III.	11	Law Charges and Courts of Law	250	2,800
"	12	Land Court .. ..	200	255
"	13	Register House .. ..	800	10,150
"	15	Prisons .. ..	75	1,125
IV.	11	Public Education .. ..	465	1,460
"	12	National Galleries .. ..	—	20
VII.	2	Board of Health .. ..	715	2,835
		Total, Scotland .. £	5,715	24,660
	—	<i>Northern Ireland</i> Supreme Court of Judicature .. ..	—	1,250
		England (brought forward)	281,325	1,078,119
		Scotland (brought forward)	5,715	24,660
		TOTAL .. £	287,040	1,104,029

## APPENDIX II.

London Tender.

GROUP 57 (1924).

Customs and Excise,  
Inland Revenue,  
Stationery Office.

## CONDITIONS OF A CONTRACT

Proposed to be entered into by the

Controller of His Majesty's Stationery Office

for the

## BOOKWORK PRINTING

Specified in the Annexed Schedule " A " for

His Majesty's Government in England.

ration.

I. This Contract shall commence on the 1st October, 1924, and, subject to the Conditions of the Contract hereafter set out, shall continue until the 31st December, 1926. But the \*Controller or the Contractor shall be entitled to terminate this Contract on the 30th September, 1925, or any subsequent date, on giving six calendar months' written notice previous to the date on which such termination is to take effect; provided always that the Contractor shall be bound, if called upon by the Controller to do so, to complete any work the order for which may have been given to him during the currency of the Contract on the terms provided by the Contract. In the event, however, of the Contractor failing to comply with any of the Conditions hereinbelow specified, the Controller shall have power to terminate the Contract without previous notice.

ualifications;  
Contractor.

II. No person who has been a bankrupt or who has made a declaration of inability to pay his debts or entered into a composition or arrangement with his creditors within three years prior to the date of tendering, and no company registered under the Companies Act which has been in liquidation, whether voluntary or otherwise, within the same period, shall be qualified to undertake the Contract or to hold any share or interest therein unless by the approval of the Controller.

bankruptcy.

III. If the Contractor shall be adjudged bankrupt, or if, under any present or future Bankruptcy Act, any receiving order or order for the administration of his estate shall be made against him, or if he shall enter into, make or execute any deed of arrangement, as defined by the Deeds of Arrangement Act, 1887 or 1914, or other composition or arrangement with or assignment for the benefit of his creditors, or purport to do so, or if, in Scotland, he become insolvent or notour bankrupt, or if application be made under any present or future Bankruptcy Act for sequestration of his estate, or if application be made by him or any of his creditors for *cessio bonorum* against him or if a trust deed be granted by him for behoof of creditors, or if the Contractor, being a company, shall pass a resolution, or the Court shall make an order, for the liquidation of its affairs, or a Receiver for Debenture Holders shall have been appointed or circumstances shall have arisen which entitle the Debenture Holders or the Court to appoint such Receiver, the Controller shall have power to terminate the Contract without previous notice.

\* Note.—The expression "The Controller" wherever used in this Contract shall be taken to mean the Controller for the time being of His Majesty's Stationery Office. The expression "The Contractor" wherever used in this Contract shall, unless the context otherwise requires, be taken to include as well the individual or firm or company party to this Contract, or the heirs, executors or administrators of such individual or of the members comprising such firm and the permitted assigns of such individual or firm or company.

Premises, etc

Work to be ordered and prices to be paid.

Secrecy.

Inspection of premises.

Quality of work.

Paper, blocks, etc., to be supplied by Stationery Office.

Delivery of paper.

Insurance.

Accounting for paper.

IV. THE Contractor shall produce within suitable premises in London, in clear and legible type, and with other fit and proper materials, in a good and workmanlike manner, of all which the Controller shall be the sole judge, subject to the Contractor's right of appeal to the Treasury as set forth in Condition XXIII, and within such limits of time as the Controller may deem reasonable, such bookwork printing referred to in the annexed Schedule A as may from time to time be required of him by the Controller for the use of the public service, at the prices stated in Schedule B. But the prices in this Schedule shall be universally increased or diminished by the addition to or subtraction from them of the rate per cent. of increase or diminution specified in the tender of the Contractor. The Contractor shall exclude all strangers from the premises where the above-mentioned printing for the Government is carried on, and shall adopt every possible precaution, whether instructed to do so or not, to hinder any copy, proofs, or copies, or any part of the same supplied by or printed for the Government, falling into other hands than those entitled to receive them. The Contractor shall, however, permit the inspection of his premises by the Controller or any officer authorised by him at all reasonable times, and shall also permit the attendance upon his premises, at any time that may be considered desirable, of an officer appointed by the Controller to arrange for the production of any work, or for the examination of stocks of paper, etc., furnished by the Stationery Office under this Contract.

V. THE work to be produced shall be equal in every respect to the samples, and conformable to such instructions as may be given by the Controller.

VI. (a) ALL paper, etc., necessary for printing under this Contract shall be furnished by the Stationery Office, and will be issued to the Contractor in advance on his requisition in such quantities as may appear necessary. All lithographic, colotype, and multi-colour illustrations and all blocks required for insertion in any work ordered will also be furnished by the Stationery Office, but the Contractor shall provide at his own expense blocks of Royal Arms of designs approved by the Controller. Such paper, illustrations, blocks, etc., will be delivered free of expense at the Contractor's premises if situated within the radius of five miles of Charing Cross, but the delivery shall not include conveying the goods within the Contractor's premises. Should the Contractor's premises be situated outside the aforesaid area, the goods will be placed free on rail within the aforesaid area by the Stationery Office, but the cost of packing and all other carriage and delivery charges shall be borne by the Contractor. In the event of paper being available at a paper mill, the Stationery Office will arrange for such paper to be forwarded from the mill to the printing Contractor carriage paid. In that case the printing Contractor, if his premises are situated outside the aforesaid area, will be charged by the Stationery Office the cost of transit of an equal weight of paper placed free on rail in the aforesaid area.

(b) The Contractor shall take due precautions for the safe custody of any goods entrusted to him by the Controller, and he shall insure the same, and also the labour included in any work, against loss by fire, and shall indemnify the Controller against any loss of, or damage to, the goods entrusted to the Contractor under this Contract.

(c) All paper, etc., issued to the Contractor shall be accounted for by him in the manner required by the Controller, subject to the allowances for waste, etc., specified in Schedule B. Any deficiency in paper, etc., shall be paid for by the Contractor at the average price paid by the Controller for paper of the same specification during the year or portion thereof for which the account is rendered or, if no purchase shall have been made during such period, the last price paid by the Controller for such paper plus ten per cent. of the price payable in either case, being liquidated damages in respect of the administrative and other expenses incurred by the Controller in replacing the deficiency. But the Controller will be prepared to make allowances for paper, etc., not accounted for when due to unavoidable

damage in storing as may appear to him to be reasonable. The Contractor shall, on the termination of his Contract, return to the Stationery Office at his own expense any balance of paper, etc., shown by his account to remain in his hands.

(d) All blocks which have been paid for or furnished by the Stationery Office shall remain the property of the Stationery Office, but shall be stored by the Contractor until the expiration of his Contract or such other times as he may be called upon by the Controller to return the same. He shall then deliver them to the Stationery Office at his own expense.

VII. THE Contractor shall, whenever required to do so, attend or send a responsible representative to attend at H.M. Stationery Office, or at such other place within the radius of five miles from Charing Cross as may be specified, to receive instructions to enable him to produce, without delay, such work as he may be required to furnish, for which attendance no charge shall be made; and he shall promptly obey such directions as may be given to him from time to time by the Controller.

VIII. THE Contractor shall deliver at his own cost and in good condition the work produced by him under this Contract at such places within the radius of five miles from Charing Cross as may be directed by the Controller. The work shall be securely packed in parcels in strong paper, with label stating description, service, and Stationery Office warrant and sub-numbers. All work delivered must be accompanied by a delivery note upon which must be entered the name of the Contractor, Department, order number, warrant number, demand number, date of demand, number of copies, and description of the work. The copy or press-proof (if proofs have been supplied) must accompany the first delivery. With the first delivery of each Parliamentary Paper the Contractor shall furnish to the Vote Office of the House of Commons six copies of a label, plainly printed, showing the title of the paper. In any case in which work is ordered to be delivered elsewhere than at the Stationery Office a notification form must be forwarded to the Chief Receiver and Examiner simultaneously with the delivery to the Department. Contractors must secure the return of delivery notes sent to the Departments and forward the same to the Chief Receiver and Examiner immediately after the delivery of the work, as a voucher for payment for the work.

IX. (a) THE Contractor shall keep standing free of charge the type of all works printed under this Contract for six months after the delivery of the final copies of any supply upon which composition is chargeable. With a view to releasing type as soon as may be possible, the Controller will use his best endeavours to arrange with the Department to return proofs for press as soon as may be practicable having regard to the requirements of the service.

(b) The Contractor shall further, if required to do so, keep standing the type of the whole or any portion of a work printed under this Contract beyond the above-mentioned period of six months, and in such case shall receive payment for each further period of three months or less during which the type may be required to be kept standing at the rate provided in Schedule B. Orders to keep standing will, unless under exceptional circumstances, be given only in cases in which it is judged probable by the Controller that the type, with or without alteration, will be required within two years from the date of its last appearance in any completed work. Such standing type shall not be distributed by the Contractor until he shall have received the written authority of the Controller to do so; should the Contractor fail to comply with this provision he shall, in the event of the type being required for further use before such authority for distribution is given, reset the same at his own expense.

(c) In the case of all works the Contractor shall, at the end of five months from the date of delivery of the final copies of any supply upon which composition has been chargeable, notify the Controller in writing

(C6660)

Blocks to be stored and returned.

Attendance of representatives.

Packing and delivery.

Labels for Parliamentary papers.

Type standing.

Type reset.

Contractor notify Controller.



on forms to be supplied by the Controller, the fact that such period has elapsed. Should the Contractor fail to comply with this provision and a further supply be required at any time within two years from the above-mentioned date of delivery, the Controller shall have power to require such further supply from the Contractor at the rates for reprints provided in Schedule B.

Lifted matter.

(d) The Contractor shall make use of the whole or of any portion (such portion being not less than two continuous pages if for incorporation with other matter) of any type standing under either of the preceding paragraphs in any manner that may be required of him, any necessary re-arrangement or alteration being charged at the respective rates provided under reprint charges in Schedule B, or, for such portion as may be required and has been ordered to be reset, at the rate provided for composition in that Schedule. "Extracts" shall not be subject to the foregoing minimum of two pages.

Recurring works.

(e) In any case in which it may appear that periodical editions of a work will be required, the Controller shall have power, in lieu of requiring the same to be kept standing under the provisions of the preceding paragraphs, to withdraw the work from Schedule B and to pay for the periodical editions of such works or any portions thereof at such rate, being not less than twenty-five per cent. of the plain matter rates for composition as provided in Schedule B as may appear reasonable to him, and in all other respects such work shall be subject to such special arrangements as may be necessary.

Contractor's right to work.

X. It is to be understood that all the work provided for in the annexed Schedule A shall be ordered from the Contractor, unless in an exceptional case where, in the opinion of the Controller, it is desirable to withhold a particular work from the Contract.

Information re work in hand.

XI. THE Contractor shall, whenever called upon to do so, give full information regarding any work in hand. He shall answer and return promptly all enquiries as to delivery of urgent copies or proofs. He shall also furnish in writing, when required to do so, detailed explanations of the causes of non-delivery of any work in arrear. When requested, the Contractor shall furnish advance calculations and set of sheets of any Non-Parliamentary Publication at the earliest possible moment to enable the Controller to fix the selling price.

Method of rendering accounts.

XII. THE Contractor shall render his accounts monthly to the Stationery Office, in the form required by the Controller, giving a full and accurate account of all work under this Contract the clearance of which has been notified to the Contractor by the Chief Receiver and Examiner. The Contractor shall substantiate his account by the delivery or production of such receipts, proofs, copy, and other vouchers as may be thought necessary by the Controller.

Advances on accounts.

XIII. PARTIAL payments to the extent of five-sixths of the net value shown in the Contractor's account of—

- (a) composition only of work standing in proof for not less than one month, and of
- (b) all work completed and delivered within the month other than work for which a partial payment for composition may already have been made,

shall, if demanded, be made to the Contractor, by order on the Paymaster-General, within two weeks of the presentation at the Stationery Office by the Contractor of his accounts, provided such accounts, duly vouched to the satisfaction of the Controller, be delivered within the month following that to which they relate. In respect of work standing in proof for more than three months after the date of delivery of the final instalment of the first proof, the Contractor shall also be entitled to charge type rent at the rate provided in Schedule B for each further period of three months or less that may elapse prior to the date on which the proof is returned for

Type rent for work in proof.

press ; provided that after the delivery of the final copies ordered of such work the general provisions of Condition IX as to keeping type standing shall be applicable. No further payment shall be made in respect of work upon which a partial payment for composition only has already been made until the final accounts for the completed work are rendered and examined. The balances of the accounts shall be paid as soon as the necessary examination has been completed. In the event of the amount of any account as rendered by the Contractor proving on examination largely in excess of the amount to which he may be entitled under the Contract for the work charged in such account, the Controller shall have power to reduce or withhold future partial payments during the currency of the Contract. The Controller shall also have power to withhold payment of the Contractor's accounts until the statements of paper, etc., issued under Condition VI and used by the Contractor for the printing charged for in such accounts, have been received at the Stationery Office.

ly work  
perly ordered  
be paid for.

XIV. THE Contractor shall not undertake work for any Government Office except by the direction of the Controller or in accordance with regulations communicated to him in writing by the Controller, who will not be bound to pay for the production of any work but such as has been ordered in the manner prescribed. In the event of copy for any work being sent to the Contractor in print, he shall ascertain from the Stationery Office before putting it in type whether he is to proceed with the work, and, should he fail to do this, he shall forfeit all claim to payment for composition if it can be shown that standing type was at the disposal of the Stationery Office.

curacy of  
itter printed.

XV. THE Contractor shall be held responsible for the correct reproduction of unaltered printed or typewritten matter sent to him as copy, and shall make arrangements for the proper reading of all matter set in type. In the event of any proof being sent out by him in such a condition as to indicate careless reading and lack of due correction of printers' errors, the Controller shall have power to make a deduction from the Contractor's charges for the composition of such complete proof at a rate not exceeding fifteen per cent. on account of such bad work.

iting price to  
fixed by  
ntractor.

XVI. THE Contractor will be required to fix the selling price in accordance with a scale of prices to be provided by the Controller to be printed on the title page of any Parliamentary Paper printed by him under this Contract.

ature to  
serve  
ditions or to  
ecute work.

XVII. (a) IN the event of the Contractor failing—

- (1) to observe or perform any of the Conditions of this Contract, or
- (2) to execute any work in a good and workmanlike manner to the satisfaction of and by the time fixed by the Controller,

it shall be lawful for the Controller in his discretion in the former event to remove or withhold any part of the work until such time as he may be satisfied that the Contractor is able to and will duly observe the said Conditions, and in the latter event to reject or remove as the case may require any work executed otherwise than in a good and workmanlike manner to the satisfaction of and by the time fixed by the Controller, and in both or either of the events aforesaid to employ other printers to produce the work so removed or withheld or work in lieu of that so rejected or removed as aforesaid.

payment of  
cess cost.

(b) Provided further, that if in either event any excess cost be incurred by reason of any difference between the price paid and the Contract price, the Controller may charge the amount of such excess cost to the Contractor, and the same may at any time be deducted from any sum or sums then due or which at any time thereafter may become due to him under this or any other Contract, or may be demanded of him to be paid within fourteen days to the Paymaster-General to the credit of the Controller.

**Defective work.**

(c) In the event of the discovery of any error due to the fault of the Contractor at any time after the delivery of the copies ordered, the Contractor shall be bound, if called upon to do so, to rectify such error at his own cost to the satisfaction of the Controller. In the event of the delivery of any defective work which owing to urgency or for any other reason cannot be wholly rejected, the Controller shall have power to deduct from any payment due to the Contractor such sum as he may deem expedient, not exceeding twenty-five per cent. of the whole value of the particular sheet or sheets adjudged to be defective.

**Saving clause.**

(d) The powers of the Controller under this Condition shall in no way affect or prejudice the power in certain events to terminate the Contract vested in him under Conditions I, III, and XIX.

**Bond.**

XVIII. THE Contractor shall be bound, if called upon by the Controller to do so, to enter into a bond for the due performance of the Conditions of this Contract, such bond to be prepared by the Treasury Solicitor at the expense of the Contractor.

**Fair wages and conditions.**

XIX. (a) THE Contractor shall in the execution of this Contract observe and fulfil the obligations upon Contractors specified in the resolution passed by the House of Commons on the 10th March, 1909, namely :—  
 " The Contractor shall . . . pay rates of wages and observe hours of labour not less favourable than those commonly recognised by employers and trade societies (or, in the absence of such recognised wages and hours, those which in practice prevail amongst good employers) in the trade in the district where the work is carried out. Where there are no such wages and hours recognised or prevailing in the district, those recognised or prevailing in the nearest district in which the general industrial circumstances are similar shall be adopted. Further, the conditions of employment generally accepted in the district in the trade concerned shall be taken into account in considering how far the terms of the Fair Wages Clauses are being observed. The Contractor shall be prohibited from transferring or assigning, directly or indirectly, to any person or persons whatever, any portion of his Contract without the written permission of the Department. Sub-letting, other than that which may be customary in the trade concerned, shall be prohibited. The Contractor shall be responsible for the observance of the Fair Wages Clauses by the " Sub-Contractor." In the event of any infringement of this Condition the Controller shall have power, at any stage of the work contracted for, to close the Contract without payment to the Contractor, who shall in such case either return or pay to the Controller the value of any materials supplied under the Conditions of the Contract.

