

1955-56 (147) Civil appropriation accounts (classes I-V) 1954-55. Appropriation accounts of the sums granted by Parliament for civil services, classes I-V, for the year ended 31st March 1955; together with the report of the comptroller and auditor general thereon, and upon certain store accounts. (In continuation of House of Commons paper no. 15 of 1954-55)

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CIVIL

Appropriation Accounts

(CLASSES I—V)

1954—55

Appropriation Accounts of the sums granted by Parliament for Civil Services, Classes I—V, for the year ended 31st March 1955; together with the Report of the Comptroller and Auditor General thereon, and upon certain Store Accounts. (In continuation of House of Commons Paper No. 15 of 1954—55)

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CIVIL APPROPRIATION ACCOUNTS (CLASSES I-V), 1954-55

REPORT OF THE COMPTROLLER AND AUDITOR
GENERAL

GENERAL

1. The Civil Appropriation Accounts for 1954-55 are being published in two volumes, the present volume relating to Classes I-V and the second, to be issued later, to Classes VI-X. The contents of Classes I to IV are substantially the same as in 1953-54, but Class V was reduced by the transfer to Class VI of the Vote for the Ministry of Labour and National Service, and to Class X of the Votes for National Insurance and Family Allowances and the National Assistance Board.

2. My examination of the Appropriation Accounts for 1954-55 has followed the general lines described in previous Reports, particular attention being given to the systems of control and accounting used by Departments. I have no general criticism to make of the standards maintained.

Excess Votes

3. Excess Votes are required in two cases, viz. :—

Class V, Vote 1.—Ministry of Housing and Local Government. Excess expenditure of £402,758 5s. (see paragraphs 67-8 below).

Class V, Vote 11.—National Health Service, Scotland. Excess expenditure of £122,751 8s. 5d. (see paragraphs 96-7 below).

Excesses of £10 14s. 5d. on Class IV, Vote 4 (Imperial War Museum) and £1,906 15s. 8d. on Class X, Vote 2 (Ministry of Pensions and National Insurance) were due to the extra cost of the scheme for the gradual introduction of equal pay for men and women civil servants, and were accordingly met from the Vote for the Civil Service (Equal Pay Scheme), Class I, Vote 24B, under the arrangements described in paragraph 27 below.

Adjustment of Balances on 1953-54 Votes

4. The balance to be surrendered out of Civil Votes (Classes I-V) for 1953-54 amounted to £29,648,632 12s. 4d. I certify that this balance has been duly surrendered to the Exchequer.

5. The excesses on the Votes for the Charity Commission and the Ministry of Supply (Assistance to Industry, Scrap Recovery, &c.) referred to in paragraph 3 of my last Report on Classes I-V have been made good by Vote of Parliament.

Outturn of the Year

6. It will be seen from the summary on pages 2 and 3 that the total amount to be surrendered on Classes I-V of the Civil Votes is £15,943,751 18s. 6d. made up thus :—

Gross Expenditure :—	£	s.	d.	£	s.	d.
Estimated :						
Original	1,286,735,566	—	—			
Supplementary (July 1954) ..	4,085,297	—	—			
Supplementary (February 1955)	19,830,598	—	—			
Supplementary (March 1955)	250,000	—	—			
				1,310,901,461	—	—
Actual				1,292,544,979	15	4
Saving				18,356,481	4	8

(66095)

A*

Appropriations in Aid	£	s.	d.	£	s.	d.
Authorised :						
Original	131,846,178	—	—			
Supplementary (February 1955)	27,961	—	—			
	131,874,139	—	—			
Applied	128,935,900	—	5			
Deficiency				2,938,238	19	7
Surplus of Estimate over Expenditure				15,418,242	5	1
Add excess expenditure for which Parliamentary Authority is required				525,509	13	5
Amount to be surrendered, being 1·4 per cent. of Supply Grants				£15,943,751	18	6

7. The principal items contributing to this surplus are :—

Vote	Surplus	
	Amount	Percentage of Supply Grant
Colonial Services	£ 2,119,659	4·9
Home Office (Civil Defence Services)	2,096,281	13·6
Foreign Office Grants and Services	2,016,482	8·3
Development and Welfare (Colonies, &c.)	1,862,017	10·6
Ministry of Housing and Local Government	1,480,003	12·3

8. The following table shows that, proportionately to the Supply Grants, the amount of this year's surplus is less than that for any of the four preceding years :—

Percentage Ratios of Surrender to Supply Grant

Year	Classes					General Average
	I	II	III	IV	V	
1950-51	30·0	24·4	12·1	5·8	2·7	5·7
1951-52	27·0	14·5	14·7	2·1	1·4	3·7
1952-53	4·1	15·1	4·3	0·8	1·4	2·5
1953-54	3·9	14·1	6·3	0·6	0·9	2·1
1954-55	4·9	6·4	4·8	0·2	0·5	1·4

9. Particulars of the surpluses on the Votes for Classes VI-X and a statement of the aggregate surplus on the Civil Votes and Votes for Revenue Departments will be included in my Report on the Accounts of Classes VI-X.

Extra Receipts

10. Extra receipts payable to the Exchequer recorded in the Appropriation Accounts of the Civil Votes, Classes I-V, amount to £15,831,359 17s. A statement of the aggregate extra receipts on the Civil Votes, Classes I-X, and Votes for Revenue Departments will be included in my Report on the Accounts in Classes VI-X referred to in paragraph 9 above.

Store and Stock Accounts

11. Test examinations of the store and stock accounts relating to the Votes for Classes I-V have been carried out by my officers with generally satisfactory results. In the case of Votes for Classes VI-X the results will be dealt with in my separate Report on those Votes, while such comments as I have to make concerning stocks held for trading services are included in my separate Report on Trading Accounts and Balance Sheets, 1954-55 (H.C. 138 of 1955-56).

CLASS I, VOTE 2.—HOUSE OF COMMONS

Subhead A.4.—Sessional Allowance

12. By a Supplementary Estimate of 13 July 1954 (H.C. 215 of 1953-54), provision of £126,000 was made for sessional allowance to Members of Parliament, other than Ministers and Officers of the House, in respect of expenses wholly, necessarily and exclusively incurred by them in the performance of their duties as Members, payable as from 24 May 1954 at the rate of £2 for every day on which the House meets (other than a Friday). The Prime Minister had stated in the House on 8 July 1954 that this allowance would constitute a cash reimbursement, related to the actual sittings at Westminster, of the subsistence and other expenditure which Members are obliged to incur, and that the sum drawn would be deducted by the Inland Revenue from the total expenses on which the Member would otherwise be entitled to claim relief.

13. Payments of sessional allowance during the year amounted to £97,232 in respect of about 450 Members. A further 68 Members were ineligible for the allowance and over 100 Members made no claim.

14. The allowance has been paid for days on which the House met irrespective of whether the Member actually attended the sittings or not. Payments are made automatically on application by the Member but, as the allowance is intended to reimburse expenses which are wholly, necessarily and exclusively incurred by the Member in the performance of his Parliamentary duties, particulars of the amounts paid to each Member during the financial year are notified to the Inland Revenue Department. If the amount of expenses allowable for Income Tax purposes is found to be less than the sessional allowance drawn, the Department invite the Member to approach the Fees Office. The Member can then arrange with the Fees Office to repay the difference immediately or by deduction from future salary or sessional allowance payments.

CLASS I, VOTE 14.—THE MINT

15. Provision for the expenses of the Mint is made by a token vote as the expenditure is considerably less than the receipts. In 1954-55 the excess of receipts over payments was £6,540,882. Receipts are from (a) the banks for issues of new coin for circulation, £9,103,619, (b) other Governments and outside bodies for work undertaken for them, £1,009,055, and (c) the Treasury for silver extracted from withdrawn coins, £3,206,862.

Coin issued for circulation

16. United Kingdom coin is put into circulation by issuing it to the banks at face value. The system of cost accounting referred to in the Foreword to the Trading Accounts (H.C. 138 of 1955-56) enables the Mint to ascertain the production cost per 1,000 pieces for each denomination of coin but the cost of metal and manufacture bears no relation to the face value of the coin issued and the difference represents the greater part of the profit (£5,598,209) shown in the Trading Accounts.

Work for other Governments, &c.

17. As stated in the Foreword to the Trading Accounts, of the 499,400,527 coins struck by the Mint during the year, 235,661,609 were in discharge of orders by other Governments. The invoiced value of coin produced for other Governments brought to account in the Trading and Profit and Loss Account was £787,166. The work showed a satisfactory rate of profit to the Royal Mint. Sales of medals and miscellaneous work, which produced £99,844 in the year, showed, however, a small loss.

Extraction of silver from withdrawn coin

18. Mixed silver and cupro-nickel coin is withdrawn from circulation as it becomes available in the banks and is sorted in the Mint. The cupro-nickel coin sorted out is reissued and the silver coin sent to contractors for refining. So long as the country's requirements of white metal coin continue to expand, or remain static, the withdrawal of the silver coin gives rise to a corresponding demand for the issue of new cupro-nickel. The estimated expenditure on these operations for the year is as follows:—

	£
Work in the Mint as per cost accounts	35,010
Refining as per Trading Account (Bullion Account)	49,165
Cost of manufacture of new cupro-nickel coin required as a result of the withdrawal of the silver coin	410,000
	<u>£494,175</u>

19. Sales of extracted silver as recorded in the Trading Account for the year amounted to £3,185,388. The extracted silver is passed to the Treasury at the market bullion price and is being accumulated by them for ultimate transfer to the United States of America in discharge of lease-lend liabilities, as mentioned in paragraph 22 below. A special investigation carried out by the Mint for the quarter ended 30 June 1955 showed that the cost of sorting, extraction and replacement during the quarter was 1s. 2d. per ounce of fine silver extracted, which (taking the price of silver at 6s. 7d. per ounce) gives an excess of income over expenditure of 5s. 5d. per ounce for this operation.

20. Payments to the banks for mixed silver and cupro-nickel coin withdrawn are charged to Subhead I, which is credited with sums received from the banks for cupro-nickel sorted out and reissued. The net charge to the subhead thus represents broadly the value of silver coin sorted out and withdrawn in the year. Eventually, when the withdrawal of silver coin has been concluded, the net charges to the Vote for payments to the banks will have been balanced by receipts appropriated in aid, or handed over as Exchequer Extra Receipts, in respect of the additional issues of new cupro-nickel coin required, in the absence of a contraction in demand, to replace the silver coin withdrawn. Payments to the banks for mixed coin in 1954-55 amounted to £11,278,304 and reissues of cupro-nickel coin to £6,018,600, leaving a net charge of £5,259,704 compared with an estimate of £7,500,000. The subhead was thus overestimated for the year of account by £2,240,296 as compared with an overestimate of £1,989,336 for 1953-54.

CLASS I, VOTE 15.—NATIONAL DEBT OFFICE

Examination of Accounts of Non-Voted Services

21. Annual accounts of the National Debt Commissioners in respect of non-voted services, made up to 31 March 1955 or to a recognised closing date within the financial year then ended, have been duly rendered. Of these accounts the following are laid before Parliament in pursuance of statutory directions, together with my certificate in each case and such observations as may be necessary :—

County Court Funds Investment Account,
Irish Land Purchase Fund Account,
Local Loans Fund Accounts,
Redemption Stock Sinking Fund Account, and
Supreme Court (Deposit and Exchange) Account.

The accounts not laid before Parliament have also been examined by my officers with satisfactory results.

CLASS I, VOTE 21.—SILVER

Accumulation of Stocks of Silver

22. Reference was made in previous Reports to the arrangements under which silver was obtained during the period June 1943 to December 1945 from the United States without payment, subject to an undertaking to return an equivalent quantity within five years after the end of the war. This period has since been defined as ending on 28 April 1957.

23. Receipts from the United States under these arrangements amounted to just over 88 million ounces, which, after deduction of certain expenses, realised on sale about £12·5m. Some 5·7 million ounces were sold to certain Dominion and Colonial Governments on condition that a similar amount would be sold back to this country at the same price within five years of the end of the war. These obligations have been met, except for 27,948 ounces still outstanding at 31 March 1955 from three Colonies.

24. Since 1946-47, when the Vote of Credit ceased, net provision for silver purchases and sales has been made first on the Miscellaneous Expenses Vote and latterly on the separate Silver Vote. Provision is made to acquire silver from the Royal Mint or from other sources and silver so acquired may be sold as necessary to meet the essential needs of home and export industries or accumulated towards meeting H.M. Government's obligation to the United States Government. The silver is handled and stored by the Royal Mint and by the Bank of England as agents for the Treasury. Between 1946-47 and 1954-55 some 145·5 million ounces were purchased at a cost of £39·3m., the main source of supply being silver extracted from coin withdrawn from circulation (see paragraph 19 above) ; in the same period 88·5 million ounces were sold for £24·3m.

25. Purchases in the year and receipts from sales are shown in the explanatory note to Subhead A of the Account (page 52). These include short-term dealings with members of the silver market involving sales of £2,664,908 and repurchases of £2,646,020. This temporary accommodation of the market results in a small profit to the Treasury who have, in addition, the use of the sale proceeds for the period.

26. At 31 March 1955 the Bank of England and the Royal Mint held between them 57 million ounces accumulated at a cost over the period of £15m. About a million and a half further ounces were in stock at that date but had not been paid for by the Treasury. No replacement of the silver loaned by the United States has yet been made.

CLASS I, VOTE 24B.—CIVIL SERVICE (EQUAL PAY SCHEME)

27. Parliament was informed on 25 January 1955 of a proposed scheme under which the existing scales of pay of most women civil servants would be increased by seven equal annual instalments, beginning on 1 January 1955, so that, on the payment of the seventh instalment their scales would become identical with men's scales. A Supplementary Estimate would be necessary in order to obtain Parliamentary authority for the scheme.

28. The Treasury in their Minute dated 2 February 1955 (Cmd. 9380) explained that civil service organisations had not at that date accepted the scheme and if the customary arrangements for the presentation of Supplementary Estimates were to be followed for Departments which needed additional provision in 1954-55, it was not possible to delay their presentation until such acceptance was forthcoming. In these circumstances and following the procedure adopted in the past when similar conditions obtained, it had been decided to present a single Supplementary Estimate, from which advances would be made to any Vote on which there was prospective excess expenditure caused by the introduction of the scheme. The Treasury added that a departure from the general rule that the Vote of each Department should show the cost of the staff of that Department could only be justified in quite exceptional circumstances; in their judgment such circumstances existed in the present case.

29. Accordingly, Supplementary Estimate (H.C. 45 of 1954-55) was presented on 4 February 1955, providing £234,000 to meet such part of the additional cost caused by the introduction of the scheme as could not be met from savings on the Votes of the Departments concerned.

30. The Account, at page 58, shows expenditure of £1,917 10s. 1d. Of this, £10 14s. 5d. was issued to the Imperial War Museum Vote (Class IV, Vote 4) and £1,906 15s. 8d. to the Ministry of Pensions and National Insurance Vote (Class X, Vote 2). I have satisfied myself that the amounts so allocated do not exceed the relevant expenditure on the Votes concerned.

31. The large surplus of £232,082 9s. 11d. is explained by the Accounting Officer as being due to the ability of Departments to meet the increased cost from savings on their respective Votes to a greater extent than had been expected. The footnote to the Account shows that the total expenditure so met amounted to £224,600.

CLASS II, VOTE 1.—FOREIGN SERVICE

*Subhead D.3.—Initial Cost of Official Transport, &c.**Subhead D.4.—Maintenance and Running Expenses of Official Transport*

32. In paragraph 56 of my Report on the Appropriation Accounts in Classes VI to X, 1953-54, I mentioned that the Government Car Service, operated by the Ministry of Works, did not include, *inter alia*, the cars operated by the Foreign Office. The cost of these cars and of other forms of transport operated at home and abroad by the Foreign Office is borne on the Foreign Service Vote. Expenditure in 1954-55 amounted to £575,000 approximately, of which £112,300 (Subhead D.3) was for new vehicles, £211,700 (part of Subhead D.4) for maintenance and running costs and £251,000 (part of Subheads A.1 and A.2) for the pay of drivers. Receipts credited to Appropriations in Aid included some £77,700, recoveries in respect of transport services, and some £16,000 in respect

CLASS II, VOTE 1—*contd.*

of sale of cars. According to returns compiled during the early part of 1955 the Foreign Office fleet, excluding motor-cycles, consisted of 18 vehicles at headquarters in London and 513 vehicles at some 150 oversea posts.

33. For the car pool at headquarters, quarterly returns furnished to the Treasury show that, in the 52 weeks ended 23 April 1955, the average running cost, including administration (other than superannuation), depreciation and accommodation was 1s. 6·2*d.* per mile for a total mileage of 247,782. The average cost per mile in the previous year was 1s. 6·4*d.*

34. Official transport of some kind is provided at about 150 Foreign Service posts abroad (Diplomatic Missions, Consular and other posts). Individual cars are provided for the use of some 80 Heads of Diplomatic Missions ; all other requirements of the post are met from pool transport which consists, according to local requirements, of staff cars, utilities and trucks. The number of vehicles in these pools varies from 25 at Washington to a single vehicle at a number of posts. Foreign Service officers above certain ranks are expected to run their own private cars and a contribution towards the capital cost and provision for running expenses are included in the foreign allowance payable to them. Such officers may not normally make any call on official transport for their personal use. The instructions also provide for the vehicle establishment to be reviewed at regular intervals ; for the use of official cars for private purposes to be subject to certain restrictions and to be paid for at a fixed charge, at present one shilling per mile ; and for technical reports and returns showing certain costs and mileages for the car pool as a whole.

35. The returns furnished, however, do not include the pay of the drivers of cars for the individual use of Heads of Missions, administration expenses, depreciation, insurance, freight on spares, nor, in general, garage rent ; and in consequence no comprehensive figure for the running costs of these car pools is available. Such costs as are available show wide variations between different posts mainly because of varying local conditions and the effect of exchange rates. The mileage covered in 1954-55 totalled some 5,800,000. I understand that the Foreign Office rely to a great extent on the Foreign Service Inspectorate (who visit posts abroad at intervals of three years or so) to ensure that the official car pools are economically and efficiently operated.

CLASS II, VOTE 3.—BRITISH COUNCIL

Audit of Overseas Expenditure

36. The Grant in Aid Account includes receipts and payments in 68 overseas countries. As in previous years the local accounts produced to me for expenditure abroad are not generally supported by sub-vouchers but the expenditure is examined locally by members of the internal audit staff, by professional accountants or by auditors of the Oversea Audit Service, whose reports are made available for my inspection.

37. For various reasons the audit of local expenditure cannot always follow closely on the end of the year of account, and accordingly the results of examination of certain sections of the expenditure abroad in 1954-55 are not yet available to me.

CLASS II, VOTE 11.—DEVELOPMENT AND WELFARE (COLONIES, &C.)

CLASS II, VOTE 12.—DEVELOPMENT AND WELFARE (FEDERATION OF RHODESIA AND NYASALAND, AND SOUTH AFRICAN HIGH COMMISSION TERRITORIES)

Provision for expenditure under the Colonial Development and Welfare Acts, 1940 to 1955

38. As stated in paragraph 29 of my Report for 1946-47, the Colonial Development and Welfare Act, 1945 extended the operation of the Act of 1940 to 31 March 1956 and raised the limit of expenditure permissible to £120m. over the ten years to that date, subject to an annual limit of £17·5m. including not more than £1m. for research. By Acts of 1949 and 1950, the limit of expenditure permissible during the ten-year period was further raised to £140m. and the annual limit to £25m., including £2·5m. for research.

39. The Colonial Development and Welfare Act, 1955, which received the Royal Assent on 29 March 1955, extended the operation of the existing Acts to 31 March 1960 : it also raised the total provision under the Acts to £220m. and increased the annual limit on expenditure to £30m. of which up to £3m. might be spent on research. As approximately £40m. of the provision made available under the earlier Acts remained unspent at 31 March 1955 and the new Act provided an additional £80m., the total amount available for expenditure in the five-year period to 31 March 1960 is £120m. This will permit an average expenditure of £24m. a year as compared with the actual rate of expenditure of some £14m. a year over the years 1951-1954 and of nearly £16m. in the year 1954-55.

40. By circular despatch of 26 April 1955, subsequently published as Cmd. 9462, Colonial Governments were informed that the whole of the sum remaining unspent from the provision under the 1945 and 1950 Acts had already been allocated to them or the central services. Of the new provision of £80m. an aggregate of £14·35m. would be made available for central schemes for research, higher education, higher technical education, surveys, broadcasting, post-selection training for H.M. Oversea Civil Service, &c. ; £12·35m., including such financial assistance as may be necessary to safeguard the banana and citrus industries of certain West Indian Governments, would be set aside as a general reserve ; and the remaining £53·3m. would be allocated to individual territories on the basis of their relative financial needs. The allocations to territories range from £13m. to the Federal and Regional Governments of Nigeria to no further assistance to the Gold Coast, Hong Kong and Singapore other than eligibility for aid from central allocations ; they absorb the £10m. advance cover, announced in Parliament on 24 June 1953, including special provision of up to £3m. approved in view of the world rice shortage to finance experiments in rice production in territories where conditions are suitable.

41. The new allocations also include sums of £1m. and £500,000 respectively to Nyasaland and Northern Rhodesia, which by the Federation of Rhodesia and Nyasaland (Constitution) Order in Council, 1953, constitute with Southern Rhodesia the Federation of Rhodesia and Nyasaland. Since federation, certain existing colonial development and welfare schemes relating to matters which are a federal responsibility have been transferred to the Federal Government. That Government has become responsible to the Commonwealth Relations Office for the administration and accounting of these schemes and for any new schemes of a similar nature. Accordingly, from 1954-55, provision for such schemes was included in the Vote for Development and Welfare administered by the Commonwealth Relations Office (Class II, Vote 12). Schemes which remain under the administration of the territorial Governments

CLASS II, VOTES 11 & 12—*contd.*

continue to be accounted for to the Colonial Office and provision for them was included in the Estimate for Development and Welfare (Colonies, &c.) (Class II, Vote 11).

42. At 31 March 1955 commitments for grants and loans approved under the Acts totalled £136,310,410 and total expenditure charged to Development and Welfare Votes and to be set against the amount authorised under the Acts amounted to £101,149,716.

CLASS III, VOTE 12.—PUBLIC TRUSTEE

43. A test examination of the Public Trustee's Trust Accounts has been carried out in accordance with the Regulations under the Public Trustee Statutory Rules. The results of the examination, which were satisfactory, have been reported to the Treasury.

CLASS IV, VOTE 1.—MINISTRY OF EDUCATION

*Subhead C.—Grants to Local Education Authorities**Teachers' Training Colleges*

44. Apart from courses provided at University Departments of Education and approved art schools, the training of teachers is conducted at teachers' training colleges maintained by local education authorities and voluntary bodies. In 1953-54 there were 84 local education authority training colleges (64 general, 12 domestic science, 5 physical education and 3 technical) and 54 voluntary training colleges, of which five were not grant-aided.

45. It is the practice of the Ministry of Education to analyse and compare the annual accounts rendered to them by the local education authority teachers' training colleges. The analysis for 1953-54 (the latest year for which complete accounts are available) showed that at some 60 general training colleges which were wholly or mainly residential the total cost per student ranged from £232 to £557 per annum. Costs of teaching staff varied from £75 to £180, of clerical and maintenance staff from £10 to £105 and of boarding from £50 to £184 per student. Receipts from students, which were limited to a contribution towards boarding costs assessed on an income basis, averaged £16 per head per annum.

46. In view of the considerable variations in cost, not all due to the incidence of unfilled places, I asked the Ministry what steps were taken by them to ascertain the causes of the relatively high costs of certain colleges and whether they were able to satisfy themselves that costs are not excessive and that due regard is paid to economy. In reply the Ministry stated that where their analysis of the annual accounts throws up *prima facie* evidence that the cost of a college is unduly high, either in general or in respect of particular items of expenditure, the matter is taken up with the local education authority concerned; if adequate explanation of the high costs is not forthcoming, reductions are called for. A more detailed investigation was being made with the cooperation of the authorities of eight selected colleges with the object of establishing more precisely the effect of various factors and of examining the possibility of fixing standard costs for certain items. The report on this investigation was expected shortly.

47. The Ministry explained that, although the number of vacancies had never been large in relation to the total capacity of the colleges and had fallen considerably since 1953-54, colleges taken into use in conditions of urgency after the last war had been particularly affected by poor recruitment. Other factors affecting the cost per student were the size of the college, suitability of

CLASS IV, VOTE 1—*contd.*

the premises and its geographical situation. The two colleges with the highest cost per student were both relatively small and were accommodated in old buildings not ideally adapted for the purpose. It was intended to close one of them in 1960 and the other about 1961.

48. The total cost of local education authority teachers' training colleges in 1953-54 was (apart from grants to students) about £5m. Under the grant regulations local education authorities maintaining colleges are reimbursed 100 per cent. of the net recognisable expenditure but all authorities, whether maintaining such colleges or not, are required to make a contribution towards the cost. The authorities' contribution is 40 per cent. (allocated among them on the basis of the average number of pupils on the registers in their areas) and the remaining 60 per cent. is a final charge to the Ministry Vote.

49. The grants payable by the Ministry to the authorities of voluntary training colleges equal the approved tuition fee and the approved boarding fee less a student's contribution assessed on an income scale. Capital grants not exceeding one-half of approved expenditure are also payable in certain circumstances. The total cost in 1953-54, borne on Subhead D.1, was about £2.9m.

Subhead D.3.—College of Aeronautics (Grant in Aid)

50. I have referred in previous Reports to the College of Aeronautics which was established in 1946 to provide post-graduate instruction in aeronautical science for those employed in the aircraft industry or in the technical branches of Service and civil aviation and to undertake research in matters relating to aeronautics. The College is financed by grants in aid from the Vote of the Ministry of Education but capital expenditure on works services is a final charge on the Vote for Public Buildings. In 1954-55 issues from the grant in aid amounted to £395,500 and £460,000 is provided in the Estimates for 1955-56.

51. The accounts of the College for the year ended 31 March 1955 show that £34,688 was spent on equipment (plant, machinery, &c.) and £564,760 on maintenance. Receipts apart from the grant in aid amounted to £183,091, mainly from tuition and residence fees (£37,400) and contract work undertaken for the aircraft industry, &c. (£84,000). The expenditure included £259,298 for salaries and wages. The College staff at 31 March 1955 numbered 463 of whom 49 were engaged on tuition of about 150 students and 51 were employed solely on research and other services for civil aviation. In addition about 70 Ministry of Works employees are normally engaged on maintenance work, the cost of which is borne by the College.

52. The premises and airfield when first occupied by the College were in the ownership of the Air Ministry but have since been vested in the Ministry of Works who charge an annual rental related to the cost of the buildings and capital works provided. The rent paid in 1954-55 was £51,049 which included £14,847 additional assessments for previous years. Capital expenditure on new works and extensions borne on Ministry of Works Votes, 1954-55 (Class VII, Votes 1 and 3) amounted to £54,118.

53. The College provides a two-year course for selected students and in my Report for 1947-48 I mentioned that it expected to provide eventually for about 300 students at any one time. During 1954-55 the number of whole-time students in residence averaged 149, made up of 68 first-year and 81 second-year students. In addition short-term courses were held which represented the equivalent of four whole-time students. Of the entrants in 1953 some 30 per cent. were sponsored by Service Departments and Governments and about

CLASS IV, VOTE 1—*contd.*

40 per cent. were in receipt of grants from local education authorities ; less than 20 per cent. were sponsored by aircraft firms and only 5 per cent. paid their own fees. I am informed by the Ministry of Education that the continuance of aid by local education authorities to College students has been under discussion with the authorities and that it has been agreed in principle that local education authorities should not be expected in future to aid post-graduate students of this kind, for whom other arrangements should be made.

54. Particulars of the maintenance cost per student during the last four years are as follows :—

	<i>Number of students</i>	<i>Net maintenance expenditure £</i>	<i>Cost per student £</i>
1951-52	130	286,269	2,202
1952-53	126	310,309	2,463
1953-54	161	307,528	1,910
1954-55	153	381,669	2,495

55. The fees of £200 per annum (£75 for tuition and £125 for board) charged to United Kingdom students, which were based on institutions regarded as comparable, have remained unchanged since 1946.

56. The Governors of the College have for some time had under consideration the desirability of enlisting the support of firms in the aircraft industry both by way of direct financial assistance to the College and in aiding students to attend. In February 1955 the Ministry informed the Governors of the great importance they attached to such a policy. No financial contribution, however, has yet been received from the aircraft industry.

CLASS IV, VOTE 1.—MINISTRY OF EDUCATION

CLASS IV, VOTE 13.—PUBLIC EDUCATION, SCOTLAND

Camps Acts, 1939 and 1945

57. Reference was made in previous Reports to payments by the Ministry of Health and the Department of Health for Scotland under the Camps Act, 1939, for the construction, maintenance and management of camps of a permanent character.

58. The Act authorised payments by way of grant or loan, up to a maximum of £1,200,000 in all, to recognised companies not trading for profit. Advances were made up to this maximum, namely £1,032,000 to the National Camps Corporation Ltd. for 31 camps constructed in England and Wales and £168,000 to the Scottish Special Housing Association Ltd. for five camps in Scotland. Under the original agreements with these companies, one-half of advances for the provision and equipment of the camps and the whole of advances for working expenses were repayable with interest at 4 per cent. by equal half-yearly instalments over 20 years. The advances to the two companies so repayable amounted to £560,684 and £84,623 respectively ; demand for repayment of the other half of the capital advances was to be made only in certain circumstances, e.g. liquidation.

CLASS IV, VOTES 1 & 13—*contd.*

59. During the war the camps were used as residential schools for evacuated children. Of the expenditure in that period on the English camps £12,946 was deemed to be of value for peace-time use and thus to constitute an additional liability of the company ; one-half (£6,473) was to be treated as a redeemable advance.

60. On the return of evacuated children to their homes the camps became available for use by education authorities generally for educational purposes and responsibility for administering the Act was transferred to the Minister of Education by the Camps Act, 1945, and to the Scottish Education Department by direction under the Reorganisation of Offices (Scotland) Act, 1939.

(i) *Camps in England and Wales*

61. Because of rises in costs after the war and economy measures on the part of local education authorities the National Camps Corporation Ltd. found itself in financial difficulties and in 1951 and again in 1953 the Ministry of Education, with Treasury consent, extended, by ten years on each occasion, the period of repayment of the redeemable advances. Two camps had to be sold as a result of local developments, and the Corporation were authorised to retain the proceeds. The financial position, however, continued to deteriorate and in September 1955, as there seemed little chance of the company paying its way, the Minister, after formally demanding repayment of the outstanding loans, appointed a receiver to dispose of the assets in the 28 camps then remaining.

62. At 31 March 1955 redeemable advances of £296,801 had been repaid, leaving a balance outstanding of £270,356. In addition the Minister will be a creditor for £477,789, being capital advances falling to be repaid on the winding up of the company.

(ii) *Camps in Scotland*

63. To assist the Scottish Special Housing Association Ltd. in the transition from wartime conditions, the Scottish Education Department agreed to meet the deficit on the company's maintenance account from the Education (Scotland) Fund. From 1 April 1947, when ownership and management of the camps was transferred to a new company, Scottish National Camps Association Ltd., the Department agreed to continue grants until the company was able to pay its own way from the income obtained from local education authorities and others using the camps. Although considerable use has been made of the camps each year and several increases in charges have been made since 1949, the company has not been able, in face of rising costs, to pay its way. The following grant payments have been made from the Fund :—

		£
Scottish Special Housing Association Ltd.	1945-46 and 1946-47	24,608
Scottish National Camps Association Ltd.	1947-48 to 1954-55	140,949
Total		£165,557

Loan repayments by the companies during the same periods amounted to £62,723, made up of capital (£41,243) and interest (£21,480).

64. The amount of redeemable advances outstanding at 31 March 1955 was £30,692 18s. 8d. The final instalment of capital and interest is due early in 1960. In the event of the Scottish National Camps Association Ltd. being wound up, all property and assets are transferable to the Secretary of State.

CLASS IV, VOTE 12.—BROADCASTING

*Home Services (Sound and Television)**Subhead A.1.—Grant for General Purposes*

65. The original Estimate of £14m. for this grant was increased to £17·6m. by a Supplementary Estimate (H.C. 208 of 1953-54) presented on 5 July 1954. Of the increase of £3,600,000, £3,400,000 represented further grant estimated to become payable to the British Broadcasting Corporation as a result of an increase in the fee for a television receiving licence from £2 to £3 with effect from 1 June 1954. The balance of £200,000 represented additional grant arising partly from an alteration in the terms of the Agreement with the Corporation and partly from an adjustment in respect of the grant for 1953-54. The grant payable to the Corporation from 1 April 1953 for Home Services (Sound and Television) under the provisions of an Agreement dated 12 June 1952 (Cmd. 8579) had been equal to 86 per cent. of the net revenue from broadcast receiving licences. This Agreement was revised by a Supplemental Agreement dated 28 June 1954 (Cmd. 9196), which provides that the Postmaster General shall, out of such aids or supplies as from time to time may be appropriated by Parliament therefor, pay to the Corporation :—(a) in respect of the year ended 31 March 1955 a sum equal to the net licence revenue less £2m. ; (b) in respect of each of the two following years a sum equal to the net licence revenue less £2·75m. ; and (c) in respect of the remainder of the term of the present Licence, which expires on 30 June 1962, such sum as the Treasury may authorise. The “ net licence revenue ” consists of all sums received by the Postmaster General in respect of the issue of broadcast receiving licences less a sum equal to the expenses incurred by him in relation to broadcasting services within the British Islands.

66. Although Post Office accounts and returns provide information from which a reasonably reliable estimate can be made, in the later months of a financial year, of the licence revenue likely to be received in that year, neither the licence revenue nor the amount of the expenses incurred can be ascertained with complete accuracy until after the close of the year. Payments to the Corporation, within the amount granted by Parliament, are made in instalments during the year and an adjustment is made in the following year for the balance of the sum finally found to be due. In previous years the amount to be adjusted has been relatively small. In January 1955, however, it became apparent that the difference between the Parliamentary grant and the sum due under the Agreement would be substantial. The actual sum due to the Corporation under the Agreement for the year under review, after allowing for the contribution to the Exchequer of £2m. and expenses of the Postmaster General amounting to £1,583,942, proved to be £19,317,250, including £447,908 brought forward from the previous year. Payments to the Corporation during the year were, however, limited to £17,600,000, the amount of the Parliamentary grant, leaving £1,717,250 to be met from the grant for the year 1955-56.

CLASS V, VOTE 1.—MINISTRY OF HOUSING AND LOCAL GOVERNMENT

Excess Expenditure

67. The Account shows that expenditure on Subhead B.1 (Grants under the Rural Water Supplies and Sewerage Acts, 1944 and 1951) exceeded the Estimate by £639,882 5s. The Treasury sanctioned the meeting of £237,124 of this excess from the savings on Subheads B.2 (Grants in respect of Water and Sewerage Services in Development Areas) and D.2 (Grants to Local Authorities under the Town Development Act, 1952) but did not consider that the use of savings elsewhere on the Vote to meet the balance of the excess could properly

CLASS V, VOTE 1—*contd.*

be authorised without the authority of Parliament. It is proposed to apply to Parliament for an Excess Vote in respect of the balance of the excess viz. : £402,758 5s. and for authority to apply the sum of £402,748 5s. out of the balance of the savings on other subheads of the Vote towards meeting it, leaving a token sum of £10 to be voted as a Supply grant.

68. The excess on Subhead B.1 was due to the earlier submission of claims by local authorities consequent on the publication of the Rural Water Supplies and Sewerage Bill on 4 February 1955. Whereas the Act of 1944 provided that, with certain exceptions, grants were to be paid as lump sums, the Bill proposed to authorise the Minister to pay grants, including those outstanding under the 1944 Act, either in the form of lump sums or of periodical payments. Grant claims paid in England in February and March 1955 amounted to £501,965 and £899,920 respectively compared with a monthly average of £359,000 over the preceding ten months.

