

(b) Place a non-Government body such as the Y.W.C.A. in charge, and have it account periodically.

(c) Let the catering on contract, the Department collecting board-moneys and paying the caterer for meals on a *per capita* basis.

(2) Provide buildings, furniture, equipment, and staff, purchase all stores, and collect board-moneys.

In an effort to avoid administrative detail, Departments prefer to leave the ordering and preparation of food to a committee set up by the boarders, or to a caterer who undertakes the work at a contract price subject to the number of boarders not falling below certain figures.

There is no complete uniformity of procedure in the various Departments, and though some of them may have accumulated valuable figures on—*e.g.*, ration costs—others do not appear to collect such information, or to make use of what is available from other sources. As a result they may lack reliable standards by which to judge their own ration costs, or the *per capita* charges made by caterers. The question of comparative costs is not as simple as might appear as allowance must be made for such factors as distance from main supply points, sex of boarders, and the nature of work performed. Manual workers ration costs are relatively high and are reflected in the higher cost they pay for board.

A noteworthy feature of departmental hostels is the degree to which use has been made of surplus wartime buildings, such as United States barracks, Army recreation huts, linen-flax factory buildings, and one-time defence buildings. Delay in determining the prices at which some of these surplus defence assets are to be transferred has held up the preparation of complete accounts in some cases. It is desirable that departmental reports should disclose costs relating to hostels and camps, but, unless authoritative direction is given, it seems unlikely that this will be done except by the Department of Labour and Employment.

### **Transit Housing**

During the past financial year expenditure charged to War Expenses Account, "Ancillary," in respect of buildings, huts, and equipment handed over gratuitously to local authorities for housing purposes amounted to £71,669 2s. 9d., while costs debited to Ordinary Revenue Account, vote, "Maintenance of Public Works and Services," "Transit Housing," for dismantling and transporting huts and buildings, aggregated £29,798 9s. 6d.

### **Toll Charges**

The attention of Treasury was drawn to what appeared to be the excessive use of toll facilities by the Ministry of Works, the Public Works Department, and the Broadcasting Service during the year, the first-mentioned