**Condition and agreements to be exhibited.**

(b) The Contractor shall cause the preceding Condition (a) to be prominently exhibited for the information of the workpeople on the premises where work is being executed under this Contract. In trades where it is the practice, the Contractor shall also cause to be exhibited, or have available for inspection, a copy of any signed agreement determining the rates of wages and hours of labour commonly recognised by employers and trade societies in the district.

**Wages books and time sheets.**

(c) The Contractor shall keep proper wages books and time sheets showing the wages paid and the time worked by the workpeople in his employ in and about the execution of the Contract, and such wages books and time sheets shall be produced whenever required for the inspection of any officer authorised by the Controller.

**Stoppages at works.**

XX. IN case of strikes, combinations of workmen, fire, accidents, or other circumstances beyond the control of the Contractor causing a stoppage at his works, and provided that the Contractor shall give notice in writing to the Controller immediately on the happening of such a stoppage, stating the cause and the date of commencement, and on its cessation,

stating the date of resumption of work, the delivery or completion of work may be suspended by the Controller without penalty, and the Controller shall have power during such stoppage to get the work done elsewhere without any charge to the Contractor. The Contractor shall afford every facility for the removal and use elsewhere of such standing type, formes, and materials as may be necessary for the completion of such work.

Members of  
Parliament.

XXI. No member of the House of Commons shall be admitted to any share or part of this Contract or to any benefit to arise therefrom [see House of Commons (Disqualification) Acts, 1782 and 1801].

Bribery.

XXII. ANY bribe, commission, gift, loan or advantage given, promised or offered by, or on behalf of, the Contractor or his partner, agent or servant in relation to the obtaining or to the execution of this or any other Contract for His Majesty's Service, or given, promised or offered by or on behalf of the Contractor or his partner, agent or servant to any officer or person in the service or employ of the Crown, who shall be in any way connected with the obtaining or the execution of this or any other Contract, subjects the Contractor to cancellation of this Contract, and also to payment of any loss resulting from any such cancellation. Any question or dispute as to a breach of this clause, or the sums to be paid, shall be settled by the Controller, subject to the right of appeal by the Contractor to the Lords Commissioners of His Majesty's Treasury, whose decision shall be final.

Appeal limited.

XXIII. SHOULD any question or questions arise as to the interpretation of this Contract or of the statements in the annexed Schedules, or as to the execution of any order or work arising out of the same, such question or questions shall be settled by the award of the Controller, subject to the right of appeal by the Contractor to the Lords Commissioners of His Majesty's Treasury, whose decision in such case shall be final.

Acceptance.

XXIV. THE Controller does not bind himself to accept the lowest or any tender.

Iterations.

XXV. ALL tenders will be rejected in which any change of any kind whatever is made in any of the foregoing Conditions or in the annexed Schedules.

Samples of the work, showing generally the different sorts of type and styles of printing, etc., may be seen between the hours of 10 a.m. and 5 p.m. on application at H.M. Stationery Office, Princes Street, Westminster, S.W.1, where such further information as can be furnished will be given.

Envelopes containing Tenders, marked in the corner "TENDER FOR PRINTING—GROUP 57," should be addressed to "The Controller of H.M. Stationery Office, Princes Street, Westminster, S.W.1," and must be delivered on or before Friday 12th September, 1924, at 12 o'clock in the day, after which day and hour no tender will be received.

The estimated annual value at Schedule rates of the work to be executed under this Contract is £3,900.

#### NATIONAL SCHEME FOR THE EMPLOYMENT OF DISABLED MEN.

Is the name of your firm on the KING'S ROLL.      Answer.....

**TENDER.**

We hereby tender to execute such bookwork printing before referred to, as may be ordered in the manner prescribed, subject to each and all of the foregoing Conditions and those embodied in the Schedules,

at.....per cent.....  
the prices specified in Schedule B.

The work tendered for in this Contract will be executed on our premises

Insert percentage at .....  
in words  
(not figures).

Insert  
or "at

Name .....

Address .....

State  
address

Date .....1924.

Telegraphic Address..... Telephone No.....

It will be assumed that in making his tender the Contractor has based his calculations on the standard rates of wages payable to all classes of workers on the pay-day in the week ending 13th September, 1924.

TO THE CONTROLLER OF H.M. STATIONERY OFFICE.

**OFFICIAL SECRETS ACTS, 1911 and 1920.**

The attention of the Contractor is called to the provisions of Section 2 of the Official Secrets Act, 1911, as amended by the Act of 1920. He should take steps to bring to the knowledge of his employees the provisions contained in this Section of the Act, viz. :-

(1) If any person having in his possession or control . . . . any sketch, plan, model, article, note, document or information which relates to or is used in a prohibited place, or anything in such a place, or which has been made or obtained in contravention of this Act, or which has been entrusted in confidence to him by any person holding office under His Majesty, or which he has obtained or to which he has had access owing to his position as a person who holds or has held office under His Majesty, or as a person who holds or has held a contract made on behalf of His Majesty, or as a person who is or has been employed under a person who holds or has held such an office or contract,

(a) communicates the . . . . sketch, plan, model, article, note, document or information to any person, other than a person to whom he is authorised to communicate it, or a person to whom it is in the interest of the State his duty to communicate it, or

(aa) uses the information in his possession for the benefit of any foreign Power, or in any other manner prejudicial to the safety or interests of the State, or

(b) retains the sketch, plan, model, article, note, or document in his possession or control when he has no right to retain it, or when it is contrary to his duty to retain it, or fails to comply with all directions issued by lawful authority with regard to the return or disposal thereof, or

(c) fails to take reasonable care of, or so conducts himself as to endanger the safety of the sketch, plan, model, article, note, document . . . . or information :  
that person shall be guilty of a misdemeanour.

(1A) If any person having in his possession or control any sketch, plan, model, article, note, document or information which relates to munitions of war, communicates it, directly or indirectly, to any foreign Power, or in any other manner prejudicial to the safety or interests of the State, that person shall be guilty of a misdemeanour.

(2) If any person receives any . . . . sketch, plan, model, article, note, document or information knowing, or having reasonable ground to believe, at the time when he receives it, that the . . . . sketch, plan, model, article, note, document or information is communicated to him in contravention of this Act, he shall be guilty of a misdemeanour, unless he proves that the communication to him of the . . . . sketch, plan, model, article, note, document or information was contrary to his desire.

### SCHEDULE A.

The work comprised in this Contract consists of the ordinary bookwork printing for the undermentioned Departments :

CUSTOMS AND EXCISE, INLAND REVENUE, and  
STATIONERY OFFICE,

with the exception of

The works provided for in other Contracts as stated in the annexed Schedule C ;

Returns, etc., ordered to be printed by either House of Parliament ;

Work of a specially confidential character ; and

Any other work of an exceptional nature—*see* Condition X.

*N.B.*—In the event of any work other than that included in this Contract being put in type by the Contractor without written direction from the Controller to do so, no payment will be made by the Controller for such work.

### SCHEDULE B.

SCALES OF PRICES, ETC., FOR BOOKWORK COMPOSITION,  
PRESSWORK AND MISCELLANEOUS WORK.

#### Scale I.—COMPOSITION, etc.

The prices per sheet covered both sides for composition, etc., shall include reading, the supply of proofs not exceeding twelve copies of any set, and all operations antecedent to going to press not otherwise provided for.

*Machine or hand composition may be adopted at the discretion of the Contractor.*

The pages shall be in any type required, and of the dimensions specified in paragraph 33 (b) on page 7 [p. 179], other than in exceptional cases where pages of larger or smaller dimensions may be ordered. In such exceptional cases the composition charge as shown below shall be increased or decreased (as the case may be) by 10 per cent. for every complete 10 per cent. of increase or decrease in the area of the printed page. No deduction shall be made for final short pages.

Until a work is finally passed for press it shall be considered as in the proof stage. Composition shall be charged as made up into final form, and not on the proofs as sent out. In the event of any foolscap folio work being specially ordered by the Controller in draft measure (24 ems pica wide), composition shall be charged on the pages as re-made-up for the final copies, over-running and re-making-up being also charged as provided in paragraph 26 on page 7 [p. 178]. No extra charge shall be made for making the matter up into pages when proofs have been sent out in slip form or single column pages.

For each extra set of proofs, presswork shall be charged under Scale II, column 2. Should more than 12 copies be required of any set, presswork shall be charged under Scale II, as for copies, with a reduction of 50 per cent. on the making-ready charge.

TABLE A.

SIZE OF TYPE.	Foolscap.			Post, Copy, Crown, Writing Demy.			Writing Medium, Printing Demy.			Printing Medium, Royal, Super Royal.			Large Super Royal, Imperial.		
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
<b>PLAIN MATTER—</b>															
English and 14 point, or larger .. ..	1	16	0	2	10	0	3	0	0	3	16	0	4	16	0
Pica and 12 point .. ..	2	8	0	3	4	0	3	18	0	4	10	0	6	0	0
Small pica and 11 point .. ..	3	0	0	3	12	0	4	6	0	5	10	0	7	4	0
Long primer and 10 point .. ..	3	10	0	4	6	0	5	4	0	6	10	0	8	12	0
Bourgeois and 9 point .. ..	4	2	0	5	8	0	6	4	0	7	16	0	10	8	0
Brevier and 8 point .. ..	5	4	0	6	10	0	7	12	0	9	12	0	12	18	0
Minion and 7 point .. ..	6	8	0	8	4	0	9	12	0	12	4	0	16	8	0
Nonpareil and 6 point .. ..	8	8	0	10	16	0	12	12	0	16	4	0	22	0	0
Ruby and 5½ point .. ..	9	12	0	12	12	0	14	16	0	19	4	0	26	0	0
Pearl and 5 point, or smaller .. ..	11	12	0	15	4	0	17	16	0	23	0	0	31	4	0

## CLASSIFICATION OF COMPOSITION.

**Definition of a Unit.**—(a) One descriptive matter column (to include one column of roman numerals or serial letters).  
(b) Each complete three figure columns.

**Class I.**—One unit or less to be charged at the prices in Table A, except that where each column is necessarily set to a measure of 15 ems, or less, of its own body, 20 per cent. extra to the prices in Table A shall be charged.

**Class II.**—Two units—to be charged 20 per cent. extra to the prices in Table A.

**Class III.**—Three units—to be charged 40 per cent. extra to the prices in Table A.

**Class IV.**—Four, or more, units—to be charged 66½ per cent. extra to the prices in Table A.

Matter doubled up shall be charged in the same Class as if it were not doubled up.

In Classes II to IV two or more columns must be dependent upon each other.

Blank columns in tables shall be reckoned as figure columns.

**Column Rules.**—Except in the case of rules inserted between continuous units of doubled up matter, column rules shall be charged 10 per cent. extra to the foregoing prices for each class of composition respectively.

Examples of the foregoing are shown in the Memorandum issued with this Contract, and all charges shall be made in accordance therewith.

**AUTHORS' CORRECTIONS.**—The Contractor shall be entitled to make a charge of 20 per cent. additional to the composition prices set out above, and those provided in paragraphs 13, 18, and 19 on page 6 [pp. 176-7], to cover authors' corrections whether proofs are sent out or not; this charge shall include all re-making-up, re-imposition, etc., necessitated by such correction. Where, in the opinion of the Controller, the amount of authors' corrections exceeds 40 per cent. of the composition, the Contractor shall be allowed such further payment as the Controller may consider reasonable. Authors' corrections shall be chargeable on cancelled matter.

## METHOD OF CHARGING COMPOSITION.

1. (a) *The foregoing Scale I prices shall be charged pro rata per printed page, in accordance with the classification on page 5 [p. 174], whether printed or manuscript copy is furnished, and whether the sheet is in broadside, folio, quarto, octavo, or any other form.*

(b) **Broadsides on intermediate sizes of paper** to those specified in Table A shall be charged as the sheet or fraction of sheet to which they most nearly approach in area. **Sheet-and-half paper** shall be charged at one and a half and **double paper** at double rates. Any larger paper shall be charged in the same ratio.

(c) **When pages are set to the dimensions of a smaller page** than that on which they are printed, either as proofs or copies, composition shall be charged as for the smaller page, and re-imposition shall be charged in addition if re-imposition is necessary.

(d) **Class I (15 ems or less of own body), Classes II, III, and IV, inserted matter, foreign languages, etc.,** except as provided for in paragraph 18 (b)—whether in one or more pieces on any page, shall be charged by quarters of a page in all folios and smaller pages; in broadsides such matter shall be charged by quarter folio pages of single paper according to the proportion it bears to a folio page. Portions of matter payable at the highest rate shall include such amounts of other matter on the same page at the next lower rates (whether Class I, II, III, or IV, inserted matter, foreign languages, etc.) as will come within the quantity chargeable. The balance of matter on the page shall be similarly dealt with. (e) Where matter is cast on a body two points, or more, larger than its own, such matter shall be charged as for nearest intermediate size (e.g., 10 point cast on 12 point body shall be charged as 11 point).

2. **ENDORSES, OUTSIDE PAGES of WRAPPERS and TITLE PAGES** shall be charged as if set in the type specified in paragraph 33 (d) for the particular size of page; for other sizes than those specified they shall be charged as the type necessarily used as plain matter in the body of the work. No extra charge shall be made for any smaller type inserted. The charge for wrappers shall include back labels if required.

3. **SPLIT FRACTIONS, SUPERIORS and INFERIORS, or type used as such,** shall be charged as the body of the type with which they are used.

4. **BLANK TABLES**—either whole pages or portions—shall be charged as if set in type of the size specified in paragraph 33 (d), the blank columns being reckoned as figure columns for the purpose of classification. Total lines or any matter in the nature of a column heading appearing beneath the cross rule shall not affect the charge.

5. **COLUMN HEADINGS** to matter in Classes II, III, and IV shall wherever necessary to obviate undue extension either in width or depth of heading, be set in type smaller than that used for the matter with which they are connected without any extra charge being made. Column headings shall be charged at the same rate as the matter to which they belong, except in the case of Class I matter, where such headings are necessarily set in smaller type than the matter to which they belong, in which case they shall be charged as provided in paragraph 1 (d) or 18 (b) as the case may be.

6. **NOTES** to tables shall, where possible, be set in type of the same size as that used for the matter with which they are connected, and shall be charged as provided in paragraph 1 (d) or 18 (b) as the case may be. This does not refer to side notes, the charges for which are specified in paragraph 18 (a).

7. **READ-ACROSS PAGES.**—Each page shall be charged upon its merits.



**8. SMALL TYPE** inserted in the body of a table, unless of itself coming within Class II, III, or IV, shall be charged extra—

If three lines or less—as inserted matter under paragraph 18 (*b*).

If more than three lines—the difference between Class I matter (by quarter pages) of its own size and of that with which it is connected.

**9. TITLE HEADINGS** to tables shall be charged as Class I matter of the type specified in paragraph 33 (*d*), or of such other size as may be specially directed to be used for Class I matter.

**10. CANCELLED MATTER** from any work shall be cumulative, and if together exceeding a quarter page, shall be charged by quarter pages according to the particular matter cancelled.

#### ADDITIONAL CHARGES.

**11. BLANK PAGES.**—All necessarily made-up blank pages shall be charged 9*d.* per page for making up, whether paged or not; no headings shall be placed to such pages. Blank portions of pages shall be charged as if set in the type specified in paragraph 33 (*d*) for the particular size of page.

**12. BLANKING TABLES.**—When proofs of tables are ordered by the Controller with the equivalent of one or more figure columns of whatever length, entirely blank, for subsequent completion during proof stage, the following prices shall be charged for the pages affected—

	Per page.
	<i>s.</i> <i>d.</i>
Printing demy 16mo and smaller sizes .. .. .	1 0
Royal 16mo and foolscap 8vo to printing demy 8vo .. .. .	1 6
Royal 8vo to imperial 8vo and foolscap 4to to crown 4to .. .. .	2 0
Printing demy 4to to royal 4to and foolscap folio .. .. .	3 0
Crown folio, imperial 4to and larger sizes .. .. .	4 6

Intermediate sizes shall be charged at the rate for the size nearest in area, whether smaller or larger.

**13. FOREIGN LANGUAGES, &c.**—(*a*) Foreign languages and Welsh printed in roman or italic type shall be charged 50 per cent. extra on the composition prices in Table A. No charge shall be made unless an amount equal to four full lines is inserted.

(*b*) Gaelic, German, Greek, Russian, Saxon, and similar languages in their own characters, algebra, and music, shall be charged 150 per cent. extra on the composition prices in Table A. Arabic, Hebrew, and similar Eastern languages in their own characters, *without points*, shall be charged 200 per cent. on the composition prices in Table A. *If with points*, at 400 per cent. extra on the composition prices in Table A. No charge shall be made unless two words or eight separate letters are inserted in any one page.

(*c*) The charges for foreign, algebra, and music shall be made as provided under paragraph 1 (*d*).