CLASS V, VOTE 2.—HOUSING, ENGLAND AND WALES

Subhead C.—Emergency Housing Services

69. In paragraphs 52-60 of their Third Report the Public Accounts Committee of 1951-52 reviewed and commented on the cost to the Exchequer of emergency housing in requisitioned properties. The subsequent Treasury Minute of 18 November 1952 and evidence given to the Public Accounts Committee of 1952-53 described the measures being taken to secure a progressive reduction in the cost of the service. In addition to terminating the Ministry's liability for costs incurred in rest centres after March 1953, the measures included a request to local authorities to make regular reviews of charges to occupants and urged upon them the speediest practicable release of requisitioned properties.

70. Expenditure on emergency housing charged in the present Account is £15,634,421 and receipts amount to £9,979,937 bringing the totals for the nine years to 31 March 1955 to £138,813,266 and £65,855,994 respectively.

71. The expenditure is mainly incurred on the accommodation of families in requisitioned dwellings, the number of which fell from 87,878 at 31 March 1951 (including 58,183 in the London Region) to 59,467 at 31 March 1955 (including 47,902 in the London Region). Summaries of quarterly returns furnished by local authorities to the Ministry show that the number of families housed averaged 136,739 in 1950-51 and was 106,289 at 31 March 1954, the latest date for which complete returns are available. Some of these properties are used as "halfway houses" in which each family has at least one room but shares cooking and other facilities with other occupants. The average number of families so accommodated in 1950-51 was 1,375; in 1953-54 it was 2,241, including an estimated number of 236 in "halfway houses" converted by the London County Council from rest centres for which precise figures of numbers and cost are not yet available. In addition, approximately 32,900 families were accommodated in hutments, camps, &c., during 1950-51 and 21,900 at 31 March 1954.

72. The summaries also show that the average gross cost per family in requisitioned dwellings other than "halfway houses", excluding capital costs, rose from £90 14s. in 1950-51 to £95 2s. in 1953-54. The average rent paid by occupiers rose from £51 14s. in 1950-51 to £58 10s. in 1953-54 leaving net losses of £39 and £36 12s. for these years. For families in "halfway houses" the average gross cost, excluding capital expenditure, rose from £99 6s. in 1950-51

CLASS V, VOTE 2—*contd.*

to £107 19s. in 1953-54. Receipts from occupiers rose from £43 9s. in 1950-51 to £51 5s. in 1953-54 leaving net losses of £55 17s. and £56 14s. for these years. Incomplete returns for 1954-55 indicate some reductions, compared with 1953-54, in gross and net costs per family in both types of dwelling.

73. Capital expenditure on requisitioned dwellings consists of the cost of adaptations, initial repairs and miscellaneous expenditure, and of terminal compensation to owners under Section 2 (1) (b) of the Compensation (Defence) Act, 1939. In 1950-51 expenditure amounted to £886,600 of which £414,300 consisted of compensation to owners. Incomplete returns for 1954-55 show capital expenditure of £1,714,100 including £1,683,000 compensation to owners. The increase in the compensation cost is attributable to the progress made in releasing properties and settling owners' claims.

74. Under the Requisitioned Houses and Housing (Amendment) Act, 1955, which came into effect on 6 June 1955, the power of the Minister to retain possession of requisitioned houses was terminated and the right to possession was vested in the appropriate local authority until not later than 31 March 1960. The Act provides that the Minister shall reimburse expenditure by local authorities on terminal compensation and shall meet 100 per cent. of deficits, as assessed by him, incurred in connection with requisitioned houses for the period ending 31 March 1956, and 75 per cent. of such deficits incurred in the years 1956-57 to 1959-60. The Act also provides for special grants to be paid where the Minister is satisfied that net expenditure to be borne by local authorities in any financial year after 31 March 1956 is greater than reasonable, and for contributions towards the lease or cost of purchase of houses by local authorities required for former occupants of requisitioned houses.

CLASS V, VOTE 2.—HOUSING, ENGLAND AND WALES

CLASS V, VOTE 12.—HOUSING, SCOTLAND

Guarantees of Excess Advances made by Building Societies for House Purchase

75. Section 5 of the Housing Act, 1949, provides that in England and Wales, with the approval of the Minister, a local authority may guarantee the repayment to a building society of any advances with interest thereon made by the society to its members to enable them to build or acquire houses. Where a local authority guarantees not more than two-thirds of the excess of an advance over the sum which would normally be advanced without the guarantee, the Minister may, with the consent of the Treasury, undertake to reimburse the authority one-half of any loss suffered by them under the terms of the guarantee.

76. In May 1954 with Treasury approval the Ministry of Housing and Local Government issued details of two schemes under which the Minister was prepared to accept liability under the above statutory provisions. Scheme A provided that, where an intending purchaser was able to put down only a 10 per cent. deposit on a dwelling worth (purchase price or valuation whichever is the lower) up to £2,500, the Minister would reimburse one-half of any loss sustained by a local authority as a result of a guarantee extending to two-thirds of the principal of, and interest on, the difference between the 90 per cent. advance actually made by the building society and a 70 per cent. advance. Scheme B provided that where the purchaser was able to put down only 5 per cent. on a post-1918 dwelling worth up to £2,000 the Minister would reimburse one-half of any loss sustained as a result of a guarantee extending to two-thirds of the principal of, and interest on, the difference between the 95 per cent. advance actually made and a $66\frac{2}{3}$ per cent. advance.

CLASS V, VOTES 2 & 12—*contd.*

77. These two schemes were replaced in September 1955 by a single scheme to apply to dwellings worth up to £2,500. The maximum advance remains at 95 per cent. for post-1918 houses and 90 per cent. for others ; but the normal advance above which the guarantee operates is governed by a sliding scale and depends upon the amount of the deposit made by the borrower, the larger the sum deposited the greater the normal advance under the scale. The Minister will not reimburse any loss in a case where the normal advance would be 80 per cent. or more.

78. When sanctioning the Ministry's original schemes the Treasury required further authority to be sought when the contingent Exchequer liability under the guarantees approached £2m. By 31 March 1955 guarantees had been given in respect of approximately 10,000 houses, the estimated contingent liability being £1,200,000. In November 1955 the Ministry informed the Treasury that the contingent Exchequer liability might then be around £2m. and that they thought there would be a continuing liability of at least that amount.

79. Broadly comparable schemes have been introduced in Scotland under Section 77 (2) of the Housing (Scotland) Act, 1950.

CLASS V, VOTE 5.—NATIONAL HEALTH SERVICE, ENGLAND AND WALES

*Subheads K.10 (England) and KK.10 (Wales)**Ambulance Services*

80. Responsibility for the provision of ambulance transport required for the National Health Service in England and Wales, apart from vehicles required at hospitals for internal and inter-hospital use, rests with local health authorities whose net expenditure on the service approved by the Minister ranks for grant from the National Health Service Vote at 50 per cent. The following table showing the amounts of grant charged to Votes over the past few years indicates the continuing growth of expenditure by authorities on the service :—

			<i>England</i>	<i>Wales</i>	<i>Total</i>
			£	£	£
1951-52	..	..	3,766,237	233,997	4,000,234
1952-53	..	..	4,275,895	298,804	4,574,699
1953-54	..	..	4,802,099	302,377	5,104,476
1954-55	..	..	4,984,795	310,019	5,294,814

81. Following the recommendation by the Public Accounts Committee of Session 1952-53, in paragraph 28 of their Third Report, that the Health Departments should make further efforts to examine the costs of local authority services which involve large payments from voted moneys, the Ministry have undertaken advisory surveys of the ambulance services of some 40 county councils or county borough councils in England and Wales. The authorities selected provided a representative cross section and together incurred about one-half of the total expenditure on the service. The conclusions drawn in interim reports on the results of the majority of these surveys are that with a few exceptions local authorities have organised their ambulance services in an economical manner and that, while increased costs of wages and materials are a contributing factor to the rising costs, the main factor is the increase in the demand made on the services, particularly by hospitals, whose requirements account for over 70 per cent. of the total demand. The increase was attributed partly to a lowering of the standards observed in deciding if an ambulance

CLASS V, VOTE 5—*contd.*

should be provided ; and partly to an increase in the numbers requiring transport to hospital for out-patient treatment and a tendency on the part of hospitals to discharge in-patients at the earliest possible stage with the consequence that transport is required to convey them to and from hospital for subsequent out-patient treatment, sometimes over long periods. Although real abuse of the service was found to be rare, there was at some hospitals too great a tendency to take for granted the availability of the service and a degree of laxity in ordering transport which resulted in uneconomical use of the service ; the fact that hospitals were not responsible financially for the cost of the service did not help to keep demands down. The service is provided by both county councils and county borough councils. Reciprocal arrangements between county councils were found to be generally satisfactory but such arrangements between county councils and county borough councils were said to leave much to be desired in many areas.

82. The Ministry have notified individually the authorities covered by the surveys of any recommendations for improving the efficiency of their services. Most of the authorities have accepted the recommendations and are taking action accordingly. The Ministry have also drawn the attention of hospital authorities, where necessary, to survey reports which have indicated some degree of administrative laxity on their part in the ordering of ambulance transport.

CLASS V, VOTE 5.—NATIONAL HEALTH SERVICE, ENGLAND AND WALES

CLASS V, VOTE 11.—NATIONAL HEALTH SERVICE, SCOTLAND

*Subheads F (England), FF (Wales) and F (Scotland)**General Medical Services**Remuneration of General Medical Practitioners*

83. The remuneration of doctors for National Health Service patients on their lists is paid from a Central Pool covering Great Britain, the main distribution being based on capitation rates. As I mentioned in paragraphs 69 and 70 of my Report for 1951-52, the size of the Pool for 1950-51 was determined in March 1952 by an independent adjudicator who adjusted his award by reference to the number of doctors in the service and not to the population as formerly had been the practice : the award also increased the "betterment" factor to be applied to doctors' pre-war net earnings to reflect current conditions. This award necessitated recalculation of the Central Pool for the years 1948-49 to 1951-52.

84. Following the adjudication of 1952 the amount of the Central Pool for each year has been calculated on the broad principle that it should provide a sum, which, together with the Exchequer contribution for superannuation and all professional earnings including income from private practice, will give doctors on average an income, after deducting practice expenses, equal to the corresponding average income under the award. The Pools for 1952-53 and 1953-54 have now been finally determined at £50,441,837 and £53,605,500 respectively, the increase being mainly due to the increased number of doctors in practice. Pending the final determinations, provisional distributions were made currently. Since 1 April 1953, following the recommendations of a working party of representatives of the Health Departments and the British Medical Association, these provisional distributions have been made at the annual capitation rate of 17s. for each Health Service patient on a doctor's list, with an additional 10s. for every patient within the range of 501 to 1,500.

CLASS V, VOTES 5 & 11—*contd.*

85. In calculating the Pools for 1952-53 and 1953-54 practice expenses were taken as 32·3 and 33·4 per cent. respectively of gross professional earnings. In arriving at these figures the Ministry were guided by the results of sample inquiries undertaken by the Board of Inland Revenue. The Board however have indicated their unwillingness to continue these inquiries annually. In the light of this the Ministry proposed to the British Medical Association that a joint working party should be set up to consider a workable scheme for keeping the practice expenses percentage up to date in the years when no Inland Revenue investigation is undertaken. The Association felt however that it would be more satisfactory to continue the present arrangement of joint discussion rather than set up an entirely new body whose findings would then have to be submitted to both sides.

86. Further in the course of my examination of the Pools for 1952-53 and 1953-54, I noticed that the Ministry had assumed a figure of £2m. as representing the receipts by doctors from private practice. This was the figure adopted by the adjudicator as representing the 1950-51 receipts from this source and was, I understand, an estimate. I have inquired of the Ministry as to the evidence upon which they based their assumption that receipts from private practice have remained at the level of £2m. for years subsequent to 1950-51.

Subheads G (England), GG (Wales) and H (Scotland).—Chemists' Remuneration General

87. The Public Accounts Committee of Session 1955-56 referred in paragraph 19 of their Third Report to the continued inability of the Health Departments to give an assurance, based on ascertained facts, that payments to chemists for dispensing prescriptions under the Health Service were fair and reasonable; they considered this most regrettable and trusted that every effort would be made to complete the inquiries and negotiations then proceeding so that the propriety of chemists' remuneration could be further considered in the current Session in the light of actual results. The present position is summarised in the following paragraphs.

88. In England and Wales the information received from some 500 chemists concerning their earnings and expenses is being assembled preparatory to the production of a joint report by the accountants of both sides. I have recently inquired as to the progress made.

89. In Scotland the information needed for a review of chemists' remuneration was made available to the Department of Health in March 1955 in a joint report by accountants representing the chemists and the Department. From this report it appears that during 1952, the year reviewed, the payments to chemists at tariff rates had, after allowing for all costs, including depreciation and 5 per cent. on working capital, resulted in a surplus of 3·33*d.* per prescription. In April 1955 the Department informed the Treasury of this excess, adding that in their opinion the report had, moreover, overstated the chemists' expenses for certain major items; on the other hand there was no doubt that chemists' overhead expenses had risen since 1952 and this might absorb some part of the excess payment.

90. In the Department's view the information in the report would have justified an interim reduction in the rates of payment for Health Service dispensing. They considered, however, that Whitley negotiations on remuneration would have to be an essential preliminary and that these would have been unprofitable if embarked upon before the facts in the accountants' report had been examined

CLASS V, VOTES 5 & 11—*contd.*

objectively in joint discussions. Accordingly, in May 1955, while making it clear that they reserved the right to propose a reduction at any time, they invited the chemists' representatives to join in discussions. The Department added that the chemists' representatives were now cooperating in the further inquiries and it was hoped to complete the field work early in 1956. The question of altering the rates of remuneration would then have to be considered in the light of the information obtained.

Purchase by chemists of drugs on terms more favourable than tariff prices

91. Payments to chemists comprise the cost of the ingredients used in making up prescriptions, an addition of 25 per cent. for oncosts, certain allowances and a dispensing fee. The prices paid for standard drugs or non-proprietary preparations are determined in accordance with a prescribed drug tariff based on wholesale prices. While, however, it is normal trade practice for wholesale prices to vary with the quantity purchased, the prices listed in the drug tariff are based on the quantities in which it is reasonable to expect the average chemist to buy. In consequence the larger chemists who can buy at more advantageous rates may make a profit from reimbursement at tariff rates. Moreover it appears that some large chemists may make private settlements with suppliers for rebates or concessions which go beyond the advertised arrangements for discounts.

92. The Ministry informed the Treasury in January 1955 that they had not hitherto considered it practicable to introduce differential tariff rates for chemists. The Treasury, however, pressed the Ministry to make vigorous efforts to secure for the Exchequer benefit from the fact that some chemists buy their supplies at less than the drug tariff prices. In March 1955 the Ministry approached the Association of British Pharmaceutical Industry with a view to arranging a small exploratory investigation at manufacturers and wholesalers to establish the actual prices paid by chemists to suppliers for widely prescribed standard drugs and preparations; but eventually, in October 1955, the Association declined to take part. I have recently asked the Ministry for information on the progress made in this matter, and for confirmation that their inquiries will cover proprietary preparations as well as standard drugs and non-proprietary preparations.

93. In Scotland inquiries so far have taken the form of a brief sample check to establish whether or not there was any significant variation between the net prices paid by chemists and the drug tariff rates. If the sample check suggests that the variation is significant a more detailed study will be undertaken.

Subheads I (England), II (Wales) and I (Scotland).—Remuneration of Opticians

94. I mentioned in paragraph 107 of my last Report that questions relating to the remuneration of opticians participating in the supplementary ophthalmic services were within the province of the optical Whitley Council for the National Health Service. A questionnaire designed to elicit all necessary information about earnings and costs had been sent in November 1954 to a number of representative opticians and the replies and accompanying financial statements would be examined by accountants advising each side of the Whitley Council. It was hoped that these inquiries would enable the Management Side of the Council and the Ministry to assess the reasonableness of opticians' remuneration for services rendered to the Health Service.

CLASS V, VOTES 5 & 11—*contd.*

95. The Ministry informed me in December 1955 that questionnaires were sent to 740 opticians but only 168 satisfactorily completed replies had been received : more were expected but it seemed unlikely that the numbers would be sufficient to raise the total to more than 220. If only this number were received the Management Side of the Whitley Council would consider the response as being disappointingly low, and they were therefore arranging to discuss the situation with the Staff Side.

CLASS V, VOTE 11.—NATIONAL HEALTH SERVICE, SCOTLAND

*Subheads P.1, P.2 and P.3.—Civil Defence Services
Excess Expenditure*

96. The Account shows under Civil Defence Services that expenditure charged to Subhead P.1 (Capital Expenditure) and P.3 (Purchase and Storage of Materials for Reserve) exceeded the Estimate by £11,970 1s. 3d. and £121,083 13s. 10d. respectively, while on Subhead P.2 (Current Expenditure) there was a saving of £10,302 6s. 8d. The Treasury sanctioned the application of the saving on Subhead P.2 towards making good the excesses on Subheads P.1 and P.3 but did not consider that the use of savings elsewhere on the Vote to meet the balance of the excesses could properly be authorised without the authority of Parliament. They explained to the Department that civil defence expenditure was too unlike the other subheads from which provision could be drawn for virement to be appropriate. It is proposed to apply to Parliament for an Excess Vote in respect of the balance of the excesses, viz., £122,751 8s. 5d. and for authority to apply the sum of £122,741 8s. 5d. out of the balance of the savings on other subheads of the Vote towards meeting it, leaving a token sum of £10 to be voted as a Supply grant.

97. The overspending was mainly due to an unexpected claim from the Ministry of Health in respect of canvas bought in 1952-53 and used for tentage. The Department were not aware that their previous payments to the Ministry for tentage had covered only the cost of making up the canvas and not the cost of the material ; and the further claim was received too late for provision to be made in the Supplementary Estimate.

F. N. Tribe,
Comptroller and Auditor General.

Exchequer and Audit Department,
19 January 1956.

APPROPRIATION ACCOUNTS, 1954-55

CIVIL SERVICES, CLASSES I—V

SUMMARY

Page	Class	SERVICE	Estimated Gross Expenditure	Authorised Appropriations in Aid	Supply Grant	Actual Gross Expenditure
			£	£	£	£ s. d.
5	I	Central Government and Finance	31,420,399	10,144,249	21,276,150	27,759,273 14 5
63	II	Commonwealth and Foreign	114,169,643	2,424,460	111,745,183	106,980,777 11 3
127	III	Home Department, Law and Justice ..	97,032,649	10,615,251	86,417,398	92,658,595 3 6
195	IV	Education and Broadcasting	360,691,599	21,637,068	339,054,531	359,886,449 2 1
247	V	Health, Housing and Local Government ..	707,587,171	87,053,111	620,534,060	705,259,894 18 6
		Adjustment for Civil Service (Equal Pay Scheme). See note †				10 14 5
		TOTAL£	1,310,901,461	131,874,139	1,179,027,322	1,292,544,979 15 4

† Expenditure amounting to £1,917 10s. 1d. has been included in the Vote for the Civil Service (Equal Pay Scheme), Class I, Vote 24B, and also in Class IV, Vote 4 (£10 14s. 5d.) and Class X, Vote 2 (£1,906 15s. 8d.). The Actual Gross Expenditure in respect of Classes I-V was therefore £1,292,544,979 15s. 4d. and the corresponding Net Expenditure £1,163,609,079 14s. 11d.

APPROPRIATION ACCOUNTS, 1954-55

CIVIL SERVICES, CLASSES I-V

SUMMARY

Class	Appropriations in Aid applied		Net Expenditure		Gross Expenditure compared with Estimate : Saving or Excess		Deficiency of Appropriations in Aid		Amount to be surrendered		Extra Receipts payable to Exchequer	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
I	7,532,688	- 7	20,226,585	13 10	3,661,125	5 7	2,611,560	19 5	1,049,564	6 2	7,341,694	16 5
II	2,353,772	10 1	104,627,005	1 2	7,188,865	8 9	70,687	9 11	7,118,177	18 10	4,658,419	2 10
III	10,371,313	3 7	82,287,281	19 11	4,374,053	16 6	243,937	16 5	4,130,116	- 1	945,134	4 10
IV	21,636,782	1 10	338,249,667	- 3	805,160	12 4	285	18 2	804,874	14 2	740,593	2 7
V	87,041,344	4 4	‡618,218,550	14 2	2,327,276	1 6	11,766	15 8	2,841,018	19 3	2,145,518	10 4
			10 14 5		10 14 5							
	128,935,900	- 5	1,163,609,079	14 11	18,356,481	4 8	2,938,238	19 7			15,831,359	17 -
Total amount to be surrendered									£	15,943,751	18 6	

* See Report, paragraph 27.

‡ Includes excess expenditure of £525,509 13s. 5d. for which Excess Votes will be sought (see Report, paragraphs 67 and 96).

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CIVIL ACCOUNTS,
1954—55

CLASS I

CENTRAL GOVERNMENT AND FINANCE

CLASS I
CENTRAL GOVERNMENT AND FINANCE

SUMMARY

Page	No. of Vote	SERVICE	Estimated Gross Expenditure	Authorised Appropriations in Aid	Supply Grant	Actual Gross Expenditure
			£	£	£	£ s. d.
9	1	House of Lords	135,783	15,854	119,929	135,181 - 4
12	2	House of Commons	1,079,976	5,510	1,074,466	1,041,585 4 7
14	3	Registration of Electors	560,000	—	560,000	553,834 9 3
15	4	Treasury and Subordinate Departments	3,493,432	84,300	3,409,132	3,467,587 19 10
22	5	Privy Council Office	31,427	2,227	29,200	30,694 17 3
24	6	Privy Seal Office	7,580	—	7,580	6,377 19 8
25	7	Charity Commission	93,641	2,500	91,141	93,533 18 1
26	8	Civil Service Commission	441,820	69,000	372,820	437,583 6 1
28	9	Exchequer and Audit Department ..	523,345	47,710	475,635	516,402 12 -
30	10	Friendly Societies Registry	77,600	4,500	73,100	76,846 - 1
32	11	Government Actuary	54,811	31,320	23,491	54,662 5 10
34	12	Government Chemist	283,940	500	283,440	279,141 6 9
35	13	Government Hospitality	60,000	—	60,000	50,000 - -
36	14	The Mint	9,372,420	9,372,320	100	6,778,654 - 1
38	15	National Debt Office	42,015	38,940	3,075	41,971 1 2
40	16	National Savings Committee	941,200	—	941,200	897,575 19 5
42	17	Public Record Office	112,342	9,893	102,449	112,105 2 5
44	18	Public Works Loan Commission ..	57,863	57,763	100	54,764 4 11
45	19	Royal Commissions, &c.	208,000	—	208,000	185,515 4 8
51	20	Secret Service	5,000,000	—	5,000,000	4,809,890 2 1
52	21	Silver	5,012,000	—	5,012,000	4,786,179 8 6
53	22	Tithe Redemption Commission	328,700	328,600	100	320,891 16 -
54	23	Flood and Tempest Distress Relief ..	1,000,000	—	1,000,000	850,600 - -
55	24	Miscellaneous Expenses	138,584	1,100	137,484	131,959 18 -
57	24A	Repayments to the Civil Contingencies Fund	87,422	—	87,422	87,421 9 5
58	24B	Civil Service (Equal Pay Scheme) ..	234,000	—	234,000	1,917 10 1
59	25	Scottish Home Department	1,999,556	63,812	1,935,744	1,914,333 10 7
62	26	Scottish Record Office	42,942	8,400	34,542	42,663 7 4
		Total	31,420,399	10,144,249	21,276,150	27,759,273 14 5

CLASS I
CENTRAL GOVERNMENT AND FINANCE

SUMMARY

No. of Vote	Appropriations in Aid applied		Net Expenditure		Gross Expenditure compared with Estimate : Saving		Deficiency of Appropriations in Aid		Amount to be surrendered		Extra Receipts payable to Exchequer	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
1	15,854	- -	119,327	- 4	601	19 8	—	—	601	19 8	301	19 8
2	5,510	- -	1,036,075	4 7	38,390	15 5	—	—	38,390	15 5	859	18 3
3	—	—	553,834	9 3	6,165	10 9	—	—	6,165	10 9	—	—
4	84,300	- -	3,383,287	19 10	25,844	- 2	—	—	25,844	- 2	32,483	3 5
5	2,227	- -	28,467	17 3	732	2 9	—	—	732	2 9	574	17 2
6	—	—	6,377	19 8	1,202	- 4	—	—	1,202	- 4	—	—
7	2,500	- -	91,033	18 1	107	1 11	—	—	107	1 11	378	6 -
8	65,646	16 7	371,936	9 6	4,236	13 11	3,353	3 5	883	10 6	—	—
9	43,875	3 -	472,527	9 -	6,942	8 -	3,834	17 -	3,107	11 -	—	—
10	4,500	- -	72,346	- 1	753	19 11	—	—	753	19 11	80	8 2
11	31,320	- -	23,342	5 10	148	14 2	—	—	148	14 2	7,392	12 2
12	500	- -	278,641	6 9	4,798	13 3	—	—	4,798	13 3	574	13 3
13	—	—	50,000	- -	10,000	- -	—	—	10,000	- -	—	—
14	6,778,654	- 1	—	—	2,593,765	19 11	2,593,665	19 11	100	- -	6,540,881	19 1
15	38,940	- -	3,031	1 2	43	18 10	—	—	43	18 10	2,578	- 5
16	—	—	897,575	19 5	43,624	- 7	—	—	43,624	- 7	3,260	- 10
17	9,893	- -	102,212	2 5	236	17 7	—	—	236	17 7	202	6 1
18	54,764	4 11	—	—	3,098	15 1	2,998	15 1	100	- -	716,693	15 1
19	—	—	185,515	4 8	22,484	15 4	—	—	22,484	15 4	931	15 9
20	—	—	4,809,890	2 1	190,109	17 11	—	—	190,109	17 11	—	—
21	—	—	4,786,179	8 6	225,820	11 6	—	—	225,820	11 6	—	—
22	320,891	16 -	—	—	7,808	4 -	7,708	4 -	100	- -	—	—
23	—	—	850,000	- -	150,000	- -	—	—	150,000	- -	—	—
24	1,100	- -	130,859	18 -	6,624	2 -	—	—	6,624	2 -	15,631	5 11
24A	—	—	87,421	9 5	10	7	—	—	10	7	9,106	- 3
24B	—	—	1,917	10 1	232,082	9 11	—	—	232,082	9 11	—	—
25	63,812	- -	1,850,521	10 7	85,222	9 5	—	—	85,222	9 5	8,880	12 7
26	8,400	- -	34,263	7 4	278	12 8	—	—	278	12 8	883	2 4
	7,532,688	- 7	20,226,585	13 10	3,661,125	5 7	2,611,560	19 5			7,341,694	16 5
	Total amount to be surrendered £ 1,049,564 6 2											

Q-13

HOUSE OF LORDS

ACCOUNT of the sum expended, in the year ended 31 March 1955, compared with the sum granted, for the salaries and expenses of the House of Lords.

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
MEMBERS	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
A.—Travelling Expenses of Peers	7,000	6,140 14 9	859 5 3	—	—	
DEPARTMENT OF THE LORD CHANCELLOR						
B.—Salaries, &c.	5,613	5,838 - -	—	225 - -	—	
DEPARTMENT OF THE CHAIRMAN OF COMMITTEES						
C.—Salaries, &c.	5,760	6,003 13 3	—	243 13 3	—	
DEPARTMENT OF THE CLERK OF THE PARLIAMENTS						
D.—Salaries, &c.						
Original	£51,231					
Supplementary	£1,420					
	52,651	52,604 14 4	46 5 8	—	—	
E.—Incidental Expenses	330	958 18 8	—	628 18 8	—	
DEPARTMENT OF THE GENTLEMAN USHER OF THE BLACK ROD						
F.—Salaries, &c.	11,484	12,126 - 10	—	642 - 10	—	
LIBRARIAN'S DEPARTMENT						
G.—Salaries, &c.	3,285	3,656 15 -	—	371 15 -	—	

EXPLANATION of the Causes of Variation between Expenditure and Grant

- A.—Claims were fewer than anticipated.
 B.—Revision in salary of Serjeant-at-Arms.
 C.—Pay increases.
 E.—Excess due to temporary appointment of two male cleaners in connection with alterations to the Victoria Tower repository.
 F.—Pay increases.
 G.—Excess due to increases in pay (£268) and an extension of service for the Librarian (£104).

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
DEPARTMENT OF THE LORD GREAT CHAMBERLAIN						
H.—Salaries, &c.	7,512	7,860 11 8	—		348 11 8	
I.—Incidental Expenses ..	580	480 18 9	99 1 3		—	
J.—Civilian Custodians						
Original .. £20,206						
Supplementary.. .. £2,350						
	22,556	22,593 10 1	—		37 10 1	
CONTINGENT EXPENSES OF THE HOUSE OF LORDS						
K.—Shorthand Writers for Committees, &c. ..	950	1,065 8 8	—		115 8 8	
L.—Police	9,100	8,338 2 7	761 17 5		—	
M.—Miscellaneous Expenses	400	327 6 1	72 13 11		—	
N.—Retired Allowances, &c.						
Original .. £10,782						
Less Supplementary .. £2,220						
	8,562	7,186 5 8	1,375 14 4		—	
GROSS TOTAL						
Original .. £134,233						
Supplementary.. .. £1,550						
	£ 135,783	135,181 - 4	3,214 17 10		2,612 18 2	
	Estimated	Applied				
Deduct—						
Z.—Appropriations in Aid						
Original .. £14,314						
Supplementary.. .. £1,540						
	15,854	15,854 - -				
NET TOTAL						
Original .. £119,919						
Supplementary.. .. £10						
	£ 119,929	119,327 - 4	Surplus to be surrendered			
			£601 19 8			

	Receipts payable to Exchequer	Estimated	Realised
		£	£ s. d.
Receipts authorised to be used as Appropriations in Aid		15,854	16,155 19 8
Appropriated in aid (Subhead Z)			15,854 - -
			£301 19 8
Payable separately to Exchequer			

EXPLANATION of the Causes of Variation between Expenditure and Grant—*contd.*

H.—Excess due mainly to increases in pay (£603), two additional housemaids (£270) and the temporary employment of a shorthand typist (£111); partly offset by savings on staff changes (£311), vacancies (£260) and overtime (£72).

I.—Saving mainly on provision for laundry and uniforms.

K.—Increased number of meetings of Committees.

L.—Fewer Police were required than anticipated.

N.—Saving due mainly to a postponed retirement.

Details of Receipts	Estimated	Realised
	£	£
Fees on Judicial proceedings, Private Bills, taxation of costs, &c. ..	6,700	6,892
Contribution from House of Commons Vote towards cost of Civilian Custodians	9,010	9,120
Periodical contributions in respect of widows', &c., pensions	144	144
Total	£15,854	16,156

Extra receipts arose mainly from fees on Judicial proceedings.

Francis W. Lascelles,
Clerk of the Parliaments,
Accounting Officer.

17 August 1955.

I have examined the above Account 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 I certify, as the result of my audit, that in my opinion the above Account is correct.

F. N. Tribe,
Comptroller and Auditor General.

HOUSE OF COMMONS

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31 March 1955, compared with the sum granted, for the salaries and expenses of the House of Commons, including a grant in aid to the Kitchen Committee.

Service	Grant	Expenditure	Expenditure compared with Grant					
			Less than Granted		More than Granted			
	£	£	s.	d.	£	s.	d.	
MEMBERS								
A.1.—Salaries, &c.	582,022	579,827	6	8	2,194	13	4	
A.2.—Travelling Expenses ..	81,775	75,316	11	11	6,458	8	1	
A.3.—Kitchen Committee (Grant in Aid)	12,513	12,161	—	—	352	—	—	
A.4.—Sessional Allowance Supplementary	126,000	97,232	—	—	28,768	—	—	
B.—Late Night Transport Service	320	219	4	7	100	15	5	
DEPARTMENT OF THE CLERK OF THE HOUSE								
C.1.—Salaries, &c.	68,988	67,561	15	2	1,426	4	10	
C.2.—Incidental Expenses ..	202	149	19	—	52	1	—	
DEPARTMENT OF THE SPEAKER								
D.1.—Salaries, &c.	67,683	76,500	13	4	—	8,817	13	4
D.2.—Expenses of the Library	5,705	5,271	12	—	433	8	—	
D.3.—Miscellaneous Expenses	5,226	4,985	9	—	240	11	—	
DEPARTMENT OF THE SERJEANT AT ARMS								
E.1.—Salaries, &c.	52,966	54,687	8	7	—	1,721	8	7
E.2.—Incidental Expenses ..	4,847	4,513	7	10	333	12	2	

EXPLANATION of the Causes of Variation between Expenditure and Grant

A.1.—Savings due to bye-elections (£2,696), Members declining salary (£400), amounts not paid until succeeding year (£293) and Members electing to forego Ministerial salary (£452); partly offset by amounts in respect of previous years paid in 1954-55 (£96) and Ministerial changes (£1,551).

A.2.—The amount cannot be closely estimated.

A.3.—Savings due to less number of staff being employed during recesses.

A.4.—Savings due to Members not claiming the allowance either in full or in part.

B.—Due to fewer late night sittings of the House than expected.

C.1.—Due to savings of staff partly offset by the addition of Pay Supplement.

D.1.—Due to increases in staff (£1,713), fees of temporary reporters, &c. (£843) and to the revision of salary scales with the addition of Pay Supplement.

D.2.—Due mainly to saving on bookbinding (£932); partly offset by increased purchases of books (£509).

D.3.—Includes the cost of a Mace presented to the Federal Assembly of Rhodesia and Nyasaland (£968).

E.1.—Due to the addition of Pay Supplement.

E.2.—Due mainly to saving on annunciators (£305).

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
F.—Shorthand Writers ..	3,225	1,675 11 5	1,549 8 7	—	—	—
G.—Police and Custodians ..	30,170	29,259 3 9	910 16 3	—	—	—
H.—Expenses of Committees, &c.	975	113 14 6	861 5 6	—	—	—
I.—Retired Allowances, &c. . .	37,359	32,110 6 10	5,248 13 2	—	—	—
GROSS TOTAL						
<i>Original</i> ..	£953,976					
<i>Supplementary</i> ..	£126,000					
	£1,079,976	1,041,585 4 7	48,929 17 4	10,539 1 11		
	<u>Estimated</u>	<u>Applied</u>				
Deduct—						
Z.—Appropriations in Aid ..	5,510	5,510 - -				
NET TOTAL						
<i>Original</i> ..	£948,466					
<i>Supplementary</i> ..	£126,000					
	£1,074,466	1,036,075 4 7				
			Surplus to be surrendered			
			£38,390 15 5			

Receipts payable to Exchequer

	Estimated	Realised
	£	£ s. d.
Receipts authorised to be used as Appropriations in Aid (Fees, &c.) ..	5,510	6,369 18 3
Appropriated in aid (Subhead Z)		5,510 - -
Payable separately to Exchequer		£859 18 3

EXPLANATION of the Causes of Variation between Expenditure and Grant—*contd.*

- F.—Due to the reduced numbers of Committees set up.
G.—Due to saving on Police requirements (£1,961) ; partly offset by increased cost of Custodians (£1,050).
H.—Provision of travelling expenses of sub-committees was not wholly required.
I.—Savings due to deaths of pensioners (£562) and to the provision for probable retirements not being wholly required.
Z.—Extra receipts due mainly to opposition to Bills in Committee stage and to fees on late Bills.

W. S. Morrison,
Speaker.

Edward A. Fellowes,
Accounting Officer.

25 October 1955.

I have examined the above Account 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 I certify, as the result of my audit, that in my opinion the above Account is correct.

F. N. Tribe,
Comptroller and Auditor General.

REGISTRATION OF ELECTORS

ACCOUNT of the sum expended, in the year ended 31 March 1955, compared with the sum granted, for expenses in respect of the registration of electors.

Service	Grant	Expenditure	Expenditure compared with Grant				
			Less than Granted		More than Granted		
	£	£	s.	d.	£	s.	d.
Registration Expenses under the Representation of the People Acts	560,000	553,834	9	3	6,165	10	9

Surplus to be surrendered £6,165 10 9

Herbert Brittain,
Accounting Officer.

21 September 1955.

I have examined the above Account 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 I certify, as the result of my audit, that in my opinion the above Account is correct.

F. N. Tribe,
Comptroller and Auditor General.

TREASURY AND SUBORDINATE DEPARTMENTS

ACCOUNT of the sum expended, in the year ended 31 March 1955, compared with the sum granted, for the salaries and other expenses in the Department of Her Majesty's Treasury and Subordinate Departments, the additional salary payable to the Chancellor of the Duchy of Lancaster and the salary and expenses of the Minister without Portfolio.

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
TREASURY	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
A.1.—Salaries, &c. <i>Original</i> .. £1,127,160 <i>Supplementary</i> £50,000	1,177,160	1,163,710 3 7	13,449 16 5	—	—	
A.2.—Travelling and Incidental Expenses <i>Original</i> .. £38,000 <i>Supplementary</i> £6,000	44,000	43,938 18 8	61 1 4	—	—	
A.3.—Telegrams and Telephones	31,800	29,730 17 —	2,069 3 —	—	—	
A.4.—Special Inquiries <i>Original</i> .. £40,000 <i>Less Supplementary</i> £18,000	22,000	15,619 2 9	6,380 17 3	—	—	
	£ 1,274,960	1,252,999 2 —	21,960 18 —	—	—	
CABINET OFFICE						
B.1.—Salaries, &c. <i>Original</i> .. £176,170 <i>Supplementary</i> £3,540	179,710	175,348 12 2	4,361 7 10	—	—	
B.2.—Travelling and Incidental Expenses	4,000	2,260 10 4	1,739 9 8	—	—	
B.3.—Telegrams and Telephones <i>Original</i> .. £13,000 <i>Less Supplementary</i> £6,500	6,500	5,801 9 —	698 11 —	—	—	
	£ 190,210	183,410 11 6	6,799 8 6	—	—	

EXPLANATION of the Causes of Variation between Expenditure and Grant

A.1.—There was a saving on the Supplementary provision taken to meet pay increases, &c. Expenditure includes £97 9s. 10d. arrears of salary increases to two officers formerly serving in the Office of the Secretary of State for the Co-ordination of Transport, Fuel and Power. An overpayment of entertainment allowance amounting to £70 1s. 4d. (of which £56 9s. 2d. was charged in prior years) was written off.

A.4.—Includes a constructive loss of £145 2s. 6d. in respect of the proposed talks at Bermuda in June 1953, which were subsequently postponed until December 1953.

The saving of £6,380 17s. 3d. was due to provision being made for conferences which were not held within the year.

B.2.—Saving due to the cost of overseas travelling being less than expected.

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
WAR HISTORIES (CABINET OFFICE)						
C.1.—Salaries, &c.						
Original ..	£96,254					
Supplementary	£4,000					
	100,254	97,720 8 3	2,533 11 9	—		
C.2.—Travelling and Incidental Expenses						
Original ..	£3,350					
Supplementary ..	£830					
	4,180	3,983 16 7	196 3 5	—		
C.3.—Telegrams and Telephones						
Original ..	£5,250					
Less Supplementary	£2,600					
	2,650	2,603 1 2	46 18 10	—		
	£ 107,084	104,307 6 —	2,776 14 —	—		
OFFICE OF THE LORD PRESIDENT OF THE COUNCIL						
D.1.—Salaries, &c. ..	13,300	12,950 19 10	349 — 2	—		
D.2.—Travelling and Incidental Expenses ..	1,250	971 18 5	278 1 7	—		
	£ 14,550	13,922 18 3	627 1 9	—		
E.—Chancellor of the Duchy of Lancaster : Additional Salary £	2,000	2,416 13 4	—	416 13 4		
OFFICE OF THE MINISTER WITHOUT PORTFOLIO						
E.E.1.—Salaries, &c.						
Supplementary	1,735	1,730 8 6	4 11 6	—		
E.E.2.—Travelling and Incidental Expenses						
Supplementary	10	—	10 — —	—		
	£ 1,745	1,730 8 6	14 11 6	—		

EXPLANATION of the Causes of Variation between Expenditure and Grant—*contd.*

D.2.—Travelling expenses were less than expected.

E.—Excess due to the Minister's salary being restored to the full rate as from 1 November 1954.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£ s. d.	£ s. d.	£ s. d.
CAPITAL ISSUES COMMITTEE				
F.1.—Salaries, &c. . .	9,960	10,777 3 9	—	817 3 9
F.2.—Travelling and Incidental Expenses . .	100	70 - 7	29 19 5	—
£	10,060	10,847 4 4	29 19 5	817 3 9
EXCHANGE CONTROL				
G.1.—Bank of England : Fee for administration of Exchange Control	1,300,000	1,300,000 - -	—	—
G.2.—Exchange Control Medical Advisory Committee : Ex- penses	5,000	4,018 7 11	981 12 1	—
£	1,305,000	1,304,018 7 11	981 12 1	—
UNITED KINGDOM TREASURY AND SUPPLY DELEGATION IN THE UNITED STATES OF AMERICA				
H.1.—Salaries, &c. <i>Original</i> £123,430 <i>Less Supplementary</i> £5,000	118,430	119,332 1 6	—	902 1 6
H.2.—Travelling and Incidental Expenses . .	8,500	11,764 11 10	—	3,264 11 10
H.3.—Postage, Telegrams, &c. <i>Original</i> £7,150 <i>Less Supplementary</i> £2,015	5,135	4,710 10 7	424 9 5	—
£	132,065	135,807 3 11	424 9 5	4,166 13 4

EXPLANATION of the Causes of Variation between Expenditure and Grant—*contd.*

G.2.—The Committee ceased to function on 31 March 1955, and no members' or consultants' fees were paid after 31 December 1954.

H.1.—Includes gratuities paid to six former locally-engaged employees, *viz.*, £512, £467, £346, £342, £357 and £357.

H.2.—Excess caused by a greater number of passages to and from United States of America than was expected.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
OFFICE OF PARLIAMEN- TARY COUNSEL	£	£ s. d.	£ s. d.	£ s. d.
I.1.—Salaries, &c. . .	48,430	51,074 14 8	—	2,644 14 8
I.2.—Fees to Counsel, &c. . .	300	—	300 — —	—
I.3.—Travelling and Inci- dental Expenses . .	100	50 17 6	49 2 6	—
£	48,830	51,125 12 2	349 2 6	2,644 14 8
STATUTE LAW REVISION				
J.1.—Salaries, &c. . .	13,307	14,002 11 10	—	695 11 10
J.2.—Travelling and Inci- dental Expenses . .	25	—	25 — —	—
£	13,332	14,002 11 10	25 — —	695 11 10
UNIVERSITY GRANTS COMMITTEE				
K.1.—Salaries, &c. . .	22,030	23,515 5 1	—	1,485 5 1
K.2.—Travelling and Inci- dental Expenses . .	1,250	2,023 17 6	—	773 17 6
£	23,280	25,539 2 7	—	2,259 2 7
PAYMASTER GENERAL				
L.1.—Salaries, &c. . .	339,000	335,821 19 10	3,178 — 2	—
L.2.—Travelling and Inci- dental Expenses . .	6,550	6,309 8 8	240 11 4	—
L.3.—Commission . .	350	330 11 5	19 8 7	—
£	345,900	342,461 19 11	3,438 — 1	—

EXPLANATION of the Causes of Variation between Expenditure and Grant—*contd.*

I.1.—Excess due to revision of salary scales for legal staff, to Pay Supplement, and to the appointment of an additional assistant.

I.2.—No outside assistance was required.

K.1.—Excess due to staff changes and to Pay Supplement.

K.2.—Excess due to an unexpectedly large number of visits to Universities by the Chairman and Sub-Committees.

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
EXCHEQUER OFFICE, SCOTLAND						
M.—Salaries, &c. ..£	24,416	24,998 17 7	—		582 17 7	
GROSS TOTAL						
Original .. £3,461,432						
Supplementary £32,000						
£	3,493,432	3,467,587 19 10	37,426 17 3		11,582 17 1	
<i>Deduct—</i>	Estimated	Applied				
Z.—Appropriations in Aid						
Original .. £67,300						
Supplementary £17,000						
£	84,300	84,300 - -				
NET TOTAL						
Original .. £3,394,132						
Supplementary £15,000						
£	3,409,132	3,383,287 19 10	Surplus to be surrendered			
			£25,844 - 2			

Receipts payable to Exchequer	Estimated	Realised
	£	£ s. d.
(i) Receipts of classes authorised to be used as Appropriations in Aid	84,300	96,612 14 6
(ii) Receipts of other classes	19,885	20,170 8 11
Total	£104,185	116,783 3 5
Appropriated in aid (Subhead Z)		84,300 - -
Payable separately to Exchequer		£32,483 3 5

EXPLANATION of the Causes of Variation between Expenditure and Grant—*contd.*
M.—Excess due mainly to Pay Supplement and staff changes.

Details of Receipts	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid :—		
Exchequer Office, Scotland—		
Fees from Ultimus Haeres estates	1,250	1,394
Fees (stamps) in connection with the registration of business names	400	498
Fees (stamps) in connection with the registration of companies and limited partnerships	9,000	15,810 (a)
Suez Canal Company : Interest and dividends on qualifying shares and resident director's fees	8,500	9,500
Reimbursement of salaries of loaned officers	15,626	18,588 (b)
Surrender of payments made to Treasury officers for services to international organisations	5,285	5,639
Contributions from certain other Departments towards cost of door-keeping services	34,985	34,135

Details of Receipts— <i>contd.</i>	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid		
<i>—contd.</i>		
Repayment in respect of administrative expenses under the National Insurance Acts, 1946	1,995	2,289
Repayment of expenses incurred under the Tithe Act, 1936	140	140
Repayment for services rendered by the Treasury Medical Adviser	1,330	1,706 (c)
United Kingdom Treasury and Supply Delegation—		
Miscellaneous	15	2
Repayment in respect of services rendered to various non-Exchequer bodies	5,000	5,798
Miscellaneous	774	1,114
Total	£84,300	96,613
(ii) Receipts of other classes :—		
Receipts under the Colonial Development Act, 1929 :		
Repayment of advances by way of loan (as shown in the statement appended to Class II, Vote 11, page 118)	19,300	17,316
Interest on advances		1,984
Interest on, and repayment of, loan to Whitehall Luncheon Club :—		
Principal	585	648
Interest		220
Miscellaneous	—	2
Total	£19,885	20,170

Excess receipts due to :—

- Increase in number of returns and in the amount of nominal capital of the companies registered during the year.
- More officers being loaned than had been expected.
- Greater use than expected of the Treasury Medical Adviser's services by outside bodies.

STATEMENT OF LOANS OUTSTANDING AT 31 MARCH 1955

	Outstanding 1 April 1954	Advances in year	Repayments in year	Outstanding 31 March 1955
	£	£	£	£
British Electricity Authority :—				
Advances from Vote of Credit (a)	2,448,053	—	169,804	2,278,249
Whitehall Luncheon Club (b)	6,000	—	648	5,352
TOTAL	2,454,053	—	170,452	2,283,601

(a) Repayable with interest at 3¼ per cent. by half-yearly annuities to March 1966.

(b) Repayable with interest at 3¾ per cent. within 13 years from 1 January 1954.

Edward E. Bridges,
Accounting Officer.

26 September 1955.

I have examined the above Account 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 I certify, as the result of my audit, that in my opinion the above Account is correct.

F. N. Tribe,
Comptroller and Auditor General.

WAR DAMAGE (PUBLIC UTILITY UNDERTAKINGS) ACCOUNT

(PURSUANT TO WAR DAMAGE (PUBLIC UTILITY UNDERTAKINGS, &c.)
ACT, 1949, 12 & 13 GEO. 6, c. 36)

RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31 MARCH 1955

Receipts		Payments	
	£		£
Balance, 1 April 1954	5,466	Interim payment to H.M. Exchequer under Sec. 3 (7) of the Act	5,400
Sums recovered from Under- takings in accordance with the Orders made under Sec. 3 of the Act	20	Balance, 31 March 1955	86
	<u>£5,486</u>		<u>£5,486</u>

NOTE

An amount of £80, due to be recovered by instalments over the next four years, was outstanding at 31 March 1955.

Herbert Brittain,
Accounting Officer.

28 June 1955.

I have examined the above Account. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct. I have no observations to make upon it.

F. N. Tribe,
Comptroller and Auditor General.

Exchequer and Audit Department,
2 December 1955.

PRIVY COUNCIL OFFICE

ACCOUNT of the sum expended, in the year ended 31 March 1955, compared with the sum granted, for the salaries and expenses of the Department of Her Majesty's most Honourable Privy Council.

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.		
A.—Salaries, &c.						
Original ..	£30,223					
Supplementary ..	£552					
	30,775	30,124 10 11	650 9 1	—		
B.—Travelling and Incidental Expenses	400	381 6 4	18 13 8	—		
C.—Expenses under the Pharmacy Act, 1868 ..	252	189 — —	63 — —	—		
GROSS TOTAL						
Original ..	£30,875					
Supplementary ..	£552					
	£ 31,427	30,694 17 3	732 2 9	—		
	<u>Estimated</u>	<u>Applied</u>				
Deduct—						
Z.—Appropriations in Aid						
Original	£2,000					
Supplementary ..	£227					
	2,227	2,227 — —				
NET TOTAL						
Original ..	£28,875					
Supplementary ..	£325					
	£ 29,200	28,467 17 3	Surplus to be surrendered £732 2 9			

Receipts payable to Exchequer			Estimated	Realised
			£	£ s. d.
Receipts authorised to be used as Appropriations in Aid .. ..	..	..	2,227	2,801 17 2
Appropriated in aid (Subhead Z) .. .. .	..	..		2,227 — —
Payable separately to Exchequer .. .. .	..	..		£574 17 2

EXPLANATION of the Causes of Variation between Expenditure and Grant

A.—Savings on unpaid sick leave (£112), fees for shorthand writing (£293), reader for Judicial Committee (£150) and over-estimate of amount required to meet salary increases (£95).

C.—One visitor attended the Pharmaceutical Society's examinations on six occasions only whereas provision was made for 12 visits.

Details of Receipts	Estimated	Realised
	£	£
Judicial fees	1,577	2,138
Expenses of administration of Cinematograph Fund	650	650
Miscellaneous	—	14
Total	£2,227	2,802

W. G. Agnew,
Accounting Officer.

30 September 1955.

I have examined the above Account 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 I certify, as the result of my audit, that in my opinion the above Account is correct.

F. N. Tribe,
Comptroller and Auditor General.

PRIVY SEAL OFFICE

ACCOUNT of the sum expended, in the year ended 31 March 1955, compared with the sum granted, for the salaries and expenses of the Office of the Lord Privy Seal.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
A.—Salaries, &c.	£ 7,480	£ s. d. 6,377 19 8	£ s. d. 1,102 - 4	£ s. d. —
B.—Travelling and Incidental Expenses	100	—	100 - -	—
TOTAL£	7,580	6,377 19 8	1,202 - 4	—
Surplus to be surrendered ..			£1,202 - 4	

EXPLANATION of the Cause of Variation between Expenditure and Grant

A.—No additional assistance was required in the year.

Herbert Brittain,
Accounting Officer.

21 September 1955.

I have examined the above Account 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 I certify, as the result of my audit, that in my opinion the above Account is correct.

F. N. Tribe,
Comptroller and Auditor General.

CHARITY COMMISSION

ACCOUNT of the sum expended, in the year ended 31 March 1955, compared with the sum granted, for the salaries and expenses of the Charity Commission for England and Wales.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, &c.				
Original ..	£90,010			
Supplementary ..	£2,381			
	92,391	92,286 10 8	104 9 4	—
B.—Travelling and Incidental Expenses	1,250	1,247 7 5	2 12 7	—
GROSS TOTAL				
Original ..	£91,260			
Supplementary ..	£2,381			
	£ 93,641	93,533 18 1	107 1 11	—
<i>Deduct—</i>	<u>Estimated</u>	<u>Applied</u>		
Z.—Appropriations in Aid ..	2,500	2,500 -- --		
NET TOTAL				
Original ..	£88,760			
Supplementary ..	£2,381			
	£ 91,141	91,033 18 1	Surplus to be surrendered	
			£107 1 11	

Receipts payable to Exchequer

	Estimated	Realised
	£	£ s. d.
Receipts of classes authorised to be used as Appropriations in Aid (Fees, &c.)		
Appropriated in aid (Subhead Z)	2,500	2,878 6 --
		2,500 -- --
Payable separately to Exchequer		£378 6 --

F. W. W. McCombe,
Accounting Officer.

9 September 1955.

I have examined the above Account 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 I certify, as the result of my audit, that in my opinion the above Account is correct.

F. N. Tribe,
Comptroller and Auditor General.

CIVIL SERVICE COMMISSION

ACCOUNT of the sum expended, in the year ended 31 March 1955, compared with the sum granted, for the salaries and expenses of the Civil Service Commission.

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
A.—Salaries, &c.	299,970	295,687 8 9	4,282 11 3	—	—	
B.—Fees to Assistant Examiners	58,450	54,316 2 11	4,133 17 1	—	—	
C.—Fees for Medical Examination of Candidates	34,000	32,877 12 7	1,122 7 5	—	—	
D.—Travelling and Subsistence Expenses	20,000	21,108 1 11	—	1,108 1 11	—	
E.—Advertising, Rent and Incidental Expenses	29,400	33,593 19 11	—	4,193 19 11	—	
GROSS TOTAL	£ 441,820	437,583 6 1	9,538 15 9	5,302 1 10		
			Surplus of Gross Estimate over Expenditure £4,236 13 11			
<i>Deduct—</i>	<i>Estimated</i>	<i>Realised</i>	Deficiency of Appropriations in Aid realised			
Z.—Appropriations in Aid	69,000	65,646 16 7	£3,353 3 5			
NET TOTAL	£ 372,820	371,936 9 6	Net Surplus to be surrendered £83 10 5			

EXPLANATION of the Causes of Variation between Expenditure and Grant

A.—Savings on unfilled vacancies and staff changes (£13,922), examination attendants (£240) and abated sick pay (£66) ; offset by additional expenditure on pay supplement (£7,985), new scales (£1,698) and scheme for equal pay (£262).

B.—Savings due to fewer candidates being examined (£2,634) and certain fees not being authorised for payment within the year (£1,500).

C.—Fewer medical examinations were required.

D.—Excess due to expenses of staff (£705) and refunds to candidates (£657) ; modified by savings on assistant examiners (£254).

E.—Excess caused by cost of repeating ineffective advertisements (£4,550) ; offset by savings on hire of provincial accommodation (£184) and miscellaneous expenses (£172).

Details of Receipts							Estimated	Realised		
							£	£		
Fees (stamps) paid by candidates	..	..	..	..	..	..	63,250	58,275
Cash fees from candidates abroad	..	..	..	..	..	..	750	1,234
Agency fees	..	..	..	..	..	..	4,900	6,065
Miscellaneous receipts	..	..	..	..	..	..	100	73
Total							£69,000	65,647

The deficit of £3,353 was mainly due to fewer candidates being examined (£4,491) ; offset by additional agency fees (£1,165).

L. N. Helsby,
Accounting Officer.

29 September 1955.

I have examined the above Account 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 I certify, as the result of my audit, that in my opinion the above Account is correct.

F. N. Tribe,
Comptroller and Auditor General.

EXCHEQUER AND AUDIT DEPARTMENT

ACCOUNT of the sum expended, in the year ended 31 March 1955, compared with the sum granted, for the salaries and expenses of the Department of the Comptroller and Auditor General; and remanet expenses of the National Insurance Audit Department.

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
A.—Salaries, &c.	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
<i>Original</i> .. £477,445						
<i>Supplementary</i> .. £9,815						
	487,260	482,730 16 5	4,529 3 7	—		
B.—Travelling and Removal Expenses						
<i>Original</i> .. £34,350						
<i>Less Supplementary</i> .. £2,900						
	31,450	29,292 8 6	2,157 11 6	—		
C.—Incidental Expenses						
<i>Original</i> £1,650						
<i>Supplementary</i> £250						
	1,900	1,668 - 2	231 19 10	—		
D.—Remanet Expenses of the National Insurance Audit Department						
<i>Original</i> .. £2,000						
<i>Supplementary</i> .. £735						
	2,735	2,711 6 11	23 13 1	—		
GROSS TOTAL						
<i>Original</i> .. £515,445						
<i>Supplementary</i> .. £7,900						
	£ 523,345	516,402 12 -	6,942 8 -	—		
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £6,942 8 -			
Deduct—						
Z.—Appropriations in Aid						
<i>Original</i> .. £41,710						
<i>Supplementary</i> .. £6,000						
	47,710	43,875 3 -	Deficiency of Appropriations in Aid realised £3,834 17 -			
NET TOTAL						
<i>Original</i> .. £473,735						
<i>Supplementary</i> .. £1,900						
	£ 475,635	472,527 9 -	Net Surplus to be surrendered £3,107 11 -			

EXPLANATION of the Causes of Variation between Expenditure and Grant

A.—Due mainly to provision for certain pay adjustments not being required before the end of the financial year, and to staff changes.

B.—Due mainly to curtailment of local audits (£1,100) and to fewer removals than expected (£900).

Details of Receipts								Estimated	Realised
Audit fees :—								£	£
Insurance Funds	..	..	..	..	..	..	..	26,250	26,859
Other Accounts	..	..	..	..	..	..	..	21,455	16,982(a)
Miscellaneous	..	..	..	..	..	..	..	5	34
								£47,710	43,875

(a) Certain fees due were not received by the end of the financial year.

F. N. Tribe,
Accounting Officer and
Comptroller and Auditor General.

25 August 1955.

I have examined this Account and find it to be correct.

Edward E. Bridges,
Auditor of the Civil List.

Treasury,
21 November 1955.

FRIENDLY SOCIETIES REGISTRY

ACCOUNT of the sum expended, in the year ended 31 March 1955, compared with the sum granted, for the salaries and expenses of the Registry of Friendly Societies.

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, &c. (England and General)						
Original ..	£72,670					
Supplementary..	£800					
	73,470	72,661 5 10	808 14 2	—	—	—
B.—Salaries, &c. (Scotland) ..	2,400	2,426 18 —	—	—	26 18 —	—
C.—Travelling and Incidental Expenses	1,730	1,757 16 3	—	—	27 16 3	—
GROSS TOTAL						
Original ..	£76,800					
Supplementary..	£800					
	£77,600	76,846 — 1	808 14 2	—	54 14 3	—
Deduct—						
Z.—Appropriations in Aid ..	Estimated 4,500	Applied 4,500 — —				
NET TOTAL						
Original ..	£72,300					
Supplementary..	£800					
	£73,100	72,346 — 1				
			Surplus to be surrendered £753 19 11			

	Receipts payable to Exchequer	Estimated	Realised
		£	£ s. d.
Receipts authorised to be used as Appropriations in Aid		4,500	4,580 8 2
Appropriated in aid (Subhead Z)			4,500 — —
	Payable separately to Exchequer ..		£80 8 2

EXPLANATION of the Causes of Variation between Expenditure and Grant

A.—Savings in respect of staff changes and vacancies temporarily unfilled (£349), sick leave deductions (£200), overtime (£140), and overestimate of cost of new rates of pay and pay supplement (£120).

GOVERNMENT ACTUARY

ACCOUNT of the sum expended, in the year ended 31 March 1955, compared with the sum granted, for the salaries and expenses of the Department of the Government Actuary.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, &c.				
Original ..	£53,476			
Supplementary ..	£810			
	54,286	54,200 8 4	85 11 8	—
B.—Travelling and Incidental Expenses	525	461 17 6	63 2 6	—
GROSS TOTAL				
Original ..	£54,001			
Supplementary ..	£810			
	£ 54,811	54,662 5 10	148 14 2	—
	Estimated	Applied		
<i>Deduct—</i>				
Z.—Appropriations in Aid				
Original ..	£30,520			
Supplementary ..	£800			
	31,320	31,320 - -		
NET TOTAL				
Original ..	£23,481			
Supplementary ..	£10			
	£ 23,491	23,342 5 10	Surplus to be surrendered	
			£148 14 2	

Receipts payable to Exchequer	Estimated	Realised
	£	£ s. d.
Receipts authorised to be used as Appropriations in Aid	31,320	38,712 12 2
Appropriated in aid (Subhead Z)		31,320 - -
Payable separately to Exchequer		£7,392 12 2

Details of Receipts	Estimated	Realised
	£	£
Repayment for actuarial services	31,320	38,611(a)
Reimbursement of transfer grant paid to seconded officer ..	—	100
Miscellaneous	—	2
Total ..	<u>£31,320</u>	<u>38,713</u>

(a) The volume and incidence of receipts are difficult to predict at all closely. The difference is made up as follows : administration of National Insurance (£1,928) ; National Boards, &c. (£2,030) ; and Commonwealth Governments, &c. (£3,333).

G. H. Maddex,
Accounting Officer.

6 July 1955.

I have examined the above Account 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 I certify, as the result of my audit, that in my opinion the above Account is correct.

F. N. Tribe,
Comptroller and Auditor General.

GOVERNMENT CHEMIST

ACCOUNT of the sum expended, in the year ended 31 March 1955, compared with the sum granted, for the salaries and expenses of the Department of the Government Chemist.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
A.—Salaries, &c.	£ 265,940	£ s. d. 260,577 14 3	£ s. d. 5,362 5 9	£ s. d. —
B.—Chemicals, Apparatus, &c.	14,000	13,852 6 3	147 13 9	—
C.—Travelling and Incidental Expenses	4,000	4,711 6 3	—	711 6 3
GROSS TOTAL .. .£	283,940	279,141 6 9	5,509 19 6	711 6 3
<i>Deduct—</i>	<i>Estimated</i>	<i>Applied</i>		
Z.—Appropriations in Aid ..	500	500 — —	Surplus to be surrendered	
NET TOTAL .. .£	283,440	278,641 6 9	£4,798 13 3	

Receipts payable to Exchequer	Estimated	Realised
Receipts authorised to be used as Appropriations in Aid	£ 500	£ s. d. 1,074 13 3
Appropriated in aid (Subhead Z)		500 — —
Payable separately to Exchequer		£574 13 3

EXPLANATION of the Causes of Variation between Expenditure and Grant

A.—Savings due to vacancies unfilled and resignations.

C.—Excess due to increased travelling by officers appearing as expert witnesses for the Crown; by others inspecting strategic stocks on behalf of the Board of Trade; and increased freightage charges.

Details of Receipts	Estimated	Realised
Fees for analysis	£ 500	£ 875 (a)
Miscellaneous	—	200
Total		£1,075

(a) Surplus due to the recovery of the cost of samples examined on behalf of the Ministry of Pensions and National Insurance from the Industrial Injuries Fund and the unexpected increase in the number of samples examined on behalf of the High Commissioner for Pakistan.

27 June 1955.

G. M. Bennett,
Accounting Officer.

I have examined the above Account 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 I certify, as the result of my audit, that in my opinion the above Account is correct.

F. N. Tribe,
Comptroller and Auditor General.

GOVERNMENT HOSPITALITY

ACCOUNT of the sum expended, in the year ended 31 March 1955, compared with the sum granted, for a grant in aid of the Government Hospitality Fund.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
Government Hospitality Fund (Grant in Aid)	60,000	50,000	10,000	—
	Surplus to be surrendered		£10,000	

GRANT IN AID ACCOUNT							
Receipts			Payments				
	£	s.	d.		£	s.	d.
Balance, 1 April 1954 ..	14,602	3	5	Expenditure	50,273	9	5
Grant in Aid, 1954-55 ..	50,000	—	—	Balance, 31 March 1955 ..	15,158	18	10
Miscellaneous receipts ..	830	4	10				
	£65,432 8 3				£65,432 8 3		

The following is a statement of the heads under which expenditure was incurred in 1954-55 :—

	£
Commonwealth Prime Ministers' Conference	11,113
Visit of T.M. The King and Queen of Sweden	2,177
Visit of Emperor of Ethiopia	2,090
Visit of Uruguayan Parliamentary Delegation	1,088
Visit of Prime Minister of Ceylon	918
Visit of German Parliamentary Delegation	884
Fiftieth Anniversary of the Entente Cordiale	813
Visit of Iraqi Parliamentary Delegation	781
Visit of Peruvian Air Minister	771
Visit of Argentine Ministers	761
Visit of South African Minister of Defence	694
International Railway Congress	602
British Industries Fair	587
Visit of Italian Prime Minister	584
Visit of officials of the European Coal and Steel Community	505
Other visits of various foreign representatives, missions, &c.	16,404
Wines, spirits, cigars and cigarettes	7,735
Administrative expenses	663
Incidental expenses	1,103
	£50,273

EXPLANATION of the Causes of Variation between Expenditure and Grant

Issues from the Vote are restricted to actual requirements, which are necessarily conjectural.

NOTE

The salaries and wages of the staff of the Government Hospitality Fund are borne on the Vote for Treasury and Subordinate Departments, and amounted to £9,200 for the year 1954-55.

Edward E. Bridges,
Accounting Officer.

19 August 1955.

I have examined the above Accounts 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 I certify, as the result of my audit, that in my opinion these Accounts are correct.

F. N. Tribe,
Comptroller and Auditor General.

THE MINT

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31 March 1955, compared with the sum granted, for the salaries and expenses of the Royal Mint, including the withdrawal of coin from circulation, the purchase of metals and production of coinages, medals, badges, dies for postage and other stamps, and Her Majesty's seals.

Service	Grant	Expenditure	Expenditure compared with Grant				
			Less than Granted		More than Granted		
	£	£	s.	d.	£	s.	d.
A.—Salaries, &c. ..	430,000	439,589	19	10	—		9,589 19 10
B.—Police	9,970	9,970	—	—	—		—
C.—Incidental Expenses (Office)	250	227	1	—	22	19	—
D.—Machinery : Purchase and Replacement	17,000	8,689	5	11	8,310	14	1
E.—Incidental Expenses (Manufacturing)	90,000	83,310	17	6	6,689	2	6
F.—Gold and Silver Bullion	200	51	8	7	148	11	5
G.—Purchase of Metals	600,000	546,304	5	3	53,695	14	9
H.—Expenses of Coin Distribution and Withdrawal ..	75,000	56,192	15	—	18,807	5	—
I.—Withdrawal of Mixed Coin for Extraction of Silver (net)	7,500,000	5,259,703	18	4	2,240,296	1	8
J.—Refining of Silver ..	150,000	58,864	4	2	91,135	15	10

EXPLANATION of the Causes of Variation between Expenditure and Grant

A.—The excess represents the larger part of an industrial wage award made in April 1954, which involved extra expenditure of about £12,000.

D.—There was a saving on the provision made for the purchase of furnaces, lathes and other equipment.

E.—This saving was in respect of a variety of stores purchases including medal requirements.

F.—There were no purchases of gold ; the quantities of semi-manufactured silver required were small, and were obtained on better terms than hitherto.

G.—Market prices did not rise so much as expected and some purchases of scrap alloy were made at prices below those current for virgin metals.

H. and I.—Public demand for metal currency, particularly in the winter, slowed down the receipt of mixed coin for sorting from the Banks.

J.—Less silver than expected was available under Subhead I and the refiners' tenders were below those of the previous year.

Service	Grant	Expenditure		Expenditure compared with Grant			
				Less than Granted		More than Granted	
	£	£	s.	d.	£	s.	d.
K.—Withdrawal of Bronze and Nickel-Brass Coin	500,000	315,650	4	6	184,349	15	6
L.—Losses	—	100	—	—	—	100	—
GROSS TOTAL .. £	9,372,420	6,778,654	—	1	2,603,455	19	9
					Surplus of Gross Estimate over Expenditure £2,593,765 19 11		
<i>Deduct—</i>	Estimated	Applied					
Z.—Appropriations in Aid	9,372,320	6,778,654	—	1	Difference between Estimated and Applied Appropriations in Aid £2,593,665 19 11		
NET TOTAL .. £	100	—		—	Net Surplus to be surrendered £100		

Receipts payable to Exchequer	Estimated	Realised
	£	£ s. d.
Receipts of classes authorised to be used as Appropriations in Aid	11,460,000	13,319,535 19 2
Amount authorised to be appropriated in aid (Subhead Z)	9,372,320	6,778,654 — 1
Payable separately to Exchequer	£2,087,680	6,540,881 19 1

EXPLANATION of the Causes of Variation between Expenditure and Grant—*contd.*

K.—Problems of storage and disposal of resulting metal compelled postponement of some part of this operation.

L.—A bag of coin was lost in transit (H.F. 69/70/01).

Details of Receipts	Estimated	Realised
	£	£
Z.1.—Sale of silver from coin withdrawn	4,500,000	3,206,862
Z.2.—Face value of new cupro-nickel coin issued	6,000,000	8,509,815
Z.3.—Face value of new bronze coin issued	60,000	61,748
Z.4.—Face value of new nickel-brass coin issued	300,000	532,056
Z.5.—Receipts from coinages for other Governments, and from medals, and miscellaneous receipts	600,000	1,009,055
	£11,460,000	13,319,536

Z.1.—The full complement of silver expected to be withdrawn under Subhead I was not received (see also Subhead I).

Z.2.—Instead of the contraction in circulation for which provision was made, there has been a considerable expansion, to meet demands for shillings and sixpences.

Z.5.—Coinage orders from overseas were maintained during the year beyond those in prospect when the Estimate was framed.

L. Lionel H. Thompson,
Accounting Officer.

7 September 1955.

I have examined the above Account 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 I certify, as the result of my audit, that in my opinion the above Account is correct.

F. N. Tribe,
Comptroller and Auditor General.

NATIONAL DEBT OFFICE

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31 March 1955, compared with the sum granted, for the salaries and expenses of the National Debt Office and Pensions Commutation Board.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, &c.				
Original ..	£41,120			
Supplementary ..	£100			
	41,220	41,241 2 1	—	21 2 1
B.—Incidental Expenses	795	729 19 1	65 - 11	—
GROSS TOTAL				
Original ..	£41,915			
Supplementary ..	£100			
	£ 42,015	41,971 1 2	65 - 11	21 2 1
	Estimated	Applied		
Deduct—				
Z.—Appropriations in Aid				
Original ..	£38,850			
Supplementary ..	£90			
	38,940	38,940 - -		
NET TOTAL				
Original ..	£3,065			
Supplementary ..	£10			
	£ 3,075	3,031 1 2	Surplus to be surrendered	
			£43 18 10	

Receipts payable to Exchequer	Estimated	Realised
	£	£ - d
Receipts authorised to be used as Appropriations in Aid	38,940	41,510 - 5
Appropriated in aid (Subhead Z)		38,940 - -
Payable separately to Exchequer		£2,578 - 5

Details of Receipts	Estimated	Realised
	£	£
Management Expenses :—		
Savings Banks, Immediate and Deferred Annuities and Government Insurance	3,060	3,090
Post Office Savings Banks Fund	2,100	2,100
Fund for the Banks for Savings	20,750	20,750
Commission on Post Office Register Account transactions	4,800	5,376(a)
Pensions commutation fees	6,090	7,979(b)
Repayment of cost of services rendered in connection with :—		
National Insurance Fund	1,940	2,010
Industrial Injuries Fund	200	210
Miscellaneous	—	3
	<u>£38,940</u>	<u>41,518</u>

(a) and (b). Receipts under these headings cannot be closely forecast.