<b>14. IMPOSING</b> shall be charged as follows—	Per page.
Printing demy 16mo and smaller sizes .. .. .	2 <i>d.</i>
Royal 16mo and foolscap 8vo to printing demy 8vo .. .. .	3 <i>d.</i>
Royal 8vo to imperial 8vo and foolscap 4to to crown 4to .. .. .	4 <i>d.</i>
Printing demy 4to to royal 4to and foolscap folio .. .. .	6 <i>d.</i>
Crown folio, imperial 4to and larger sizes .. .. .	1 <i>s.</i> 0 <i>d.</i>

with a minimum charge of 1*s.* 0*d.* for any forme. Intermediate sizes shall be charged at the rate for the size nearest in area, whether smaller or larger. When works, or portions thereof, which separately will cover less than one side of the paper issued are ordered for the same Department at the same time they shall, if so directed, be imposed together.

**15. INSERTION of "FOR OFFICIAL USE" or "OFFICIAL COPY"** in Non-Parliamentary publications shall be charged 2s. 0d. per insertion, to include stoppage of the machine to permit of such insertion (or deletion as the case may be) being made.

**16. LABELS SHOWING TITLES OF PARLIAMENTARY PAPERS** shall be charged 2s. 6d. for composition and presswork of six copies of each label. When more than six copies are ordered the presswork of the copies shall be charged under Scale II, column 4.

**17. NUMBERING QUESTIONS in EVIDENCE**, if not numbered in copy, shall be charged 6d. per printed page only for the pages so numbered.

**18. SIDE and FOOT NOTES and INSERTED CLASS I MATTER—**  
(a) Side notes shall be charged as follows—

	Per page.
	<i>s. d.</i>
Printing demy 16mo and smaller sizes .. .. .	0 9
Royal 16mo and foolscap 8vo to printing demy 8vo .. .. .	1 0
Royal 8vo to imperial 8vo and foolscap 4to to crown 4to .. .. .	1 6
Printing demy 4to to royal 4to and foolscap folio .. .. .	2 0
Crown folio, imperial 4to and larger sizes .. .. .	3 0

Intermediate sizes shall be charged at the rate for the size nearest in area, whether smaller or larger. If on both sides of the page, double the foregoing prices. These prices shall include smaller type than that specified in paragraph 33 (f) if necessary for compression. Side rules shall be charged at half the price for side notes.

(b) Foot notes and inserted matter if together making three lines or less shall be charged one-half the above prices for side notes. If exceeding three lines either together or separately they shall be charged as provided in paragraph 1 (d).

**19. SKELETON PAGES** for second printing shall be charged one-sixth of the composition prices in Table A.

**20. STEREOTYPING or REPETITION of TYPE** of complete works or portions to cover one side of the paper or less for the purpose of reducing presswork shall be adopted when ordered if the number of copies required is 5,000 or over.

**21. (a) ELECTROTYPING.**—2½d. per square inch mounted, with a minimum charge of 2s. 0d. **STEREOTYPING.**—1½d. per square inch mounted, with a minimum charge of 1s. 3d. Electros and stereotypes shall be measured on the appearing surface. They shall be used free of any composition or type-rent charges whenever required, so long as the type of which they are duplicates shall remain unrevised. **MOULDS** made for the purpose of releasing the type of any work shall be charged ¼d. per square inch, with a minimum charge of 9d., and stereotypes ordered from the moulds shall be charged 1d. per square inch, with a minimum charge of 1s. 0d. Moulds, and stereotypes made from moulds, as distinct from stereotypes made for the purpose of reducing presswork, shall be kept free for use of H.M. Stationery Office for so long as may be required.

(b) The foregoing charges shall include any re-imposition necessitated by the process used.

(c) Should plates or moulds be ordered for delivery to H.M. Stationery Office or to another Contractor, an extra allowance of 12½ per cent. of the foregoing charge will be made; the plates so ordered shall become the property of the Controller.

<b>22. TYPE RENT CHARGES—</b>	Per printed page per 3 months.
<i>see</i> Conditions IX and XIII.	
<b>Octavos—Foolscap and all smaller sizes</b> .. .. .	1½d.
Post, Copy, Crown, Writing Demy, Large Post, Writing Medium, Printing Demy .. .. .	2d.
Printing Medium, Royal, Super Royal .. .. .	2½d.
Large Super Royal, Imperial .. .. .	3½d.
<b>Quartos—Foolscap</b> .. .. .	3d.
Post, Copy, Crown, Writing Demy .. .. .	3½d.
Large Post, Writing Medium, Printing Demy .. .. .	4d.
Printing Medium, Royal, Super Royal .. .. .	4½d.
Large Super Royal, Imperial .. .. .	6d.
<b>Folios—Foolscap</b> .. .. .	5d.
Post, Copy, Crown, Writing Demy .. .. .	6d.
Large Post, Writing Medium, Printing Demy .. .. .	8d.
Printing Medium, Royal, Super Royal .. .. .	9d.
Large Super Royal, Imperial .. .. .	1s. 0d.
<b>Sheet Broad-sides—Foolscap</b> .. .. .	9d.
Other sizes .. .. .	Double the folio prices.

Intermediate sizes shall be charged at the price of the size nearest in area.

#### REPRINT CHARGES.

**23. ALTERATION of IMPRINT,** 1s. 6d. per alteration.

**24. ALTERATION of PAGINATION** (whether of position or otherwise).—Foolscap folios and larger, 3d.; smaller sizes, 2d.; per page.

**25. CORRECTIONS.**—Reprints with corrections shall be charged 25 per cent. of the composition prices in Table A, and those provided in paragraphs 13, 18 and 19 for the pages actually corrected. This charge shall include all authors' corrections, reading, and all over-running and re-making-up necessitated by the corrections (except as provided in paragraph 26), and all work provided for in paragraphs 23, 24, 29, and 30.

**26. OVER-RUNNING to DIFFERENT MEASURE and RE-MAKING-UP** shall be charged two-thirds of the composition prices in Table A, and those provided in paragraphs 13, 18, and 19, as finally re-made-up. This charge shall include all work covered by paragraph 25.

**27. PROOFS** of all reprints will be paid at the rates provided under Scale II for proofs.

**28. RE-IMPOSING** shall be charged at the prices provided in paragraph 14. *This charge shall be payable in respect of all reprints.*

**29. RE-MAKING-UP** shall be charged 20 per cent. of the composition prices in Table A, and those provided in paragraphs 13, 18, and 19. This charge shall include all work provided for in paragraphs 24 and 30.

**30. REMOVAL or ALTERATION of POSITION of SIDE NOTES.**—Crown folio and larger, 1s. 6d.; royal 4to. to crown 4to., 9d.; smaller sizes, 4d. per page.

#### MINIMUM CHARGE.

**31.** Where the total charges under Scale I in respect of any order amount to less than 2s. 6d., this amount will be paid as a minimum charge.

**OVERTIME.**

32. (a) No extra charge for overtime will be allowed under this Contract except in the case of work previously authorised by the Controller to be undertaken after working hours on any day. For overtime thus incurred extra payments for Compositors, Machine men, Layers-on, Pressmen, and Labourers necessarily engaged upon the work required to such extent as may appear reasonable to the Controller will be made as follow :—

From 6 p.m. to 8 p.m., 10d. per hour

From 8 p.m. to 8 a.m., and Saturdays 12 noon to 5 p.m., 1s. 8d. per hour.

From Saturdays 5 p.m. to Mondays 8 a.m., 2s. 6d. per hour.

These charges shall include all auxiliary workers and all other expenses. When overtime is incurred in waiting for copy or proofs, payment as above will also be made for all above-mentioned employees necessarily kept, provided direct evidence is produced of the instructions to wait for such work. No payment for waiting will be made in respect of any employees engaged upon other Stationery Office work upon which overtime is chargeable, nor will any duplicate payment for waiting be made in respect of any employee.

(b) In each case in which charges are made for overtime, the Contractor shall furnish weekly, upon forms to be provided by the Stationery Office, full information of the work done, and shall give full details of the number of workers of each class, the number of hours engaged, and such further information as may be deemed necessary by the Controller. He shall also support his charges by the Controller's authority above referred to and by a certificate from the Department or officer from whom the work emanates that it has been executed satisfactorily and to the time ordered, and shall also keep all workmen's dockets and time-sheets showing all the work done during the days upon which overtime is incurred, and, whenever required, shall permit the inspection of the same.

**GENERAL INSTRUCTIONS AS TO COMPOSITION.**

33. (a) Whatever may be the dimensions shown or type used in a pattern sent with an order, the following dimensions and sizes of type shall be adopted (in the absence of written instructions to the contrary given by the Controller), except in cases in which the matter to be printed cannot be condensed into the space available without the use of larger dimensions or smaller type. Should larger dimensions or smaller type be unnecessarily used they will not be paid for.

(b) Dimensions in pica ems of appearing matter, including folio or headline and foot notes, but exclusive of side notes and white or signature line at foot :—

	16mo.	Octavo.	Quarto.	Folio.
Foolscap .. .. .	—	19 × 31	31 × 40	37 × 66
Post, Copy, Crown, Wtg. Demy ..	—	21 × 37	34 × 47	45 × 78
Writing Medium, Printing Demy ..	19 × 26	22 × 42	38 × 51	50 × 87
Ptg. Medium, Royal, S. Royal ..	22 × 29	25 × 48	42 × 58	60 × 96
Large Super Royal, Imperial ..	25 × 36	32 × 52	48 × 70	70 × 108

Sheet-and-half folios shall be set to one-half wider than ordinary folios.

(c) Broadsides and pages of other denominations than the foregoing shall be of such dimensions as may be required, and shall not be subject to any addition or reduction on account of area.

(d) Sizes of type to be used for Class I matter :—

<b>Octavos</b> —Foolscap	.. .. .	Brevier.
Post, Copy, Crown, Writing Demy	.. .. .	Bourgeois.
Writing Medium, Printing Demy	.. .. .	Long primer.
Printing Medium, Royal, Super Royal,		
Large Super Royal, Imperial	.. .. .	Small pica.
<b>Quartos</b> —Foolscap, Post, Copy, Crown, Writing		
Demy	.. .. .	Long primer.
Writing Medium, Printing Demy	.. .. .	Small pica.
Printing Medium, Royal, Super Royal,		
Large Super Royal, Imperial	.. .. .	Pica.
<b>Folios</b> —Foolscap	.. .. .	Pica.
Other Sizes	.. .. .	As required.

(e) Block or antique type used in any work shall not be of smaller body than the type with which it is used, unless instructions for the use of smaller type shall be given by the Controller.

(f) Side and foot notes, and inserted matter of any class shall be set in type two sizes smaller than the body of the work.

(g) Pages consisting entirely of Class II, III, or IV matter shall be set in any size of type that may be directed. In the absence of the Controller's special directions to the contrary, type two sizes smaller than that specified in paragraph 33 (d) shall be used. *Nonpareil or smaller type for Class II, III, or IV matter shall be used only in accordance with direct orders from the Controller.*

(h) Matter in Classes II to IV shall in no case govern the price to be paid for Class I matter in the same work; such Class I matter shall be set in accordance with the provisions of paragraph 33 (d) and so charged.

(i) Continuous table matter in any class set lengthwise in any work shall, in the absence of written instructions by the Controller to the contrary, have the headings inserted once only in each opening of the work. Should a heading be inserted more than once in any opening without such instructions having first been obtained, payment will only be made for the total quantity of table matter actually appearing, omitting the second headings.

(j) All matter shall be set solid where practicable. Leaded and whited matter and any unnecessary blank pages or blank portions of pages will not be paid for unless specially authorised by the Controller.

**34. IMPRINTS.**—An imprint stating group, warrant, and sub-numbers, number of copies printed, and date of delivery shall be inserted in all works; in the case of Schedule C items the Schedule number shall be inserted. The imprint of all works ordered to be kept standing under Condition IX (b) shall also contain an italic (S). No charge shall be made for the insertion of such imprints or for sale imprints.

## Scale II.—PRESSWORK.

SIZES OF PAPER AS SENT TO PRESS.	CHARGEABLE PROOFS—see heading to Scale I—per sheet one side. Up to 12 proofs.	MAKING-READY (for copies) per sheet one side.	COPIES—per 1,000 pulls, and pro rata by 125's for smaller or larger quantities.
	1.	2.	3.
	s. d.	s. d.	s. d.
Folios and smaller sizes— To 15½ in. in length	0 10	2 4	3 2
Foolscap, Post, Crown, Writing Demy, Copy— Over 15½ in. to 20½ in.	1 0	3 8	3 10
Printing Demy, Medium, Royal— Over 20½ in. to 25½ in.	1 1	5 8	4 6
Double Foolscap, Super Royal, Imperial, Double Post, Double Writing Demy— Over 25½ in. to 31 in.	1 3	8 0	5 4
Large Double Crown, Atlas, Quad Foolscap, Double Printing Demy, Double Medium— Over 31 in. to 36 in.	1 3	12 0	6 0
Double Royal, Double Elephant— Over 36 in. to 40 in.	2 2	18 0	7 4
Large Quad. Crown, Double Imperial, Quad. Printing Demy, Quad. Medium— Over 40 in. to 47 in.	2 6	26 0	8 6

Intermediate sizes and fractions shall be charged according to length as in column 1.

1. **METHOD of WORKING** (unless otherwise ordered).—Wherever practicable, all fractions of sheets printed on both sides shall be worked and turned. All other work printed on both sides shall be worked and turned—or perfected when there are sufficient pages to cover both sides of a sheet of the paper or other material issued; whether work is printed on both sides or on one side of the paper only, the largest sheet possible is to be used (single, double, or quadruple) according to the number of pages to be printed. The working of each side of perfected sheets shall be reckoned separately.

Where paper issued is necessarily reduced in size, it shall be cut to size before printing.

2. **BLOCKS**.—Line blocks (other than Royal Arms, for which no extra charge will be allowed) shall be charged 9d. each for underlaying, and half-tone blocks 2s. 3d. each for cutting overlays. These charges shall cover work in all stages—from first proof to supply of copies. If so ordered

all blocks returned to the Stationery Office shall be accompanied by two pulls on any size of sheet that may be necessary, stating title of work and warrant number under which last printed, for which charge shall be made at the prices specified in column 2; no further charge shall be made for any operations under either Scales I or II.

**3. BRONZING** shall be charged two and a half times the prices in column 4.

**4. CARDBOARD, CLOTH, CLOTH-LINED PAPER, MANILLA, GUMMED PAPER and PARCHMENT.**—One-quarter extra to the prices in column 4 shall be charged for material of these classes, whatever the thickness.

**5. COLOURED INK** shall be charged one-sixth extra to the prices in columns 2 to 4.

**6. FINE WORK with HALF-TONES** (if ordered) shall be charged double the prices in column 3 for making-ready and one-half extra to the prices in column 4 for printing. These charges are additional to the charge for cutting overlays specified in paragraph 2.

**7. PERFORATING at PRINTING MACHINE.**—Perforating rule ordered to be used in the type forme shall be charged one-sixth extra to the prices in columns 2 to 4. If ordered to be worked separately the prices in columns 2 to 4 shall be charged.

**8. STEREO and ELECTRO PLATES.**—For making-ready work printed from plates one-third extra to the prices in column 3 shall be charged. Mixed formes of type and plates shall be considered as being wholly of plates. No additional charge shall be made in respect of the printing from plates.

**9. DIFFERENT QUALITIES OF MATERIAL.**—When copies of any job are ordered at the same time on different qualities of material, should the materials be approximately of the same size, one presswork charge only will be admitted for the total number of copies produced.

**10. TITLE PAGES.**—Separate copies of title pages of Parliamentary and Non-Parliamentary publications—cut from sheets printed immediately prior to the supply—shall be charged 1s. 3d. for 25 copies or less of each title. One full sheet of paper for each copy required will be allowed for the purpose.

**11. INSERTION OF "FOR OFFICIAL USE," ETC., IN NON-PARLIAMENTARY PUBLICATIONS.**—As the charge provided under Scale I includes stoppage of the machine, the presswork charge will be for the total number of copies printed and not for the official and unofficial copies separately.

**12. PAPER ALLOWANCE.**—Paper, etc., will be issued in the proportion of four *overs* per 125 copies or less, with a minimum—for each separate fraction of a sheet—of two full sheets of the material issued, and with a corresponding allowance for proofs. For all work required to be delivered in sheets for binding one advance copy folded, gathered, and collated (uncut) shall be delivered to the Director of Printing and Binding immediately following the putting to press of the last sheet of the work, and three perfect overplus copies shall be delivered for each 125 copies or less ordered; additional paper to this extent will be allowed for the purpose; presswork for these copies shall be charged at the price per 1,000 copies on the cumulative quantity of the total number of sheets contained in the work. For parchments, overs will be issued in the proportion of one parchment and three paper overs per 125 copies or less,

with a minimum—for fractions of a sheet—of one parchment and one sheet of paper, and with a corresponding allowance of paper for proofs. All spoiled or unused parchments shall be returned to the Stationery Office. *The foregoing allowances shall cover all work which may be required under Scale III.*

*Notes to paragraphs 3, 5 and 6.—The extra charges provided under these paragraphs shall be paid only when the work has been specially authorised before execution by the Director of Printing and Binding.*

### Scale III.—MISCELLANEOUS WORK.

Where prices are quoted per 1,000 the charge shall be pro rata by 125's, with a minimum charge of 8d. for each operation required, except where otherwise stated. In other cases the minimum prices are for the quantities stated, and then pro rata by those quantities. No charges under this Scale shall be made in respect of proofs unless 25 copies or more of any set are required.

All materials required for the operations included in this Scale shall be supplied by the Contractor, except where otherwise stated.

Intermediate Sizes shall be charged at the price of the size nearest in area, whether smaller or larger, calculated upon the untrimmed size.

1. **Banding** in quantities up to 20 (including counting where necessary), 4d. per 25 bands; gathering and collating in sets after banding, 3s. 0d. per 1,000 bands.

2. **Cloth Backing or Edging**, under 11 inches, 8d.; 11 to 18 inches, 1s. 0d.; above 18 inches, 1s. 6d. per 25 strips. **Cloth backing of books**, 1s. 0d., 1s. 6d., and 2s. 0d. per 25 respectively. Jobs shall be backed or edged two up if so ordered and payment made on the size as ordered to be executed. Quantities of 2,000 or more strips shall not be ordered.

3. **Counting and Folding**.—In 2's to 5's, 1s. 0d. per 1,000 pieces; in 10's to 25's, 8d. per 1,000 pieces.

4. **Counting and Slipping Forms** in 25's, 50's, or 100's, 4d. per 1,000 forms; **Counting and Tying (or Banding) Forms** in 25's, 50's, or 100's, 6d. per 1,000 forms. No charge shall be made for quantities in excess of 100.

#### 5. Cutting Out Cancels and Inserting Corrections.

	Per 1,000 Insertions.	
	s.	d.
Sizes up to writing medium octavo .. .. .	5	6
Above writing medium octavo to writing medium quarto .. .. .	6	0
Sizes larger than writing medium quarto .. .. .	6	6

6. **Cutting Corners or Round Cornering**, paper 4d.; card, cloth, cloth-lined paper, manilla, or parchment, 8d. per 1,000 corners. Minimum charge under this paragraph, 1s. 0d.

7. **Cutting up**, paper 2d. per 1,000 pieces as cut. Where the total number of pieces exceeds 40,000 the excess quantity shall be charged at 1½d. per 1,000 pieces. Card, cloth, cloth-lined paper, gummed paper, manilla, or parchment, shall be charged 50 per cent. extra to paper rates. Forms worked together shall be reckoned as one job for cutting up.

8. **Eyeletting Forms** in 25's or under, including counting, 8s. 0d. per 1,000 lifts.



9. Eyeletting and Cording or Taping Cardboards, two eyelets, 6*d.*; one eyelet, 4*d.* per 25 copies.

10. Folding Forms Singly, one fold, 1*s.* 8*d.* per 1,000 copies; additional folds, 1*s.* 0*d.* per 1,000 folds. Cloth, cloth-lined paper, manilla, or parchment shall be charged one-half extra; card (including scoring or creasing), double rates. Manilla, when ordered to be creased before folding, shall be charged at card rates.

11. Folding.

Sizes up to writing medium octavo ..  
 Above writing medium octavo to writing  
 medium quarto .. .. .  
 Sizes larger than writing medium quarto ..

Per 1,000 Sections.*			
4 Pages	8 Pages	16 Pages	32† Pages
<i>s.</i> <i>d.</i>	<i>s.</i> <i>d.</i>	<i>s.</i> <i>d.</i>	<i>s.</i> <i>d.</i>
1 8	2 6	4 0	6 0
1 10	2 10	4 4	7 0
2 0	3 4	5 0	8 8

12. Folding, Gathering, and Collating.

Sizes up to writing medium octavo ..  
 Above writing medium octavo to writing  
 medium quarto .. .. .  
 Sizes larger than writing medium quarto ..

Per 1,000 Sections.*			
4 Pages	8 Pages	16 Pages	32† Pages
<i>s.</i> <i>d.</i>	<i>s.</i> <i>d.</i>	<i>s.</i> <i>d.</i>	<i>s.</i> <i>d.</i>
3 2	4 0	5 4	7 4
3 8	4 8	6 0	8 8
4 4	5 8	7 4	11 0

13. Folding, Gathering, Collating, and Sewing.

Sizes up to writing medium octavo ..  
 Above writing medium octavo to writing  
 medium quarto .. .. .  
 Sizes larger than writing medium quarto ..

Per 1,000 Sections.*			
4 Pages	8 Pages	16 Pages	32† Pages
<i>s.</i> <i>d.</i>	<i>s.</i> <i>d.</i>	<i>s.</i> <i>d.</i>	<i>s.</i> <i>d.</i>
6 6	7 4	8 8	10 8
7 8	8 8	10 0	12 8
9 8	11 0	12 8	16 4

In a work containing a 4-page oddment, such oddment shall, unless otherwise ordered, be inserted in a larger section for sewing, and shall be charged under paragraph 11 for folding and paragraph 19 for inseting; the price for sewing, etc., the larger section shall include sewing the inset.

\* Each sheet or fraction shall be charged according to the number of pages contained therein.

† Not applicable to sizes smaller than foolscap octavo.

14. Folding Throw-out Plates (including all necessary cutting for folding-in). 2*s.* 0*d.* per 1,000 folds. Plates printed in sections of 4 pages, 8 pages, etc., shall be charged under item 11, 12 or 13, as the case may be.

**15. Gathering Unfolded Sheets.**—To be gathered in sheets as printed wherever possible.

	Per 1,000.	
	<i>s.</i>	<i>d.</i>
Not exceeding 16 × 10 ins. . . . .	1	4
Above 16 × 10 ins. to 23 × 18 ins. . . . .	1	8
.. 23 × 18 .. 31 × 22 .. . . .	2	0
.. 31 × 22 .. . . .	2	6

**16. Glueing on Wrappers, including Folding where necessary—**

	Per 1,000.	
	<i>s.</i>	<i>d.</i>
Sizes up to writing medium octavo . . . . .	10	0
Above writing medium octavo to writing medium quarto . . . . .	13	4
Sizes larger than writing medium quarto . . . . .	16	8

Manilla wrappers (to include creasing and folding where necessary) shall be charged 50 per cent. more than the foregoing rates. Wrappers with end-leaves pasted down, or wrappers lined with paper supplied by Stationery Office, shall be charged 150 per cent. more than the foregoing rates.

**17. Gumming.**—Foolscap, 1*s.* 6*d.*; post to royal, 2*s.* 0*d.*; larger sizes up to double demy, 3*s.* 0*d.*; per 24 sheets issued. Quantities over 21 quires shall not be ordered.

**18. Gumming Edges or Bands** on any material up to 1 inch in width, 5*d.*; above 1 inch to any width, 7*d.* per 1,000 inches gummed. The charge shall be reckoned on the total length gummed in any order.

**19. Insetting in Cover for Stitching, Insetting Forms or Sections, or Inserting Plates for Flat Stitching.**

	Per 1,000 Insets.	
	<i>s.</i>	<i>d.</i>
Sizes up to writing medium octavo . . . . .	1	8
Above writing medium octavo to writing medium quarto . . . . .	2	0
Sizes larger than writing medium quarto . . . . .	2	8

Insetting sheets short at head and/or foot, or narrow sheets, shall be charged one-half extra. Where the insertion of plates necessitates slitting folds, one-half extra shall be charged for such plates.

**20. Interleaving,** 3*s.* 0*d.* per 1,000 interleaves, to include such cutting, folding, and pasting as may be necessary. (Paper for interleaving to be supplied by the Stationery Office.)

**21. Numbering by Machine,** 1*s.* 4*d.* per 1,000 numbers. Card, cloth, cloth-lined paper, gummed paper, manilla, or parchment shall be charged one-half extra. No extra charge shall be made for one letter appearing with numbers; where two or more letters appear, 6*d.* extra shall be charged for each separate series of letters.

**22. Pasting and Attaching Leaves, Plates, or Slips,** to include matching if required.

	Per 1,000.*	
	<i>s.</i>	<i>d.</i>
Sizes up to writing medium octavo . . . . .	4	0
Above writing medium octavo to writing medium quarto . . . . .	5	0
Sizes larger than writing medium quarto . . . . .	6	0

**23. Pasting and Inserting Leaves, Plates, or Slips,** to include matching if required.

	Per 1,000.*	
	<i>s.</i>	<i>d.</i>
Sizes up to writing medium octavo . . . . .	5	0
Above writing medium octavo to writing medium quarto . . . . .	6	4
Sizes larger than writing medium quarto . . . . .	7	8

\* Chargeable on the piece attached or inserted.

**24. Perforating by Perforating Machine**, paper, 1s. 4d. per 1,000 cuts, any width. Card, cloth, cloth-lined paper, gummed paper, manilla, or parchment to be charged one-half extra. Forms printed together shall, where possible, be perforated together. Charge shall be made for the total number of cuts executed, and all perforation in the same straight line (whether continuous or not) shall be charged as one cut. Minimum charge under this paragraph, 1s. 0d. (*For perforating at printing machine, see Scale II, paragraph 7.*)

**25. Punching Round Holes**, singly, paper, 5d.; card, cloth, cloth-lined paper, gummed paper, manilla, or parchment, 10d. per 1,000 holes. Punching two round holes and cording (or taping) cards to hang, 5d. per 25 cards.

**26. Punching Round Holes in sets of from 2 to 5 holes inclusive** (if ordered under this Contract), on same edge of leaf, 10d. per 1,000 leaves; card, cloth, cloth-lined paper, gummed paper, manilla, or parchment, 1s. 8d. per 1,000 forms. Minimum charge under this paragraph, 1s. 0d.

**27. Ruling shall be charged as follows :—**

Size of Paper as ruled. 1.	One Direction.		Two Directions.	
	Setting Pens. 2.	Price per 1,000 Copies. 3.	Setting Pens. 4.	Price per 1,000 Copies. 5.
	<i>s. d.</i>	<i>s. d.</i>	<i>s. d.</i>	<i>s. d.</i>
Not exceeding 16" in length ..	2 0	2 0	6 0	4 8
Above 16" to 21" in length ..	2 4	2 4	7 0	5 4
" 21" " 27" " ..	3 4	2 8	10 0	6 4
" 27" " 31" " ..	4 0	3 0	12 0	7 0
" 31" " 36" " ..	4 8	4 4	14 0	10 0
" 36" " 42" " ..	5 4	5 0	16 0	11 8

The price per 1,000 copies shall be charged for the total number of sides ruled alike, whether on one or both sides of the sheet or sheets. All ruling shall be executed in such a manner that the work may be printed in accordance with paragraph I of Scale II, unless otherwise ordered. For 1,000 copies and over, work shall be ruled more than one up if ordered by the Director of Printing and Binding.

**28. Stitching, Wire**, quirewise up to 64 leaves and wrapper, or flat up to 100 leaves and wrapper.

	Per 1,000 copies.			
	1 wire.	2 wires.	3 wires.	4 wires.
	<i>s. d.</i>	<i>s. d.</i>	<i>s. d.</i>	<i>s. d.</i>
One-piece section .. ..	2 0	2 6	3 0	3 6
Two or more pieces .. ..	3 0	3 8	4 6	5 4

Flat stitching over 100 leaves and wrapper shall be charged one-half extra.

Double rates shall be charged for books flat stitched both ways.

Non-rusting wire, when ordered, shall be charged 2d. per 1,000 wires extra.

Minimum charge under this paragraph, 1s. 0d.

	Per 1,000 copies.		
	Up to 64 leaves and cover.		Over 64 leaves and cover, flat stitched by hand.
	One piece section.	Two or more pieces	
	<i>s. d.</i>	<i>s. d.</i>	<i>s. d.</i>
Sizes up to writing medium octavo ..	2 8	4 0	15 0
Above writing medium octavo to writing medium quarto .. ..	3 4	5 0	18 0
Sizes larger than writing medium quarto .. .. .	4 0	6 4	21 0

Minimum charge under this paragraph, 1*s.* 0*d.*

**30. Trimming.**—Where the sheets of a book are folded and sewn or stitched, and the books have to be specially trimmed on three edges, the following prices per 1,000 leaves will be paid in respect of the number of leaves so trimmed :—

	<i>s.</i>	<i>d.</i>
Sizes up to writing medium octavo .. .. .	0	2½
Above writing medium octavo to writing medium quarto ..	0	3
Sizes larger than writing medium quarto .. .. .	0	4

Foolscap folio works shall be trimmed to 8½" × 13½"; royal octavo works to 6½" × 9½". All other works shall be trimmed sufficiently only to separate the leaves and make the edges smooth.

**31. Unstitching,** thread, 4*s.* 0*d.* per 1,000 copies; wire, 8*s.* 0*d.* per 1,000 wires.

For all Miscellaneous Work the charges will be calculated upon the cumulative quantity of each operation in any work; thus, whilst the folding, etc., of 800 copies of one sheet is chargeable as 875 copies (by 125s), the folding of 800 copies each of five sheets is chargeable only as 4,000 copies, not as 4,375.

#### GENERAL NOTES TO ALL SCALES.

It must be distinctly understood that the Contractor may be ordered to carry out any operations or method of production for which payment is provided in the Contract.

**Revision of Works.**—Works are likely to be revised in any way that will result in economy.

**Memorandum.**—Attention is directed to the Memorandum issued with this Contract.

## SCHEDULE C.

**THE FOLLOWING WORKS ARE EXCLUDED FROM THIS CONTRACT—  
see SCHEDULE A.****CUSTOMS AND EXCISE.**

- Amendment Slips for General Orders, Codes, and Books of Instructions.  
 Annual Statement of Trade of the United Kingdom with Foreign Countries, etc. Vols. I to IV.  
 Bills of Entry, various.  
 C. & E.620—Annual Request for Books, Forms, Paper and Envelopes for use of Collectors in the Southern Area.  
 C. & E.620L.—Annual Requests for Books and Forms supplied from London for use of Collectors.  
 C. & E.620M.—Annual Request for Books, Forms, and Envelopes supplied from H.M. Stationery Office, Manchester, for use of Collectors.  
 General Orders.  
 No. 31 (Sale).—Import and Export List.  
 No. 32 (Sale).—Appendix to Import and Export List.  
 No. 71.—B.—Annual Request for Books, Forms, Economy Labels and Envelopes for use of Surveyors and Officers.  
 No. 71.—L.—Annual Request for Books and Forms supplied from London for use of Surveyors and Officers.  
 No. 71.—M.—Annual Request for Books, Forms, Paper and Envelopes supplied from H.M. Stationery Office, Manchester, for use of Surveyors and Officers.  
 Report of the Commissioners of His Majesty's Customs and Excise.

**INLAND REVENUE.**

- Alphabetical List of Tax Surveyors and Surveyors of Taxes in the United Kingdom.  
 Estate Duty—Statistics of Capital Values and Numbers of Cases.  
 Estate Duty Office—Location of Staff.  
 Inland Revenue Establishment.  
 List of Stockbrokers in the United Kingdom.  
 Report of the Commissioners of His Majesty's Inland Revenue.  
 Valuation Department—List of Valuation Districts, etc.

**STATIONERY OFFICE.**

- Catalogue of Works.  
 Consolidated List of Parliamentary and Non-Parliamentary Publications.  
 Contracts.  
 Establishment List.  
 His Majesty's Ministers and Heads of Public Departments.  
 List of Historical Manuscripts.  
 London Gazette.  
 Official Almanac.  
 Statutory Rules and Orders.  
 The National Museums and Galleries of London. List of Lectures, etc.  
 Weekly List of Statutory Rules and Orders.

APPENDIX III.

Contracts for Printing put out to Tender for Competition in London and the Provinces during the Three Years, 1922/23 to 1924/25.

Description and Number of Contracts.	Number of Tenders Received.			Lowest Tender (London or Provinces).		Contract Awarded to.		Invitations extended to.					
	London Firms.	Provincial Firms.	Total.	London Firms.	Provincial Firms.	London Firms.	Provincial Firms.	London Firms only.	Provincial Firms only.	Both London and Provincial Firms.			
										No. of Invitations.	Awarded to		
									London.		Provinces.		
Bookwork Contracts .. 41	166	106	272	28	13	28	13	27	8	6	17%	83%	
Jobwork Contracts .. 39	175	498	673	12	27	16	23	12	—	27	15%	85%	
Miscellaneous Contracts 28	90	13	103	20*	6	19	6†	21	—	7	17%	83%	
Bookwork Estimates .. 9	51	15	66	7	2	8	1	6	—	3	60%	40%	
Jobwork Estimates .. 1,688	6,657	2,931	9,588	1,323	365	1,359	329	824	11	853	63%	37%	
Miscellaneous Estimates 1,088	2,156	1,492	3,648	566	522	566	522	424	72	592	24%	76%	
	2,893	9,295	5,055	14,350	1,956	935	1,996	894	1,314	91	1,488	46%	54%
Percentages .. ..	65%	35%	—	68%	32%	69%	31%	45½%	3%	51½%	100%		
	100%			100%		100%		100%		100%			

\* Tenders not received for two contracts.

† Awards not made in three instances.

## APPENDIX IV. STATIONERY OFFICE PRESS.

### *System of Accounting.*

The undertaking throughout is treated on a commercial basis with separate accounting for each of the Works. The Accounts are kept at the Stationery Office under the supervision of the Director.