G. D. Kirwan,
Accounting Officer.

3 August 1955.

I have examined the above Account 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 I certify, as the result of my audit, that in my opinion the above Account is correct.

F. N. Tribe,
Comptroller and Auditor General.

NATIONAL SAVINGS COMMITTEE

ACCOUNT of the sum expended, in the year ended 31 March 1955, compared with the sum granted, for the salaries and expenses of the National Savings Committee.

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, &c.	411,700	417,157 5 6	—		5,457	5 6
B.—Travelling, &c., Expenses	60,000	53,949 3 1	6,050	16 11	—	
C.—Incidental Expenses ..	10,500	9,064 10 4	1,435	9 8	—	
D.—Expenses of Voluntary Organisation	161,000	136,397 4 6	24,602	15 6	—	
E.—Advertising and Other Publicity	298,000	278,238 2 8	19,761	17 4	—	
F.—Losses and Compensation	—	2,769 13 4	—		2,769	13 4
TOTAL .. £	941,200	897,575 19 5	51,850	19 5	8,226	18 10
Surplus to be surrendered			£43,624 - 7			

Receipts payable to Exchequer

Amounts charged to Vote in prior years, since recovered	£ s. d.	150 12 4
On account of cash balances surrendered by dissolved Savings Groups		100 - -
Miscellaneous (sale of old stores, scrap, &c.)		3,009 8 6
		<u>£3,260 - 10</u>

EXPLANATION of the Causes of Variation between Expenditure and Grant

- A.—Excess due to general pay increases ; partly offset by delay in filling vacancies.
 B.—Saving mainly on replacement of official cars and repair costs.
 D.—Most Committees underspent their grants and some savings centres were closed.
 E.—Saving mainly due to press advertising space not being available as a result of newspaper strikes.

EXPLANATION of the Causes of Variation between Expenditure and Grant—*contd.*

F.—Miscellaneous losses by savings groups, &c. :—

(Treasury authority has been obtained in all cases where the loss exceeded delegated powers.)

	£	s.	d.
(1) Losses due to theft, fraud, &c. :—			
(i) Burglary (one case HFJ.112)	41	—	—
(ii) Sums not exceeding £50 written off under delegated powers (86 cases). Losses totalled £381 18s. 5d. and £26 12s. was recovered	355	6	5
(2) Other losses and compensation :—			
(i) Damage to property (seven cases, 7s. to £12)	45	10	5
(ii) Compensation and <i>ex-gratia</i> payments (four cases, 15s. to £1,033) ..	1,073	6	6
(iii) Miscellaneous causes (four cases, £73 to £104). Losses totalled £365 8s. 2d. and £51 was recovered	314	8	2
(iv) Sums not exceeding £50 written off under delegated powers (426 cases). Losses totalled £960 4s. 10d. and £20 3s. was recovered	940	1	10
	£2,769	13	4

NOTE

Subhead D includes £82 in respect of wages paid by a Local Savings Committee in excess of the amount authorised (HF.40/14/08).

E. C. H. Jones,
Accounting Officer.

30 September 1955.

I have examined the above Account 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 I certify, as the result of my audit, that in my opinion the above Account is correct.

F. N. Tribe,
Comptroller and Auditor General.

PUBLIC RECORD OFFICE

ACCOUNT of the sum expended, in the year ended 31 March 1955, compared with the sum granted, for the salaries and expenses of the Public Record Office and of the Office of Land Revenue Records and Inrolments.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, &c.				
Original £106,079				
Supplementary £3,373				
	109,452	109,128 13 -	323 7 -	—
B.—Travelling Expenses, &c.				
Original £1,460				
Less Supplementary £320				
	1,140	1,123 9 -	16 11 -	—
C.—Incidental Expenses				
Original £900				
Less Supplementary £400				
	500	603 - 5	—	103 - 5
D.—Compensation				
Supplementary	1,250	1,250 - -	—	—
GROSS TOTAL				
Original £108,439				
Supplementary £3,903				
	£ 112,342	112,105 2 5	339 18 -	103 - 5
	Estimated	Applied		
Deduct—				
Z.—Appropriations in Aid				
Original £6,000				
Supplementary £3,893				
	9,893	9,893 - -		
NET TOTAL				
Original £102,439				
Supplementary £10				
	£ 102,449	102,212 2 5	Surplus to be surrendered £236 17 7	

	Receipts payable to Exchequer	Estimated	Realised
		£	£ s. d.
Receipts authorised to be used as Appropriations in Aid		9,893	10,095 6 1
Appropriated in aid (Subhead Z)			9,893 - -
			£202 6 1

EXPLANATION of the Cause of Variation between Expenditure and Grant

C.—Overestimation of savings on window cleaning, &c., at branch repositories at Hayes and Ashridge.

Details of Receipts	Estimated	Realised
	£	£
Fees (stamps) for searches, &c.	7,500	7,542
Recovery of wages of staff engaged on microphotography for Commonwealth countries	2,393 (a)	2,542 (a)
Miscellaneous	—	11
Total	£9,893	10,095

(a) These figures include £1,194 received too late for inclusion in the last financial year.

D. L. Evans,
Accounting Officer.

2 September 1955.

I have examined the above Account 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 I certify, as the result of my audit, that in my opinion the above Account is correct.

F. N. Tribe,
Comptroller and Auditor General.

PUBLIC WORKS LOAN COMMISSION

ACCOUNT of the sum expended, in the year ended 31 March 1955, compared with the sum granted, for the salaries of the establishment under the Public Works Loan Commission and the expenses of the Commission.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
A.—Salaries, &c.	£ 57,363	£ s. d. 54,591 19 6	£ s. d. 2,771 - 6	£ s. d. —
B.—Travelling and Incidental Expenses	400	164 2 9	235 17 3	—
C.—Legal Charges	100	8 2 8	91 17 4	—
GROSS TOTAL	57,863	54,764 4 11	3,098 15 1	—
			Surplus of Gross Estimate over Expenditure £3,098 15 1	
	Estimated	Applied	Difference between Estimated and Applied Appropriations in Aid £2,998 15 1	
Z.—Appropriations in Aid	57,763	54,764 4 11	Net Surplus to be surrendered £100	
NET TOTAL ..£	100	—		

Receipts payable to Exchequer	Estimated	Realised
	£	£ s. d.
Receipts of classes authorised to be used as Appropriations in Aid (Fees, &c.)	640,000	771,458 - (a)
Amount authorised to be appropriated in aid (Subhead Z)	57,763	54,764 4 11
Payable separately to Exchequer	£582,237	716,693 15 1

(a) It was estimated that the sum of £320,000,000 would be advanced during the year, but advances amounted to £385,919,271, with a consequent increase in the amount of the fees payable.

EXPLANATION of the Causes of Variation between Expenditure and Grant

A.—Savings due to staff economies (£2,711) and employer's share of National Insurance (£177), partially offset by an over-expenditure on overtime (£117).

B.—Savings on expenses of Commissioners, incidental expenses and uniforms.

C.—Savings on fees for legal work performed by agents, Counsel's fees and copying work.

J. W. Roberts,
Accounting Officer.

8 August 1955.

I have examined the above Account 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 I certify, as the result of my audit, that in my opinion the above Account is correct.

F. N. Tribe,
Comptroller and Auditor General.

ROYAL COMMISSIONS, &c.

ACCOUNT of the sum expended, in the year ended 31 March 1955, compared with the sum granted, for the salaries and other expenses of Royal Commissions, committees, special inquiries, &c., including provision for shorthand.

SUMMARY

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
A.—Historical Manuscripts ..	10,000	9,813 11 10	186 8 2	—	—	
B.—Ancient Monuments (Scotland)	9,972	9,760 11 8	211 8 4	—	—	
C.—Ancient Monuments (Wales and Monmouthshire)	8,148	8,707 14 4	—	559 14 4	—	
D.—Ancient Monuments (England)	29,974	29,448 14 8	525 5 4	—	—	
E.—Scottish Savings	60,050	58,196 12 8	1,853 7 4	—	—	
F.—Treasury Pool of Shorthand Writers	11,065	11,427 15 1	—	362 15 1	—	
G.—Royal Fine Art (England)	3,320	3,476 — 11	—	156 — 11	—	
H.—Royal Fine Art (Scotland)	254	179 8 —	74 12 —	—	—	
I.—War Works	750	731 16 —	18 4 —	—	—	
J.—Awards to Inventors	8,370	8,142 7 7	227 12 5	—	—	
K.—Taxation of Profits and Income	7,860	6,013 6 3	1,846 13 9	—	—	
L.—Marriage and Divorce	4,670	6,169 15 2	—	1,499 15 2	—	
M.—Scottish Affairs	6,680	1,990 8 1	4,689 11 11	—	—	
N.—Land and Population in East Africa	9,300	12,544 9 1	—	3,244 9 1	—	
O.—St. Andrews University Statutory Commission	1,150	852 5 1	297 14 11	—	—	
P.—Civil Service	7,650	6,733 15 7	916 4 5	—	—	
Q.—Boundary (Redistribution of Parliamentary Seats)	11,675	5,975 2 6	5,699 17 6	—	—	
R.—Commissions not specifically provided for ..	17,112	5,351 10 2	11,760 9 10	—	—	
TOTAL£	208,000	185,515 4 8	28,307 9 11	5,822 14 7	—	

Surplus to be surrendered £22,484 15 4

	Estimated	Realised
	£	£ s. d.
Receipts payable to Exchequer	—	931 15 9

DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
HISTORICAL MANUSCRIPTS						
A.1.—Salaries, &c.	8,850	8,982 8 2	—		132 8 2	
A.2.—Travelling and Incidental Expenses ..	1,150	831 3 8	318 16 4		—	
ANCIENT MONUMENTS (SCOTLAND)						
B.1.—Salaries, &c.	7,472	7,743 6 2	—		271 6 2	
B.2.—Travelling and Incidental Expenses ..	2,500	2,017 5 6	482 14 6		—	
ANCIENT MONUMENTS (WALES AND MONMOUTHSHIRE)						
C.1.—Salaries, &c.	6,578	7,223 17 7	—		645 17 7	
C.2.—Travelling and Incidental Expenses ..	1,570	1,483 16 9	86 3 3		—	
ANCIENT MONUMENTS (ENGLAND)						
D.1.—Salaries, &c.	25,024	25,675 8 5	—		651 8 5	
D.2.—Travelling and Incidental Expenses ..	4,950	3,773 6 3	1,176 13 9		—	
SCOTTISH SAVINGS						
E.1.—Salaries, &c.	28,500	28,703 10 4	—		203 10 4	
E.2.—Travelling and Incidental Expenses ..	7,150	5,796 — 6	1,353 19 6		—	
E.3.—Expenses of Local Committees	2,000	1,191 2 6	808 17 6		—	
E.4.—Advertising and Other Publicity	22,400	22,318 17 4	81 2 8		—	
E.5.—Losses	—	187 2 —	—		187 2 —	

EXPLANATION of the Causes of Variation between Expenditure and Grant

A.2.—Travelling and incidental expenses in connection with the compilation of a National Register of Archives proved less than expected.

B.2.—Travelling, &c., expenses proved less than expected owing to exceptionally bad weather.

C.1.—Excess due to revision of salaries.

D.2.—Travelling, &c., expenses and cost of photography and excavation proved less than expected.

E.2.—The expenses of delegates to the rally held in London and to the annual conference at Ayr were less than expected.

E.3.—Owing to bad weather a great many of the local committee activities had to be cancelled.

E.5.—Losses by savings groups, &c. :—

(i) Misappropriation by savings group official : proceedings taken and conviction obtained (H.F.J. 111)	£	116
(ii) Not involving fraud or culpable negligence : not exceeding £50 (14 cases) ..		71

£187

DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT—*contd.*

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£ s. d.	£ s. d.	£ s. d.
TREASURY POOL OF SHORT-HAND WRITERS				
F.1.—Salaries, &c.	10,665	11,120 1 5	—	455 1 5
F.2.—Travelling and Incidental Expenses	400	307 13 8	92 6 4	—
ROYAL FINE ART (ENGLAND)				
G.1.—Salaries, &c.	2,820	3,010 16 8	—	190 16 8
G.2.—Travelling and Incidental Expenses	500	465 4 3	34 15 9	—
ROYAL FINE ART (SCOTLAND)				
H.1.—Salaries, &c.	154	153 15 —	— 5 —	—
H.2.—Travelling and Incidental Expenses	100	25 13 —	74 7 —	—
WAR WORKS				
I.1.—Salaries, &c.	600	589 — —	11 — —	—
I.2.—Travelling and Incidental Expenses	150	142 16 —	7 4 —	—
AWARDS TO INVENTORS				
J.1.—Salaries, &c.	7,270	6,995 5 3	274 14 9	—
J.2.—Travelling and Incidental Expenses	100	101 15 6	—	1 15 6
J.3.—Shorthand Writing	1,000	1,045 6 10	—	45 6 10
TAXATION OF PROFITS AND INCOME				
K.1.—Salaries, &c.	6,860	5,501 12 5	1,358 7 7	—
K.2.—Travelling and Incidental Expenses	750	511 13 10	238 6 2	—
K.3.—Shorthand Writing	250	—	250 — —	—
MARRIAGE AND DIVORCE				
L.1.—Salaries, &c.	3,470	5,549 7 4	—	2,079 7 4
L.2.—Travelling and Incidental Expenses	1,200	620 7 10	579 12 2	—

EXPLANATION of the Causes of Variation between Expenditure and Grant—*contd.*

- K.1.—It was not found necessary to fill four clerical posts for which provision had been made.
K.2.—Fewer meetings were held than anticipated.
K.3.—The services of the Treasury verbatim shorthand writers were used.
L.1.—Provision was made for eight months' expenditure only, but the Commission had not completed its work by 31 March 1955.
L.2.—Fewer meetings were held than anticipated.

DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT—*contd.*

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
SCOTTISH AFFAIRS						
M.1.—Salaries, &c.	£ 4,980	£ s. d. 1,531 8 4	£ s. d. 3,448 11 8	£ s. d. —		
M.2.—Travelling and Inci- dental Expenses	1,500	458 19 9	1,041 — 3	—		
M.3.—Shorthand Writing ..	200	—	200 — —	—		
LAND AND POPULATION IN EAST AFRICA						
N.1.—Salaries, &c.	4,000	6,388 2 10	—	2,388 2 10		
N.2.—Travelling and Inci- dental Expenses	5,300	6,156 6 3	—	856 6 3		
ST. ANDREWS UNIVERSITY STATUTORY COMMISSION						
O.1.—Salaries, &c.	750	750 — —	—	—		
O.2.—Travelling and Inci- dental Expenses	400	102 5 1	297 14 11	—		
CIVIL SERVICE						
P.1.—Salaries, &c.	5,900	5,890 9 9	9 10 3	—		
P.2.—Travelling and Inci- dental Expenses	1,500	843 5 10	656 14 2	—		
P.3.—Shorthand Writing ..	250	—	250 — —	—		
BOUNDARY (REDISTRIBUTION OF PARLIAMENTARY SEATS)						
Q.1.—Salaries, &c.	1,000	557 5 —	442 15 —	—		
Q.2.—Travelling and Inci- dental Expenses	350	95 8 2	254 11 10	—		
Q.3.—Advertising	9,950	5,118 7 5	4,831 12 7	—		
Q.4.—Shorthand Writing ..	375	204 1 11	170 18 1	—		
R.—Commissions not speci- fically provided for ..	17,112	5,351 10 2	11,760 9 10	—		

EXPLANATION of the Causes of Variation between Expenditure and Grant—*contd.*

M.1 and M.2.—Saving due to the activities of the Commission ceasing before the end of the financial year.

M.3.—The services of the Treasury verbatim shorthand writers were used.

N.1 and N.2.—Provision was made for nine months' expenditure only, but the Commission had not completed its work by 31 March 1955.

O.2.—Fewer meetings were held than anticipated.

P.2.—Members' claims for expenses proved less than expected.

P.3.—The services of the Treasury verbatim shorthand writers were used.

Q.1, Q.2, Q.3 and Q.4.—The number of local enquiries held was fewer than anticipated.

R.—The provision is necessarily conjectural. No Commissions were appointed during the year.

Details of Receipts	£	£
Ancient Monuments (Scotland) Commission :—		
Sale of surplus stores, &c.		81
Ancient Monuments (Wales and Monmouthshire) Commission :—		
Receipts from sale of photographs		1
Ancient Monuments (England) Commission :—		
Receipts from sale of photographs	62	
Private telephone calls	1	
	—	63
Scottish Savings Committee :—		
Surrender of unclaimed balances in respect of dissolved and other associations	400	
Miscellaneous	3	
	—	403
Treasury Pool of Shorthand Writers :—		
Refund of salary of loaned officer	129	
Repayment for services rendered to outside bodies, &c.	27	
	—	156
Land and Population in East Africa Commission :—		
Refund of subsistence allowances, &c., overissued by the East African Government in the previous year		179
Boundary Commissions (Redistribution of Parliamentary Seats) :—		
Sale of transcripts of reports of proceedings		45
Other Royal Commissions :—		
Private telephone calls		4
		—
Total ..		<u>£932</u>

Commissions not specifically provided for—Subhead R

	Salaries, &c.	Travelling, &c., Expenses	Total
	£	£	£
Civil Service Committee for Northern Ireland	100	—	100
Museums and Galleries Standing Commission	575	55	630
Mental Illness and Deficiency	3,918	656	4,574
Capital Punishment	—	47	47
	—	—	—
	<u>£4,593</u>	<u>758</u>	<u>5,351</u>

EXPENDITURE from the Vote for Royal Commissions, &c., on Royal Commissions and Committees appointed before 1954-55 on account of which payments were made during the year 1954-55

Commission or Committee, and year of appointment	Expenditure to 31 March 1955
	£
Historical Manuscripts 1869-70	156,004
Ancient Monuments (Scotland) 1907-08	128,179
Ancient Monuments (Wales and Monmouthshire) 1908-09	94,897
Ancient Monuments (England)	334,209
Scottish Savings* 1916-17	943,947
Civil Service Committee for Northern Ireland 1921-22	4,042
Royal Fine Art (England) 1924-25	47,797
Royal Fine Art (Scotland) 1927-28	3,271
Museums and Galleries Standing Commission 1930-31	6,101
Boundary (Redistribution of Parliamentary Seats) 1944-45	27,261
War Works 1945-46	14,885
Awards to Inventors 1946-47	68,451
Capital Punishment 1949-50	16,166
Taxation of Profits and Income 1950-51	21,727
Marriage and Divorce 1951-52	25,135
Land and Population in East Africa 1952-53	30,923
Scottish Affairs	12,191
Civil Service 1953-54	8,604
St. Andrews University Statutory Commission	1,290
Mental Illness and Deficiency	4,734

* Expenditure on account of this Committee before 1919-20 amounting to £31,480 was met from Votes of Credit.

Herbert Brittain,
Accounting Officer.

21 September 1955.

I have examined the above Account 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 I certify, as the result of my audit, that in my opinion the above Account is correct.

F. N. Tribe,
Comptroller and Auditor General.

SECRET SERVICE

ACCOUNT of the sum expended, in the year ended 31 March 1955, compared with the sum granted, for Her Majesty's foreign and other secret services.

Service	Grant	Expenditure		Expenditure compared with Grant			
				Less than Granted		More than Granted	
	£	£	s.	d.	£	s.	d.
Secret Service	5,000,000	4,809,890	2	1	190,109	17	11
Surplus to be surrendered					£190,109	17	11

Edward E. Bridges,
Accounting Officer.

4 August 1955.

I certify that the amount shown in this Account to have been expended is supported by certificates from the responsible Ministers of the Crown.

F. N. Tribe,
Comptroller and Auditor General.

SILVER

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31 March 1955, compared with the sum granted, for the purchase and sale of silver and for handling and storage charges.

Service	Grant	Expenditure	Expenditure compared with Grant				
			Less than Granted		More than Granted		
	£	£	s.	d.	£	s.	d.
A.—Silver Purchases and Sales (Net) ..	5,000,000	4,775,653	8	6	224,346	11	6
B.—Handling and Storage Charges	12,000	10,526	—	—	1,474	—	—
TOTAL £	5,012,000	4,786,179	8	6	225,820	11	6
Surplus to be surrendered					£225,820 11 6		

EXPLANATION of the Causes of Variation between Expenditure and Grant

A.—Details are as follows :—

	Estimate	Expenditure
	£	£
Purchases of silver	5,200,000	7,440,561
Less Receipts from sales	200,000	2,664,908
Net Estimate	£5,000,000	
Net Expenditure		£4,775,653

Herbert Brittain,
Accounting Officer.

21 September 1955.

I have examined the above Account 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 I certify, as the result of my audit, that in my opinion the above Account is correct.

F. N. Tribe,
Comptroller and Auditor General.

TITHE REDEMPTION COMMISSION

ACCOUNT of the sum expended, in the year ended 31 March 1955, compared with the sum granted, for the salaries and expenses of the Tithe Redemption Commission.

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
A.—Salaries, &c.	312,000	307,011 1 6	4,988 18 6	—	—	
B.—Travelling, &c., Expenses	2,500	826 15 3	1,673 4 9	—	—	
C.—Miscellaneous Expenses . .	400	357 13 10	42 6 2	—	—	
D.—Apportionment and Redemption	10,000	8,832 9 8	1,167 10 4	—	—	
E.—Legal Expenses of Collection	3,800	3,863 15 9	—	63 15 9	—	
GROSS TOTAL	£ 328,700	320,891 16 —	7,871 19 9	63 15 9	—	
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £7,808 4 —			
<i>Deduct—</i>			Deficiency of Appropriations in Aid realised £7,708 4 —			
Z.—Appropriations in Aid	328,600	320,891 16 —	Net Surplus to be surrendered £100			
NET TOTAL	£ 100	—	£100			

EXPLANATION of the Causes of Variation between Expenditure and Grant

- A.—Saving due to reduction of staff provided for in the Estimate.
 B.—Saving due to shortage of staff for survey work.
 D.—Local surveyors completed less survey work than had been expected.
 E.—The cases in which legal proceedings were necessary were more than had been expected.

Details of Receipts	Estimated	Realised
Expenses repayable and other miscellaneous receipts	£ 100	£ 49
Issues from the Redemption Annuities Account	328,500	320,843 (a)
Total	£328,600	320,892

(a) This is the sum required to meet the net expenditure of the Tithe Redemption Commission after allowing for receipts from other sources.

25 August 1955.

Arthur N. Rucker,
Accounting Officer.

I have examined the above Account 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 I certify, as the result of my audit, that in my opinion the above Account is correct.

F. N. Tribe,
Comptroller and Auditor General.

FLOOD AND TEMPEST DISTRESS RELIEF

ACCOUNT of the sum expended, in the year ended 31 March 1955, compared with the sum granted, for a grant in aid of the Lord Mayor's National Flood and Tempest Distress Fund and other Funds.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
Grant in Aid of the Lord Mayor's National Flood and Tempest Distress Fund and other Funds ..	1,000,000	850,000	150,000	—
			} Surplus to be surrendered <u>£150,000</u>	

EXPLANATION of the Cause of Variation between Expenditure and Grant

Saving due to slower progress being made in the work of the Fund than had been expected.

Herbert Brittain,
Accounting Officer.

21 September 1955.

I certify that this Account has been examined under my directions and is correct.

F. N. Tribe,
Comptroller and Auditor General.

MISCELLANEOUS EXPENSES

ACCOUNT of the sum expended, in the year ended 31 March 1955, compared with the sum granted, for certain miscellaneous expenses, including certain grants in aid.

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
A.—Honours and Dignities— Salaries, &c.	2,855	2,876 18 7	—		21 18 7	
B.—Honours and Dignities— Expenses	28,140	23,993 10 5	4,146 9 7		—	
C.—Charges formerly on the Hereditary Revenue of Scotland	894	900 13 4	—		6 13 4	
D.—Miscellaneous Allowances	1,095	1,094 15 8	— 4 4		—	
E.—Commonwealth Parlia- mentary Association (Grant in Aid)	15,000	15,000 — —	—		—	
F.—Inter-Parliamentary Union (Grant in Aid)	6,250	6,250 — —	—		—	
G.—Civil Service Sports Council (Grant in Aid)	40,000	40,000 — —	—		—	
H.—Civil Service Sports Council (Loan)	15,000	15,000 — —	—		—	
I.—Civil Service Benevolent Fund (Grant in Aid)	7,825	7,825 — —	—		—	
J.—Refund of Purchase Tax paid by the Royal Household on purchases for State or Ceremonial purposes	5,000	2,494 — —	2,506 — —		—	
K.—History of Parliament Trust (Grant in Aid)	11,100	11,100 — —	—		—	
L.—Scottish Committee on the History of Parlia- ment (Grant in Aid)	500	500 — —	—		—	
M.—Institute of Public Admin- istration	1,500	1,500 — —	—		—	
N.—Chequers Trust (Grant in Aid)	3,425	3,425 — —	—		—	
GROSS TOTAL	£ 138,584	£ 131,959 18 —	6,652 13 11		28 11 11	
<i>Deduct—</i>	<i>Estimated</i>	<i>Applied</i>				
Z.—Appropriations in Aid	1,100	1,100 — —				
NET TOTAL	£ 137,484	£ 130,859 18 —	Surplus to be surrendered £6,624 2 —			

EXPLANATION of the Causes of Variation between Expenditure and Grant

B.—Orders for the supply of new insignia during the year were less than expected.

J.—This provision is necessarily conjectural.

Receipts payable to Exchequer	Estimated	Realised
	£	£ s. d.
(i) Receipts of classes authorised to be used as Appropriations in Aid	1,100	2,009 7 -
(ii) Receipts of other classes	13,670	14,721 18 11
Total	£14,770	16,731 5 11
Appropriated in aid (Subhead Z)		1,100 - -
Payable separately to Exchequer		£15,631 5 11
Details of Receipts	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid :—		
Office of Lord Lyon : Fees of Office, &c.	1,100	2,009 (a)
(ii) Receipts of other classes :—		
Interest on, and repayment of, loans to the Civil Service Sports Council	13,670	14,052
Payments in lieu of the return of insignia, &c. (44 cases) ..	—	670
Total	£13,670	14,722

(a) These receipts are dependent upon the number of applications received during the year for the patents and matriculation of arms, &c.

STATEMENT showing the amount of stamp duty remitted by direction of the Treasury in the year ended 31 March 1955

On deeds, &c., relating to the acquisition or lease of premises for the official use of foreign diplomats, or of representatives in the United Kingdom of other Commonwealth Governments	£ 5,448
On certain shares in a foreign company issued to British residents in exchange for existing shares on which duty had already been paid	16
On promissory notes issued under the Anglo-Pakistan Guarantee Agreement, 1954	1,350
On deeds and other instruments for Public Departments	40,668

The stamp duties were paid from the Civil Contingencies Fund and included in the amount voted in July 1955 for Repayments to the Civil Contingencies Fund, Class I, Vote 24A.

STATEMENT OF LOANS OUTSTANDING AT 31 MARCH 1955

	Outstanding 1 April 1954	Advances in Year	Repayments in Year	Outstanding 31 March 1955
	£	£	£	£
Loans to Civil Service Sports Council (Subhead H) ..	207,647	15,000	7,167	215,480*

* Repayable by yearly annuities over periods of from 10 to 60 years at rates of interest varying from 2½ per cent. to 4½ per cent. per annum.

Herbert Brittain,
Accounting Officer.

21 September 1955.

I have examined the above Account 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 I certify, as the result of my audit, that in my opinion the above Account is correct.

F. N. Tribe,
Comptroller and Auditor General.

REPAYMENTS TO THE CIVIL CONTINGENCIES FUND

ACCOUNT of the sum expended, in the year ended 31 March 1955, compared with the sum granted, for repayment to the Civil Contingencies Fund of certain miscellaneous advances.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£ s. d.	£ s. d.	£ s. d.
Repayments to the Civil Contingencies Fund	87,422	87,421 9 5	- 10 7	—

Surplus to be surrendered £- 10 7

NOTE

The following sums were received after the accounts for the Vote for Coronation of Her Majesty 1953-54 (Class I, Vote 24) were closed and have been paid to the Exchequer as Extra Receipts:—

	£	s.	d.
Receipts from the Public Viewing of Westminster Abbey (on account)	8,000	—	—
For Press and B.B.C., &c. facilities	533	6	9
Disposal of furnishings, &c.	454	6	9
Miscellaneous receipts	118	6	9
	<u>£9,106</u>	<u>—</u>	<u>3</u>

Herbert Brittain,
Accounting Officer.

21 September 1955.

I certify that this Account has been examined under my directions and is correct.

F. N. Tribe,
Comptroller and Auditor General.

CIVIL SERVICE (EQUAL PAY SCHEME)

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31 March 1955, compared with the sum granted, for such part of the cost arising during the first three months of 1955 under a scheme for the gradual introduction of equal pay for men and women civil servants as has not been otherwise provided.

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£	s. d.	£	s. d.
Civil Service (Equal Pay Scheme)	234,000	1,917 10 1	232,082	9 11	—	
	Surplus to be surrendered		£232,082 9 11			

EXPLANATION of the Causes of Variation between Expenditure and Grant

The extent to which Departments were able to meet the increased cost of equal pay from savings on their respective Votes was very much greater than had been expected.

DETAILS OF EXPENDITURE

Expenditure under Treasury Minute of 2 February 1955 (Cmd. 9380).—Excesses of expenditure over estimate shown in the Appropriation Accounts of the following Votes as due to the implementation of a scheme for the gradual introduction of equal pay.

CLASS IV.		£ s. d.
Imperial War Museum		10 14 5
CLASS X.		
Ministry of Pensions and National Insurance		1,906 15 8
		£1,917 10 1

NOTE.—In addition to the expenditure shown above, the Appropriation Accounts of the Civil and Revenue Departments include expenditure on the same service of approximately £224,600 met from savings.

Herbert Brittain,
Accounting Officer.

31 October 1955.

I have examined the above Account 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 I certify, as the result of my audit, that in my opinion the above Account is correct.

F. N. Tribe,
Comptroller and Auditor General.

SCOTTISH HOME DEPARTMENT

ACCOUNT of the sum expended, in the year ended 31 March 1955, compared with the sum granted, for the salaries and expenses of the Office of the Secretary of State for Scotland and of the Scottish Home Department, and the salary of a Minister of State; grants and expenses in connection with services relating to children and young persons and with probation services; grants in connection with school crossing patrols, physical training, coast protection and services in development areas; grants in aid, including a grant in aid of the Legal Aid (Scotland) Fund; expenses, including subsidies, in connection with certain transport services; grants to the North of Scotland Hydro-Electric Board in connection with civil defence measures; and sundry other services.

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
ADMINISTRATION						
A.1.—Salaries, &c. ..	423,338	440,744 13 6	—		17,406 13 6	
A.2.—Travelling, Incidental Expenses and Special Services ..	33,530	28,270 2 10	5,259 17 2		—	
SCOTTISH INFORMATION SERVICES						
B.1.—Salaries, &c. ..	14,718	15,064 14 6	—		346 14 6	
B.2.—Travelling, &c., Expenditure	1,500	1,408 10 6	91 9 6		—	
B.3.—Other Expenses ..	50	49 18 6	— 1 6		—	
SERVICES IN CONNECTION WITH CHILDREN AND YOUNG PERSONS						
C.1.—Remand Homes ..	19,500	19,366 18 1	133 1 11		—	
C.2.—Local Authorities : Care and Welfare of Children and Young Persons	764,000	747,525 17 9	16,474 2 3		—	
C.3.—Training in Child Care	8,800	4,843 5 2	3,956 14 10		—	
C.4.—Voluntary Homes	3,500	3,400 — —	100 — —		—	
D.—School Crossing Patrols	35,000	28,284 — 3	6,715 19 9		—	

EXPLANATION of the Causes of Variation between Expenditure and Grant

A.1.—Due mainly to revision of salary scales, etc. (£11,600) and pay supplement (£8,000), partly offset by saving on legal expenses (£2,200).

A.2.—Savings on travelling and subsistence expenses (£2,500), expenses of Committees (£2,200) and office and housekeeping expenses (£1,150), partly offset by excesses on miscellaneous items (£600).

C.3.—Due to the late start of the second course for housemothers and unforeseen delay in starting the course in nursery training.

D.—Over-estimating by local authorities due to the fact that the service is in its early stages of development.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£ s. d.	£ s. d.	£ s. d.
E.—Grants and Expenses in connection with Probation ..	48,950	48,539 12 8	410 7 4	—
F.—Legal Aid (Scotland) Fund (Grant in Aid) ..	147,000	147,000 — —	—	—
G.—Scottish Marriage Guidance Council (Grant in Aid) ..	750	400 — —	350 — —	—
H.—Grants for Physical Training, &c. ..	35,000	32,635 8 4	2,364 11 8	—
I.—Grants under the Coast Protection Act, 1949	115,000	74,531 12 9	40,468 7 3	—
J.—Grants for Repair of Flood and Storm Damage	7,010	7,661 13 3	—	651 13 3
K.—Grants in respect of Services in Development Areas	10	—	10 — —	—
L.—Transport Services in the Western Highlands and Islands, &c. ..	276,900	249,233 14 11	27,666 5 1	—
M.—Civil Defence Measures (Electricity)	50,000	50,000 — —	—	—
N.—Miscellaneous Services arising out of the War ..	15,000	15,373 7 7	—	373 7 7
GROSS TOTAL	£ 1,999,556	1,914,333 10 7	104,000 18 3	18,778 8 10
<i>Deduct—</i>	<i>Estimated</i>	<i>Applied</i>		
Z.—Appropriations in Aid	63,812	63,812 — —		
NET TOTAL	£ 1,935,744	1,850,521 10 7	Surplus to be surrendered £85,222 9 5	

EXPLANATION of the Causes of Variation between Expenditure and Grant—*contd.*

G.—Saving due to the receipt by the Council of an extra-ordinary donation.

H.—Inclement weather retarded progress on certain schemes.

I.—Due to the abandonment of certain schemes and to others making slower progress than was expected.

J.—Owing to slow progress on the repair of damage caused by the storms of January–February 1953, expenditure which was expected to fall due for payment in 1953–54 had to be carried forward to 1954–55. This excess (£2,365) was partly offset by a saving on grants to local authorities in the Border Counties of Scotland where some temporary bridges have not yet been replaced by permanent structures (£1,713).

L.—Due partly to the adjustments in the subsidy payable to Messrs. David MacBrayne, Ltd. being greater than anticipated (£21,000) and partly to delay in the progress of the works at Loch Shiel (£6,500).

Receipts payable to Exchequer	Estimated	Realised	
	£	£	s. d.
(i) Receipts of classes authorised to be used as Appropriations in Aid	63,812	70,421	11 3
(ii) Receipts of other classes	—	2,271	1 4
Total		£72,692	12 7
Appropriated in aid (Subhead Z)		63,812	— —
Payable separately to Exchequer		£8,880	12 7

Details of Receipts	Estimated	Realised	
	£	£	
(i) Receipts of classes authorised to be used as Appropriations in Aid :—			
Recoveries in connection with services on behalf of the Ministry of National Insurance	1,772	1,772	
Reimbursement of salaries of loaned staff	4,960	1,525	(a)
Recoveries of legal expenses	1,300	1,350	
Recoveries in connection with inquiries under the Hydro-Electric Development (Scotland) Act, 1943	200	—	(b)
Fees under the Private Legislation Procedure (Scotland) Act, 1936 and the Statutory Orders (Special Procedure) Act, 1945	1,050	966	
Loch Torridon Transport Service	280	140	
Parental contributions in respect of children and young persons in the care of local authorities	48,000	58,246	(c)
Recoveries in connection with services on behalf of the Central Office of Information	4,750	4,750	
Recoveries in connection with services on behalf of the National Health Service, Scotland	900	900	
Miscellaneous receipts	600	773	
Total	£63,812	70,422	
(ii) Receipts of other classes :—			
Recoveries in connection with services on behalf of the Scottish Dental Estimates Board	—	2,237	
Miscellaneous receipts	—	34	
Total		£2,271	

(a) The work of the Royal Commission on Scottish Affairs terminated earlier than expected.

(b) No inquiries were held during the year.

(c) The sums receivable cannot be closely estimated.

NOTES

Subhead L.—Loch Shiel. The capital expenditure of £3,252 on the Loch Shiel service, borne on this Vote, represents only part of the total capital expenditure for the year. The balance is met from the Department of Agriculture for Scotland Vote, Class VIII, 12 (L.O. 66/02).

Legal expenses (£61) were written off with Treasury authority (L.O. 98/32/01) (8 cases).

The expenditure on administering a hostel for Borstal inmates on licence (including expenditure by another Department) was £585 and income £273, the resultant deficit being £312.

C. C. Cunningham,
Accounting Officer.

27 September 1955.

I have examined the above Account 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 I certify, as the result of my audit, that in my opinion the above Account is correct.

F. N. Tribe,
Comptroller and Auditor General.

SCOTTISH RECORD OFFICE

ACCOUNT of the sum expended, in the year ended 31 March 1955, compared with the sum granted, for the salaries and expenses of the Scottish Record Office.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, &c.	42,362	42,127 12 10	234 7 2	—
B.—Travelling Expenses, &c.	410	368 9 2	41 10 10	—
C.—Incidental Expenses	170	167 5 4	2 14 8	—
GROSS TOTAL	£ 42,942	42,663 7 4	278 12 8	—
<i>Deduct—</i>	<i>Estimated</i>	<i>Applied</i>		
Z.—Appropriations in Aid	8,400	8,400 — —	Surplus to be surrendered <u>£278 12 8</u>	
NET TOTAL	£ 34,542	34,263 7 4		

Receipts payable to Exchequer	Estimated	Realised
	£	£ s. d.
Receipts authorised to be used as Appropriations in Aid	8,400	9,283 2 4
Appropriated in aid (Subhead Z)		8,400 — —
Payable separately to Exchequer		£883 2 4

EXPLANATION of the Cause of Variation between Expenditure and Grant

B.—Savings on travelling expenses &c. (£73) ; partly offset by increased cost of clothing (£32).

Details of Receipts	Estimated	Realised
	£	£
Fees collected by stamps	5,200	5,919
Contribution from the Vote for the Department of the Registers of Scotland in respect of jointly-employed staff	3,200	3,364
Total	£8,400	9,283

James Fergusson,
Accounting Officer.

6 July 1955.

I have examined the above Account 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 I certify, as the result of my audit, that in my opinion the above Account is correct.

F. N. Tribe,
Comptroller and Auditor General.

CIVIL ACCOUNTS,
1954—55

CLASS II

COMMONWEALTH AND FOREIGN

CLASS II
COMMONWEALTH AND FOREIGN

SUMMARY

Page	No. of Vote	SERVICE	Estimated Gross Expenditure	Authorised Appropriations in Aid	Supply Grant	Actual Gross Expenditure	
			£	£	£	£	<i>s. d.</i>
67	1	Foreign Service	16,606,290	1,419,000	15,187,290	15,923,632	6 2
73	2	Foreign Office Grants and Services ..	24,553,810	298,000	24,255,810	22,537,328	2 2
82	3	British Council	1,704,900	—	1,704,900	1,675,000	— —
86	4	United Nations	2,150,000	—	2,150,000	2,149,999	2 6
87	5	Commonwealth Relations Office ..	1,945,070	36,700	1,908,370	1,861,997	6 11
89	6	Commonwealth Services	2,160,792	16,000	2,144,792	2,039,515	— 6
95	7	Oversea Settlement	201,900	600	201,300	194,027	7 7
97	8	Colonial Office	1,096,320	26,660	1,069,660	1,062,349	15 7
99	9	Colonial Services	43,507,878	58,400	43,449,478	41,388,219	— 3
108	10	Overseas Food Corporation	868,120	559,100	309,020	663,803	— —
111	11	Development and Welfare (Colonies, &c.)	17,510,000	10,000	17,500,000	15,641,408	2 6
119	12	Development and Welfare (Federation of Rhodesia and Nyasaland, and South African High Commission Territories)..	501,300	—	501,300	481,064	7 8
120	13	Imperial War Graves Commission ..	1,363,263	—	1,363,263	1,362,433	19 5
		Total	£ 114,169,643	2,424,460	111,745,183	106,980,777	11 3

CLASS II
COMMONWEALTH AND FOREIGN

SUMMARY

No. of Vote	Appropriations in Aid applied		Net Expenditure		Gross Expenditure compared with Estimate : Saving		Deficiency of Appropriations in Aid		Amount to be surrendered		Extra Receipts payable to Exchequer	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
1	1,419,000	- -	14,504,632	6 2	682,657	13 10	—	—	682,657	13 10	776,660	6 4
2	298,000	- -	22,239,328	2 2	2,016,481	17 10	—	—	2,016,481	17 10	1,734,884	4 -
3	—		1,675,000	- -	29,900	- -	—	—	29,900	- -	—	
4	—		2,149,999	2 6		17 6	—	—		17 6	—	
5	36,700	- -	1,825,297	6 11	83,072	13 1	—	—	83,072	13 1	96,188	10 -
6	16,000	- -	2,023,515	- 6	121,276	19 6	—	—	121,276	19 6	104,257	15 -
7	600	- -	193,427	7 7	7,872	12 5	—	—	7,872	12 5	1,039	15 1
8	26,660	- -	1,035,689	15 7	33,970	4 5	—	—	33,970	4 5	2,875	16 4
9	58,400	- -	41,329,819	- 3	2,119,658	19 9	—	—	2,119,658	19 9	1,154,084	3 9
10	494,987	- -	168,816	- -	204,317	- -	64,113	- -	140,204	- -	632,356	- 10
11	3,425	10 1	15,637,982	12 5	1,868,591	17 6	6,574	9 11	1,862,017	7 7	155,627	14 -
12	—		481,064	7 8	20,235	12 4	—	—	20,235	12 4	—	
13	—		1,362,433	19 5	829	- 7	—	—	829	- 7	444	17 6
	2,353,772	10 1	104,627,605	1 2	7,188,865	8 9	70,687	9 11			4,658,419	2 10
Total amount to be surrendered							£	7,118,177	18 10		

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FOREIGN SERVICE

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31 March 1955, compared with the sum granted, for the salaries and expenses of the Department of Her Majesty's Secretary of State for Foreign Affairs, including Her Majesty's Missions and Consulates abroad, control services in Germany and the salaries of two Ministers of State.

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
SALARIES, &c.						
A.1.—Salaries, &c. (Home)	2,878,670	2,906,239 16 6	—		27,569 16 6	
A.2.—Salaries, &c. (Abroad)	9,975,820	9,833,161 18 9	142,658 1 3		—	
A.3.—Outfits	81,500	77,099 5 9	4,400 14 3		—	
A.4.—Medical Attendance	126,000	109,186 9 5	16,813 10 7		—	
A.5.—Gratuities and Police Pensions ..	231,500	149,451 10 1	82,048 9 11		—	
A.6.—Living Quarters and Services for British Staff in Germany	224,000	37,275 6 2	186,724 13 10		—	
	£13,517,490	13,112,414 6 8	432,645 9 10		27,569 16 6	
BUILDINGS AND FURNITURE (ABROAD)						
B.1.—Capital Expenditure	195,000	31,969 13 10	163,030 6 2		—	
B.2.—Current Expenditure	226,000	191,759 18 5	34,240 1 7		—	
	£ 421,000	223,729 12 3	197,270 7 9		—	

EXPLANATION of the Causes of Variation between Expenditure and Grant

A.1.—Increases in remuneration (£91,000) were partly met from savings due to vacancies.

A.2.—Savings in Germany due to delay in entry into force of the Bonn Conventions (£152,000) and to vacancies, were partly offset by increases in remuneration (£50,000).

A.4.—Savings were effected in Germany owing to delay in entry into force of the Bonn Conventions (£15,500).

A.5.—63 compassionate gratuities totalling £7,705 were granted during the year in accordance with the scales and within the limit laid down by the Treasury, as follows :—under £25, 16 ; £25 and under £50, 7 ; £50 and under £75, 12 ; £75 and under £100, 8 ; £100 and under £125, 4 ; £125 and under £150, 5 ; £175 and under £200, 2 ; £200 and under £225, 3 ; £225 and under £250, 1 ; £250 and under £275, 2 ; £277 ; £423 ; £2,255.

Gratuities paid to staff of the Control Commission for Germany on termination of engagement totalled £26,932. A saving on this item (£76,000) was due to delay in entry into force of the Bonn Conventions.

Pensions paid to Police Staff Officers on retirement, and to widows of such officers, totalled £107,334.

Pensions paid to Police Officers formerly with the Police Mission to Greece totalled £6,612.

Allied Commission for Austria : pensions paid to Police Officers totalled £869.

A.6.—Due to delay in entry into force of the Bonn Conventions.

B.1.—Savings effected in Germany owing to delay in entry into force of the Bonn Conventions (£175,000) were partly offset by increased expenditure at other posts.

B.2.—The provision for expenditure in Germany was not required owing to delay in entry into force of the Bonn Conventions (£16,000).

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£ s. d.	£ s. d.	£ s. d.
COMMUNICATIONS				
C.1.—Queen's Messengers' and Couriers' Travelling Expenses ..	286,500	302,127 7 1	—	15,627 7 1
C.2.—Carriage and Postage	211,500	179,793 7 4	31,706 12 8	—
C.3.—Telegrams	195,000	149,089 6 —	45,910 14 —	—
C.4.—Telephones	191,000	183,962 7 10	7,037 12 2	—
C.5.—Technical Equipment and Services	345,000	306,095 19 11	38,904 — 1	—
	£ 1,229,000	1,121,068 8 2	123,558 18 11	15,627 7 1
TRANSPORT				
D.1.—Journeys on the Public Service (Home)	61,000	63,844 4 6	—	2,844 4 6
D.2.—Journeys on the Public Service (Abroad)	660,000	680,292 18 7	—	20,292 18 7
D.3.—Initial cost of Official Transport, &c.	157,000	125,647 13 11	31,352 6 1	—
D.4.—Maintenance and Running Expenses of Official Transport	332,000	397,296 12 3	—	65,296 12 3
	£ 1,210,000	1,267,081 9 3	31,352 6 1	88,433 15 4

EXPLANATION of the Causes of Variation between Expenditure and Grant—*contd.*

C.1.—Increased expenditure due to increased air fares and excess baggage charges, and to additional services for the Far East and Geneva Conferences, was partly offset by savings in Germany owing to delay in entry into force of the Bonn Conventions (£7,000).

C.2.—Due to economies in the carriage of mail, including £5,400 in Germany owing to delay in entry into force of the Bonn Conventions.

C.3.—Expenditure cannot be estimated exactly. A saving of £10,350 was effected in Germany owing to delay in entry into force of the Bonn Conventions.

C.4.—Saving in Germany owing to delay in entry into force of the Bonn Conventions (£18,200) was partly offset by increased expenditure at other posts.

C.5.—Provision for staff housing to meet the needs of a department on transfer was not required in full (£22,000). Further savings arose owing to the non-delivery of equipment during the year.

D.1.—Due mainly to increased expenditure on the transfer of staff to new premises.

D.2.—Increased expenditure due to additional moves and increased air fares was partly offset by savings in Germany, owing to delay in entry into force of the Bonn Conventions (£21,600).

D.3.—A saving of £42,000 in Germany owing to delay in entry into force of the Bonn Conventions was partly offset by a carry-over of replacements from the previous year.

D.4.—Due to delay in entry into force of the Bonn Conventions, repayment to Army Votes for petrol supplied in Germany continued for longer than was estimated. See Subhead Z.—Appropriations in Aid.

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
HOSTELS AND INCIDENTAL EXPENSES						
E.1.—Hostels (Home) : Wages, &c. ..	10,100	6,177 - 8	3,922 19 4	—	—	
E.2.—Hostels (Home) : General Expenses ..	11,200	8,447 9 2	2,752 10 10	—	—	
E.3.—Incidental Expenses (Home)	33,000	29,494 9 2	3,505 10 10	—	—	
E.4.—Incidental Expenses (Abroad)	161,000	148,558 18 4	12,441 1 8	—	—	
	£ 215,300	192,677 17 4	22,622 2 8	—	—	
F.—Compensation ..	13,500	494 9 -	13,005 11 -	—	—	
G.—Losses Irrecoverable and Compensation	—	6,166 3 6	—	6,166 3 6	—	
GROSS TOTAL ..£	16,606,290	15,923,632 6 2	820,454 16 3	137,797 2 5	—	
	Estimated	Applied				
Z.—Appropriations in Aid	1,419,000	1,419,000 - -				
NET TOTAL ..£	15,187,290	14,504,632 6 2	Surplus to be surrendered £682,657 13 10			

Receipts payable to Exchequer	Estimated	Realised
	£	£ s. d.
(i) Receipts of classes authorised to be used as Appropriations in Aid	1,419,000	1,782,695 14 6
(ii) Receipts of other classes	1,565,000	412,964 11 10
Total	£2,984,000	2,195,660 6 4
Appropriated in aid (Subhead Z)		1,419,000 - -
Payable separately to Exchequer		£776,660 6 4

EXPLANATION of the Causes of Variation between Expenditure and Grant—*contd.*

E.1 and E.2.—Due to the closing down of certain hostels.

E.3.—Savings arose on security equipment, uniforms, and advertising.

The subhead includes expenditure of £2,358 for the meeting of the Nine Power Conference of Foreign Ministers in London (IF.681/07).

E.4.—Expenditure was less than anticipated. A saving of £6,300 arose in Germany owing to delay in entry into force of the Bonn Conventions.

The subhead includes (a) a loan of £2,000 (of which £500 was repaid during the year) to the Tehran Embassy Commissariat (IF.501/142/01), and (b) hospital charges of approximately £81 incurred on behalf of a member of a Foreign Office sponsored visiting party who fell ill whilst abroad (IF.413/428/01).

F.—Expenditure relates to ten cases of compensation ranging from £6 to £85 in respect of accidents involving official cars, £244 ; and to one case of *ex gratia* compensation for loss of effects in 1941, £250 (IF.147/332/01).

Details of Receipts	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid:—		
Passport fees	475,000	573,595 (a)
Consular fees, fines, &c.	300,000	282,076
Fees from Passport Control Officers for grant of visas	135,000	75,644 (b)
Proceeds of sale of stores and equipment, including cars	86,000	123,159 (c)
Recoveries in respect of transport services	159,000	343,289 (d)
Receipts from hostels	17,200	13,062 (e)
Payment by British Broadcasting Corporation for transmissions of broadcasts	35,000	40,000
Contribution by Colonial Governments to the cost of the office of the Commissioner General, South-East Asia	42,000	31,220 (f)
Recoveries in respect of messing and accommodation	34,000	31,164
Fees received for attesting signatures and legalising documents	2,000	2,973
Recoveries in respect of certain common services	45,000	30,158
Pension contributions by Home Police Authorities and police staff officers	36,600	35,854
Gain by exchange	—	55,956
Contribution of Government of Kenya towards expenses of Mega Consulate	—	2,442
Miscellaneous	52,200	142,104 (g)
Total	£1,419,000	1,782,696

(a) Due to increased demand for passport facilities.

(b) Receipts were less than expected. Subsequent estimates have been reduced accordingly.

(c) Sales of surplus and specialised equipment realised more than expected.

(d) Due to delay in entry into force of the Bonn Conventions, sales of petrol coupons in Germany continued for longer than expected.

(e) Due to the closing down of certain hostels.

(f) Contribution for June quarter 1954 was received in March quarter 1954 and included in 1953-54 Appropriation Account.

(g) Includes interest on bank deposits £1,864; prior year recoveries £10,156; and receipts in respect of the following services:—medical £5,358, telegrams £19,994, telephones £9,417. Miscellaneous receipts in Germany were higher than expected.

	Estimated	Realised
	£	£
(ii) Receipts of other classes:—		
Receipts arising from exchanges of British Armed Forces Special Vouchers for German occupation currency	170,000	412,965 (a)
Sterling equivalent of local currency drawn for voted services	1,395,000	— (a)
Total	£1,565,000	412,965

(a) Estimated receipts were based on the assumption that the Bonn Conventions would come into force on 31 July 1954.

LOSSES STATEMENT

Particulars of cases (with reference to Treasury authorities)	Losses charged to Subhead G 1954-55
	£
I.—Cash Losses and Unvouched Expenditure:—	
(a) Due to theft, fraud, or arson:—	
1. Loss of official funds suspected to have been misappropriated by a temporary officer whose services have been terminated. Prosecution was not practicable. Two officers, whose failure to exercise adequate supervision made the defalcations possible, have been surcharged a total of £500 which is being recovered (IF.207/93/01)	1,057
2. Two Agency mechanics robbed of private cash by a Persian Gulf slave whilst he was being afforded protection pending manumission (IF.207/93/01)	16
3. Loss of petty cash in a fire at a Consulate caused by local riots	3

LOSSES STATEMENT—*contd.*

I.—Cash Losses and Unvouched Expenditure— <i>contd.</i>	Losses charged to Subhead G 1954-55
(b) Due to other causes :—	
4. Compensation to a widow whose husband died abroad (IF.17/014) (see also Appropriation Account 1953-54, Subhead F, and earlier years)	£ 87
5. Enforced closure of a luncheon club due to a heavy decrease in membership caused by the removal of certain Departments from the vicinity (EG.90/335/010)	694
6. Compensation and loss resulting from the revaluation of currency in Czechoslovakia in June 1953 (IF.154/07)	2,924
7. Compensation paid to a temporary officer for personal injury incurred whilst on duty (ES.289)	55
8. Advance made to the widow of a Foreign Service Officer who died at his post, which was overlooked in the final settlement of the officer's financial affairs (IF.207/93/01)	100
9. Debts incurred abroad by an officer whose services were terminated. He was unable to meet his liabilities. Efforts to recover are being made (IF.207/93/01)	272
10. Currency exchange loss due to a belated repayment in early 1955 in another country of an advance of £100 made to a British protected person at Cairo in 1950 (IF.207/93/01)	67
11. Cost of an air passage £89, paid in error on behalf of a former employee of the Iraqi Government. Approximately £9 was repaid (IF.207/93/01)	80
12. <i>Ex gratia</i> payment made to an American citizen for injury sustained in an accident on Consulate premises (IF.147/023)	357
13. Overpayment of a Foreign Allowance £55, of which £33 was charged in previous financial year (IF.207/93/01)	22
14. 52 miscellaneous cases, not exceeding £50 in any one case, written off mainly under delegated powers (Treasury authority has been obtained in some cases)	432
Total Cash Losses	£6,166
II.—Claims Abandoned :—	
15. Capitation charges, irrecoverable from a former journalist in Germany (IF.207/413/01C)	200
16. Other sums, dealt with under delegated powers (10 cases)	65
Total Claims Abandoned	£265
III.—Stores Losses :—	
(a) Due to theft, fraud, or arson :—	
17. 19 cases written off under delegated powers	173
(b) Damage to motor vehicles caused by traffic accidents :—	
18. Four cases : £346 8s. 10d., £309 11s., £76 18s. 2d., £60 11s. 3d. (IF.207/413/02B) and 29 cases written off under delegated powers	989
(c) Losses by fire :—	
19. Electrical machine valued £2,000 was destroyed (IF.207/74/01)	2,000
20. Two cases written off under delegated powers	7
(d) Losses discovered on stocktaking :—	
21. 71 cases written off under delegated powers	332
(e) Losses due to other causes :—	
22. 16 cases written off under delegated powers	122
Total Stores Losses	£3,623

Deficiencies and surpluses of technical stores and signal equipment are being disclosed at the first comprehensive stocktaking at Government Communications Headquarters. The deficiencies are attributable to errors and omissions in issuing and accounting, and there are no grounds for suspecting fraud or gross carelessness. The stock balances are being adjusted in the accounts with Treasury authority by recording quantities actually found (IF.74/469/01).

NOTES

Recovery of an overpayment of £180 made under the Workmen's Compensation (Temporary Increases) Act, 1943, has been waived (P.357836).

Fee stamps to the value of £2,146 were lost, presumed looted or otherwise destroyed at Seoul in 1950 (see also Appropriation Account, 1951-52, Note to Subhead F). In addition, no fees for visas and other services were levied at Seoul and Pusan over the years 1951 to 1954, resulting in an estimated loss of £1,700 (IF.207/93/02).

Recovery of an overpayment of salary (£27 18s. 5d.) has been waived (IF.93/198/05).

A saloon car valued at £410 was stolen in the Middle East, and has been written off (IF.207/74/01).

Fees have been waived under statutory powers to the value of approximately £348 in respect of the legalisation of various documents.

The expenditure on hostels administered by the Department was £24,493 and income £13,051, with a resultant deficit of £11,442.

SPECIAL DEUTSCHEMARK FUNDS (HAMBURG FUND)

Claims to the purely nominal value of DM 80,546.42 for certain ex-Wehrmacht stores loaned to German individuals, which, had they materialised, would have been credited to the Special Deutschemark Fund, were abandoned with Treasury agreement (IF.451/586/01) (see also Appropriation Account 1953-54, Class II, Vote 3).

LOANS OUTSTANDING AT 31 MARCH 1955

	Deutschemark
Loan to the German company owning the newspaper "Die Welt"	500,000

The United Kingdom High Commissioner in Germany advanced DM 1,750,000 to the original owners of "Die Welt", a company on the managing board of which he was represented. This loan was made from special Deutschemark funds before those funds were brought under Parliamentary control. In 1953 ownership of "Die Welt" changed hands. The new owner accepted liability for the then outstanding balance of the loan (DM 1,300,000) and has repaid DM 800,000, which sum, together with interest payments, has been brought to account in the Special Deutschemark (Hamburg) Fund. (See Appropriation Account, Class II, Vote 3, 1953-54.)

	£
Moscow Embassy Commissariat (IF.50/126/01)	3,200
Tehran Embassy Commissariat (IF.501/142/01)	1,500

I. Kirkpatrick,
Accounting Officer.

12 October 1955.

I have examined the above Account 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 I certify, as the result of my audit, that in my opinion the above Account is correct.

F. N. Tribe,
Comptroller and Auditor General.

FOREIGN OFFICE GRANTS AND SERVICES

ACCOUNT of the sum expended, in the year ended 31 March 1955, compared with the sum granted, for sundry grants and services connected with Her Majesty's Foreign Service, including grants in aid.

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
A.—Special Missions and Services						
Original ..	£185,500					
Supplementary	£80,000					
	265,500	231,940 19 6	33,559 - 6		—	
B.—Information ..	346,000	292,656 3 9	53,343 16 3		—	
CONTRIBUTIONS TO INTERNATIONAL ORGANISATIONS, &C.						
C.1.—Grant in Aid of the expenses of the Organisation for European Economic Co-operation	305,000	304,080 6 9	919 13 3		—	
C.2.—Grant in Aid of the expenses of the Council of Europe	150,000	149,999 3 4	16 8		—	
C.3.—Grant in Aid of the expenses of the North Atlantic Council (Civilian Agencies) ..	330,000	300,229 2 4	29,770 17 8		—	

EXPLANATION of the Causes of Variation between Expenditure and Grant

A.—A statement showing the expenditure on each Mission or Service is appended. A net saving of £45,000 was realised on those Missions and Services which were separately estimated for, due mainly to reductions in the size of delegations and to fewer meetings. This saving was partly offset by an excess over the provisions for other Missions and Services, including unforeseen items.

B.—For political and administrative reasons information activity involving operational expenditure was not at the level anticipated. Savings arose in Germany on the provision for sponsored visitors.

C.1.—The subhead includes £4,858 in respect of Her Majesty's Government's share of the expenses of the European Conference of Ministers of Transport for the year ended 30 June 1954, which was assessed at 27·37 per cent. (£940), and a payment on account of Her Majesty's Government's share of these expenses for the year ended 30 June 1955, which was assessed at 26·14 per cent. (£3,918). Separate provision for this service is made in the 1955-56 Estimates (Subhead C.1.(c)).

C.3.—The Council's estimate was in excess of requirements. Advances on account of the United Kingdom share were restricted accordingly.

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£	s. d.	£	s. d.
C.4.—Brussels Treaty Permanent Commission (Grant in Aid)	10,000	10,000 - -	—	—	—	—
C.5.—International Red Cross Committee (Grant in Aid) ..	4,000	4,000 - -	—	—	—	—
C.6.—Relief of Palestine Refugees (Grant in Aid)	2,000,000	1,607,143 - -	392,857	- -	—	—
C.7.—Reconstruction in Korea (Contribution in kind) <i>Original</i> .. £83,000 <i>Supplementary</i> £62,000	145,000	139,904 2 8	5,095	17 4	—	—
C.8.—Reconstruction in Korea (Grant in Aid)	3,000,000	3,000,000 - -	—	—	—	—
C.9.—United Nations Children's Fund (Grant in Aid) ..	200,000	200,000 - -	—	—	—	—
C.10.—Miscellaneous Contributions ..	2,500	718 19 7	1,781	- 5	—	—
ASSISTANCE TO FOREIGN COUNTRIES						
D.1.—Jordan (Grant in Aid) <i>Original</i> .. £8,462,000 <i>Supplementary</i> £170,010	8,632,010	8,617,371 6 1	14,638	13 11	—	—
D.2.—Jordan (Loans) ..	1,600,000	1,600,000 - -	—	—	—	—
D.3.—Libya (Grant in Aid)	3,870,000	3,870,000 - -	—	—	—	—
D.4.—Contribution to the Sultanate of Muscat	6,500	6,480 - -	20	- -	—	—

EXPLANATION of the Causes of Variation between Expenditure and Grant—*contd.*

C.6.—No contribution in respect of rehabilitation was made during the year.

C.7.—Due mainly to delay in the issue of supplies for which orders were placed during the year.

The subhead includes a charge of £1,104 in respect of the balance due for tents supplied to the United Nations Relief and Works Agency for Palestine Refugees in the Near East, at the request of the United Nations Korean Reconstruction Agency, to replace contributions of another Government intended for the Near East but sent to Korea in error (see also Appropriation Account 1953-54, Class II, Vote 2, Subhead C.8).

C.10.—The provision for payment of Her Majesty's Government's contribution to the Permanent Bureau of The Hague Conference on Private International Law was not required.

D.1.—Saving on the provision for the payment of pensions and outstanding claims.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
D.5.—Yugoslavia (Grant in Aid)	£	£ s. d.	£ s. d.	£ s. d.
Original ..	£2,542,000			
Supplementary	£10			
Less Supplementary	£509,035			
	2,032,975	1,217,101 11 10	815,873 8 2	—
D.6.—Assistance to the Yugoslav Armed Forces	110,000	70,222 7 2	39,777 12 10	—
D.7.—Revolving Credit for Argentina (Net)	10	—	10 — —	—
D.8.—Technical Co-operation Scheme for South and South-East Asia : Technical Assistance to Foreign Countries ..	150,000	54,174 12 2	95,825 7 10	—
PAYMENTS IN RESPECT OF INDIVIDUALS, &c.				
E.1.—Relief of Distressed British Subjects ..	110,000	114,498 4 5	—	4,498 4 5
E.2.—Relief of British West Indian Subjects	15,000	12,221 4 2	2,778 15 10	—
E.3.—Advances on account of benefits due to British Subjects formerly employed in China	60,000	53,382 4 10	6,617 15 2	—
E.4.—Assistance to Polish Refugees	20,000	18,677 11 —	1,322 9 —	—
E.5.—Resettlement of Assyrians in Iraq	60,000	—	60,000 — —	—

EXPLANATION of the Causes of Variation between Expenditure and Grant—*contd.*

D.5.—Saving due to unavoidable delay in agreeing and completing the supply programme for the balance of the 1952-53 and 1953-54 grants, payments in respect of which were carried forward to 1955-56.

D.6.—Payments were made to the War Office (£3,727) and to the Air Ministry (£66,495) for military equipment, supplies and services.

D.7.—No request for credit facilities was received during the year.

D.8.—Owing mainly to delay in the fulfilment of orders for training equipment (£60,000) and to difficulties in the recruitment of suitable experts (£30,000).

E.1.—The subhead includes approximately £29,950 for relief in Egypt, Turkey and other countries, and £20,240 for cost of passages from Egypt to Australia, of British subjects of Maltese origin ; also passage costs of £120 paid on behalf of a distressed aged British subject of Maltese origin, who after receiving relief in Turkey since 1935 went to Australia (IF.17/19/05).

Sums amounting to £73,497 advanced in the year of account and past years have been written off, with Treasury approval or under delegated authority, as irrecoverable.

E.2.—Due to a reduction of expenditure in Cuba and elsewhere.

E.3.—Due to the non-receipt of applications for lump sum settlements for which provision was made, and to the permanent falling off of pension payments.

E.5.—No request for resettlement grants was received during the year.

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
MISCELLANEOUS SERVICES	£	£ s. d.	£	s. d.	£	s. d.
F.1.—Middle East Centre for Arab Studies..	14,780	16,190 1 10	—		1,410	1 10
F.2.—Foreign Compensation Commission..	34,000	47,433 1 —	—		13,433	1 —
F.3.—Reimbursement of Purchase Tax ..	50,000	37,239 15 4	12,760	4 8	—	
F.4.—Maintenance of European Graves and Cemeteries in certain Foreign Countries.. ..	3,500	899 1 4	2,600	18 8	—	
F.5.—Security Force in the Persian Gulf ..	285,000	293,781 9 11	—		8,781	9 11
F.6.—Marshall Aid Commemoration Commission (Grant in Aid)	15,000	8,200 — —	6,800	— —	—	
F.7.—Enemy Civilians detained in British Territory Overseas	10,000	7,713 3 6	2,286	16 6	—	
F.8.—Relief of Distress caused by Greek Earthquakes ..	433,000	12,127 16 6	420,872	3 6	—	
F.9.—Administration of African Territories —Remanet Payments	10	5,901 19 7	—		5,891	19 7
F.10.—Relief Imports for Germany (Remanet)	59,000	39,564 11 7	19,435	8 5	—	

EXPLANATION of the Causes of Variation between Expenditure and Grant—*contd.*

F.1.—Due to salary increases and extra stores.

F.2.—An expected reduction in staff numbers and in other costs was not realised, owing mainly to additional work undertaken by the Commission in connection with the registration of claims against Hungary, Bulgaria, and Roumania. The total expenses incurred on behalf of the Commission amounted to approximately £55,420, including charges by other departments £8,000; of the total of £55,420, approximately £9,500 in respect of the Hungary, Bulgaria and Roumania Orders is not at present recoverable (HF.371/023).

F.3.—Claims from Foreign Missions were less than anticipated.

F.4.—Provision for work on cemeteries in Burma was not required in full.

F.5.—Due to arrear charges for transport, accommodation works and services.

F.6.—The estimate was provisional. Issues from the grant in aid were restricted to actual cash requirements of the Commission.

F.7.—The total of claims received was less than expected.

F.8.—Owing to delay in the ordering and supply of stores and materials. £391,000 was revoted in 1955-56.

F.9.—Charges included:—Settlement of Postal Accounts of the former British Administration in Eritrea £1,806; transportation of Egyptian currency from Benghazi to Cairo £906; *ex gratia* payment to the Sudan Government for the taking over of the Eritrea section of the Tessenai Railway £3,180 (IF.60/28/9).

F.10.—Expenditure, which cannot be precisely estimated, was less than expected.

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
F.11.—Mixed Tribunals and Boards (Germany)	£ 28,000	£ s. d. 1,045 17 5	£ s. d. 26,954 2 7		£ s. d. —	
F.12.—Repayment to the Government of Hong Kong in respect of the custody of Foreign Aircraft <i>Supplementary</i>	18,500	18,225 4 6	274 15 6		—	
F.13.—Evacuation of Refugees from North Viet Nam <i>Supplementary</i>	12,000	11,874 — —	126 — —		—	
F.14.—Relief of Distress caused by an Earthquake in Algeria <i>Supplementary</i>	2,325	2,325 — —	—		—	
F.15.—Relief of Distress caused by Floods in Austria <i>Supplementary</i>	6,600	6,551 17 8	48 2 4		—	
F.16.—Relief of Distress caused by Floods in Bavaria <i>Supplementary</i>	1,500	1,410 12 6	89 7 6		—	
F.17.—Relief of Distress caused by Floods in Iraq <i>Supplementary</i>	67,250	67,228 7 —	21 13 —		—	
F.18.—Relief of Distress caused by Floods in Nepal <i>Supplementary</i>	5,000	3,950 6 7	1,049 13 5		—	
F.19.—Relief of Distress caused by Floods in Persia <i>Supplementary</i>	8,350	8,345 2 3	4 17 9		—	
F.20.—Relief of Distress caused by Floods in Egypt <i>Supplementary</i>	10,000	9,349 9 2	650 10 10		—	
F.21.—Trieste Police : Resettlement <i>Supplementary</i>	10,000	9,547 8 9	452 11 3		—	
F.22.—International Supervisory Commissions in Indo-China (Grant in Aid) <i>Supplementary</i>	50,000	49,869 14 3	130 5 9		—	

EXPLANATION of the Causes of Variation between Expenditure and Grant—*contd.*

F.11.—The Tribunals and Boards did not function because of delay in the entry into force of the Bonn Conventions.

F.18.—The cost of supplies and services brought to account during the year was less than expected.

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
F.23.—Arbitration Commission to determine Common Frontier of Trucial Oman with Saudi Arabia						
Supplementary	5,500	893 13 8	4,606 6 4	—		
F.24.—Relief of Distress caused by Dutch Floods	—	547 11 6	—	547 11 6		
F.25.—Care of British Interests in Territories formerly under Enemy Control	—	910 17 11	—	910 17 11		
G.—Losses Irrecoverable and Compensation	—	1,400 18 10	—	1,400 18 10		
GROSS TOTAL						
Original .. £24,553,800						
Supplementary £10						
£24,553,810	22,537,328 2 2	2,053,356 2 10	36,874 5 -			
<i>Deduct—</i>	Estimated	Applied				
Z.—Appropriations in Aid	298,000	298,000 - -				
NET TOTAL						
Original .. £24,255,800						
Supplementary £10						
£24,255,810	22,239,328 2 2					
			Surplus to be surrendered			
			£2,016,481 17 10			

Receipts payable to Exchequer	Estimated		Realised	
	£	£ s. d.	£	£ s. d.
(i) Receipts of classes authorised to be used as Appropriations in Aid ..	298,000	303,661 1 -		
(ii) Receipts of other classes	1,517,000	1,729,223 3 -		
Total	£1,815,000	2,032,884 4 -		
Appropriated in aid (Subhead Z)		298,000 - -		
Payable separately to Exchequer		£1,734,884 4 -		

EXPLANATION of the Causes of Variation between Expenditure and Grant—*contd.*

F.23.—Charges arising in the year of account were less than expected.

F.24.—Remanet payment. (See also Appropriation Account 1953-54, Class II, Vote 2, Subhead F.11.)

F.25.—Claim by a bank for relief payments made to British subjects in enemy-occupied territories during the war, under authority from the Protecting Power (IF.17/655/01).

Details of Receipts	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid :—		
Receipts in connection with Information Services (Subhead B) . .	103,000	95,692
Recovery from Departments of sums advanced to the Organisation for European Economic Co-operation (Subhead C.1) . .	5,000	2,276 (a)
Repayment of sums expended in relief of distressed British subjects (Subhead E.1)	22,000	22,964
Payments for tuition of students at the Middle East Centre for Arab Studies (Subhead F.1)	2,000	5,645 (b)
Recoveries from the Foreign Compensation Commission (Subhead F.2)	34,000	49,339 (c)
Recoveries of expenditure incurred in connection with the care of British interests in territories formerly under enemy control	5,000	2,847
Repayment of loans made to the Government of Cyrenaica (Subhead D.3 (b))	120,000	120,000
Recovery from German Federal Government in respect of British members of Supreme Restitution Court	5,000	— (d)
Contribution towards cost of relief of British West Indian subjects (Subhead E.2)	—	1,400
Miscellaneous	2,000	3,498
Total	<u>£298,000</u>	<u>303,661</u>

(a) Recoveries were less than expected.