The prime books for each of the Works are :—

Invoice Book.  
Journal.  
Cash Book.  
General Ledger.  
Impersonal Ledger.

In addition a Stock Book is kept giving a classified record of goods purchased.

*Purchase of Plant and Materials.*—All demands for machinery, plant, and materials are made out in triplicate, one copy is retained at the Works, one is kept by the Works Division at the Stationery Office, and the original, after approval and signature of the Director of Printing Works, is forwarded to the Director of Supplies of H.M. Stationery Office, who makes out the official order on the contractor supplying the goods. In accordance with the standard practice of the Stationery Office, any demand involving expenditure in excess of £50, or of an unusual character, or for which competitive tenders cannot be obtained is submitted for the personal approval of the Controller or Deputy Controller.

*Payment for Goods Purchased.*—Invoices for materials received are checked immediately for quantity, quality, and price. They are also checked against the copy of the demand, and the demand and invoice marked with a corresponding number. After the invoices have been duly checked against the goods received the Chief Examiner and Receiver at the Stationery Office certifies the invoice for payment and forwards the same to the Director. The Contractor submits a monthly statement of invoices rendered and cleared during the month to the Director of Accounts of H.M.S.O. who registers it and forwards it to the Director of Printing Works. The appropriate invoices are assembled and attached to the Contractor's monthly statement, and entered in the invoice book and ledger. The account is then forwarded to the Director of Accounts for examination and payment. After payment the vouchers are returned to the Director of Works and amount paid recorded in cash book and ledger. The impersonal ledger is posted from the invoice book at convenient periods.

*Accounts for Printing Executed.*—The Works receive orders from the Director of Printing for all work required to be done, specifying the contract under which the work is chargeable in a similar manner as in the case of private contractors. Monthly accounts in detail are compiled by the staff at the Works and forwarded to the Director of Printing Works. These accounts are posted in the Journal and Ledger and sent to the Director of Accounts for examination. The Director of Printing Works is notified of any alterations made in the examination of accounts. These amendments are noted, and at the end of each financial year the appropriate adjustment is made.

*Miscellaneous Sales.*—Accounts for waste paper, etc., sold are recorded in the journal and ledger and rendered direct to the Contractor. When payment is received it is recorded in cash book and posted in the ledger, and the check passed to the Director of Accounts of H.M. Stationery Office, who gives a signature for it and pays it to the Paymaster-General.

*Payment of Wages.*—Imprests are made out weekly by the Director of Printing Works on the Director of Accounts of H.M. Stationery Office, in respect of each Works for the estimated amount required for wages. In the cases of Harrow and Cricklewood the cheques are forwarded to the Works and lodged in the local Bank (Barclays) two days prior to payment of wages. Money for wages and a small amount for current petty cash

expenses is drawn on pay-day. The London Works have no banking accounts. In these instances open cheques for the amounts required are given to the Director of Printing Works, who on the actual pay day hands them to a responsible official from the Works marked "Please pay Mr. . . ." Cash is drawn from the Paymaster-General and taken to the Works for the payment of wages.

Wages sheets are compiled by the cashier at each Works and payment made in the presence and under the certificate of two independent witnesses.

After payment of wages, the wages sheets, together with a certified account of wages and insurance payments, are forwarded to the Director of Printing Works.

The wages sheets are checked and amounts posted in cash book and ledger.

The Director of Printing Works renders a Monthly Account for each Works to the Director of Accounts of H.M. Stationery Office, showing balance brought forward, payments made during the month, supported by the relative vouchers, and balance at end of the month.

All transactions are progressively audited throughout the year by representatives of the Exchequer and Audit Department stationed at the Stationery Office.

*Costing System.*—The Costing System in operation at the Works is that advocated and generally adopted by members of the Master Printers' Federation. It provides for ascertaining the cost of each individual item and a daily and weekly record of output in each department, together with the cost of production.

*Contracts for Work Executed.*—In the main, printing done for the Stationery Office is taken under definite contracts at the rate of the lowest outside responsible tenderer. Where an exception is made to this rule such as the case of confidential printing, the rate to be paid for the work is fixed by the Stationery Office, based on the cost which would be incurred if the work were done under similar conditions outside.

*Depreciation of Plant.*—Depreciation of Plant at the rate of 10 per cent. on diminishing value is taken to a Depreciation Reserve Account and charged against the gross profits.

*Supervision by Stationery Office Staff.*—Salaries with an addition of 14 per cent. for superannuation of officers engaged directly at the Works are charged to the respective accounts, and the salaries of headquarters staff are charged proportionally between the various Works according to wages paid.

*Fire and Compensation Insurance.*—An amount equal to that which would be charged by an Insurance Company is charged in each account.

*Rent, Rates and Taxes.*—An Annual Return is obtained for these services so far as they are disbursed by H.M. Office of Works. In instances where property is Government freehold, an assessment of rent is made. These charges are all taken to the respective accounts.

*Maintenance of Buildings, and Light, Heat, and Power.*—The amounts incurred for these services at each works is advised annually by H.M. Office of Works and taken to account.

*Interest on Advances for Plant, etc.*—Interest on advances is charged at the rate of 5 per cent. per annum where the interest on accumulated profits and depreciation reserve would amount to less than that on the amount actually advanced.

*Work in Progress at the end of the Financial Year.*—This is priced out at contract rates or cost, whichever is the lower.

EXCHEQUER AND AUDIT DEPARTMENT,  
Victoria Embankment, E.C.4.

30th May, 1924.

Sir,

I am directed by the Comptroller and Auditor-General to acknowledge the receipt of your letter of the 28th instant, S/20795, forwarding a copy of a memorandum submitted by the Controller H.M. Stationery Office to the Committee of Enquiry into Government Printing Establishments



asking whether the Comptroller and Auditor-General can confirm the procedure indicated therein.

In reply I am to state that the Comptroller and Auditor-General agrees that the memorandum correctly describes the Accounting procedure adopted by the Stationery Office, subject to the following observations :—

- (1) He has not yet officially examined the costing system but intends to do so in the current year.
- (2) In regard to the Contracts for work executed he agreed that the prices assigned to the Stationery Office printing presses are in the great majority of cases those of the lowest outside tenders, but where the lowest tender has not been accepted for reasons such as the high class or the confidential nature of the work involved he has had to accept the certificate of the Controller of the Stationery Office that the rate paid for the work is based on the cost which would be incurred if the work were done under similar conditions outside.
- (3) The passage relating to "interest on advances for plant, etc.," correctly described in general terms the procedure which the Stationery Office have adopted, or expressed their intention of adopting, in connection with the accounts submitted for the Audit of the Comptroller and Auditor General, of which the latest relate to the year ended 31st March, 1923.

But the Comptroller and Auditor-General holds the opinion that it is not right in principle to allow a credit to the printing works for interest on depreciation reserves unless those reserves are represented by a corresponding investment of cash, an operation which automatically reduces the available cash profits.

Further, he has recently invited the Treasury to consider the question whether for the purpose of these accounts the practice of allowing accumulated profits to be set off against capital advances might not be discontinued, and the account be prepared in future on the assumption that the profits are distributed annually so far as available cash would allow.

I am, Sir, Your obedient Servant,

(Signed) S. HOPPING.

The Secretary,  
Committee of Enquiry into Government  
Printing Establishments,  
Treasury.

## APPENDIX V.

### REPORT of the COMPTROLLER AND AUDITOR GENERAL upon the ACCOUNTS of the INCOME and EXPENDITURE of H.M. STATIONERY OFFICE PRESS for the year ended 31st March, 1924.

(Extract from "Trading Accounts and Balance Sheets, 1923-24.")

*Stationery Office Presses.*—In previous years the operations of the different printing establishments under the management of the Stationery Office have been shown in the accounts as separate concerns. This year, following on proposals made to and approved by the Public Accounts Committee in 1924, an amalgamated Trading Account and Balance Sheet

is presented, covering the whole of these undertakings, accompanied by subsidiary statements relating to each Press.

The Treasury have had under further consideration the questions raised before the Committee of 1924 as to the principles according to which interest should be charged on capital advances and on advances for working expenses, and I am informed that the following rules have been laid down and applied to the accounts for the year now in question :—

- (i) Interest to be charged on capital advances.
- (ii) A depreciation reserve fund to be maintained out of profits, any moneys expended on replacement or obsolescence being regarded as taken from this fund.
- (iii) This reserve fund, although regarded as deposited with the Exchequer, will be available for providing working capital to the factories. Consequently, interest will not be charged in the accounts on working capital, nor will it be credited on the amount of the reserve fund. Any profits which arise after providing for the reserve fund will be regarded as available for "distribution," *i.e.*, in this case, for surrender to the Exchequer.

The adjustments necessary as a consequence of these decisions have been made in the account for 1923-24. A Depreciation Fund of £70,606 17s. 6d. has been set up as at 31st March, 1924, of which £35,000 has been regarded as spent upon replacement of obsolescent plant, etc., and used to reduce the original capital advances. The amalgamated Balance Sheet shows the Capital Account and the Fund at the net figures after this allowance has been made. Surplus profits of £60,000, including £13,430 18s. 2d. outstanding on closed factories, are regarded as surrendered to the Exchequer.

*Cricklewood Chart Factory.*—This factory was set up to provide for the production of Naval Charts, which had hitherto been supplied by a private firm under contract. The account covers the eleven months from the commencement of operations on 1st May, 1923, to 31st March, 1924. The schedule of prices paid to the former contractor has been adopted, where applicable, as the basis of credits for work executed, but engraving and similar work representing about one-quarter of the total work done has been priced at cost plus 10 per cent., there being no contracts for similar work with private contractors from which comparative prices might have been available.

Payments of approximately £1,600 for salaries during the period of building and equipping the factory, and thus in the nature of preliminary expenses, have been included in the charge for supervision during the period of this account before arriving at the net profit shown.

As part of the factory buildings is occupied by the Admiralty for chart storage and distribution, the rent of the Stationery Office portion charged in the account has been calculated on 60 per cent. of the total cost of purchase and adaptation.

In paragraph 27 of my Report on the Civil Services Appropriation Accounts for 1921-22, I mentioned that a sum of £25,000 had been paid to the former contractor. Of this, £4,581 1s. 9d. has been included in this account for plant handed over and set up in the factory; the balance has been excluded. This balance comprises the estimated value of engraved plates and stones taken over, which are presumably regarded as the property of the Admiralty, and £7,500 (approximately) compensation paid for disturbance of the contractor.

**STATIONERY OFFICE PRESSES.**  
(AMALGAMATED ACCOUNTS.)

The object of these accounts is to show, on the one hand, what the work done has actually cost, and, on the other hand, what the same work would have cost had it been done by contractors instead of in the Government Printing Works. The prices charged on the credit side of the accounts are therefore mainly those which would have been payable had the various "contracts" under which the greater portion of the work has been executed been allotted to the lowest satisfactory tenderer at his tendered price, and, in exceptional cases where such a method of comparison was not possible, they are as nearly as can be ascertained what would have been paid for the work had it been executed in similar circumstances by private firms. The basis on which the accounts have been compiled has been approved by the Treasury.

TRADING ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1925.

	£	s.	d.		£	s.	d.
To Stock on hand, 1st April, 1924 .. .. .	2,281	-	4	By Credits for work executed* .. .. .	457,003	18	10
„ Work in Progress, 1st April, 1924 .. .. .	64,412	18	9	„ Work in Progress, 31st March, 1925 .. .. .	66,589	11	10
„ Sundry Trade Charges .. .. .	4,100	1	3	„ Stock on hand, 31st March, 1925 .. .. .	2,250	15	8
„ Wages .. .. .	288,730	12	4	„ Foundry Output .. .. .	1,642	-	7
„ Incidental Expenses .. .. .	787	5	2	„ Discounts received .. .. .	231	9	6
„ Light, Heat, Power .. .. .	8,132	8	1				
„ Repairs and Renewals .. .. .	5,674	8	1				
„ Purchase of Materials .. .. .	10,163	6	1				
„ Outwork* .. .. .	8,852	13	9				
„ Balance carried to Profit and Loss Account, being Gross Profit for the year .. .. .	134,583	2	7				
	£527,717	16	5		£527,717	16	5

\* The amounts shown for outwork and credits for work executed include inter-factory work to the value of £6,468 2s. 6d.

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1925.

	£	s.	d.		£	s.	d.
To Rent, Rates, etc. .. .. .	13,023	7	2	By Balance from Trading Account .. .. .	134,583	2	7
„ Insurance (Fire) .. .. .	900	10	4	„ Profit on Sale of Plant .. .. .	100	6	-
„ Insurance (Compensation) .. .. .	577	9	3				
„ Telephone .. .. .	257	1	2				
„ Supervision .. .. .	7,329	13	11				
„ Depreciation of Plant and Machinery .. .. .	18,457	17	4				
„ Interest on Capital .. .. .	12,698	2	9				
„ Balance carried to Balance Sheet, being Net Profit for the year .. .. .	81,439	6	8				

## BALANCE SHEET, 31st MARCH, 1925.

	£	s.	d.		£	s.	d.	£	s.	d.
H.M.S.O. Capital Account (Advances for Plant) ..	223,729	4	4	Plant and Machinery :—						
Sundry Trade Creditors .. .. .	5,773	1	3	As per last Account (Depreciated)	172,623	4	2			
Insurance (Compensation) Reserve .. .. .	2,519	2	4	Additions 1924-25 .. .. .	24,134	7	6			
Profit and Loss Account :—										
Balance, 31st March, 1924 ..	83,503	18	3		196,757	11	8			
Profit for year 1924-25 ..	81,439	6	8	Less Depreciation 1924-25 ..	18,457	17	4			
								178,299	14	4
	164,943	4	11	Depreciation Reserve Fund (deposited with						
Less surrender to Exchequer (in				Exchequer) .. .. .				44,064	14	10
addition to £60,000 surrendered				Improvement Account .. .. .				917	10	3
in previous years) .. .. .	50,000	-	-	Sundry Debtors :—						
				Trade .. .. .				2,753	8	11
	114,943	4	11	H.M.S.O., Prince's Street .. .. .				48,233	7	1
				Work in progress .. .. .				66,589	11	10
				Stock on hand .. .. .				2,250	15	8
				Cash in hand .. .. .				3,855	9	11
								£346,964	12	10
								£346,964	12	10

Depreciation charged at 10 per cent. on diminishing values. Stock on hand valued at market price.

19th November, 1925.

W. R. Codling,  
Accounting Officer.

I have examined the above Accounts and Balance Sheet in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and, subject to the observations in my Report, I certify, as the result of my audit, that in my opinion these Accounts and Balance Sheet are properly drawn up so as to exhibit a true and correct view of the transactions and state of affairs of the undertakings.

Malcolm G. Ramsay,  
Comptroller and Auditor General.

*Subsidiary Account No. 1.*  
FOREIGN OFFICE PRESS.

TRADING ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1925.

	£	s.	d.		£	s.	d.
To Stock on hand, 1st April, 1924 .. .. .	258	2	5	By Credits for work executed .. .. .	34,855	16	9
„ Work in progress, 1st April, 1924 .. .. .	2,912	7	6	„ Work in progress, 31st March, 1925 .. .. .	1,939	4	2
„ Sundry Trade Charges, Cartage, etc. .. .. .	38	2	—	„ Stock on hand, 31st March, 1925 .. .. .	278	8	4
„ Wages .. .. .	19,787	2	9	„ Discounts .. .. .	4	18	—
„ Incidental Expenses .. .. .	41	19	2				
„ Light, Heat, Power .. .. .	372	—	—				
„ Repairs and Renewals .. .. .	552	6	5				
„ Purchase of Materials .. .. .	479	11	9				
„ Outwork .. .. .	4,484	16	7				
„ Balance carried to Profit and Loss Account, being Gross Profit for the year .. .. .	8,151	18	8				
	£37,078	7	3		£37,078	7	3

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1925.

	£	s.	d.		£	s.	d.
To Rent, Rates, etc. .. .. .	500	—	—	By Balance from Trading Account .. .. .	8,151	18	—
„ Insurance (Fire) .. .. .	44	17	—	„ Profit on Sale of Plant .. .. .	19	18	—
„ „ (Compensation) .. .. .	39	11	6				
„ Supervision .. .. .	590	11	2				
„ Depreciation of Plant and Machinery .. .. .	1,456	17	2				
„ Interest on Capital .. .. .	1,156	10	1				
„ Balance carried to Balance Sheet, being Net Profit for the year .. .. .	4,383	9	9				
	£8,171	16	8		£8,171	16	8

BALANCE SHEET, 31st MARCH, 1925.