(b) The number of students in respect of whom recovery was made was more than estimated.

(c) Includes approximately £7,200 expenses of other Government Departments (T.M. 1 June 1951) (see also Subhead F.2).

(d) Due to delay in entry into force of the Bonn Conventions.

	[Estimated	Realised
	£	£
(ii) Receipts of other classes :—		
Financial Assistance to Greece : repayment on account of loan (Cmd. 6733)	1,000,000	1,000,000
Libya—final refund of loan made to the Libyan Currency Commission, plus interest	50,000	50,500
Receipts from sale of ex-German naval vessels and equipment allocated to the United Kingdom by the Tripartite Naval Commission	467,000	656,594
International Council for Non-Intervention in Spain—final payment of H.M. Government's share of surplus assets (see also Appropriation Account, Class II, Vote 2, 1953-54) . .	—	1,461
Foreign Office Administration of African Territories—Miscellaneous receipts (net)	—	2,704
Sums due for the nickel extracted from old Italian coins redeemed in Libya in 1952, less sorting charges	—	1,847
Contribution towards the cost of services and supplies furnished to the North Atlantic Treaty Organisation prior to 1 July 1951 (see also Appropriation Account, Class II, Vote 2, 1953-54) . .	—	3,008
Eritrea and Somalia Seized Cargoes—proceeds of the sale of unallocated cargo remitted by the Custodian of Property to the Foreign Office Administration of African Territories . .	—	4,585
Receipt in respect of ex-Wehrmacht stores in Germany	—	8,524
Total	<u>£1,517,000</u>	<u>1,729,223</u>

LOSSES STATEMENT

Particulars of cases (with reference to Treasury authorities)	Losses charged to Subhead G 1954-55 £
I.—Cash Losses :—	
(a) Due to theft, fraud, or arson :—	
1. <i>Ex gratia</i> payment for the loss of a pair of ear-rings suspected as having been stolen whilst in the care of the Custodian of Property at Nairobi in 1946 (IF.207/244/01)	40
(b) Due to other causes :—	
2. <i>Ex gratia</i> payment made to the relatives of a soldier of the Persian Gulf Security Forces who was killed by mutinous Levies (IF.614/390/01)	330
3. Maintenance and education costs paid by a Consul General during 1946-1951 for recovery from another Government, who later repudiated liability (IF.207/93/01)	916
4. <i>Ex gratia</i> payment made to the dependants of a soldier of the Persian Gulf Security Forces who was killed in action (IF.614/390/01)	102
5. Other sums, not exceeding £50 in any one case, written off under delegated powers (2 cases)	13
Total Cash Losses	<u>£1,401</u>
II.—Claims Abandoned :—	
6. Irrecoverable claims for ships' disbursements, repairs and bunker oil, recorded as supplied to foreign vessels in Germany (IF.445/167/01G) (see also Appropriation Account, 1953-54, Class II, Vote 3)	9,513
III.—Stores Losses :—	
(a) Losses by fire :—	
7. Equipment at a Mission abroad, original cost £2,500, estimated value at time of loss (IF.207/53/01)	1,366
(b) Losses due to other causes :—	
8. Non-return of films lent by a library, original cost £50, estimated value at time of loss	20
Total Stores Losses	<u>£1,386</u>

LOANS OUTSTANDING AT 31 MARCH 1955

European Commission of the Danube :—	Gold Francs
Wartime Advances (1915-1919)	1,200,000
1930 Loan	176,393
	<u>1,376,393</u>

For further loans outstanding see Finance Accounts of the United Kingdom for financial year 1954-55.

GRANT IN AID ACCOUNT (DISPOSAL OF PROFITS OF EGYPTIAN COTTON COMMISSIONS)

Receipts	£	s.	d.	Payments	£	s.	d.
Balance, 1 April 1954 (£E.99,281·171)	101,931	7	9	Fiscal Stamps, &c. (£E.0·770)			- 15 10
Interest (£E.562·497)	577	10	3	Balance at 31 March 1955 (with National Bank of Egypt, Cairo) (£E.99,842·898)	102,508	2	2
	<u>£102,508</u>	18	-		<u>£102,508</u>	18	-

The balance at 31 March 1955 has been converted at £E.0·974 to the £ which was the rate of exchange ruling at that date.

The above account is expressed in sterling in order to conform with the requirements of the Appropriation Account. The actual currency of the account is not exchangeable for sterling.

GRANT IN AID ACCOUNT (COMMONWEALTH WAR CLAIMS AGAINST THAILAND)

Receipts			Payments		
	£	s. d.		£	s. d.
Balance, 1 April 1954	246	9 1	Paid to claimant	246	9 1

I. Kirkpatrick,
Accounting Officer.

12 October 1955.

I have examined the foregoing Accounts 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 I certify, as the result of my audit, that in my opinion these Accounts are correct.

F. N. Tribe,
Comptroller and Auditor General.

STATEMENT SHOWING (1) the expenditure on Special Missions and Services charged against Subhead A in the year 1954-55, (2) the cumulative expenditure to 31 March 1955 charged against the Vote on Missions and Services of a temporary nature.

	(1) Expenditure 1954-55 £	(2) Total to 31 March 1955 £
(1) United Kingdom delegation to United Nations Assembly: expenses of delegates and staff	26,093	320,662
(2) United Kingdom delegation to Economic and Social Council of the United Nations	7,136	103,184
(3) Expenses of United Kingdom delegations to various United Nations Commissions	10,365	126,306
(4) Meetings of Foreign Ministers	93,121	284,404
(5) United Kingdom delegation to the Consultative Assembly and to various committees of the Council of Europe	9,801	82,735
(6) Contributions towards health, education and other services in the Trucial States	23,508	26,776
(7) Sudan Advisory and Sudanisation Commissions	7,059	14,311
(8) Anglo-Egyptian talks	5,514	14,756
(9) Supplement to salaries of British personnel engaged on Tangier International Tribunal	152	3,722
(10) Contribution to Commonwealth Relations Office in respect of retiring allowance of ex-military officer	28	1,100
(11) Visits of Members of Parliament and of the House of Lords to various countries	9,521	37,090
(12) Presentations	50	—
(13) Consultative Council of the Brussels Treaty	104	2,315
(14) Maintenance in Cyprus of family of the Assyrian Patriarch	815	9,315
(15) Legal Aid for British-born wives of United States ex-servicemen	108	26,341
(16) Technical Assistance	15,056	29,894
(17) British delegations to the United States and Canada in January 1952 and March 1953	7	9,777
(18) Maintenance of foreign refugees	657	51,239
(19) Secretary of State's visit to Washington and Ottawa	4,111	4,111
(20) Visit of Her Majesty Queen Elizabeth The Queen Mother to United States and Canada	12,982	12,982
(21) Miscellaneous	5,753	—
	<u>£231,941</u>	

NOTES

A.—Overspending of £58,482. Due to Treasury-approved increases in salaries and wages to correspond with those for the Civil Service ; the introduction of equal pay for women staff ; revisions of local allowances overseas, notably in Chile, Colombia, Egypt, India, Pakistan, Turkey and Yugoslavia ; revisions of emoluments of locally engaged staff, notably in Argentina, Chile, Cyprus, East Africa, Greece, Italy, Peru, Spain and Turkey ; and to increases in expenditure on locally engaged teachers of English, particularly in Greece, Iraq, Portugal, Spain and Syria, more than covered by additional receipts under Subhead Z from fees paid by students. Includes nugaratory expenditure on staff rents while posts were unfilled in Pakistan, £192 (GS.29/65/031), Turkey, £156 (GS.29/65/018), and Iraq, £94 (GS.29/65/024).

B.—Underspending of £25,008. Due to savings on hire of lecture room in London ; to economies on postage and overseas freight charges ; and to reductions in canteen services for overseas students in Liverpool, Newcastle and Cardiff. Rent for new offices in Israel was paid in advance for three years and taken to account under Subhead D.

C.—Underspending of £28,971. Due to greater use of tourist travel rates and to cancellations of tours of inspection.

D.—Overspending of £25,586. Due to the purchase and adaptation of new offices in Edinburgh ; to adaptations to new offices in Belfast and Israel ; to the payment of three years' office rent in advance in Israel ; to a contribution of £5,000 towards the total cost (£20,000) of a new Council centre being built in Kuala Lumpur by the Government of Malaya ; and to the additional cost of adaptations carried out in former years at the student residences at Hans Crescent, London, and in Edinburgh, on behalf of the Colonial Office. Includes an extra-contractual payment of £1,125 for additional costs of adaptations at Hans Crescent (IF.D.2011).

E.—Overspending of £22,539. Due to the provision or replacement of office and service equipment necessary for existing activity and on the Council's return to Persia, and of furniture for staff quarters overseas and for new offices in Edinburgh and Belfast.

F.—Underspending of £3,697. Due to general economies.

G.—Underspending of £35,874. Due to general savings, partly enforced in the Commonwealth and Colonies to meet inescapable overspendings on Subheads A, D and E. Includes nugaratory expenditure of air-charter cancellation fee for a theatrical company, £180 (GS.14/29/03), extra-contractual payment to a theatrical company for sea and rail travel, £108 (GS.29/59/02), and four nugaratory payments totalling £31 (GS.29/65/018(2) ; GS.14/29/05(2)).

H.—Underspending of £28,189. Due to the difficulty of finding and placing candidates for scholarships and bursaries, and to the fact that many of those selected paid their own fares or maintenance expenses ; to the cancellation of some student welfare vacation courses in the United Kingdom ; to a reduction in the anticipated demand for lecturers to be sent to courses arranged overseas ; and to the cancellation of courses originally planned in India, Pakistan and Egypt.

Details of Receipts	Estimated	Realised
	£	£
Repayment of net expenditure incurred on behalf of :—		
(a) Colonial Office	492,300	485,009
(b) Colonial Development and Welfare	116,600	119,989
(c) Commonwealth Relations Office	337,700	328,300
Rents and recoveries for use of Council property		17,009
Lectures, courses, teaching, summer schools		176,743
Institute subscriptions		15,244
Sales of books and publications, receipts from advertisements		32,414
Sales of cars and equipment		22,148
Canteens and hostels	349,000	104,270
Concerts, theatrical tours, exhibitions, recordings		12,895
Film distribution and cinema hire		4,586
Refunds and rebates, including refunds of previous years' expenditure		16,235
Miscellaneous		12,086
Total	£1,295,600	1,346,928

PRESENTATIONS AND PERMANENT LOANS

6. Equipment and material bought originally for British Council use and subsequently presented or lent permanently to other institutions :-

Subhead E (Equipment). Two collections under £25 in value (£17) ; four collections ranging in value from £32 to £79 and of a total value of £221.

Subhead G (Material). 15 collections each under £25 in value and of a total value of £220 ; 47 collections ranging in value from £25 to £540 and of a total value of £4,971.

RESIDENCES

The Council operated and subsidised six residences for students from overseas (five of them for Colonial students) during 1954-55. Gross expenditure £139,831 ; gross receipts £83,563 ; resulting in a net subsidy of £56,268.

A. P. Sinker,
Director General.

11 October 1955.

I have examined the above Account. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct, subject to the observations in my Report.

F. N. Tribe,
Comptroller and Auditor General.

UNITED NATIONS

ACCOUNT of the sum expended, in the year ended 31 March 1955, compared with the sum granted, for grants in aid of expenses of the United Nations and of technical assistance for economic development.

Service	Grant	Expenditure	Expenditure compared with Grant				
			Less than Granted		More than Granted		
	£	£	s.	d.	£	s.	d.
A.—Grant in Aid of Expenses of the United Nations ..	1,350,000	1,349,999	2	6	—	17	6
B.—Grant in Aid of Technical Assistance for Economic Development							
Original .. £500,000							
Supplementary £300,000							
	800,000	800,000	—	—	—	—	—
TOTAL							
Original .. £1,850,000							
Supplementary £300,000							
	£ 2,150,000	2,149,999	2	6	—	17	6
Surplus to be surrendered					£— 17 6		

I. Kirkpatrick,
Accounting Officer.

3 September 1955.

I have examined the above Account 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 I certify, as the result of my audit, that in my opinion the above Account is correct.

F. N. Tribe,
Comptroller and Auditor General.

COMMONWEALTH RELATIONS OFFICE

ACCOUNT of the sum expended, in the year ended 31 March 1955, compared with the sum granted, for the salaries and expenses of the Department of Her Majesty's Secretary of State for Commonwealth Relations, including oversea establishments.

Service	Grant	Expenditure		Expenditure compared with Grant			
				Less than Granted		More than Granted	
	£	£	s.	d.	£	s.	d.
A.—Salaries, &c. (Home)	544,000	545,747	5	9	—	—	1,747 5 9
B.—Salaries, &c. (Overseas)	959,070	929,368	14	3	29,701	5	9
C.—Travelling Expenses, &c. (Home) ..	10,500	7,174	13	8	3,325	6	4
D.—Travelling Expenses, &c. (Overseas) ..	134,000	113,719	6	4	20,280	13	8
E.—Office and Incidental Expenses (Home)	10,500	7,928	18	5	2,571	1	7
F.—Office and Incidental Expenses (Overseas)	102,000	96,545	2	3	5,454	17	9
G.—Communications ..	185,000	161,513	6	3	23,486	13	9
GROSS TOTAL ..£	1,945,070	1,861,997	6	11	84,819	18	10
<i>Deduct—</i>	<i>Estimated</i>	<i>Applied</i>					
Z.—Appropriations in Aid	36,700	36,700	—	—			
NET TOTAL ..£	1,908,370	1,825,297	6	11	Surplus to be surrendered		
					£83,072 13 1		
		Receipts payable to Exchequer			Estimated	Realised	
(i) Receipts of classes authorised to be used as Appropriations in Aid					£	£	s. d.
(ii) Receipts of other classes					36,700	132,533	— 7
					—	355	9 5
						132,888	10 —
Appropriated in aid (Subhead Z)						36,700	— —
Payable separately to Exchequer						£96,188	10 —

EXPLANATION of the Causes of Variation between Expenditure and Grant

A.—Pay increases (£23,000) were offset by savings due to staff changes and temporary vacancies.

B.—Variations include savings (a) on rent allowances (£12,320) mainly due to provision of accommodation by the Ministry of Works, (b) on locally recruited staff (£7,697) mainly due to vacancies, and (c) on pay and allowances of U.K. based staff chiefly in Pakistan (£6,158) and Ceylon (£2,969).

C.—Fewer journeys overseas were undertaken than had been expected.

D.—Savings on passages (£13,526) mainly due to deferment of relief movements and fewer moves by families, and on local travel (£6,755) due to the cancellation or deferment of tours by senior officers.

E.—Saving due mainly to delay in the production of Library catalogues (£1,753).

F.—Saving due to excess provision for expenses of the United Kingdom Payments Office in Canada which became the responsibility of the Commonwealth Relations Office in April 1954. Expenditure includes £31 (additional to £277 noted in 1953-54 Account) in respect of repairs to a damaged car engine (IF.54/140/01) and £210 in respect of debts incurred in India by a temporary officer who has left the service (IF.C/16).

G.—Saving on telegrams and telephones (£16,327) and air mail (£7,160). The cost of these services cannot be closely estimated.

Details of Receipts	Estimated £	Realised £
(i) Receipts of classes authorised to be used as Appropriations in Aid :—		
Passport fees	24,000	36,322 (a)
Repayment by the Government of India in respect of agency functions	—	76,500 (b)
Repayment of cost of accounting services performed for the Commonwealth Economic Committee and the Executive Council of the Commonwealth Agricultural Bureaux	2,200	2,200
Contribution from Foreign Office towards cost of certain messengerial staff	2,500	2,500
Proceeds of sale of vehicles	2,000	5,873
Miscellaneous fees, recoveries, &c.	6,000	9,138
Total	£36,700	132,533
(ii) Receipts of other classes :—		
Net gain by exchange	—	£355

(a) The proceeds of this service cannot be accurately foreseen.

(b) Agency work continued for a longer period than had been expected.

J. G. Laithwaite,
Accounting Officer.

25 November 1955.

I have examined the above Account 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 I certify, as the result of my audit, that in my opinion the above Account is correct.

F. N. Tribe,
Comptroller and Auditor General.

COMMONWEALTH SERVICES

ACCOUNT of the sum expended, in the year ended 31 March 1955, compared with the sum granted, for sundry Commonwealth services, including certain grants in aid ; the salaries and expenses of Pensions Appeal Tribunals in the Republic of Ireland ; a grant in aid to the Republic of Ireland in respect of compensation to transferred officers ; and certain expenditure in connection with former Burma services.

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.		£ s. d.	
A.1.—British Council ..	337,700	328,300 - 2	9,399 19 10	—		
A.2.—Information Services (Overseas) ..	32,500	28,034 11 3	4,465 8 9	—		
B.1.—Commonwealth Economic and Research Services (Grant in Aid) ..	77,942	77,178 15 -	763 5 -	—		
B.2.—Commonwealth Economic and Research Services (Loan)						
Original .. £20,000						
Less Supplementary £20,000						
	—	—	—	—		
TECHNICAL CO-OPERATION SCHEME FOR SOUTH AND SOUTH-EAST ASIA						
C.1.—Technical Assistance to Commonwealth Countries						
Original .. £700,000						
Less Supplementary £90,000						
	610,000	528,027 19 10	81,972 - 2	—		
C.2.—Contributions towards the expenses of the Technical Co-operation Bureau and of the Colombo Plan Information Unit ..	3,500	2,625 - -	875 - -	—		

EXPLANATION of the Causes of Variation between Expenditure and Grant

A.1.—Saving due to additional receipts (£5,545) and to restriction of expenditure on certain services.

A.2.—Savings mainly due to deferment of certain activities in Canada (£2,327), and India (£560). Provision of £800 made for remanet expenditure on Exhibitions was not required.

B.1.—The contribution required by the Commonwealth Economic Committee was less than had been expected.

C.1.—Expenditure on the provision of equipment did not increase as rapidly as had been provided for. Overissues of allowances to trainees amounting to £178 have been written off during the year (IF.520/183/05, IF.520/183/014).

C.2.—Smaller contributions were required than had been expected.

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
D.—Passages and miscellaneous expenses of Governors, &c.	3,000	2,627 - 1	372 19 11	—		
E.—Reimbursement of Purchase Tax to representatives of Commonwealth Governments ..	42,000	25,508 8 1	16,491 11 11	—		
F.—Commonwealth Conferences	4,000	2,139 1 7	1,860 18 5	—		
INDIA, PAKISTAN AND BURMA						
G.1.—Pensions of certain members of the former Indian and Burma Defence Services and their dependants						
Original ..	£416,000					
Supplementary	£10,000					
	426,000	438,727 5 11	—	12,727 5 11		
G.2.—Judges Pensions ..	5,500	5,074 18 9	425 1 3	—		
G.3.—Pension Increases						
Original ..	£62,000					
Supplementary ..	£1,000					
	63,000	67,893 16 6	—	4,893 16 6		
G.4.—Compensatory allowances and advances to certain pensioners of the Governments of India and Burma in respect of additional taxation on pensions						
Original ..	£50,000					
Supplementary ..	£6,000					
	56,000	61,352 17 2	—	5,352 17 2		

EXPLANATION of the Causes of Variation between Expenditure and Grant—*contd.*

D.—A statement of expenditure is appended.

E.—Close estimating in respect of these claims is not possible.

F.—Provision made for contingencies was not required.

G.1.—Excess due to a belated claim from the Government of India.

G.2.—The provision for possible new cases was not required.

G.3 and G.4.—Excess due to belated claims from the Government of India.

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
INDIA, PAKISTAN AND BURMA— <i>contd.</i>						
G.5.—Compensation to members of the Indian Services for premature termin- ation of employ- ment						
<i>Original</i> .. £30,000						
<i>Less Supplementary</i> £19,100						
	10,900	9,000 - -	1,900 - -	—		
G.6.—Premature retire- ment concessions to members of the Civil Services of the former Central and Provincial Govern- ments of India ..	5,000	2,710 8 -	2,289 12 -	—		
G.7.—Payments to certain members of the Indian and Burma Services for loss of personal property in Burma, Hong Kong and Malaya	—	925 - -	—	925 - -		
H.—Maintenance of Euro- pean graves and cemetaries in India and Pakistan ..	5,000	4,287 6 4	712 13 8	—		
I.—Miscellaneous residual charges in connec- tion with India and Burma Services ..	2,700	6,082 15 6	—	3,382 15 6		

EXPLANATION of the Causes of Variation between Expenditure and Grant—*contd.*

G.5.—The number of retirements during the year was less than had been expected.

G.6.—Charges for which provision had been made did not materialise.

G.7.—Belated claim. Provision for this service was last made in 1953-54.

H.—Expenditure by the various Provincial Cemeteries Boards in India was less than had been expected.

I.—Excess mainly due to arrear claims for medical expenses of officers whose pensions are borne by the United Kingdom (£2,539). Charges include remanet expenditure of £277 in respect of certain former India services.

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
REPUBLIC OF IRELAND						
J.1.—Pensions Appeal Tribunals	800	655 15 4	144 4 8		—	
J.2.—Grant in Aid to the Republic of Ireland in respect of compensation to transferred officers	72,500	70,532 5 2	1,967 14 10		—	
<hr/>						
K.—Maintenance, repatriation, &c., of British subjects and others evacuated to Commonwealth countries	4,000	2,558 16 3	1,441 3 9		—	
L.—Repatriation, &c., of United Kingdom citizens from other Commonwealth countries	24,200	11,202 16 5	12,997 3 7		—	
M.—Bechuanaland Protectorate : Bamangwato Chieftainship	1,500	1,324 9 7	175 10 5		—	
N.—South African Constabulary : Disability Pensions	40	37 17 4	2 2 8		—	
O.—Maintenance of war graves in South Africa						
Original	£1,500					
Less Supplementary	£1,490					
	10	—	10 - -		—	
P.—Assistance to the Maldive Islands						
Original	£8,000					
Less Supplementary	£5,000					
	3,000	2,342 10 1	657 9 11		—	

EXPLANATION of the Causes of Variation between Expenditure and Grant—*contd.*

- J.1.—The number of sittings was less than had been expected.
- J.2.—The estimate was based on a forecast supplied by the Government of the Irish Republic.
- K.—Expected claims from the Government of India were not received during the year.
- L.—Saving of £8,289 due to reduction in the number of assisted passages granted. Expenditure includes legal charges incurred on behalf of a U.K. citizen prior to his repatriation (£85). During the year the sum of £4,402 was written off as irrecoverable (IF.158/03, IF.17/140/01, IF.158/140/01). Repayments to the Government of India in respect of cost of passages granted erroneously amounted to £291 compared with a provision of £5,000.
- M.—Incidental expenses amounted to less than had been expected.
- P.—Expected claims were not received during the year.

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Q.1.—Relief of distress caused by floods in India and Pakistan						
Supplementary	95,000	85,365 6 2	9,634 13 10			
Q.2.—Ontario Hurricane Relief Fund (Grant in Aid)						
Supplementary	25,000	25,000 - -				
Q.3.—Relief of distress caused by floods in Australia						
Supplementary	250,000	250,000 - -				
GROSS TOTAL						
Original .. £1,909,382						
Supplementary .. £1,410						
Supplementary £250,000						
£ 2,160,792		2,039,515 - 6	148,558 14 7		27,281 15 1	
Deduct—						
Z.—Appropriations in Aid	Estimated	Applied				
Original .. £14,600						
Supplementary £1,400						
16,000		16,000 - -				
NET TOTAL						
Original .. £1,894,782						
Supplementary .. £10						
Supplementary £250,000						
£ 2,144,792		2,023,515 - 6				
			Surplus to be surrendered			
			£121,276 19 6			

Receipts payable to Exchequer	Estimated	Realised
	£	£ s. d.
(i) Receipts of classes authorised to be used as Appropriations in Aid	16,000	18,209 1 3
(ii) Receipts of other classes	92,256	102,048 13 9
Total	£108,256	120,257 15 -
Appropriated in aid (Subhead Z)		16,000 - -
Payable separately to Exchequer		£104,257 15 -

EXPLANATION of the Causes of Variation between Expenditure and Grant—*contd.*

Q.1.—The amount of relief required could not be closely estimated. Further charges of £2,900 are expected in 1955-56.

Details of Receipts	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid :—		
Information services : receipts from hire of films, &c. ..	7,000	5,868
Recoveries in respect of repatriation, &c., of United Kingdom citizens from other Commonwealth countries	8,900	12,308
Miscellaneous recoveries	100	33
Total	£16,000	18,209
(ii) Receipts of other classes :—		
Swaziland—Interest and Sinking Fund on loans for settlers	1,648	1,648
Repayment of loans in respect of the passages of children evacuated overseas	10	12
Nauru and Ocean Islands—Repayment on account of purchase money and interest thereon	87,348	87,348
Repayment of advances made to pensioners in respect of additional taxation on Indian pensions	1,000	65
Refunds by officers granted permanent posts under H.M. Government of compensation in respect of loss of career in India	2,000	2,010
Commonwealth Economic and Research Services—Interest and Sinking Fund on loans	250	10,034 (a)
Miscellaneous	—	932
Total	£92,256	102,049

(a) Includes repayment in full of outstanding loan (£10,000).

STATEMENT OF LOANS OUTSTANDING AT 31 MARCH 1955

Interest-free loans of passage money in respect of children evacuated overseas during the war:—		£
Outstanding 1 April 1954		26
Repayments during 1954-55		12
Outstanding 31 March 1955		£14

Other Loans provided on this Vote and outstanding at 31 March 1955 are recorded in the Finance Accounts.

J G Laithwaite,
Accounting Officer.

25 November 1955.

I have examined the above Account 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 I certify, as the result of my audit, that in my opinion the above Account is correct.

F. N. Tribe,
Comptroller and Auditor General.

STATEMENT OF EXPENDITURE ON ACCOUNT OF PASSAGES OF GOVERNORS, &c., charged to the Vote for 1954-55 and referred to in "Explanations, &c." under Subhead D.

Passage allowance on appointment :—

Vice-Admiral Sir Peveril William-Powlett, K.C.B., C.B.E., D.S.O., Southern Rhodesia, £2,627 (IF.57/271/01). A supplementary payment has been made in 1955-56.

OVERSEA SETTLEMENT

ACCOUNT of the sum expended, in the year ended 31 March 1955, compared with the sum granted, for expenses connected with oversea settlement.

Service	Grant	Expenditure	Expenditure compared with Grant				
			Less than Granted		More than Granted		
	£	£	s.	d.	£	s.	d.
A.—Grants to Voluntary Societies	8,300	8,300	—	—	—	—	—
EMPIRE SETTLEMENT							
B.—Assisted Passages ..	150,600	150,516	1	10	83	18	2
C.—Settlement of Migrants ..	43,000	35,211	5	9	7,788	14	3
GROSS TOTAL ..£	201,900	194,027	7	7	7,872	12	5
<i>Deduct—</i>							
Z.—Appropriations in Aid ..	Estimated 600	Applied 600	—	—	Surplus to be surrendered £7,872 12 5		
NET TOTAL ..£	201,300	193,427	7	7			

Receipts payable to Exchequer	Estimated	Realised
	£	£ s. d.
Receipts authorised to be used as Appropriations in Aid	600	1,639 15 1
Appropriated in aid (Subhead Z)		600 — —
Payable separately to Exchequer		£1,039 15 1

EXPLANATION of the Causes of Variation between Expenditure and Grant

C.—The number of child migrants eligible for maintenance grants was less than had been expected.

Details of Receipts	Estimated	Realised
	£	£
Repayments in respect of land settlement loans	500	1,295 (a)
Miscellaneous	100	345 (b)
Total	£600	1,640

(a) Accurate forecasting of these receipts is not possible. Includes interest payments of £454.

(b) Includes £270 refund of United Kingdom moiety of unexpended balance of funds given to the Canadian Red Cross in 1920-1930 for assistance to settlers in Canada.

NOTE

Recovery of passage money from migrants who returned to the United Kingdom within two years was waived in seven cases, totalling £290 (IF.76/91/05).

STATEMENT OF OUTSTANDING LOANS ISSUED UNDER THE EMPIRE SETTLEMENT ACTS, 1922 TO 1952,
IN CONNECTION WITH APPROVED SCHEMES.

	Outstanding 1 April 1954	Advances in year 1954-55	Repayments in year 1954-55	Written off in year 1954-55	Outstanding 31 March 1955
	£	£	£	£	£
Land Settlement Scheme (Canada):—					
Clandonald Colony	13,956	—	841	—	13,115

J. G. Laithwaite,
Accounting Officer.

29 September 1955.

I have examined the above Account 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 I certify, as the result of my audit, that in my opinion the above Account is correct.

F. N. Tribe,
Comptroller and Auditor General.

COLONIAL OFFICE

ACCOUNT of the sum expended, in the year ended 31 March 1955, compared with the sum granted, for the salaries and expenses of the Department of Her Majesty's Secretary of State for the Colonies and the salary of the Minister of State for Colonial Affairs.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, &c.	909,065	918,455 13 11	—	9,390 13 11
B.—Travelling and Incidental Expenses	64,645	50,798 17 6	13,846 2 6	—
C.—Advisory and Other Posts Abroad	79,060	73,803 7 11	5,256 12 1	—
D.—Publicity Services ..	43,550	19,291 16 3	24,258 3 9	—
GROSS TOTAL .. £	1,096,320	1,062,349 15 7	43,360 18 4	9,390 13 11
<i>Deduct—</i>	<i>Estimated</i>	<i>Applied</i>		
Z.—Appropriations in Aid ..	26,660	26,660 - -		
NET TOTAL £	1,069,660	1,035,689 15 7	Surplus to be surrendered £33,970 4 5	

Receipts payable to Exchequer	Estimated		Realised	
	£	£ s. d.	£	£ s. d.
Receipts authorised to be used as Appropriations in Aid	26,660	29,535 16 4		
Appropriated in aid (Subhead Z)		26,660 - -		
Payable separately to Exchequer			£2,875 16 4	

EXPLANATION of the Causes of Variation between Expenditure and Grant

A.—Excess mainly due to salary increases under Service pay awards, partly offset by savings due to staff vacancies.

B.—Saving mainly due to (a) overestimate of provision required for travelling in the United Kingdom (£2,815), (b) fewer visits abroad than expected (£8,150) and (c) the holding of fewer conferences than contemplated (£2,120).

C.—Savings (a) Colonial Attaché, Washington (£972), due to provision for passages not being required in 1954-55, and (b) West Indian Comptroller and staff (£5,743), due to vacancies and reduced expenditure on travelling, were partly offset by increased expenditure on travelling and emoluments of Colonial Office Representative, New York (£1,435).

D.—Savings mainly due to the establishment of United Kingdom Information Offices later in the year than anticipated.

Details of Receipts	Estimated	Realised
	£	£
Reimbursement from Colonial, &c., Governments of salaries of seconded officers (Subhead A)	12,475	14,361
Reimbursement from the Vote for Development and Welfare (Colonies, &c.) of salaries, &c., of officers serving under schemes financed from that Vote (Subhead A)	6,000	8,198
Recovery from the Vote for Development and Welfare (Colonies, &c.) of the cost of certain staff provided under Subhead C	8,085	6,151
Miscellaneous	100	826
Total	£26,660	29,536

NOTES

Subhead A.—Six Principals were on loan to Colonial Governments during the year. Their salaries continued to be borne on this Vote subject to reimbursement, as an appropriation in aid, of a moiety thereof by the borrowing Governments.

Moieties of the salaries, &c., of 12 Colonial Service Officers (£470-£855 or £1,150-£1,570) temporarily attached to the Colonial Office for varying periods during the year were borne by the Colonial Governments concerned.

Subhead B.—Includes an *ex gratia* payment of £32 representing expenses incurred on preparation for the disposal of his house by a candidate selected for a Colonial appointment, who withdrew from the appointment when it was discovered that its terms had been misrepresented to him (IF.319/04); and a payment of £51 to a Principal of the Department for house agent's fees caused by the cancellation of arrangements for his secondment overseas (EG.61/07).

Subhead C.—Furniture, equipment and stores purchased for the West African Council for provision for the years 1946-47 to 1949-50 and valued at £2,346 were handed over in 1951 as a free gift to the West African Governments on assuming responsibility for the successor organisation of the West African Inter-Territorial Secretariat (IF.299/01).

T. I. K. Lloyd,
Accounting Officer.

5 October 1955.

I have examined the above Account 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 I certify, as the result of my audit, that in my opinion the above Account is correct.

F. N. Tribe,
Comptroller and Auditor General.

COLONIAL SERVICES

ACCOUNT of the sum expended, in the year ended 31 March 1955, compared with the sum granted, for sundry Colonial services, including grants in aid; and certain expenditure in connection with the liabilities of the former Government of Palestine.

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
GRANTS IN AID OF LOCAL REVENUES						
A.1.—St. Helena						
Original ..	£91,500					
Less Supplementary	£4,200					
	87,300	87,300	—	—		
A.2.—British Solomon Islands Protectorate						
Original ..	£152,000					
Less Supplementary	£112,000					
	40,000	—	40,000	—		
A.3.—Somaliland Protectorate						
Original ..	£675,000					
Less Supplementary	£72,300					
	602,700	413,780	—	188,920	—	
A.4.—British Honduras..	43,750	43,750	—	—	—	
A.5.—Antigua	260,800	260,800	—	—	—	
A.6.—Montserrat ..	90,700	90,327	—	373	—	
A.7.—Virgin Islands ..	74,300	74,300	—	—	—	
A.8.—Dominica	127,000	127,000	—	—	—	
A.9.—St. Lucia	175,200	136,334	—	38,866	—	
A.10.—St. Vincent ..	90,400	90,331	—	69	—	
B.1.—Cyprus	592,800	454,975	5 1	137,824	14 11	
B.2.—Malta						
Original ..	£605,900					
Supplementary	£227,000					
Less Supplementary	£55,000					
	777,900	718,398	13 6	59,501	6 6	

EXPLANATION of the Causes of Variation between Expenditure and Grant

A.2.—On the basis of the latest estimate of revenue and expenditure no issue was required.

A.3.—Issues required for expenses of administration in March were much less than estimated.

A.9.—Due mainly to an expected deficit in 1953 for which provision was made but which did not materialise, and to the provision for first quarterly instalment of 1955 block grant being in excess of requirements.

B.1.—Provision for the cost of the emergency supplies and assistance given by the Service Departments was in excess of requirements.

B.2.—Savings occurred on the provisions for civil defence measures (£26,659) and for the procurement and maintenance of strategic reserves (£21,041) owing to programmes not proceeding as rapidly as anticipated; and on Her Majesty's Government's contribution towards the emigration programme (£8,101) and the grant towards the net cost of the Imperial side of the Dyarchy (£3,700).

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
GRANTS IN AID OF LOCAL REVENUES— <i>contd.</i>						
B.3.—Falkland Islands Dependencies ..	100,000	85,650 - -	14,350 - -	—	—	—
B.4.—Aden (Loan) ..	2,200,000	1,823,000 - -	377,000 - -	—	—	—
B.5.—Hong Kong (Loan)						
Original ..	£500,000					
Less Supplementary	£400,000					
	100,000	83,320 - -	16,680 - -	—	—	—
B.6.—Malaya						
Original ..	£7,009,000					
Less Supplementary	£228,000					
	6,781,000	6,102,000 - -	679,000 - -	—	—	—
B.7.—North Borneo ..						
Original ..	£330,000					
Less Supplementary	£15,000					
	315,000	315,000 - -	—	—	—	—
B.8.—Far Eastern Territories : War Damage Compensation Schemes (Loans)	10,000,000	10,000,000 - -	—	—	—	—
B.9.—Jamaica (Grant) ..						
Original ..	£529,000					
Less Supplementary	£59,000					
	470,000	206,328 - -	263,672 - -	—	—	—
B.10.—Jamaica (Loan) ..						
Original ..	£249,000					
Less Supplementary	£74,000					
	175,000	148,168 - -	26,832 - -	—	—	—
B.11.—St. Kitts-Nevis (Loan)						
Original ..	£10,000					
Less Supplementary	£10,000					
	—	—	—	—	—	—
B.12.—Kenya (Grant)						
Original ..	£4,500,000					
Supplementary	£3,800,000					
	8,300,000	8,300,000 - -	—	—	—	—

EXPLANATION of the Causes of Variation between Expenditure and Grant—*contd.*

B.3.—Issue was restricted to actual expenditure after taking into account the Dependencies' contribution from local revenues.

B.4.—The rate of progress on municipal schemes was slightly slower than anticipated.

B.5.—Construction of the Kai Tak airport commenced later than expected.

B.6.—Due to a slower rate of expansion of the Federation's armed forces than was estimated.

B.9. and B.10.—Due to progress on rehabilitation and reconstruction not proceeding as rapidly as anticipated.

Service	Grant	Expenditure		Expenditure compared with Grant			
				Less than Granted		More than Granted	
	£	£	s.	d.	£	s.	d.
GRANTS IN AID OF LOCAL REVENUES— <i>contd.</i>							
B.13.—Kenya (Loan)							
Original ..	£2,000,000						
Supplementary	£1,000,000						
	3,000,000	3,000,000	—	—	—	—	—
B.14.—United States bases in Bermuda and the West Indies ..	2,200	993	8	4	1,206	11	8
GRANTS FOR SPECIAL SERVICES							
C.1.—Christmas and Canton Islands (Grant in Aid)	10,265	10,265	—	—	—	—	—
C.2.—Tonga : Services at Suva (Grant in Aid)	1,250	847	—	—	403	—	—
C.3.—New Hebrides : Services at Honiara (Grant in Aid) ..	4,000	4,000	—	—	—	—	—
C.4.—Cyprus : Maintenance of distressed British subjects of Maltese origin ..	5,955	5,081	2	—	873	18	—
CONTRIBUTIONS TO VARIOUS ORGANISATIONS							
D.1.—Bureau of Hygiene and Tropical Diseases (Grant in Aid)	2,000	2,000	—	—	—	—	—
D.2.—Imperial College of Tropical Agriculture, Trinidad (Grant in Aid) ..	35,000	35,000	—	—	—	—	—
D.3.—International African Institute (Grant in Aid)	1,500	1,500	—	—	—	—	—
D.4.—National Institute of Oceanography ..	10,000	10,000	—	—	—	—	—
D.5.—Caribbean Commission (Grant in Aid)	42,300	41,831	11	2	468	8	10
D.6.—South Pacific Commission (Grant in Aid)	25,175	25,175	—	—	—	—	—

EXPLANATION of the Causes of Variation between Expenditure and Grant—*contd.*

- B.14.—Claims paid by the Colonial Governments during the year were less than anticipated.
 C.2.—Due to balance in hand carried forward from previous year being greater than anticipated.
 C.4.—Due to expenditure on repatriations being less than anticipated.

(66095)

D 3

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
CONTRIBUTIONS TO VARIOUS ORGANISATIONS						
<i>—contd.</i>						
D.7.—Hong Kong University	300	300 - -	—	—	—	—
D.8.—Commission for Technical Co-operation in Africa South of the Sahara	2,200	2,152 10 -	47 10 -	—	—	—
INTERNAL SECURITY MEASURES						
E.1.—African Territories						
<i>Original</i> ..	£3,550,000					
<i>Supplementary</i>	£124,000					
	3,674,000	3,663,837 8 5	10,162 11 7	—	—	—
E.2.—West Indian Colonies	230,000	207,585 - -	22,415 - -	—	—	—
MISCELLANEOUS SERVICES						
F.1.—Tonga : British Agent ; Salaries and Expenses ..						
	6,700	6,734 16 3	—	—	34 16 3	—
F.2.—New Hebrides : Expenses under the Anglo-French Protocol (1914) ..						
<i>Original</i>	£60,800					
<i>Less Supplementary</i>	£1,300					
	59,500	51,405 9 8	8,094 10 4	—	—	—
F.3.—Passages and Allied Expenses of Governors, &c. ..	20,000	21,892 1 2	—	—	1,892 1 2	—
F.4.—Telegrams, &c., on Colonial Service..	105,000	93,152 9 3	11,847 10 9	—	—	—
F.5.—Welfare of Colonial People when outside Colonial Territory						
<i>Original</i> ..	£1,500					
<i>Less Supplementary</i>	£900					
	600	594 13 1	5 6 11	—	—	—

EXPLANATION of the Causes of Variation between Expenditure and Grant—*contd.*

E.2.—Cost of the Jamaica Battalion was less than anticipated.

F.1.—Excess due to increased personal emoluments for the British Agent offset by savings on other heads (IF.61/10/04).

F.2.—Due to savings on all heads of expenditure.

F.3.—Excess due to expenditure in connection with the visit of Her Royal Highness The Princess Margaret to the West Indies (£14,750) (HF.11/71/06) ; partly offset by saving on passages of Governors, etc., (£12,858) due to fewer movements than expected. A statement of expenditure is appended.

F.4.—Due to the continuance of a lower volume of traffic.

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
MISCELLANEOUS SERVICES — <i>contd.</i>	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
F.6.—British Council ..	492,300	485,008 15 3	7,291 4 9	—	—	
F.7.—Malayan Police Unit <i>Original</i> .. £33,300 <i>Less Supplementary</i> £4,100	29,200	31,789 11 5	—	2,589 11 5	—	
F.8.—American Aid— Technical Assis- tance, &c., Schemes <i>Original</i> .. £170,000 <i>Less Supplementary</i> £99,000	71,000	25,990 17 6	45,009 2 6	—	—	
F.9.—Minor Colonial Ser- vices	2,000	1,043 7 8	956 12 4	—	—	
F.10.—East Africa High Commission : De- velopment of Port Facilities in Kenya and Tanganyika (Loan)	2,390,000	2,390,000 - -	—	—	—	
F.11.—Aden Protectorate <i>Original</i> .. £694,833 <i>Supplementary</i> £157,700	852,533	770,301 17 2	82,231 2 10	—	—	
F.12.—Kamاران (Grant in Aid)	14,800	14,670 - -	130 - -	—	—	
F.13.—Palestine <i>Original</i> .. £1,000,000 <i>Less Supplementary</i> £45,750	954,250	888,924 18 -	65,325 2 -	—	—	

EXPLANATION of the Causes of Variation between Expenditure and Grant—*contd.*

F.7.—The expected saving on the original provision was not realised.

F.8.—The number and cost of schemes approved by the Foreign Operations Administration were less than anticipated.

F.9.—Mainly due to savings on Income Tax of Colonial Civil Servants detained in the United Kingdom and miscellaneous items.

F.11.—Savings under all heads of expenditure.

F.13.—Mainly due to saving on pensions (£74,138) partly offset by excess expenditure on claims for outstanding commitments (£11,029).

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
MISCELLANEOUS SERVICES— <i>contd.</i>						
F.14.—West Indies : Purchase of canned grapefruit						
Supplementary	60,000	35,380 5 4	24,619 14 8		—	
GROSS TOTAL						
Original .. £39,319,728						
Supplementary £227,000						
Supplementary £3,961,150						
	£43,507,878	41,388,219 - 3	2,124,175 8 7		4,516 8 10	
Deduct—	Estimated	Applied				
Z.—Appropriations in Aid						
Original .. £70,800						
Less Supplementary £12,400						
	58,400	58,400 - -				
NET TOTAL						
Original .. £39,248,928						
Supplementary £227,000						
Supplementary £3,973,550						
	£43,449,478	41,329,819 - 3				
			Surplus to be surrendered			
						£2,119,658 19 9

Receipts payable to Exchequer	Estimated	Realised
	£	£ s. d.
(i) Receipts of classes authorised to be used as Appropriations in Aid	58,400	61,423 2 11
(ii) Receipts of other classes	394,003	1,151,061 - 10
	<u>£452,403</u>	<u>1,212,484 3 9</u>
Appropriated in aid (Subhead Z)		58,400 - -
Payable separately to Exchequer		<u>£1,154,084 3 9</u>

EXPLANATION of the Causes of Variation between Expenditure and Grant—*contd.*

F.14.—The ultimate loss incurred by the Ministry of Food was less than anticipated.

Details of Receipts	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid :—		
Tonga and New Hebrides—Fees, fines, &c (Subheads F.1 and F.2)	2,500	5,730
Reimbursements by other Government Departments for use of the diplomatic bag service (Subhead F.4)	15,200	12,889
Malayan Police Unit—Reimbursement by the Government of the Federation of Malaya of salaries, &c. (Subhead F.7)	29,200	31,790
Aden Protectorate—Miscellaneous receipts (Subhead F.11)	11,400	11,014
Miscellaneous	100	—
Total	£58,400	61,423
(ii) Receipts of other classes :—		
Tanganyika—Repayment annuity in respect of sums advanced for capital expenditure on railways and public works including capitalised arrears of interest	100,053	100,053
Recovery on account of expenditure covered by the grant of £120,000 made in 1940-41 (Subhead A.14) for the internment, maintenance and repatriation of enemy aliens.	—	3,813
Dominica—Repayment annuity on loans to Cultivators (Watts' Scheme), 1926-27 to 1930-31	604	604
Repayment annuity on loans to Cultivators issued in 1930-31 and 1931-32	781	781
Repayment annuity on loans for plant distribution, 1931-32 and 1932-33	308	308
Welfare of Colonial people when outside Colonial Territory—Miscellaneous recoveries, &c.	800	558
Mauritius—Repayment instalment of loans issued in 1945-46 and 1946-47 to meet expenses of rehabilitation of the sugar industry	37,781	37,781
Jamaica—Repayment instalment of loans in connection with hurricane damage sustained in 1944	46,721	46,721
Repayment instalment of loans in connection with hurricane damage sustained in 1951	124,000	124,000
Proceeds of sale of Gibraltar evacuees camp stores	—	262
Nyasaland—Interest and repayment of instalments on loan of £773,000 for redemption of certain Trans-Zambesian Railway Company securities in 1945-46	32,955	32,956
Repayment instalment of loan to redeem 4½ per cent. Guaranteed Stock 1952-72	50,000	50,000
Interest on £1,500,000 Trans-Zambesian Railway Company 5 per cent. income debenture stock	—	22,500
Aden—Recoveries of loans to cultivators, Eastern Aden Protectorate	—	2,551
Recoveries of loans to farmers, Western Aden Protectorate	—	67
Repayment instalments of loans to Aden Protectorate States	—	1,002
Miscellaneous receipts	—	1,799
Cyprus—Proceeds from the sale of Maltese Evacuee Camp assets 1954-55	—	2,763
Malaya, Federation of—Further recovery of over-issue from Subhead A.18 of the 1951-52 Vote for initial cost of raising 5th and 6th Battalions, Malay Regiment	—	182,289
Malta—Refund of part of £475,000 issued to Malta in 1952-53 for general financial aid and not used for that purpose, corresponding to amount issued from Subhead B.2 over and above the original provision of £200,000 towards the cost of the emigration programme for 1954-55	—	365,523

Details of Receipts—*contd.*

	Estimated	Realised
	£	£
(ii) Receipts of other classes— <i>contd.</i>		
New Hebrides—Balance remaining in Condominium Prison Suspense account as at 31 March 1954	—	1,400
North Borneo—Repayment of loan for War Damage Compensation Schemes (issued from Subhead A.20 Colonial and Middle Eastern Services Vote, 1951-52)	—	163,008
Palestine—Miscellaneous receipts	—	8,443
Publicity Services—Receipts from the hire of films	—	1,777
St. Kitts—Amount recovered for materials given out on loan in Anguilla following the 1950 hurricanes	—	23
Miscellaneous	—	79
Total	£394,003	1,151,061

NOTES

Subhead F.9.—Signed and framed photographs of H.M. The Queen and H.R.H. The Duke of Edinburgh costing £61 were presented by Her Majesty to Colonial Rulers in Aden and Uganda during a Commonwealth tour (IF.71/378/01).

Subhead F.11.—A sum of £5 was written off in respect of stores deficiencies (IF.207/156/01).

Subhead F.13.—A claim by the Colonial Office for a sum of £1,514 due from the Jewish Agency in connection with the transfer of Jewish immigrants to Israel from Cyprus in 1948 has been abandoned. A sum of £157 due to the Jewish Agency and its associates has been withheld as a partial offset (IF.21/13/02).

Payment of £180 to a former member of the Palestine Paying Office, Haifa, in respect of salary due for the months of April and July, 1951, included an *ex gratia* element of £144 due to difference in exchange rates (IF.21/199/02).

During 1954-55 the following extra-statutory pension awards were made :—

(a) One case of service and disability pension awarded on the termination of the Mandate on the basis of the Police Ordinance and now ruled as outside the provisions of the Benefits on Termination of Appointments Order (IF.385/225/02).—£41.

(b) Three cases of *ex gratia* additions to pensions being paid by Government of Israel (£319, £528 and £740) (IF.385/225/04).

Two cases of overpayment of pension totalling £32, including £27 charged in previous years, were written off (IF.207/21/01, IF.32/225/01).

Debits totalling £8,665, in respect of board and lodging charges incurred by Gibraltarian evacuees formerly housed at the Fulham Road Hostel and subsequently repatriated, were written off (IF.158/124/02).

Expenditure through the Vote of Credit and Subhead C.15 of the Colonial and Middle Eastern Services Vote for 1948-49 was incurred on the payment of a subsidy to assist the Turks and Caicos Islands salt industry. Expenditure by the industry included :—(a) construction of a wharf at a cost of £754. The wharf with a residual value of £150 has now been handed over to the local Government. Should the wharf be sold, the proceeds would accrue to the Exchequer ; (b) compensation totalling £311 paid following an accident to labourers engaged in the loading of salt ; (c) payment of £5 for relief to crew of a privately owned lighter which was wrecked while engaged in the movement of salt ; (d) overpayments totalling £76 made by Agents at Salt Cay and Grand Turk written off ; (e) tools to the value of £55 written off following their destruction by fire (IF.25/01).

STATEMENT OF LOANS OUTSTANDING AT 31 MARCH 1955

	Outstand- ing 1 April 1954	Advances in year 1954-55	Repay- ments in year 1954-55	Written off in year 1954-55	Outstand- ing 31 March 1955
	£	£	£	£	£
Loans to cultivators, Eastern Aden Protectorate	43,876	—	2,551	—	41,325
Loans to farmers, Western Aden Protectorate	1,489	—	67	—	1,422
Loans to peasants, Antigua, under a Relief Scheme	207	—	6	—	201
Loans to distressed British subjects of Maltese origin in Cyprus	104	—	7	40 (a)	57
Value of materials lent to sundry persons for hurricane reconstruction in Anguilla	393	—	23	—	370
Total .. .£	46,069	—	2,654	40	43,375

(a) Amount written off as irrecoverable (IF.17/19/05).

Other loans provided on this Vote and outstanding at 31 March 1955 are recorded in the Finance Accounts.

29 November 1955.

T. I. K. Lloyd,
Accounting Officer.

I have examined the above Account 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 I certify, as the result of my audit, that in my opinion the above Account is correct.

F. N. Tribe,
Comptroller and Auditor General.

STATEMENT OF EXPENDITURE ON ACCOUNT OF PASSAGES AND ALLIED EXPENSES OF GOVERNORS, &c., charged to the Vote for 1954-55 and referred to in "Explanations, &c." under Subhead F.3.

Passage allowances on appointment :—

Sir Arthur Benson, K.C.M.G., Northern Rhodesia, £870 ; Sir John Rankine, K.C.M.G., Western Region, Nigeria, £720 ; Major-General Sir Robert Laycock, K.C.M.G., C.B., D.S.O., Malta, £360 ; Sir Bryan Sharwood-Smith, K.C.M.G., K.B.E., E.D., Northern Region, Nigeria, £720 ; Sir Clement Pleass, K.C.M.G., K.B.E., Eastern Region, Nigeria, £720.

Passage allowances on retirement :—

Sir Gerald Creasy, K.C.M.G., K.C.V.O., O.B.E., Malta, £360 ; Sir Hubert Rance, G.C.M.G., G.B.E., C.B., Trinidad and Tobago, £650 ; General Sir Gordon MacMillan, K.C.B., K.C.V.O., C.B.E., D.S.O., M.C., D.L., Gibraltar, £290 ; Sir John Macpherson, G.C.M.G., Federation of Nigeria, £880.

Official Visits to the United Kingdom :—

Sir Andrew Cohen, K.C.M.G., K.C.V.O., O.B.E., Uganda, £230 ; Sir Robert Armitage, K.C.M.G., M.B.E., Cyprus, £112 ; Sir Donald MacGillivray, K.C.M.G., M.B.E., High Commissioner for the Federation of Malaya, £184 ; Sir Patrick Renison, K.C.M.G., British Honduras, £191 ; T. O. Pike, Esq., C.M.G., British Somaliland, £30.

Miscellaneous :—

Passage and freight costs on journey Singapore to the United Kingdom of General Sir Gerald Templer, G.C.B., G.C.M.G., K.B.E., D.S.O., A.D.C., on termination of appointment as High Commissioner for the Federation of Malaya, £807 (IF.57/271/01) ; incidental expenses incurred by Sir Miles Clifford, K.B.F., C.M.G., E.D., ex-Governor of the Falkland Islands, during passages to and from the United Kingdom on the occasion of an official visit in 1951, £18 (IF.57/271/02).

Expenditure amounting to £ 750 was incurred in the year in connection with the visit of Her Royal Highness The Princess Margaret to the West Indies (HF.11/71/06). A further sum of £2,598 will be charged in the accounts for the year 1955-56 making the total cost of the visit £17,348. The additional cost to Navy Votes of the oil fuel used by the Royal Yacht was £8,704.

OVERSEAS FOOD CORPORATION

ACCOUNT of the sum expended, in the year ended 31 March 1955, compared with the sum granted, for the expenses of the Overseas Food Corporation, including a loan to the East African Railways and Harbours Administration.

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
A.—Overseas Food Corporation (Operating, &c., Expenses)	868,100	663,803 - -	204,297 - -	—	—	

EXPLANATION of the Causes of Variation between Expenditure and Grant

A.—The saving is mainly due to a reduction of the agricultural programme and general economies in expenditure. Details of expenditure compared with the estimate are as follows :—

	Estimate		Expenditure	
	£	£	£	£
Stores consumed	297,100		163,091	
Less Corporation's own production	41,700		38,193	
		255,400		124,898
Purchased services (<i>i.e.</i> , payments under contracts, &c.)		40,700		103,160
Salaries and allowances :				
(a) European	239,300		223,014	
(b) Non-European	227,500		151,364	
		466,800		374,378
Travelling and subsistence		70,000		46,948
Miscellaneous		42,900		54,986
Depreciation		230,200		187,713
Total Operational Expenses		1,106,000		892,083
<i>Add—</i>				
Purchase of fixed assets		33,600		—
Capital expenditure		—		48,518
		1,139,600		940,601
<i>Deduct—</i>				
Non-cash expenditure (depreciation, reduction in stores, &c.)		271,500		276,798
Total		£868,100*		663,803

* Includes £41,000 for capital expenditure.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
B.—Advances in respect of loan to the East African Railways and Harbours Administration	£	£ s. d.	£ s. d.	£ s. d.
Original £10				
Supplementary .. £10				
	20	—	20 — —	—
GROSS TOTAL				
Original .. £868,110				
Supplementary .. £10				
	868,120	663,803 — —	204,317 — —	—
	Estimated	Realised	Surplus of Gross Estimate over Expenditure	
	—	—	£204,317 — —	
Deduct—				
Z.—Appropriations in Aid	559,100	494,987 — —		Deficiency of Appropriations in Aid realised
				£64,113 — —
NET TOTAL				
Original .. £309,010				
Supplementary £10				
	309,020	168,816 — —		Net Surplus to be surrendered
				£140,204 — —
			Estimated	Realised
			£	£ s. d.
Receipts payable to Exchequer			150,000	632,356 — 10

EXPLANATION of the Causes of Variation between Expenditure and Grant—*contd.*

B.—Token provision only. No advances required to be made from this subhead.

Details of Receipts		Estimated	Realised
		£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid :—			
Receipts under Section 3(3) of the Overseas Resources Development Act, 1951, from the activities (other than Disposals) of the Corporation :			
(a) Sale of crops		500,000	362,158
(b) Miscellaneous		59,100	132,829
	Total	£559,100	494,987
(ii) Receipts of other classes :—			
Receipts from the disposal of surplus equipment, &c., after deducting the expenses of disposal including the cost of Corporation staff used for this work			
		150,000	609,940
Reimbursement from Liquidation Account of final balance as at 30 September 1954			
		—	21,502
Bondeni Estate Rents			
		—	914
	Total	£150,000	632,356

LOSSES		£
1. Losses written off under delegated powers of the Chairman :—		
(a) Cash deficiency		9
(b) Miscellaneous stores losses due to theft (four cases)		55
(c) Deficiencies at stocktaking (surpluses amounted to £2,571)		3,724
(d) Deficiencies on stores accepted unexamined from Overseas Food Corporation by East African Stores Disposals Board (Tanganyika) during the period 1 August 1951 to 31 December 1954 (surpluses amounted to £1,950)		6,904
(e) Other losses (surpluses amounted to £620)		11,107
2. Losses written off by the East African Stores Disposals Board (Tanganyika) operating on behalf of the Corporation in respect of the period 1 January to 31 December 1954 :—		
(a) Loss of stores by theft		159
(b) Losses due to deficiencies, deterioration, damage and losses in transit		1,978
(c) Buildings (timber, mud and wattle) demolished		3,399
(d) Unsaleable assets written off		3,813
(e) Bad debts irrecoverable written off		1,035
3. Losses on Liquidation Account in respect of sundry trade debtors written off as irrecoverable on closing of account (liabilities for £1,313 and sundry debtors of £17,388 taken over by Tanganyika Agricultural Corporation)		
		47,293

STATEMENT OF LOANS OUTSTANDING AT 31 MARCH 1955

Loans to East African Railways and Harbours Administration :—

Outstanding 1 April 1954	£	4,217,329
Less advances prior to 1 April 1953 waived under Section 4 of the Overseas Resources Development Act, 1954		3,691,402*
Outstanding 31 March 1955		<u>£525,927†</u>

* Interest of approximately £.5 million on these advances has also been waived under Section 4.

† Repayable not later than 1 June 1958 ; interest of approximately £15,000 a year payable thereon from 12 February 1955.

T. I. K. Lloyd,
Accounting Officer.

28 November 1955.

I have examined the above Account 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 I certify, as the result of my audit, that in my opinion the above Account is correct.

F. N. Tribe,
Comptroller and Auditor General.

DEVELOPMENT AND WELFARE (COLONIES, &c.)

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31 March 1955, compared with the sum granted, for schemes made under the Colonial Development and Welfare Acts for the development of the resources of colonies, protectorates, protected states and trust territories, and the welfare of their peoples.

Service	Grant	Expenditure		Expenditure compared with Grant			
				Less than Granted		More than Granted	
	£	£	s.	d.	£	s.	d.
DEVELOPMENT AND WELFARE SCHEMES							
A.1.—Directorate of Colonial Surveys	403,000	350,474	19	2	52,525	—	—
A.2.—Colonial Products Advisory Bureau	73,650	66,003	18	2	7,646	1	10
A.3.—Colonial Geological Surveys	85,500	69,373	16	3	16,126	3	9
A.4.—Other Development and Welfare Schemes	15,647,850	13,980,478	15	11	1,667,371	4	1
B.—Research Schemes ..	1,300,000	1,174,787	8	5	125,212	11	7
C.—Losses and Compensation	—	289	4	7	—	289	4 7
GROSS TOTAL ..	£17,510,000	15,641,408	2	6	1,868,881	2	1 289 4 7
					Surplus of Gross Estimate over expenditure £1,868,591 17 6		
<i>Deduct—</i>	Estimated	Realised			Deficiency of Appropriations in Aid realised £6,574 9 11		
Z.—Appropriations in Aid	10,000	3,425	10	1			
NET TOTAL ..	£17,500,000	15,637,982	12	5	Net Surplus to be surrendered £1,862,017 7 7		

	Estimated	Realised
	£	£ s. d.
Receipts payable to Exchequer	50,000	155,627 14 —

EXPLANATION of the Causes of Variation between Expenditure and Grant

A.1.—Savings due to under-recruitment of staff (£16,019), over-provision of pension contributions (£5,853), lesser use of local labour by oversea survey parties (£10,530), under-purchase of stores and equipment (£7,440), reduced travelling (£6,043) and miscellaneous headquarter expenses (£6,557).

A.2.—Savings mainly due to under-recruitment of staff (£2,922) and consequent reduction in stores and equipment required (£3,632).

A.3.—Savings mainly due to under-recruitment of staff (£9,693) and consequent reduction in stores and equipment required (£4,592).

A.4 and B.—The estimates were compiled after examination of forecasts made by the administering authorities; issues were restricted to their estimated quarterly requirements. Statements are appended of the actual issues (grants and loans) made within the year under approved schemes, and of the position at 31 March 1955 of loans issued.

Details of Receipts	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid :—		
Recovery from the Special Account established under Article IV(2) of the Economic Co-operation Agreement with the United States of America (Cmd. 7469) of sterling expenditure incurred in connection with technical and other assistance furnished by the Foreign Operations Administration (formerly the Mutual Security Agency) towards schemes provided for under Subheads A.4 and B	10,000	3,426 (a)
(ii) Receipts of other classes :—		
Interest on, and repayment of, loans under the Colonial Development and Welfare Acts, 1940 to 1955, and miscellaneous receipts	50,000	155,628 (b)
(a) Over-provision for this receipt which is dependent upon those mutual aid schemes classified as ranking for reimbursement from the Special Account and these schemes are diminishing.		
(b) Repayment of loans (£61,560) ; interest on loans (£13,494) ; refunds of unspent balances of grants issued prior to 1 April 1946 (£1,336) ; refund by Colonial Food Yeast Limited of balance of loans under schemes (£64,901) ; profit realised on sale of Melville Hall Estate, Dominica (£3,588) ; proceeds of sale of equipment purchased prior to 1 April 1946 (£4,155) ; and first distribution on liquidation of Colonial Food Yeast Limited (£6,500) and miscellaneous receipts (£94).		

LOSSES AND COMPENSATION

1.—Amounts charged to Subhead C :—		£
(1) Cash losses due to theft, fraud, &c. :—		
(a) Cash deficiency of £121 found on closing down a canteen formerly run by the Directorate of Colonial Surveys, less receipt of £4 during 1954-55 in respect of a claim on the Caterer. The Treasurer who failed to produce satisfactory accounts has since died (EG.90/331/025)		117
(b) Loss of cash by theft of £100 from the Directorate of Colonial Surveys in Tanganyika, of which £25 was surcharged to the officer in charge. The police were unable to trace the culprit (IF.D.625)		75
(c) Loss of cash by theft from the Directorate of Colonial Surveys in Uganda (IF.207/508/01)		10
(2) Other cash losses :—		
(a) Sums written off under Treasury Authority (three cases) (IF.D.820, IF.R.376, IF.D.686(b))		19
(b) Compensation payments made under delegated powers—amounts not exceeding £10. (12 cases) (IF.508/147/01)		68
		<u>£289</u>
2.—Amounts charged in previous years since ascertained to have been losses (additional to amounts noted under 1 (1) above) :—		
Scheme D.627.		
Fraudulent conversion of wages in 1953 by a Foreman of the Works Development Department, Tanganyika. Insufficient evidence for prosecution but the Foreman was charged and convicted on another offence and discharged the service (IF.D.627)		£45
3.—Claims waived, &c. :—		
Subhead A.4.—Schemes D.686B, D.820, D.1006 and D.1009 :—Of a total sum of £3,321 (including £3,319 charged in previous years) expended on training seven probationers who, for various reasons, failed to take up or resigned from appointments in the Oversea Civil Service, the sum of £3,021 (including £2 charged to Subhead C) was written off. The balance of £300 is being recovered from the persons concerned (IF.36/183/09 and IF.D.820)		£3,019
4.—Stores &c. cases :—		
Due to theft, fraud, &c. :—		
Subhead A.1.—Losses of sundry items of equipment not exceeding £50 (IF.207/508/01)		£33

NOTES

Subhead A.4.—Scheme D.1879. Includes an *ex gratia* payment of £155 made towards the cost of a passage to Aden for the Director of a company engaged on contractual work for an irrigation project in Aden Protectorate following the murder of an employee (IF.1879).

Scheme D.686D. During the year expenditure of £8,352 was incurred on a hostel for Colonial Service probationers and income amounted to £7,963, resulting in a net cost of £389.

Subhead Z.—During the year expenditure of £8,193 was charged to Colonial Services Vote (Class II, Vote 9, Subhead F.8) in respect of dollar assistance furnished by the Foreign Operations Administration (formerly Mutual Security Agency) on certain Colonial Development Schemes.

STATEMENT OF ISSUES FROM DEVELOPMENT AND WELFARE (COLONIES, &C.) VOTE 1954-55

Administering Authority	Schemes approved under the Colonial Development and Welfare Acts, 1940 to 1955					
	Development and Welfare (Subhead A.4)			Research (Subhead B)		
	Grants		Loans	Grants		
	£	s.	d.	£	s.	d.
Colonial, &c., Governments :—						
Aden Colony	20,900	—	—	—	—	11,500
Aden Protectorate	34,936	—	—	825	—	—
Antigua	132,600	19	9	—	—	—
Bahamas	101	14	1	—	—	—
Barbados	66,925	8	3	—	—	1,975
British Guiana	848,957	6	3	—	—	6,995
British Honduras	273,436	14	9	53,000	—	6,115
British Solomon Islands Protectorate	117,915	—	—	—	—	2,250
Cayman Islands	825	13	1	—	—	—
Cyprus	38,756	19	9	—	—	2,950
Dominica	142,982	19	11	—	—	750
East Africa High Commission	892,551	5	—	—	—	385,622
Falkland Islands	7,278	—	—	—	—	—
Fiji	159,261	10	5	—	—	7,220
Gambia	82,050	—	—	—	—	4,650
Gilbert and Ellice Islands Colony	5,572	15	5	—	—	—
Gold Coast	532,122	11	10	—	—	8,196
Grenada	56,493	10	10	—	—	400
Hong Kong	81,631	12	11	10,323	—	3,400
Jamaica	379,085	12	6	95,600	—	8,482
Kenya	803,036	18	1	—	—	5,287
Leeward Islands	15,368	6	8	—	—	179
Malaya, Federation of	458,309	15	9	1,808	—	26,131
Malta	386,831	16	5	—	—	—
Mauritius	222,544	—	—	—	—	Cr. 600
Montserrat	29,538	8	5	—	—	Cr. 4 11
Nigeria, Federation of	1,637,768	3	—	—	—	65,710
Nigeria, Eastern Region	282,800	—	—	—	—	5 8
Nigeria, Northern Region	761,100	—	—	—	—	—
Nigeria, Western Region	124,166	—	—	—	—	—
North Borneo	416,294	9	5	7,200	—	7,100
Northern Rhodesia	422,120	19	2	39,600	—	83,850
Nyasaland	369,844	6	4	—	—	14,984
St. Helena	32,445	16	8	—	—	6 11
St. Kitts-Nevis	29,756	4	2	1,000	—	—
St. Lucia	96,694	8	6	15,600	—	—
St. Vincent	68,005	17	8	21,600	—	—
Sarawak	29,464	16	—	—	—	1,276
Seychelles	24,400	—	—	—	—	100
Sierra Leone	645,283	8	1	—	—	31,900
Singapore	296,020	7	7	73,800	—	89,273
Somaliland	105,283	16	5	—	—	Cr. — 3
Tanganyika	746,611	13	5	—	—	56,044
Trinidad	78,574	8	2	—	—	29,375
Turks and Caicos Islands	16,907	4	6	5,000	—	—
Uganda	436,665	6	11	—	—	799
Virgin Islands	28,054	—	—	—	—	18 4
Zanzibar	61,034	1	10	—	—	5,800
Other Bodies :—						
Gold Coast University College	119,717	—	—	—	—	5,944
Hong Kong University	3,330	—	—	—	—	117

STATEMENT OF ISSUES FROM DEVELOPMENT AND WELFARE (COLONIES, &c.) VOTE 1954-55—*contd.*

Administering Authority	Schemes approved under the Colonial Development and Welfare Acts, 1940 to 1955					
	Development and Welfare (Subhead A.4)			Research (Subhead B)		
	Grants		Loans	Grants		
	£	s.	d.	£	s.	d.
Other Bodies—<i>contd.</i> :—						
Makerere College, Uganda	165,137	—	—	—	—	22,895 — —
Nigerian College of Arts, Science and Technology	230,425	—	—	—	—	— — —
Royal University of Malta	6,450	—	—	—	—	— — —
University College, Nigeria	33,611	—	—	—	—	12,675 — —
University of Malaya	—	—	—	—	—	242 — —
West African Institute of Trypanosomiasis Research, Nigeria	—	—	—	—	—	29,857 — —
West Indies University College, Jamaica	59,610	17	8	—	—	25,266 — —
Empire Cotton Growing Corporation	—	—	—	—	—	15,194 — —
Imperial College of Tropical Agriculture, Trinidad	7,240	9	11	—	—	23,404 11 1
Medical Research Council	—	—	—	—	—	26,649 — —
Other schemes on which issues were less than £10,000	4,241	14	9	—	—	7,626 18 9
Colonial Office :—						
(a) Scholarships for higher education outside Sierra Leone	10,345	5	6	—	—	— — —
(b) Oversea Civil Service Training (allowances, &c., for administrative cadets and officers)	16,666	5	5*	—	—	— — —
(c) Oversea Civil Service Training (payments to Universities)	26,051	8	6	—	—	— — —
(d) Scholarships to enable residents in the Colonies to qualify for the higher grades of the public service	103,293	15	10*	—	—	— — —
(e) Oversea Civil Service Training (allowances, &c., for agricultural cadets)	26,982	9	9*	—	—	— — —
(f) Oversea Civil Service Training (allowances, &c., for commissioned officers of Colonial Police Service)	32,193	4	5	—	—	— — —
(g) Colonial students in United Kingdom—services provided by British Council	118,157	1	8	—	—	— — —
(h) Oversea Civil Service Training (allowances, &c., for Assistant Superintendents of Colonial Police Service)	19,250	18	2*	—	—	— — —
(i) Colonial Film Unit	10,224	10	8	—	—	— — —
(j) Inter-University Council for Higher Education Overseas	19,833	15	6	—	—	— — —
(k) Transcription service for Colonial Schools	10,705	19	11	—	—	— — —
(l) Anti-Locust Research Centre	—	—	—	—	—	26,661 2 11
(m) Colonial Products Council	—	—	—	—	—	12,078 18 1
(n) Other schemes on which issues were less than £10,000	132,344	10	4	—	—	98,459 1 —
	£13,655,122	15	11	325,356	—	—
Total				£13,980,478	15	11
						1,174,787 8 5

* Net figures after crediting £94,728 received from various Colonial Governments, &c., to schemes for training officers for the Oversea Civil Service.