	£	s.	d.		£	s.	d.
H.M.S.O. Capital Account (Advances for Plant) ..	20,983	5	9	Plant and Machinery :—			
Sundry Creditors :—				As per last Account (Depreciated) ..	14,543	15	5
Trade .. .. .	293	8	1	Additions 1924-1925 .. .. .	104	11	6
H.M.S.O. Press, Hare Street .. .. .	8,189	11	9		14,648	6	11
"    "    War Office .. .. .	195	15	3	Less Depreciation 1924-1925 .. .. .	1,456	17	2
Insurance (Compensation) Reserve .. .. .	223	1	8				
Profit and Loss Account :—				Depreciation Reserve Fund (deposited with			13,191 9 9
Balance 31st March, 1924 .. .. .	1,684	16	4	Exchequer) .. .. .			7,777 - 5
Profit for year 1924-25 .. .. .	4,383	9	9	Sundry Debtors :—			
	6,068	6	1	Trade .. .. .			6 1 4
Less surrender to Exchequer (in				H.M.S.O. Press, Harrow .. .. .			67 2 1
addition to £20,000 surrendered				"    "    Kingsway .. .. .			14 10 -
in previous years) .. .. .	3,000	-	-	"    "    Cricklewood .. .. .			51 1 7
	3,068	6	1	"    "    Prince's Street .. .. .			9,621 7 6
				Work in progress, 31st March, 1925 .. .. .			1,939 4 2
	£32,953	8	7	Stock on hand, 31st March, 1925 .. .. .			278 8 4
				Cash in hand, 31st March, 1925 .. .. .			7 3 5
					£32,953	8	7

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Depreciation charged at 10 per cent. on diminishing values. Stock on hand valued at market price.

19th November, 1925,

W. R. Codling,  
Accounting Officer.

Subsidiary Account No. 2.

HARE STREET PRESS.

TRADING ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1925.

			£	s.	d.				£	s.	d.
To Stock in hand, 1st April, 1924 .. .. .			294	4	8	By Credits for work executed .. .. .			106,585	14	6
„ Work in progress, 1st April, 1924 .. .. .			11,327	19	5	„ Work in progress, 31st March, 1925 .. .. .			15,519	12	8
„ Sundry Trade Charges, Cartage, etc. .. .. .			1,012	18	1	„ Stock on hand, 31st March, 1925 .. .. .			225	1	—
„ Wages .. .. .			85,685	1	7	„ Discounts .. .. .			31	17	9
„ Incidental Expenses .. .. .			223	13	—						
„ Light, Heat, Power .. .. .			2,650	15	11	„ Foundry Output .. .. .			1,858	7	5
„ Repairs and Renewals .. .. .			1,595	14	5	„ Less Metal .. .. .			216	6	10
„ Purchase of Materials .. .. .			989	1	4				1,642	—	7
„ Outwork .. .. .			1,581	19	1						
„ Balance carried to Profit and Loss Account, being Gross Profit for the year .. .. .			18,642	19	—						
			<u>£124,004</u>	<u>6</u>	<u>6</u>				<u>£124,004</u>	<u>6</u>	<u>6</u>

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1925.

			£	s.	d.				£	s.	d.
To Rent, Rates, etc. .. .. .			2,732	4	9	By Balance from Trading Account .. .. .			18,642	19	—
„ Insurance (Fire) .. .. .			363	5	6	„ Profit on Sale of Plant .. .. .			80	8	—
„ „ (Workmen's Compensation) .. .. .			171	7	5						
„ Telephone .. .. .			76	12	—						
„ Supervision (including Office Accommodation)			2,043	14	6						
„ Depreciation of Plant and Machinery .. .. .			3,565	3	5						
„ Interest on Capital .. .. .			2,632	2	2						
„ Balance carried to Balance Sheet, being Net Profit for the year .. .. .			7,138	17	3						
			<u>£18,723</u>	<u>7</u>	<u>—</u>				<u>£18,723</u>	<u>7</u>	<u>—</u>

**BALANCE SHEET, 31st MARCH, 1925.**

	£	s.	d.	£	s.	d.		£	s.	d.	£	s.	d.
H.M.S.O. Capital Account (Advances for Plant) .. .. .				45,598	14	-	Plant and Machinery :—						
Sundry Trade Creditors .. .. .				1,025	3	8	As per last Account (Depreciated)	35,072	18	2			
Insurance (Compensation) Reserve ..				707	-	9	Additions 1924-25 .. .. .	1,261	5	3			
								36,334	3	5			
Profit and Loss Account :—							Less Depreciation 1924-25 .. .. .	3,565	3	5			
Balance, 31st March, 1924 .. .. .	27,109	7	11								32,769	-	-
Profit for year 1924-25 .. .. .	7,138	17	3				Depreciation Reserve Fund (deposited with Exchequer) .. .. .				12,396	2	-
							Improvement Account .. .. .				917	10	3
	34,248	5	2				Sundry Debtors :—						
Less Surrender to Exchequer (in addition to £15,500 surrendered in previous years) .. .. .	2,000	-	-				Trade .. .. .				63	17	2
				32,248	5	2	H.M.S.O. Press, Harrow .. .. .				1,919	10	5
							"    Foreign Office .. .. .				8,189	11	9
							"    Kingsway .. .. .				730	4	11
							"    War Office .. .. .				1,859	18	9
							"    Cricklewood .. .. .				877	18	-
							"    Prince's Street .. .. .				3,971	12	9
							Work in progress, 31st March, 1925 .. .. .				15,519	12	8
							Stock on hand, 31st March, 1925 .. .. .				225	1	-
							Cash in hand, 31st March, 1925 .. .. .				139	3	11
											£79,579	3	7

199

Depreciation charged at 10 per cent. on diminishing values. Stock on hand valued at market price.

19th November, 1925.

W. R. Codling,  
Accounting Officer.



Subsidiary Account No. 3.

HARROW PRESS.

TRADING ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1925.

	£	s.	d.		£	s.	d.
To Stock on hand, 1st April, 1924 .. ..	1,327	6	10	By Credits for work executed .. ..	256,633	8	2
„ Work in progress, 1st April, 1924 .. ..	48,863	2	11	„ Work in progress, 31st March, 1925 .. ..	47,887	17	6
„ Sundry Trade Charges, Cartage, etc. .. ..	2,881	8	3	„ Stock on hand, 31st March, 1925 .. ..	1,339	3	8
„ Wages .. ..	145,061	19	11	„ Discounts received .. ..	186	17	9
„ Incidental Expenses .. ..	467	13	11				
„ Light, Heat, Power, etc. .. ..	4,081	5	5				
„ Repairs and Renewals .. ..	2,520	4	7				
„ Purchase of Materials .. ..	6,985	13	-				
„ Outwork .. ..	1,179	4	11				
„ Balance carried to Profit and Loss Account, being Gross Profit for the year .. ..	92,679	7	4				
	<u>£306,047</u>	<u>7</u>	<u>1</u>		<u>£306,047</u>	<u>7</u>	<u>1</u>

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1925.

	£	s.	d.		£	s.	d.
To Rent, Rates, etc. .. ..	5,999	14	7	By Balance from Trading Account .. ..	92,679	7	4
„ Insurance (Fire) .. ..	442	18	10				
„ „ (Workmen's Compensation) .. ..	290	2	6				
„ Telephone .. ..	139	16	10				
„ Supervision .. ..	2,858	11	-				
„ Depreciation of Plant and Machinery .. ..	11,775	15	2				
„ Interest on Capital .. ..	7,953	14	5				
„ Balance carried to Balance Sheet, being Net Profit for the year .. ..	63,218	14	-				
	<u>£92,679</u>	<u>7</u>	<u>4</u>		<u>£92,679</u>	<u>7</u>	<u>4</u>

BALANCE SHEET, 31st MARCH, 1925.

	£	s.	d.
H.M.S.O. Capital Account (Advances for Plant) ..	137,559	13	1
<b>Sundry Creditors :—</b>			
Trade .. .. .	3,684	13	11
H.M.S.O. Press, Hare Street .. .. .	1,919	10	5
"    Foreign Office .. .. .	67	2	1
"    Cricklewood .. .. .	96	14	10
Insurance (Compensation) Reserve .. .. .	1,443	7	1
<b>Profit and Loss Account :—</b>			
Balance, 31st March, 1924 ..	52,211	10	—
Profit for year 1924–25 ..	63,218	14	—
	115,430	4	—
Less Surrender to Exchequer (in addition to £9,000 sur- rendered in previous years)	40,000	—	—
	75,430	4	—
	£220,201	5	5

	£	s.	d.	£	s.	d.
Plant and Machinery as per last Account (Depreciated) ..	106,986	3	11			
Additions 1924–25 .. ..	21,607	10	11			
	128,593	14	10			
Less Depreciation 1924–25 ..	11,775	15	2			
	116,817	19	8			
Depreciation Reserve Fund (deposited with Exchequer) .. .. .				19,825	5	10
<b>Sundry Debtors :—</b>						
Trade .. .. .				2,663	17	5
H.M.S.O. Press, War Office .. .. .				2,172	12	3
"    Kingsway .. .. .				—	5	2
"    Prince's Street .. .. .				26,495	19	3
Work in progress, 31st March, 1925..				47,887	17	6
Stock on hand, 31st March, 1925 ..				1,339	3	8
Cash in hand, 31st March, 1925 ..				2,998	4	8
				£220,201	5	5

201

Depreciation charged at 10 per cent. on diminishing values.

Stock on hand valued at market price.

19th November, 1925.

W. R. Codling,  
Accounting Officer.

Subsidiary Account No. 4.

KINGSWAY PRESS.

TRADING ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1925.

	£	s.	d.		£	s.	d.
To Stock on hand, 1st April, 1924 .. .. .	79	10	11	By Credits for work executed .. .. .	2,748	12	7
„ Work in progress, 1st April, 1924 .. .. .	28	15	5	„ Work in progress, 31st March, 1925 .. .. .	41	9	9
„ Sundry Trade Charges, Cartage, etc. .. .. .	9	14	7	„ Stock on hand, 31st March, 1925 .. .. .	41	2	9
„ Wages .. .. .	1,713	13	5	„ Discounts received .. .. .	-	4	7
„ Incidental Expenses .. .. .	7	19	10				
„ Light, Heat, Power .. .. .	200	-	-				
„ Repairs and Renewals .. .. .	80	17	4				
„ Purchase of Materials .. .. .	70	-	11				
„ Outwork .. .. .	80	13	1				
„ Balance carried to Profit and Loss Account, being Gross Profit for the Year .. .. .	560	4	2				
	<u>£2,831</u>	<u>9</u>	<u>8</u>		<u>£2,831</u>	<u>9</u>	<u>8</u>

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1925.

	£	s.	d.		£	s.	d.
To Rent, Rates .. .. .	250	-	-	By Balance from Trading Account .. .. .	560	4	2
„ Insurance (Fire) .. .. .	5	13	2	„ Balance carried to Balance Sheet, being Net			
„ „ (Workmen's Compensation) .. .. .	3	8	6	Loss for the Year .. .. .	100	18	4
„ Supervision (including Office Accommodation)	16	14	6				
„ Depreciation of Plant and Machinery .. .. .	195	14	10				
„ Interest on Capital .. .. .	189	11	6				
	<u>£661</u>	<u>2</u>	<u>6</u>		<u>£661</u>	<u>2</u>	<u>6</u>



Subsidiary Account No. 5.

WAR OFFICE PRESS.

TRADING ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1925.

	£	s.	d.		£	s.	d.
To Stock on hand, 1st April, 1924 .. .. .	5	8	7	By Credits for work executed .. .. .	8,891	16	8
.. Work in progress, 1st April, 1924 .. .. .	455	18	9	.. Work in progress, 31st March, 1925 .. .. .	597	14	5
.. Sundry Trade Charges, Cartage, etc. .. .. .	21	11	6	.. Stock on hand, 31st March, 1925 .. .. .	5	16	2
.. Wages .. .. .	5,135	15	10	.. Discounts received .. .. .	-	4	3
.. Incidental Expenses .. .. .	2	3	11				
.. Light, Heat, Power .. .. .	163	-	-				
.. Repairs and Renewals .. .. .	239	9	6				
.. Purchase of Materials .. .. .	25	1	9				
.. Outwork .. .. .	1,483	16	6				
.. Balance carried to Profit and Loss Account, being Gross Profit for the year .. .. .	1,963	5	2				
	<hr/>						
	£9,495	11	6		£9,495	11	6
	<hr/>				<hr/>		

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1925.

	£	s.	d.		£	s.	d.
To Rent, Rates, etc. .. .. .	250	-	-	By Balance from Trading Account .. .. .	1,963	5	2
.. Insurance (Fire) .. .. .	8	3	9				
.. " (Workmen's Compensation) .. .. .	10	5	5				
.. Supervision (including Office Accommodation)	405	-	1				
.. Depreciation of Plant and Machinery .. .. .	262	5	5				
.. Interest on Capital .. .. .	156	12	4				
.. Balance carried to Balance Sheet, being Net Profit for the year .. .. .	870	18	2				
	<hr/>						
	£1,963	5	2		£1,963	5	2
	<hr/>				<hr/>		

BALANCE SHEET, 31st MARCH, 1925.

	<i>£</i>	<i>s.</i>	<i>d.</i>		<i>£</i>	<i>s.</i>	<i>d.</i>	<i>£</i>	<i>s.</i>	<i>d.</i>
H.M.S.O. Capital Account (Advances for Plant) ..	3,078	16	8	Plant and Machinery as per last						
Sundry Creditors :—				Account (Depreciated) .. ..	2,564	7	4			
Trade .. .. .	61	14	6	Additions 1924-25 .. .. .	116	12	11			
H.M.S.O. Press, Harrow .. .. .	2,172	12	3		<hr/>					
"     "     Hare Street .. .. .	1,859	18	9		2,681	—	3			
"     "     Kingsway .. .. .	185	2	8	Less Depreciation 1924-25 .. ..	262	5	5			
Insurance (Compensation) Reserve ..	31	7	3		<hr/>			2,418	14	10
Profit and Loss Account :—				Depreciation Reserve Fund (deposited with						
Balance, 31st March, 1924 (after		<i>£</i>	<i>s.</i>	Exchequer) .. .. .				660	1	10
surrender of £500 to Exchequer)	445	12	—	Sundry Debtors :—						
Profit for year 1924-25 .. .. .	870	18	2	Trade .. .. .				4	14	1
	<hr/>			H.M.S.O. Press, Foreign Office ..				195	15	3
	1,316	10	2	"     Prince's Street .. .. .				4,819	6	5
				Work in progress, 31st March, 1925 ..				597	14	5
				Stock on hand, 31st March, 1925 .. ..				5	16	2
				Cash in hand, 31st March, 1925 .. ..				3	19	3
								<hr/>		
								£8,706	2	3
								<hr/>		
								£8,706	2	3

Depreciation charged at 10 per cent. on diminishing values. Stock on hand valued at market price.

19th November, 1925.

W. R. Codling,  
Accounting Officer.

Subsidiary Account No. 6.

CRICKLEWOOD PRESS.

TRADING ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1925.

	£	s.	d.		£	s.	d.
To Stock on hand, 1st April, 1924 .. ..	316	6	11	By Credits for work executed .. ..	47,288	10	1
„ Work in progress, 1st April, 1924 .. ..	824	14	9	„ Work in progress, 31st March, 1925 .. ..	603	13	4
„ Sundry Trade Charges, Cartage, etc. .. ..	136	6	9	„ Stock on hand, 31st March, 1925 .. ..	361	3	9
„ Wages .. ..	31,346	18	10	„ Discounts received .. ..	7	7	2
„ Incidental Expenses .. ..	43	15	4				
„ Light, Heat, Power .. ..	665	6	9				
„ Repairs and Renewals .. ..	685	15	11				
„ Purchase of Materials .. ..	1,613	17	4				
„ Outwork .. ..	42	3	6				
„ Balance carried to Profit and Loss Account, being Gross Profit for the year .. ..	12,585	8	3				
	<u>£48,260</u>	<u>14</u>	<u>4</u>		<u>£48,260</u>	<u>14</u>	<u>4</u>

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1925.

	£	s.	d.		£	s.	d.
To Rent, Rates .. ..	3,291	7	10	By Balance from Trading Account .. ..	12,585	8	3
„ Insurance (Fire) .. ..	35	12	1				
„ „ (Compensation) .. ..	62	13	11				
„ Telephone .. ..	40	12	4				
„ Supervision .. ..	1,415	2	8				
„ Depreciation of Plant and Machinery .. ..	1,202	1	4				
„ Interest on Capital .. ..	609	12	3				
„ Balance carried to Balance Sheet, being Net Profit for the year .. ..	5,928	5	10				
	<u>£12,585</u>	<u>8</u>	<u>3</u>		<u>£12,585</u>	<u>8</u>	<u>3</u>





APPENDIX VI.

POST OFFICE SAVINGS BANK—PRINTING BRANCH.

Revenue Account for the Year ended 31st March, 1924.

	£	£		£	£
To Working Expenses :—			By Value of Work Produced :—		
<i>Staff.</i>			Forms .. .. .	56,609,380	12,889
Wages, including War Bonus .. ..	8,512		Deposit Books .. ..	1,532,059	4,054
Administration and Clerical Staff ..	710		Envelopes .. .. .	21,641,650	5,440
Establishment Charges .. .. .	40				
Telephone, Postage, Stationery, etc. ..	20				
Provision for Superannuation, Sick Benefit and Insurance .. .. .	432				
		9,714	By Sale of Xylonite, Waste Paper, etc. .. .. .	—	197
<i>Plant.</i>					
Depreciation for Period .. .. .	757				
Realised by Sale of old Machinery ..	89				
		668			
Provision for Increased Cost of Renewals and Machinery .. .. .	2				
Repairs to Machinery .. .. .	74				
Repairs to Furniture and Premises ..	110				
Ink, Rollers, Dextrine, Xylonite and Sundries .. .. .	608				
Cost of Paper Used :—					
Forms .. .. .	4,069				
Deposit Books .. .. .	1,153				
Envelopes .. .. .	2,190				
		7,412			
		8,874			
<i>Rent, Light, etc.</i>					
Rent and Rates .. .. .	270				
Motive Power, Lighting and Heating ..	413				
Gas and Water .. .. .	22				
		705			
To Interest on Capital .. .. .	—	415			
Excess of Value of Output over Cost ..	—	2,872			
		22,580			

Balance Sheet at 31st March, 1924.

(08680)

<i>Liabilities.</i>	£	£	<i>Assets.</i>	Mach- inery.	Type, &c.	Furni- ture and Access- ories.	Total.
Savings Bank Fund :—							
Advances on Capital Account at 1st April, 1923 .. .. .	18,329						
Less Reduction of Capital during 1923-24 .. .. .	2,943						
	<hr/>	15,386	Prime Cost at 31st March, 1923 ..	£ 9,223	£ 3,786	£ 329	£
			Less Renewals 1898 to 1923 ..	3,071	1,286	—	
				<hr/>	<hr/>	<hr/>	
Reserve against Increased Cost of Renewals .. .. .		2,087	Additions in 1923-24 .. ..	6,152	2,500	329	
				1,057	—	—	
				<hr/>	<hr/>	<hr/>	
			Less Depreciation .. ..	7,209	2,500	329	
				3,001	1,611	323	
				<hr/>	<hr/>	<hr/>	
				4,208	889	6	5,103
			Stores in Stock :—				
			Paper .. .. .	—	—	5,240	
			Miscellaneous .. .. .	—	—	108	
						<hr/>	5,348
			Savings Bank Fund :—				
			Liability in respect of Accrued Depreciation .. .. .	—	—	4,935	
			Liability in respect of Reserve against Increased Cost of Re- newals .. .. .	—	—	2,087	
						<hr/>	7,022
		<hr/>					<hr/>
		£ 17,473					£ 17,473

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Interest on Capital is calculated at 3 per cent. on Capital Expenditure up to 31st March, 1912, and at the average Bank Rate appropriate to each year for subsequent expenditure.

Depreciation is calculated on the straight line method, and is based on the estimated life of the various classes of machinery and plant. Stock is valued at Purchase Prices.

All normal debits, excluding a charge for fire insurance, are shown in the account.

The Credits consist of the value of the work produced based upon prices fixed by the Stationery Office, and the actual sums realised from the sale of old materials and waste paper.

**APPENDIX VII.**  
**ORDNANCE COMMITTEE PRESS.**

*Working Expenses Account, 1st April, 1922, to 31st March, 1923.*

<i>Dr.</i>			<i>Cr.</i>
Particulars.	—	Total.	Particulars.
	£ s. d.	£ s. d.	£ s. d.
<i>Direct Charges.</i>			
(i) Civilian Wages .. .. .	—	3,121 2 0	By Work done for Chief Inspector of Royal Engineers Stores .. .. .
(ii) Materials Used.			0 15 7
Paper, etc. .. .. .	146 8 10		.. Work done for Superintendent of Experiments .. .. .
Consumable Stores .. .. .	85 19 11		16 9 1
		232 8 9	.. Work done for Group Accounting Officer Corps of Military Accountants, South-Eastern Area .. .. .
<i>General Standing Charges.</i>			1 9 3
Accommodation and Quarters.			.. Work done for Research Department .. .. .
(iii) Rental Value War Department Property .. .. .	—	152 0 0	.. Work done for Chief Inspector of Armaments .. .. .
			84 16 2
<i>Barrack Services.</i>			.. Work done for Royal Artillery Committee .. .. .
(iv) Electric Light and Power .. .. .	23 0 3		73 17 11
(v) Gas .. .. .	29 19 3		.. Work done for Ordnance Committee .. .. .
		52 19 6	2,802 15 11
<i>Plant and Machinery.</i>			
(vi) Repairs .. .. .	47 13 2		
(vii) Depreciation .. .. .	147 8 7		
		195 1 9	
<i>Administrative.</i>			
(viii) Telephones .. .. .	—	3 5 0	
		£ 3,756 17 0	£ 3,756 17 0

APPENDIX VIII.  
DETAILS OF SUPERVISION CHARGES 1922-23.

	Harrow Works.	Hare St Works	Foreign Office Press.	India Office Press.	War Office Press.	Meteorological Office Press.	Total.
Stationery Office Officials engaged entirely at the individual Works.	£ s. d. 1,336 11 9	£ s. d. 822 8 9	£ s. d. 338 11 0	£ s. d. ...	£ s. d. 328 15 9	£ s. d. .	£ s. d. 2,826 7 8
Headquarters Staff engaged entirely on the Works as a whole.	814 10 10	397 7 0	119 3 0	27 16 0	27 16 0	11 18 0	1,498 10 10
Add 14 per cent. for Superannuation	2,251 2 7	1,219 15 9	487 14 0	27 16 0	356 11 9	11 18 0	4,324 18 1
Rent for two rooms at Headquarters	315 3 2	170 15 5	64 1 8	3 17 10	49 18 5	1 13 3	605 9 7
Indirect Supervision of Stationery Office Staff 7½ per cent. on £10,000 (including Superannuation).	622 8 0	270 10 11	81 3 3	18 18 9	18 18 9	8 2 4	780 0 0
Total ..	£3,188 11 9	£1,661 2 1	£802 18 9	£50 12 7	£426 8 11	£21 13 7	£5,950 7 8

STATEMENT SHOWING THE NUMBER OF STAFF WITH THE COST OF SALARIES AND WAGES, AND (WHERE POSSIBLE) THE AMOUNT, EXPRESSED IN MONEY VALUES, OF THE BUSINESS TRANSACTED BY EACH DIVISION OF H.M. STATIONERY OFFICE.

*Administration.*

5 Controller, Deputy Controller, Private Secretaries etc.,	£4,375
--	--------

*Registry.*

64 Clerical .. .. .	£11,579
---------------------	---------

The amount of business transacted in this division cannot be expressed in money values other than the amount of the salaries.

*Establishment Division.*

	£
17 Clerical .. .. .	5,502
26 Industrial .. .. .	3,532
65 Messengerial .. .. .	8,259
<hr/>	
108	<hr/> £17,293

The only amount of business in this division that can be expressed in money values is that of salaries and wages, viz. :—£371,722 a year excluding wages in the Printing Works.

*Accounts Division.*

	£
135 Clerical .. .. .	32,562
47 Technical .. .. .	14,806
<hr/>	
182	<hr/> £47,368

The amount of business transacted in this division expressed in money values is £3,484,592 a year.

*Supplies Division.*

	£
62 Clerical .. .. .	14,736
155 Industrial .. .. .	30,685
<hr/>	
217	<hr/> £45,421

The amount of business transacted in this division expressed in money values is about £730,000 a year.

*Printing and Binding Division.*

	£
14 Clerical .. .. .	2,331
48 Technical .. .. .	16,936
<hr/>	
62	<hr/> £19,267

The amount of business transacted in this division expressed in money values is about £1,325,000 a year.

*Receiving and Examining Division.*

	£
14 Clerical .. .. .	2,729
16 Technical .. .. .	5,582
41 Industrial .. .. .	8,954
<hr/>	
71	<hr/> £17,265

The amount of business transacted in this division expressed in money values is about £1,725,000 a year.

<i>Publications Division.</i>								£
68	Clerical	..	..	..	..	..	..	17,559
91	Industrial	..	..	..	..	..	..	18,072
<hr/>								
159								£35,631

The amount of business transacted in this division expressed in money values is about £550,000 a year.

<i>Duplicating and Distributing Branch.</i>								£
297	Clerical	..	..	..	..	..	..	42,145
151	Industrial	..	..	..	..	..	..	26,614
<hr/>								
448								£68,759

No money value can be given expressing the amount of the business transacted in this division which is service for other Government Departments mainly to the relief of their votes.

<i>Printing Works.</i>								£
1	Clerical	..	..	..	..	..	..	168
10	Technical	..	..	..	..	..	..	4,769
1,435	Industrial	..	..	..	..	..	..	250,000
<hr/>								
1,446								£254,937

The amount of business transacted in this division expressed in money values is about £350,000 a year.

<i>Transport Division.</i>								£
12	Clerical	..	..	..	..	..	..	3,600
93	Industrial	..	..	..	..	..	..	18,248
<hr/>								
105								£21,848

The amount of business transacted in this division expressed in money values is about £45,730 a year.

<i>Manchester Branch.</i>								£
124	Clerical	..	..	..	..	..	..	24,806
11	Technical	..	..	..	..	..	..	3,634
236	Industrial	..	..	..	..	..	..	38,498
9	Messengerial	..	..	..	..	..	..	1,105
<hr/>								
380								£68,042

The amount of business transacted in this division cannot be expressed in money values separately from those of the main divisions at headquarters.

<i>Edinburgh Branch.</i>								£
35	Clerical	..	..	..	..	..	..	5,820
6	Technical	..	..	..	..	..	..	1,796
22	Industrial	..	..	..	..	..	..	3,519
3	Messengerial	..	..	..	..	..	..	307
<hr/>								
66								£11,442

The amount of business transacted in this division cannot be expressed in money values separately from those of the main divisions at headquarters.

<i>Cardiff Branch.</i>								£
4	Clerical	..	..	..	..	..	..	505
2	Technical	..	..	..	..	..	..	728
1	Industrial	..	..	..	..	..	..	150
1	Messengerial	..	..	..	..	..	..	129
<hr/>								
8								£1,512

The amount of business transacted in this division cannot be expressed in money values separately from those of the main divisions at headquarters.

<i>Belfast Branch.</i>								£
7	Clerical	..	..	..	..	..	..	1,631
2	Technical	..	..	..	..	..	..	562
3	Industrial	..	..	..	..	..	..	520
<hr/>								
12								£2,713

The Belfast Branch is an agency service, the cost of which is borne entirely by the Government of Northern Ireland.

The amount of business transacted in this division expressed in money values is £42,000 a year.

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## APPENDIX IX.

## THE VOTERS' LIST CONTRACTS.

*Copies of Circular letters addressed to their Members by the Federation of Master Printers of the United Kingdom.*

24, Holborn,

London, E.C.1.

29th March, 1918.

NOTES FOR GUIDANCE IN TENDERING FOR THE PRODUCTION  
OF VOTERS' LISTS.

A number of printers who have had practical experience in producing Voters' Lists in various parts of the country yesterday considered the schedule attached to the Tender Form and the specimen pages submitted by the Stationery Office, and make the following notes for the guidance of those who intend tendering :—

The Contract Forms will probably be issued by the Registration Officers on April 1st, and will be returned by him to the Stationery Office on April 8th, and contracts will be made between April 10th and 15th, so the time for making arrangements is short.

In putting forward prices below which they consider printers would be ill-advised to tender it is suggested that the following points should be kept in mind :—

In arriving at the cost of composition of the first list, the fact that considerable overtime will need to be worked and the output from present-day staffs will in most offices be very much below normal. The dislocation of all other work in the office whilst the lists are in hand should also be taken into account, and the fact that the *original cost* of composition is only charged once, and is not paid for again, throughout the whole term of the contract.

As the type or metal also has to be kept standing right through the whole term, contractors should consider what loss they may sustain if metal alters in value, or that in the case of type locked up in this contract, which might otherwise be available for other work, the outlay for any new type will certainly be on a much higher scale later on.

The difference in the rate of wages paid in various centres, though not as great as formerly, was considered, but it was pointed out that all other items in cost, the use of metal or type, interest and depreciation and insurance of plant, working and general expenses vary only slightly, and that therefore there should be little variation in the prices fixed for the whole country. The undernoted rates are not based on London wages, and higher figures, it is suggested, should be quoted in London and other large centres.

The following were unanimously agreed upon as fair *minimum rates*, and, considering the special difficulties which must be faced by all who



tender under existing conditions, in some centres higher rates should be, and will be, quoted. All present agreed not to quote below these rates :—

	Suggested minimum price to be charged.
	s. d.
<i>For first List of Electors.</i>	
1. For composing and all operations necessary to produce two proofs and two revises per 100 names .. (per 100)	31 0
2. For authors' corrections to first list per 50 additions, deletions, or alterations .. .. . (per 50)	23 0
<i>For first Register of Electors.</i>	
3. For authors' corrections to standing type or corrections in proof stages per 50 additions, deletions, or alterations (per 50)	31 0
4. For remaking up, additions of figures, and reference marks per 100 names, as finally printed.. .. (per 100)	13 0
<i>For List of Electors after the first.</i>	
5. For authors' corrections to standing type per 50 additions, deletions, or alterations .. .. (per 50)	25 0
6. For remaking up and all operations necessary to produce two proofs and two revises per 100 names, as finally printed (per 100)	8 4
7. For authors' corrections to standing type per 50 additions, deletions, or alterations .. .. . (per 50)	31 0
8. For remaking up, alteration of figures and reference marks .. .. . (per 100)	13 0
<i>For first List of Absent Voters.</i>	
9. For composing and all operations necessary to produce two proofs and two revises per 100 names .. (per 100)	50 0
10. For authors' corrections to first list per 50 additions, deletions, or alterations .. .. . (per 50)	33 0
<i>For List of Absent Voters after the first.</i>	
11. For authors' corrections to standing type per 50 additions, deletions, or alterations .. .. (per 50)	37 6
12. For remaking up and all operations necessary to produce two proofs and two revises .. .. (per 100)	12 6
13. For composing and all operations necessary to produce two proofs and two revises of Lists of Claims and Objections including authors' corrections per 50 names .. (per 50)	21 0
14. For printing, stitching with wire or thread, cutting, and all operations necessary to complete per 100 copies or less of 4 pp. of folio or quarto or 8 pp. oct., of prints or reprints (per 4 pp.)	20 0
15. Type rent for each completed period of three months for each 4 pages per three months .. .. (per page)	2 0

It was noted that the County Lists would involve more labour in the original composition, and therefore 33s. per 100 names was suggested the minimum for County Lists, 31s. applying to Borough Lists.

These rates are based in the main on the assumption that mechanical composition (linotype or monotype), will be used; if hand composition is adopted to any extent, the rates should be higher.

The smallest number of names which printers will be invited to tender for will be a single polling district.

This is an excellent opportunity for printers to co-operate, as it will certainly need all the resources of the industry to complete the work in the time given.

The Federation officials are in close touch with the authorities, and so far as possible will furnish information.

R. J. LAKE, *Director*.  
A. E. GOODWIN, *Secretary*.

24, Holborn,  
London, E.C.1.  
24th April, 1918.

#### VOTERS' LISTS.

The Federation of Master Printers have now been able to agree with H.M. Stationery Office within the Schedule of Prices for the production of Lists and Registers of Electors.

An exactly similar Schedule will be sent by the Stationery Office to all who previously quoted the figures recommended by the Federation, and they will be given an opportunity of quoting at a discount or premium on the figures in the Schedule. Tenderers are to be given until Saturday next to submit revised tenders.

It should be understood that the prices in the Schedule are based on day work, and on a minimum compositors' rate of 48s. per week. Where much overtime is expected to be necessary, and where the compositors' rate is above 48s. a suitable premium should be quoted.

It will be noticed that several alterations have been made to bring the scale out of the region of speculation. In the Absent Voters' Lists, where most of the names are expected to exceed one line, and also the County Lists, the price will be at per line and not per name.

Payment is also to be made for proofs in every instance when they are called for.

Payment is also to be made for titles as 25 lines and sub-titles as 10 lines.

The price given for printing includes the charge for dropping forms, dismantling, and putting into storage, and has been adjusted according to the number of copies required.

It will be noted that two rates are given, one if work is done by mechanical, and another for hand composition. If both methods are employed in the same office, the price should be adjusted between the two, and this fact should be stated on the tender form.

REGINALD J. LAKE, *Director*.  
A. E. GOODWIN, *Secretary*.

## REVISED SCHEDULE

which has been agreed upon by H.M. Stationery Office and the Federation of Master Printers as a basis for tendering for the production of the LIST and REGISTER OF ELECTORS.

## SUGGESTED PRICES TO BE CHARGED.

	Mechanical.	Hand.
	<i>s. d.</i>	<i>s. d.</i>
<i>For first List of Electors.</i>		
1. For <i>composing</i> and all operations necessary to produce per 100 names .. .. . (Author's corrections not to be included here.)	25 0	35 0
2. For <i>Author's corrections</i> to first List (when not due to printer's errors) per 50 additions, deletions, or alterations .. .. .	20 0	20 0
<i>For first Register of Electors.</i>		
3. For <i>Author's corrections</i> to standing type (when not due to printer's errors) per 50 additions, deletions, or alterations .. .. . (Not including re-making up, addition of figures and reference marks, or type rent.)	21 0	21 0
4. For <i>re-making up, addition of figures and reference marks</i> , and all operations necessary, per 100 names (as finally printed) .. .. . (Not including Author's corrections.)	10 0	10 0
<i>For Lists of Electors after the first.</i>		
5. For <i>Author's alterations</i> to standing type (when not due to printer's errors) per 50 additions, deletions or alterations .. .. . (Not including re-making up or type rent.)	22 6	27 6
6. For <i>re-making up</i> , and all operations necessary to produce two proofs and two revises, per 100 names (as finally printed) .. .. . (Not including Author's corrections.)	8 9	8 9
<i>For Registers of Electors after the first.</i>		
7. For <i>Author's corrections</i> to standing type, or <i>corrections in proof stages</i> (when not due to printer's errors) per 50 additions, deletions, or alterations .. .. . (Not including re-making up, alteration of figures and reference marks, or type rent.)	28 0	28 0
8. For <i>re-making up, additions of figures and reference marks</i> , and all operations necessary to produce two proofs and two revises, per 100 names (as finally printed) .. .. . (Not including Author's corrections.)	10 0	10 0
<i>For first List of Absent Voters.</i>		
9. For <i>composing</i> and all operations necessary to produce two proofs and two revises, per 100 lines (Author's corrections not to be included here.)	25 0	35 0

	Mechanical.	Hand.
10. For <i>Author's corrections</i> to first List (when not due to printer's errors) per 50 additions, deletions, or alterations .. .. .	20 0	20 0
<i>For Lists of Absent Voters after the first.</i>		
11. For <i>Author's corrections</i> to standing type or corrections in proof stages (when not due to printer's errors) per 50 lines, additions, deletions, or alterations (Not including re-making up or type rent.)	25 0	28 0
12. For <i>re-making up</i> , and all operations necessary to produce two proofs and two revises, per 100 lines (as finally printed) .. .. .	8 9	8 9
(Not including Author's corrections.)		
13. For composing and all operations necessary to produce two proofs and two revises of <i>Lists of Claims</i> and of <i>Objections</i> , including any Author's corrections, per 50 names .. .. .	21 0	21 0
*14. For Printing, stitching with wire or thread, cutting, and all operations necessary to complete, per 100 copies or less of 4 pages of folio or quarto, or 8 pages of octavo, whether of first or subsequent editions .. .. .	}	For 25 copies, 15s. 6d.
		After, per 25 copies, 6d.
15. For <i>type rent</i> , for each completed period of 3 months after the completion of the first List of Electors until the date of termination of Contract—for each 4 pages per 3 months .. .. .	1 9	6 3

County Lists and Absent Voters' Lists:—All turnover lines will be counted as Names.

All turnover lines to be underneath.

Titles will be counted as 25 Names; Sub-titles, 10 Names.

24, Holborn,  
London, E.C.1.  
21st May, 1919.

Dear Sir,

VOTERS' LISTS CONTRACTS.

As intimated in the Members' Circular, representations were made to H.M. Stationery Office with regard to the increase in cost occasioned by the reduction in hours and payment for holidays. An offer was received from the Controller, and it was thought advisable for a deputation to call upon him in order to discuss this matter more fully and clear up other questions relating to these contracts. It was subsequently decided to recommend the acceptance of the offer of 5 per cent. to be added to all contract work executed under these contracts after March 3rd, 1919—this percentage not to be added to any previous percentages agreed to in respect of wage advances, but to be added as a separate item to the Bills.

\* The price includes charges for dismantling and putting in storage.

The question of payment for proofs was thoroughly discussed, and the Stationery Office contend that payment is only to be made for any more proofs than two and two revises. Several Contractors have claims and disputes for the corrections of numbers in the Absent Voters' List, and the Controller has offered 12s. 6d. per hundred names in several cases, but considers that each case must be decided upon its merits. It was apparently intended that the numbers should not be added until the list was ready for printing, hence the reason for not paying the full rate for corrections.

With regard to the charges for Machining, the deputation strongly urged that each section of the list should be regarded as a unit and odd pages paid for accordingly.

In the case of any particular hardship in the working out of the Scale, Contractors are asked to intimate particulars to this Office.

We understand that in all probability a longer time will be given in future for the production of the list, but the official dates are not yet decided upon.

Yours faithfully,

A. E. GOODWIN, *Secretary.*

24, Holborn,  
London, E.C.1.

25th October, 1919.

Dear Sir,

You have probably received official intimation from the Stationery Office of the termination of the contract for the printing of the List and Register of Electors.

We have already advised many Contractors that the Controller is, of course, quite within his rights in issuing this notice under the first clause of the contract, which states that either party is entitled to terminate the contract by notice one month after the completion of any Register.

Many Registration Officers have now been furnished with the new contract form, specimens of the new form for preparing the List and the Register and a schedule of prices prepared by the Stationery Office, which the Federation, however, has not yet had an opportunity of carefully scrutinising.

In some districts tenders are required to be returned as early as Wednesday, the 29th instant. It is suggested that in such cases the Registration Officers should be informed that the time allowed is insufficient to carefully check the schedule figures and determine an equitable premium on the schedule in a contract of such importance.

It is unfortunate that the contract has been terminated at this moment when labour problems in the printing industry are so unsettled, and this difficulty should be kept in mind, and, if necessary, pointed out to the Registration Officer.

The Special Committee appointed are carefully examining the contract and schedule, and you will be advised not later than Wednesday morning as to their views. It is urged that you should await the receipt of this further communication before tendering.

Yours faithfully,

A. E. GOODWIN, *Secretary.*

24, Holborn,  
London, E.C.1.

28th October, 1919.

Dear Sir,

The form of tender and schedule of rates for the Voters' List Contract has been carefully scrutinised.

It has been compared with the prices charged under the contract now terminated, and also examined in the light of the experience of the actual cost of producing the Lists under present-day rates and conditions.

The new schedule varies considerably from the old one; composition is reduced by about 40 per cent., but other items, such as the re-making up, are reduced by 50 per cent. and the machining, etc., charge is reduced by 75 per cent. These comparisons are made with machine composition rates as no rates are quoted for hand composition.

Owing to working conditions and equipment varying also the proportion of overtime which may be necessary, the character of the copy and the time given, the schedule should be carefully scrutinised by each contractor, bearing in mind the fact that after the first register is produced the re-making up charge is at a very low rate.

The Federation strongly urges all Contractors to go carefully into this matter themselves, and are of opinion that it will not be possible to execute this contract at remunerative rates unless the following percentages *above* the schedule are added :—

	Per cent.
London and Grade I towns .. .. .	35
All Grade II and III towns .. .. .	27½
All Grade IV, V and VI towns .. .. .	20

As already pointed out, the schedule, which is stated to be based on a wage of 69s. to cover all costs, only provides one set of rates, and therefore in districts where no machine composition is available the contractors should consider if it is at all possible for the work to be done at remunerative rates if the above percentages are quoted.

It is suggested that in tendering the Registration Officers should be informed that no account is taken of demands now under consideration for wage increases or advances in costs in other directions.

Yours faithfully,

A. E. GOODWIN, *Secretary.*

24, Holborn,

London, E.C.1.

31st October, 1919.

Dear Sirs,

With reference to the Circulars issued in reference to the Voters' List Contracts it is gratifying to learn that Contractors have so far confirmed the opinions of the Committee and the recommendations are being followed. Many districts, however, have not yet received the Schedules and Tender Forms and it is important that in every district Associations should arrange for a special meeting if this has not already been done, and that reference should be made to 24, Holborn, if any difficulties arise with regard to the recommendations already made. The Controller of the Stationery Office has informed us that an allowance will be granted if any increases in wages should take place during the period covered by the contract. There may possibly be some delay before the result of the tendering will be known, but we shall endeavour to keep you informed.

Yours faithfully,

A. E. GOODWIN, *Secretary.*

24, Holborn,

London, E.C.1.

6th November, 1919.

Dear Sir,

The Emergency Committee dealing with the Voters' List Contracts met to-day and reviewed the position, and I am directed to ask you to advise at once all members in your area who hold Voters' List Contracts that so far as we can ascertain, tenders have been submitted from many districts on the lines of the figures recommended by the Committee, namely, 35 per cent. for Grade I towns, 27½ per cent. for Grade II and III towns, 20 per cent. for Grade IV, V and VI towns.

Several Contractors have stated that they consider that these percentages will probably not be found adequate after the first list is produced, but we do not recommend any higher figures being quoted.

In many districts the Schedules have not yet been issued and definite contracts are not likely to be issued until the 20th.

In tendering, Contractors should make it clear that they have not taken into account the increase in wages which will come into operation next week, as if this is done we shall be able to negotiate for an advance on the contract figures at a subsequent date.

The Committee are firmly of opinion that if the figures recommended are adhered to, there is every likelihood that work will not be transferred to the other areas.

Kindly see that we are advised of the action taken in your district.

Please do not fail to communicate the contents of this letter to your members without delay.

Yours faithfully,

A. E. GOODWIN, *Secretary.*

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## APPENDIX X.

## SURVEYS OF GREAT BRITAIN ESTIMATES 1924-25.

(1) <i>Vote for Surveys of Great Britain (Class I, 11).</i>		
Maintenance, revision and publication of the maps of Great Britain on the 1-inch and smaller scales in outline and with hills .. .. .		£ 52,590
Maintenance, revision and publication of the 6-inch and 25-inch maps of Great Britain .. .. .		159,660
Work for which repayment is made .. .. .		1,750
Services for the War Office .. .. .		12,000
Services for the Admiralty .. .. .		500
Services for the Air Ministry .. .. .		2,400
Services for the Geological Survey .. .. .		8,000
Services for the Stationery Office .. .. .		400
Services for other Public Departments .. .. .		7,000
Expenses connected with the sale of Ordnance and Geological Survey Maps .. .. .		2,500
		<hr/> £246,800
(2) <i>Included in other Departmental Estimates.</i>		
Buildings, Rents, Furniture, Fuel and Light, &c., Class I, 10		£ 5,100
Rates, Class I, 13 .. .. .		1,300
Stationery and Printing, Class II, 30 :—		
Publications, Parliamentary and Non-Parliamentary ..		140
Printing, Paper, Books, &c. .. .. .		835
Office Supplies .. .. .		300
Superannuation, &c., Class VI, 1 .. .. .		45,924
Post Office, Revenue Departments, No. 3 .. .. .		1,479
		<hr/>
Total expenditure .. .. .		£301,378
<i>LESS :—</i>		
Sale of Maps, &c.* .. .. .		£ 47,000
Work for which repayment is made .. .. .		1,750
Royalty Payments and other Miscellaneous Receipts .. .. .		4,000
Services for War Office .. .. .		12,000
Services for Admiralty .. .. .		500
Services for Air Ministry .. .. .		2,400
Services for Geological Survey .. .. .		8,000
Services for Stationery Office .. .. .		400
		<hr/>
		76,050
		<hr/>
Total .. .. .		£225,328

\* In addition, it is estimated that the following amounts will be paid over to H.M. Stationery Office and the Department of Scientific and Industrial Research respectively.

H.M. Stationery Office—Sale of Map Catalogues and Geological Memoirs .. .. .	£ 400
Department of Scientific and Industrial Research—Sale of Geological Maps .. .. .	800



## APPENDIX XI.

**List of Societies Federated to the Printing and Kindred  
Trades Federation of the United Kingdom.**

Typographical Association.  
 London Society of Compositors.  
 National Union of Printing, Bookbinding, Machine Ruling and Paper  
 Workers.  
 Scottish Typographical Association.  
 National Society of Electrotypers and Stereotypers.  
 Amalgamated Society of Lithographic Printers.  
 Amalgated Society of Litho Artists, Designers, Engravers and Process  
 Workers.  
 National Union of Journalists.  
 Association of Correctors of the Press.  
 National Society of Operative Printers and Assistants.  
 Printing Machine Managers' Trade Society.  
 Amalgamated Society of Paper Makers.  
 The Society of Women Employed in the Bookbinding and Kindred Trades.  
 Platen Printing Machine Minders' Society.  
 Amalgamated Typefounders' Trade Society.  
 National Union of Press Telegraphists.  
 Original Society of Papermakers.  
 Amalgamated Association of Pressmen.  
 London Society of Machine Rulers.  
 London Society of Lithographic Music Printers.  
 Pattern Card Makers' Society.  
 Map and Chart Engravers' Association.  
 London Society of Music Engravers.

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## APPENDIX XII.

### STATEMENT SHOWING WAGE VARIATIONS OF COMPOSITORS.

Manchester, Birmingham, Bolton, St. Albans, Worcester and Oswestry, are taken as typical of Provincial towns as they become Grades I to VI towns, respectively, under the March, 1919, grading. At this date also the hours were universally reduced from 50 to 48 per week, and payment for bank holidays and one week's annual holiday agreed to.

London.			Manchester.			Birmingham.			Bolton.			St. Albans.			Worcester.			Oswestry.		
	£	s. d.		£	s. d.		£	s. d.		£	s. d.		£	s. d.		£	s. d.		£	s. d.
Pre-war	1	19 0	Pre-war	1	18 6	Pre-war	1	17 6	Pre-war	1	16 6	Pre-war	1	12 0	Pre-war	1	12 0	Pre-war	1	10 6
Oct., 1915	2	1 0	May, 1916	2	0 6	Oct., 1916	2	0 0	Feb., 1916	1	18 6	May, 1916	1	14 6	Aug., 1916	1	15 0	July, 1916	1	12 6
April, 1916	2	2 0	Nov., 1916	2	2 6	Feb., 1917	2	3 0	Mar., 1917	2	0 0	Feb., 1917	1	17 6	Oct., 1917	1	19 0	Oct., 1917	1	17 6
Oct., 1916	2	5 0	June, 1917	2	10 0	Aug., 1917	2	9 0	Oct., 1917	2	6 6	Nov., 1917	2	1 6	April, 1918	2	8 6	Aug., 1918	2	5 0
June, 1917	2	9 0	Jan., 1918	3	0 0	Feb., 1918	2	19 0	Mar., 1918	2	16 6	May, 1918	2	9 6	Oct., 1918	2	18 6	Jan., 1919	2	12 6
Nov., 1917	2	13 0	July, 1918	3	10 0	Sept., 1918	3	9 0	Sept., 1918	3	6 6	Nov., 1918	3	0 0						
Jan., 1918	2	15 0																		
April, 1918	3	2 6																		
Oct., 1918	3	12 6																		

At this point the towns were graded and increases and decreases (except in London) were uniform throughout the country.

London.	Grade I.	Grade II.	Grade III.	Grade IV.	Grade V.	Grade VI.														
	£	s. d.		£	s. d.		£	s. d.		£	s. d.		£	s. d.		£	s. d.			
Mar., 1919	—	—	Mar., 1919	3	15 0	Mar., 1919	3	12 0	Mar., 1919	3	9 0	Mar., 1919	3	8 0	Mar., 1919	3	8 0	Mar., 1919	3	0 0
June, 1919	3	17 6	June, 1919	—	—	June, 1919	—	—	June, 1919	—	—	June, 1919	—	—	June, 1919	—	—	June, 1919	—	—
Nov., 1919	—	—	Nov., 1919	4	1 0	Nov., 1919	3	18 0	Nov., 1919	3	15 0	Nov., 1919	3	12 0	Nov., 1919	3	9 0	Nov., 1919	3	8 0
Dec., 1919	4	5 0	Dec., 1919	—	—	Dec., 1919	—	—	Dec., 1919	—	—	Dec., 1919	—	—	Dec., 1919	—	—	Dec., 1919	—	—
Jan., 1920	—	—	Jan., 1920	4	2 6	Jan., 1920	3	19 6	Jan., 1920	3	16 6	Jan., 1920	3	13 6	Jan., 1920	3	10 6	Jan., 1920	3	7 6
June, 1920	4	15 0	June, 1920	4	12 6	June, 1920	4	9 6	June, 1920	4	6 6	June, 1920	4	3 6	June, 1920	4	0 6	June, 1920	3	17 6
Nov., 1920	6	0 0	Nov., 1920	4	17 6	Nov., 1920	4	14 6	Nov., 1920	4	11 6	Nov., 1920	4	8 6	Nov., 1920	4	5 6	Nov., 1920	4	2 6
Oct., 1921	4	15 0	Oct., 1921	4	12 6	Oct., 1921	4	9 6	Oct., 1921	4	6 6	Oct., 1921	4	3 6	Oct., 1921	4	0 6	Oct., 1921	3	17 6
Jan., 1922	—	—	Jan., 1922	4	10 6	Jan., 1922	4	7 0	Jan., 1922	4	4 0	Jan., 1922	4	1 0	Jan., 1922	3	18 0	Jan., 1922	3	15 0
July, 1922	—	—	July, 1922	4	7 0	July, 1922	4	4 0	July, 1922	4	1 0	July, 1922	3	18 0	July, 1922	3	15 0	July, 1922	3	12 0
Sept., 1922	—	—	Sept., 1922	4	4 0	Sept., 1922	4	1 0	Sept., 1922	3	18 0	Sept., 1922	3	15 0	Sept., 1922	3	12 0	Sept., 1922	3	9 0
Nov., 1922	—	—	Nov., 1922	4	1 0	Nov., 1922	3	18 0	Nov., 1922	3	15 0	Nov., 1922	3	12 0	Nov., 1922	3	9 0	Nov., 1922	3	6 0
Dec., 1922	4	11 0	Dec., 1922	—	—	Dec., 1922	—	—	Dec., 1922	—	—	Dec., 1922	—	—	Dec., 1922	—	—	Dec., 1922	—	—
Jan., 1923	4	9 0	Jan., 1923	—	—	Jan., 1923	—	—	Jan., 1923	—	—	Jan., 1923	—	—	Jan., 1923	—	—	Jan., 1923	—	—
May, 1923	—	—	May, 1923	3	17 6	May, 1923	3	14 6	May, 1923	3	11 6	May, 1923	3	8 6	May, 1923	3	5 6	May, 1923	3	2 6

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Report of the  
Committee of Inquiry into  
Government Printing  
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