STATEMENT OF LOANS ISSUED FROM DEVELOPMENT AND WELFARE (COLONIES, &C.) VOTE AND OUTSTANDING AT 31 MARCH 1955

Colony, &c.	No. of Scheme and purpose for which advanced	Out-standing 1 April 1954	Advances in year 1954-55	Repay- ments or remissions in year 1954-55	Out- standing 31 March 1955
		£	£	£	£
Aden Protectorate	D.853 and D.853A.—Im- provement and conserva- tion of irrigation in the Abyan district	269,550	825	16,519	253,856 (a)
Antigua	D.465.—Agricultural de- velopment.. ..	11,685	—	3,272	8,413 (b)
British Guiana	D.177.—Improvement of irrigation facilities in the Bonasika area	326,581	—	—	326,581 (c)
do.	D.310.—Drainage and irriga- tion scheme for increased rice production	209,700	—	—	209,700 (c)
do.	D.446.—Rice expansion	19,865	—	3,831	16,034 (d)
do.	D.446.—do.	136,850	—	—	136,850 (e)
do.	D.537.—Development of rural housing in the Esse- quibo district	5,953	—	332	5,621 (f)
do.	D.545.—Drainage and irriga- tion, Corentyne scheme, Block III	48,844	—	1,918	46,926 (g)
do.	D.546.—Drainage and irriga- tion, Bloomfield—Whim area	9,419	—	500	8,919 (g)
British Honduras	D.2179.—Corozal sugar fac- tory	—	53,000	—	53,000 (h)
Federation of Malaya	D.2074A.—Kelantan fish marketing	—	1,808	—	1,808 (i)
Gibraltar	D.1107.—Housing	200,000	—	12,500	187,500 (j)
Hong Kong	D.994.—Establishment of village agricultural depots	9,250	123	9,373	—
do.	D.1066 and D.1066A.—Pro- vision of lorries for vegeta- ble wholesale marketing scheme	18,750	—	—	18,750 (k)
do.	D.1967.—Mechanisation of fishing fleet	12,750	10,200	—	22,950 (l)

(a) 13 years. Interest $3\frac{3}{4}$ per cent. Annuities commence 1st year.

(b) 10 years. Interest 3 per cent. Annuities commence 1st year.

(c) Free of interest in the first instance. Terms of repayment or conversion to free grant under consideration.

(d) 13 years. Free of interest for 3 years. Interest $3\frac{1}{2}$ per cent. thereafter. Annuities commence 4th year.

(e) Free of interest in the first instance. Repayment due to commence in 1956.

(f) 20 years. Interest 3 per cent. Annuities commence 1st year.

(g) 20 years. Free of interest for 5 years. Interest $3\frac{3}{4}$ per cent. thereafter. Annuities commence 6th year.

(h) 4 years. Interest $4\frac{1}{2}$ per cent. Repayment by equated annuities to commence after 1956 crop.

(i) Free of interest. Terms of repayment to be settled after 2 years.

(j) 20 years. Free of interest. Repayable by equal annual instalments.

(k) Free of interest but if repayment in full has not been made by the end of 1955, position then to be reconsidered.

(l) Free of interest. Repayments to be made after first 5 years by 10 equal annual instalments.

STATEMENT OF LOANS ISSUED FROM DEVELOPMENT AND WELFARE (COLONIES, &c.) VOTE AND OUTSTANDING AT 31 MARCH 1955—*contd.*

Colony, &c.	No. of Scheme and purpose for which advanced	Out-standing 1 April 1954	Advances in year 1954-55	Repay- ments or remissions in year 1954-55	Out- standing 31 March 1955
		£	£	£	£
Jamaica ..	D.167 and D.167A to C.— Construction of Mona Reservoir and ancillary works for improvement of Kingston water supply ..	462,900	95,600	—	558,500(<i>m</i>)
do. ..	D.242.—Establishment of an agricultural credit fund ..	204,000	—	12,000	192,000 (<i>j</i>)
Kenya ..	290.—Road construction in the tea-growing areas ..	36	—	4	32 (<i>g</i>)
do. ..	353B.—Trunk telephone system ..	39	—	5	34 (<i>n</i>)
do. ..	D.628.—Housing scheme for Africans in urban areas ..	204,000	—	—	204,000 (<i>c</i>)
Montserrat ..	44.—Concrete houses ..	504	—	38	466 (<i>o</i>)
Nigeria ..	D.549.—Hausa Newspaper and Literature Bureau at Zaria ..	25,000	—	—	25,000 (<i>c</i>)
North Borneo	D.1829.—Water supply, Tuaran ..	—	7,200	—	7,200 (<i>p</i>)
Northern Rhodesia	D.2113.—Loans to African peasant farmers ..	30,000	39,600	—	69,600 (<i>q</i>)
St. Helena ..	593.—Repair of cottages ..	250	—	50	200 (<i>r</i>)
St. Kitts-Nevis	D.218.—Acquisition and development of an estate for land settlement in Nevis ..	699	—	128	571 (<i>s</i>)
do. ..	D.1780.—Slum Clearance —Loans to householders to meet cost of repairs ..	1,800	1,000	—	2,800 (<i>t</i>)
St. Lucia ..	D.376.—Land settlement, Black Bay estate ..	7,675	—	584	7,091 (<i>g</i>)
do. ..	D.1212.—Housing at Vide Bouteille ..	4,333	—	173	4,160 (<i>u</i>)

(*c*) Free of interest in the first instance. Terms of repayment or conversion to free grant under consideration.

(*g*) 20 years. Free of interest for 5 years. Interest 3½ per cent. thereafter. Annuities commence 6th year.

(*j*) 20 years. Free of interest. Repayable by equal annual instalments.

(*m*) Free of interest. Terms of repayment to be considered in December 1956.

(*n*) 20 years. Free of interest for 2 years. Interest 3½ per cent. thereafter. Annuities commence 3rd year.

(*o*) 25 years. Free of interest for 10 years. Interest at 5 per cent. thereafter. Repayments by equal annual instalments of principal 6th to 10th years, then by annuities commencing 11th year.

(*p*) Free of interest for 2 years after completion of installation. Terms of repayment then to be considered.

(*q*) Free of interest. Fixing of terms of repayment will be deferred indefinitely so long as the scheme continues on a non-profit-making basis.

(*r*) Free of interest. Repayment to be completed by February 1957, as far as possible from recoveries effected by the Colonial Government from borrowers.

(*s*) 15 years. Free of interest for 5 years. Interest 3½ per cent. thereafter. Annuities commence 6th year.

(*t*) Free of interest in the first instance. Terms of repayment or conversion to free grant to be considered in December 1955.

(*u*) 23 years. Free of interest for 3 years. Interest 3 per cent. thereafter. Annuities commence 4th year.

STATEMENT OF LOANS ISSUED FROM DEVELOPMENT AND WELFARE (COLONIES, &C.) VOTE AND OUTSTANDING AT 31 MARCH 1955—*contd.*

Colony, &c.	No. of Scheme and purpose for which advanced	Out-standing 1 April 1954	Advances in year 1954-55	Repay- ments or remissions in year 1954-55	Out- standing 31 March 1955
		£	£	£	£
St. Lucia— <i>contd.</i>	D.1767B.—Assistance to the banana industry	—	7,000	—	7,000 (v)
do.	D.2032.—Vieux Fort lobster export trade	—	350	—	350 (w)
do.	D.2057.—Development of the timber industry	—	4,250	—	4,250 (x)
do.	D.2336.—Agricultural development, purchase of fertilisers	—	4,000	—	4,000 (y)
St. Vincent ..	D.20.—Purchase of Union estate, Bequia, for agricultural plots	778	—	45	733 (z)
do.	D.233.—Agricultural experimental station	1,091	—	204	887 (aa)
do.	D.277.—Land settlement, Canouan	1,460	—	83	1,377 (ab)
do.	D.1303.—Development of the salt industry	2,400	—	2,400*	—
do.	D.2146 and D.2146A and B.—Banana propagation	—	21,600	—	21,600 (ac)
Singapore ..	D.1785.—Construction of a graving dock	54,000	73,800	—	127,800 (ad)
Turks and Caicos Islands	D.1575.—Reorganisation of the salt industry	50,000	—	—	50,000 (ae)
do.	D.2357.—do. (working capital)	—	5,000	—	5,000 (af)
Central Schemes	D.280 and D.280A.—Colonial Food Yeast, Ltd.—Production of food yeast in Jamaica	65,001	—	64,901	100
	D.854.—Imperial College of Tropical Agriculture—Working capital for experimental farm	12,000	—	12,000†	—
	D.1874.—Colonial Service Hostel at Oxford	500	—	—	500 (ag)
	Total£	2,407,663	325,356	140,860	2,592,159

* £483 recovered. Balance of £1,917 converted to free grant (IF. D. 1303).

† Converted to free grant (I.F. D. 854).

(v) Free of interest for 3 years. Terms of repayment to be considered after 2 years.

(w) Free of interest. Repayment to be made at the end of 3 years or authority sought for extension of loan at a rate of interest to be agreed.

(x) Free of interest in the first instance. Terms of repayment to be considered before termination of scheme in March 1956.

(y) Free of interest. Repayment in 5 years.

(z) 25 years. Interest 3 per cent. Annuities commence 1st year.

(aa) 15 years. Free of interest for 3 years. Interest 3½ per cent. thereafter. Annuities commence 4th year.

(ab) 23 years. Free of interest for 3 years. Interest 3½ per cent. thereafter. Annuities commence 4th year.

(ac) Free of interest. Repayment to be made in September 1959.

(ad) Free of interest. Repayment by 15 equal annual instalments from date of completion of graving dock.

(ae) Free of interest in the first instance. Terms of repayment under consideration.

(af) Free of interest. Repayment question to be reconsidered after 5 years.

(ag) Free of interest. Repayable in full on or before 31 March 1956.

STATEMENT showing shares of companies held by or on behalf of the Colonial Office as at 31 March 1955.

Colonial Food Yeast, Ltd. (Schemes D.280 and D.280A) £100
 (In liquidation. First distribution of capital received—£6,500 ; final distribution pending).

T. I. K. Lloyd,
 Accounting Officer.

7 October 1955.

I have examined the above Account and the appended Statement 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 I certify, as the result of my audit, that in my opinion the above Account and the appended Statement are correct.

F. N. Tribe,
 Comptroller and Auditor General.

COLONIAL DEVELOPMENT ACT, 1929
 STATEMENT OF LOANS OUTSTANDING AT 31 MARCH 1955

Colony, &c.	Outstanding on 1 April 1954			Repayments in year 1954-55			Outstanding on 31 March 1955		
	£	s.	d.	£	s.	d.	£	s.	d.
Antigua	4,431	3	4	1,332	2	2	3,099	1	2
Bechuanaland	10,680	19	11	1,335	2	5	9,345	17	6
British Guiana	545	16	1	228	19	—	316	17	1
British Honduras	749	9	8	177	16	4	571	13	4
Grenada	3,895	9	—	2,131	—	11	1,764	8	1
Kenya	34,421	1	11	8,798	1	6	25,623	—	5
Malta	212	7	2	17	4	7	195	2	7
Montserrat	923	9	10	187	1	9	736	8	1
St. Kitts-Nevis	2,092	5	4	514	14	3	1,577	11	1
St. Vincent	1,594	—	1	405	8	8	1,188	11	5
Swaziland	13,936	4	5	2,188	2	9	11,748	1	8
Total	73,482	6	9	17,315	14	4 (a)	56,166	12	5

(a) The cash repayments are brought to account as Receipts Payable to the Exchequer under Class I, Vote 4 (at page 20).

26 September 1955.

Edward E. Bridges,
 Accounting Officer.

DEVELOPMENT AND WELFARE (FEDERATION OF RHODESIA AND NYASALAND, AND SOUTH AFRICAN HIGH COMMISSION TERRITORIES).

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31 March 1955, compared with the sum granted, for schemes made under the Colonial Development and Welfare Acts for the development of the resources of the Federation of Rhodesia and Nyasaland, and of the South African High Commission Territories, and the welfare of their peoples.

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
A.—Development and Welfare Schemes	500,000	479,534 7 8	20,465 12 4	—	—	
B.—Research Schemes ..	1,300	1,530 — —	—	230 — —	—	
TOTAL ..£	501,300	481,064 7 8	20,465 12 4	230 — —	—	
Surplus to be surrendered ..			£20,235 12 4			

EXPLANATION of the Causes of Variation between Expenditure and Grant

A.—Expenditure on certain schemes progressed more slowly than had been expected.

B.—Excess due to additional staff costs during the year.

A statement is appended giving details of the issues made within the year under approved schemes.

STATEMENT OF ISSUES FROM THE DEVELOPMENT AND WELFARE (FEDERATION OF RHODESIA AND NYASALAND, AND SOUTH AFRICAN HIGH COMMISSION TERRITORIES) VOTE, 1954-55

Administering Authority	Schemes approved under the Colonial Development and Welfare Acts, 1940 to 1950		
	Development and Welfare (Subhead A)		Research (Subhead B)
	Grants	Loans	Grants
	£ s. d.	£	£ s. d.
Federation of Rhodesia and Nyasaland ..	3,400 — —	—	—
High Commission Territories :—			
Basutoland	169,218 13 6	—	1,530 — —
Bechuanaland Protectorate	144,527 — —	—	—
Swaziland	162,388 14 2	—	—
Total£	479,534 7 8	—	1,530 — —

No loans were outstanding at 31 March 1955.

J. G. Laitwaite,
Accounting Officer.

26 September 1955.

I have examined the above Account 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 I certify, as the result of my audit, that in my opinion the above Account is correct.

F. N. Tribe,
Comptroller and Auditor General.

IMPERIAL WAR GRAVES COMMISSION

ACCOUNT of the sum expended, in the year ended 31 March 1955, compared with the sum granted, for certain expenses of the Imperial War Graves Commission, including purchase of land in the United Kingdom and a grant in aid.

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Imperial War Graves Commission (Grant in Aid)	1,347,263	1,347,263 - -	—	—	—	—
B.—Purchase of Land (United Kingdom)	1,000	307 11 -	692 9 -	—	—	—
C.—Maintenance of certain Graves and Cemeteries other than those of the Wars of 1914-18 and 1939-45 ..	3,000	1,813 11 1	1,185 8 11	—	—	—
D.—Maintenance of Allied and Enemy Graves of the War of 1939-45 in the United Kingdom ..	12,000	13,049 17 4	—	—	1,049 17 4	—
TOTAL ..£	1,363,263	1,362,433 19 5	1,878 17 11	—	1,049 17 4	—

Surplus to be surrendered £829 - 7

Receipts payable to Exchequer	Estimated		Realised	
	£	s. d.	£	s. d.
Interment fees—Scutari Cemetery	—	—	78	—
Amount received from the British West Indies on behalf of the United Kingdom Government	—	—	366	17 6
Total	—	—	£444	17 6

EXPLANATION of the Causes of Variation between Expenditure and Grant

B.—Saving due to the waiving by certain cemetery authorities of charges for the purchase of grave sites and to the aggregate charges for other grave sites being on balance less than was estimated.

C.—Saving due to the postponement of major repair work at Haida Pasha Cemetery (£500) and maintenance costs at various cemeteries being less than was estimated (£686).

D.—Excess due to the unexpected necessity for continued maintenance of temporary wooden crosses on allied and enemy graves in the United Kingdom owing to the delay in the provision of permanent markers by the countries concerned.

F. Higginson,
Accounting Officer.

31 October 1955.

I have examined the above Account 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 I certify, as the result of my audit, that in my opinion the above Account is correct.

F. N. Tribe,
Comptroller and Auditor General.

GRANT IN AID ACCOUNT

RECEIPTS		PAYMENTS	
	£		£
Balance, 1 April 1954	432,623	Total expenditure in connection with the graves of the 1914-18 war ..	751,245
From Vote, 1954-55, Subhead A	1,347,263	Less Current income of the Endowment Fund	219,435
			<u>£531,810</u>
		United Kingdom Government's proportion of the amount by which the expenditure in connection with the graves of the 1914-18 war exceeds the income of the Endowment Fund, viz., 81.76 per cent. of £531,810 ..	434,808
		United Kingdom Government's proportion, viz., 69.33 per cent., of the total expenditure in connection with the graves of the 1939-45 war, amounting to £1,408,248	976,338
		Balance, 31 March 1955	368,740
	<u>£1,779,886</u>		<u>£1,779,886</u>

NOTE

The payments shown above include a proportion of *ex gratia* payments, assessed by the Treasury, amounting to £497 in respect of death and injury to Commission employees.

F. Higginson,
Accounting Officer.

31 October 1955.

IMPERIAL WAR

STATEMENT OF EXPENDITURE ON MAINTENANCE OF THE GRAVES OF THE 1914-18
(Certain administrative charges have been apportioned between 1914-18

	United Kingdom and Headquarters	French District
	£	£
1.—Salaries, wages, allowances and superannuation of staff :—		
(a) Administration, records and enquiries	22,198	20,048
(b) Architectural and technical	5,688	18,858
(c) Horticultural	4,649	239,199
(d) Transport	320	13,057
	£ 32,855	291,162
2.—Maintenance fees, horticultural supplies, &c.	17,417	8,424
3.—Payments to contractors, materials and local labour for structural maintenance	3,845	176,180
4.—Travelling expenses	3,864	14,532
5.—Transport : new vehicles and running costs	3,066	11,505
6.—Rent, rates, repairs, stores, office expenses, postage, stationery, &c.	8,089	9,719
7.—Purchase of premises	—	895
8.—Medical expenses	—	3,849
	£ 69,136	516,266

Deduct—

9.—Receipts :—Proceeds of sale of cemetery registers, annual reports, publication of photographs and motor transport; interest received and sundry receipts

We have examined the above Statement of Expenditure on Maintenance of the Graves of the made in the United Kingdom and returns from the Commission's local officials in respect of payments vouchers. We have obtained all the information and explanations we have required and report of the graves of the 1914-18 War.

5 London Wall Buildings,
London, E.C.2.

12 October 1955.

GRAVES COMMISSION

WAR (AFTER DEDUCTION OF MISCELLANEOUS RECEIPTS) FROM 1 APRIL 1954 TO 31 MARCH 1955
 War Graves and 1939-45 War Graves on a pre-arranged basis)

North West European District	Southern European District	Middle Eastern District	India, Pakistan and South East Asia District	Canada, South Africa and Other Areas	Total
£	£	£	£	£	£
7,902	971	5,200	488	2,061	58,868
2,604	—	1,191	—	—	28,341
71,014	6,034	14,003	—	2,388	337,287
1,801	264	1,427	18	—	16,887
83,321	7,269	21,821	506	4,449	441,383
2,218	2,290	1,751	7	1,064	33,171
20,518	2,827	1,960	481	1,348	207,159
2,457	874	2,558	299	493	25,077
1,489	497	1,428	43	33	18,061
1,764	732	1,919	114	195	22,532
287	—	—	—	—	1,182
986	100	265	24	—	5,224
113,040	14,589	31,702	1,474	7,582	753,789
					2,544
				£	751,245

Arthur M. Longmore, } Members of the Finance Committee.
John T. Crocker, }

1914-18 War with the books of the Imperial War Graves Commission. Vouchers for payments made abroad have been produced to us. We have checked the returns with the accompanying that in our opinion the above Statement is a correct summary of the expenditure on maintenance

Deloitte, Plender, Griffiths & Co., Auditors,
Chartered Accountants.

IMPERIAL WAR

STATEMENT OF EXPENDITURE ON THE GRAVES OF THE 1939-45 WAR (AFTER
(Certain administrative charges have been apportioned between 1914-18

	United Kingdom and Headquarters	French District	North West European District
	£	£	£
1.—Salaries, wages, allowances and superannuation of staff :—			
(a) Administration	59,760	6,557	18,336
(b) Records and enquiries	44,560	2,697	2,491
(c) Architectural and technical	51,194	18,858	19,443
(d) Horticultural	10,799	42,167	37,833
(e) Transport	959	4,334	5,073
	£ 167,272	74,613	83,176
2.—Payments to contractors, materials and local labour for construction, supply and erection of headstones, &c.	92,407	69,742	98,842
3.—Maintenance fees, horticultural supplies, &c. ..	13,759	2,675	2,783
4.—Payments to contractors, materials and local labour for structural maintenance	1,384	4,176	578
5.—Travelling expenses	11,852	4,844	8,016
6.—Transport : new vehicles and running costs ..	9,400	3,835	6,017
7.—Rent, rates, repairs, stores, office expenses, postage, stationery, &c.	34,796	3,248	4,988
8.—Purchase of premises	—	298	575
9.—Medical expenses	—	1,283	2,455
	£ 330,870	164,714	207,430
<i>Deduct—</i>			
10.—Receipts :—Proceeds of sale of cemetery registers, annual reports, publication of photographs and motor transport ; inscriptions on headstones and sundry receipts			

We have examined the above Statement of Expenditure on Graves of the 1939-45 War in the United Kingdom and returns from the Commission's local officials in respect of payments vouchers. We have obtained all the information and explanations we have required and report 1939-45 War.

5 London Wall Buildings,
London, E.C.2.

12 October 1955.

GRAVES COMMISSION

DEDUCTION OF MISCELLANEOUS RECEIPTS) FROM 1 APRIL 1954 TO 31 MARCH 1955
(War Graves and 1939-45 War Graves on a pre-arranged basis)

Southern European District	Middle Eastern District	India, Pakistan and South East Asia District	Canada, South Africa and Other Areas	Anzac Agency	Total
£	£	£	£	£	£
20,798	8,872	8,220	2,411	6,408	131,362
		2,849	—	4,302	56,899
49,945	20,956	14,171	747	1,373	176,687
51,554	12,213	21,097	2,719	15,345	193,727
7,645	1,695	620	—	810	21,136
129,942	43,736	46,957	5,877	28,238	579,811
77,753	107,705	103,522	81,701	5,372	637,044
11,239	4,119	4,415	1,980	4,729	45,699
2,628	1,235	906	101	1,171	12,179
13,952	7,320	6,821	2,566	3,420	58,791
10,977	3,938	1,374	657	3,711	39,909
9,575	7,561	3,344	457	1,549	65,518
—	—	—	—	—	873
1,644	194	511	6	9	6,102
257,710	175,808	167,850	93,345	48,199	1,445,926
					37,678
					£ 1,408,248

Arthur M. Longmore, }
John T. Crocker, } Members of the Finance Committee.

with the books of the Imperial War Graves Commission. Vouchers for payments made made abroad have been produced to us. We have checked the returns with the accompanying that in our opinion the above Statement is a correct summary of the expenditure on graves of the

Deloitte, Plender, Griffiths & Co., Auditors,
Chartered Accountants.

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CIVIL ACCOUNTS,
1954—55

CLASS III

HOME DEPARTMENT, LAW AND JUSTICE

CLASS III
HOME DEPARTMENT, LAW AND JUSTICE

SUMMARY

Page	No. of Vote	SERVICE	Estimated Gross Expenditure	Authorised Appropriations in Aid	Supply Grant	Actual Gross Expenditure		
			£	£	£	£	s.	d.
131	1	Home Office	6,198,360	1,224,650	4,973,710	6,119,316	14	8
135	2	Home Office (Civil Defence Services) ..	15,946,185	489,800	15,456,385	13,849,903	10	8
138	3	Police, England and Wales	34,597,245	228,935	34,368,310	33,780,119	13	1
148	4	Prisons, England and Wales	9,578,981	1,844,000	7,734,981	9,215,155	1	1
152	5	Child Care, England and Wales	9,487,000	645,100	8,841,900	9,244,497	12	2
154	6	Fire Services, England and Wales	4,528,935	26,000	4,502,935	4,519,915	11	—
157	7	Carlisle State Management District ..	1,566,775	1,566,675	100	1,538,715	1	6
159	8	Supreme Court of Judicature, &c. ..	1,577,978	1,577,868	110	1,563,177	4	6
163	9	County Courts	1,361,375	880,000	481,375	1,304,140	16	6
166	10	Legal Aid Fund	1,552,225	—	1,552,225	1,275,000	—	—
167	11	Land Registry	617,980	617,870	110	604,777	18	5
168	12	Public Trustee	434,700	434,600	100	428,004	15	2
170	13	Law Charges	633,261	148,500	484,761	629,511	6	6
173	14	Miscellaneous Legal Expenses	63,410	—	63,410	60,828	14	11
175	15	Scottish Home Department (Civil Defence Services)	1,510,094	27,500	1,482,594	1,267,511	16	4
177	16	Police, Scotland	3,567,184	1,500	3,565,684	3,498,330	17	3
178	17	Prisons, Scotland	839,592	120,970	718,622	826,372	8	—
180	18	Approved Schools, Scotland	268,800	7,000	261,800	260,850	7	6
181	19	Fire Services, Scotland	447,582	2,650	444,932	429,002	19	7
183	20	State Management Districts, Scotland ..	375,233	375,123	110	372,894	17	8
185	21	Scottish Land Court	18,146	675	17,471	18,126	6	10
186	22	Law Charges and Courts of Law, Scotland	451,589	236,400	215,189	447,053	5	3
189	23	Department of the Registers of Scotland	136,990	136,880	110	135,831	8	4
191	24	Supreme Court of Judicature, &c., Northern Ireland	78,289	22,455	55,834	76,183	1	4
194	25	Irish Land Purchase Services	1,194,740	100	1,194,640	1,193,373	15	3
Total			£ 97,032,649	10,615,251	86,417,398	92,658,595	3	6

CLASS III
HOME DEPARTMENT, LAW AND JUSTICE

SUMMARY

No. of Vote	Appropriations in Aid applied			Net Expenditure			Gross Expenditure compared with Estimate : Saving			Deficiency of Appropriations in Aid			Amount to be surrendered			Extra Receipts payable to Exchequer		
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
1	1,224,650	--	--	4,894,666	14	8	79,043	5	4	--	--	--	79,043	5	4	104,838	13	5
2	489,800	--	--	13,360,103	10	8	2,096,281	9	4	--	--	--	2,096,281	9	4	34,215	11	1
3	228,935	--	--	33,551,184	13	1	817,125	6	11	--	--	--	817,125	6	11	14,735	17	6
4	1,677,192	--	8	7,537,963	--	5	363,825	18	11	166,807	19	4	197,017	19	7	1,701	7	6
5	645,100	--	--	8,599,397	12	2	242,502	7	10	--	--	--	242,502	7	10	76,952	10	3
6	26,000	--	--	4,493,915	11	--	9,019	9	--	--	--	--	9,019	9	--	1,684	7	6
7	1,538,715	1	6	--	--	--	28,059	18	6	27,959	18	6	100	--	--	62,277	8	2
8	1,563,177	4	6	--	--	--	14,800	15	6	14,690	15	6	110	--	--	124,534	15	8
9	880,000	--	--	424,140	16	6	57,234	3	6	--	--	--	57,234	3	6	3,641	14	9
10	--	--	--	1,275,000	--	--	277,225	--	--	--	--	--	277,225	--	--	--	--	--
11	604,777	18	5	--	--	--	13,202	1	7	13,092	1	7	110	--	--	289,350	13	1
12	428,004	15	2	--	--	--	6,695	4	10	6,595	4	10	100	--	--	108,019	15	9
13	148,500	--	--	481,011	6	6	3,749	13	6	--	--	--	3,749	13	6	17,138	17	--
14	--	--	--	60,828	14	11	2,581	5	1	--	--	--	2,581	5	1	1,012	18	--
15	17,570	7	3	1,249,941	9	1	242,582	3	8	9,929	12	9	232,652	10	11	250	4	7
16	1,500	--	--	3,496,830	17	3	68,853	2	9	--	--	--	68,853	2	9	574	10	7
17	120,970	--	--	705,402	8	--	13,219	12	--	--	--	--	13,219	12	--	13,014	4	8
18	7,000	--	--	253,850	7	6	7,949	12	6	--	--	--	7,949	12	6	3,202	16	8
19	1,074	2	--	427,928	17	7	18,579	--	5	1,575	18	--	17,003	2	5	--	--	--
20	372,894	17	8	--	--	--	2,338	2	4	2,228	2	4	110	--	--	37,370	9	5
21	675	--	--	17,451	6	10	19	13	2	--	--	--	19	13	2	2,566	8	10
22	236,400	--	--	210,653	5	3	4,535	14	9	--	--	--	4,535	14	9	34,020	5	11
23	135,831	8	4	--	--	--	1,158	11	8	1,048	11	8	110	--	--	8,421	9	--
24	22,455	--	--	53,728	1	4	2,105	18	8	--	--	--	2,105	18	8	5,609	5	6
25	90	8	1	1,193,283	7	2	1,366	4	9	9	11	11	1,356	12	10	--	--	--
	10,371,313	3	7	82,287,281	19	11	4,374,053	16	6	243,937	16	5				945,134	4	10
Total amount to be surrendered													£	4,130,116	--	1		

HOME OFFICE

ACCOUNT of the sum expended, in the year ended 31 March 1955, compared with the sum granted, for the salaries and expenses of the office of Her Majesty's Secretary of State for the Home Department and Minister for Welsh Affairs and subordinate offices ; grants towards the expenses of the probation of offenders, of courts of summary jurisdiction and of school crossing patrols ; certain grants in aid ; and sundry services, including certain services arising out of the war.

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£	s. d.	£	s. d.
GENERAL ADMINISTRATION						
A.1.—Salaries, &c. . .	1,927,450	1,954,427 8 7	—		26,977	8 7
A.2.—Travelling and Incidental Expenses . .	170,000	165,858 3 3	4,141	16 9	—	
A.3.—Special Services . .	45,350	45,409 16 9	—		59	16 9
A.4.—Purchase and Maintenance of Vehicles	46,000	43,531 17 4	2,468	2 8	—	
DEPOTS, STORES AND WORKSHOPS						
B.1.—Salaries, &c. . .	517,585	483,794 16 7	33,790	3 5	—	
B.2.—Travelling and Incidental Expenses . .	15,000	15,799 16 11	—		799	16 11
B.3.—Equipment, Stores, &c.	178,700	153,578 9 3	25,121	10 9	—	
PROBATION OF OFFENDERS, &c.						
C.1.—Grants towards the Expenses of Probation	740,000	730,463 18 —	9,536	2 —	—	
C.2.—Probation Hostels and Homes . .	92,000	84,130 3 11	7,869	16 1	—	
C.3.—Attendance Centres	10,000	5,905 5 5	4,094	14 7	—	
C.4.—Expenses of Research	2,500	2,500 — —	—		—	
D.—Grants towards expenses of Courts of Summary Jurisdiction	2,170,000	2,169,507 — —	493	— —	—	

EXPLANATION of the Causes of Variation between Expenditure and Grant

A.1.—Due to increased salary scales (£88,100), partly offset by delays in filling vacancies, savings on overtime, &c. (£61,200).

A.4.—Repair work, licences and insurances cost less than expected.

B.1.—Delays in opening new stores and labour shortages at Depots resulted in savings in staff costs.

B.3.—Mainly due to unfulfilled orders for workshop materials and spare parts and to reduced transport requirements for removal of stores.

C.1.—Savings on balances of grant estimated to be due in respect of 1953-54 (£24,000) were partly offset by the cost of improved salary scales (£14,500).

C.2.—Due to the recovery, by deduction, of grant overpaid in 1953-54.

C.3.—There were fewer Attendance Centres operating during the year than expected.

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
E.—Grants towards expenses of School Crossing Patrols	241,000	223,585 16 11	17,414 3 1	—	—	
F.—Special Constabulary and other Medals	250	270 1 4	—	20 1 4	—	
G.—Royal Irish Constabulary : Liquidation Expenses	25	2 - 8	22 19 4	—	—	
H.1.—Marriage Guidance—Grants in Aid . .	8,000	7,889 13 6	110 6 6	—	—	
H.2.—Training of Marriage Guidance Counselors	4,000	4,001 6 6	—	1 6 6	—	
I.—Miscellaneous Services arising out of the war	30,500	28,560 19 9	1,839 - 3	—	—	
GROSS TOTAL . . £	6,198,360	6,119,316 14 8	106,901 15 5	27,858 10 1		
	Estimated	Applied				
Z.—Appropriations in Aid	1,224,650	1,224,650 - -				
NET TOTAL . . £	4,973,710	4,894,666 14 8	Surplus to be surrendered £79,043 5 4			

EXPLANATION of the Causes of Variation between Expenditure and Grant—*contd.*

E.—Due to the recovery of overpayments of grant in respect of 1953-54 and to the payment of fewer outstanding balances than estimated.

I.—Expenditure on Channel Island Services was less than expected. In connection with the rehabilitation of Alderney the expenditure was (i) repairs to damaged houses £39 ; (ii) re-bounding of land £1,671 ; (iii) compensation for land acquired for an airfield £71 ; (iv) compensation for use of power station £1,599 (L.O.90/01). Total £3,380.

Expenditure amounting to £24,597 was incurred in repairing and maintaining the Alderney breakwater.

Compensation was also paid with Treasury authority in respect of—

- (a) the requisitioning from 1940 to 1945 of a property in the Isle of Man as part of an internment camp £536 (L.O.105/29/01) ;
- (b) missing and damaged chattels from property in the Isle of Man rented for the accommodation of internees £100 (L.O.105/29/01).

Receipts payable to Exchequer	Estimated	Realised	
	£	£	s. d.
(i) Receipts of classes authorised to be used as Appropriations in Aid	1,224,650	1,329,290	14 3
(ii) Receipts of other classes	—	197	19 2
Total		£1,329,488	13 5
Appropriated in aid (Subhead Z)		1,224,650	— —
Payable separately to Exchequer		£104,838	13 5

Details of Receipts	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid :—		
Home Office fees on Royal Licences, Charters, &c.	50	360
Fees under the British Nationality Act, 1948	90,000	118,941
Fees for documents of identity (for persons of no nationality or doubtful nationality)	6,000	5,400
Ditto : Fees surcharged on certain documents	100	10
Fees, &c., under the Explosives Act, 1875	475	763
Fees for chemical examination of samples of explosives	200	221
Fees under the Petroleum Act, 1928	75	46
Burial Removal Licence fees under the Fees (Increase) Act, 1923	600	410
Fees under the Dangerous Drugs Act, 1920	9,500	9,098
Fines, England and Wales :—		
Fines and forfeitures under the Explosives Act, 1875, and moiety of fines under the Dangerous Drugs and Poisons (Amendment) Act, 1923, and forfeitures under that Act ..	50	
Other fines, fees, &c., payable to the Secretary of State under Section 27 of the Justices of the Peace Act, 1949, excluding sums formerly payable to the Exchequer or to any Government Department or person on behalf of Her Majesty by virtue of specific enactments (see Subhead D).	1,088,000	1,140,862
Receipts in connection with Channel Islands services	5,000	5,738
Receipts from Fire Authorities, &c., for stores and services ..	17,600	38,640
Miscellaneous receipts	7,000	8,802
Total	£1,224,650	1,329,291
(ii) Receipts of other classes :—		
Grants repaid by the Jewish Refugee Committee.. .. .	—	140
Refund of Grant on closure of a Probation Home	—	58
Total		£198

In all cases the estimate was necessarily conjectural.

NOTES

Subhead A.4 includes £534 in respect of road accident cases involving departmental vehicles where amounts ranged from £1 to £74 (49 cases) (L.O.105/1/05).

The following amounts have been written off :—

Losses and stocktaking deficiencies (i) under Treasury authority (one case) £1,377 (L.O.98/1/01) ; (ii) under delegated authority (three cases) £30.

A surplus store item of £8 has been taken on charge.

Fees amounting to £8 were remitted on the grant of a Charter of Incorporation to Queen Elizabeth House, Oxford (L.O.65/216/011).

Fines, fees and any other sums payable to the Secretary of State under Section 27(1) of the Justices of the Peace Act, 1949, have been written off as irrecoverable as follows :—

	£
Under Treasury authority (L.O.98/1/03)	31,513
Under Secretary of State's authority	5,812

The fines, fees, &c., received in the year for transfer to the appropriate Departments totalled £824,997.

F. A. Newsam,
Accounting Officer.

15 September 1955.

I have examined the above Account 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 I certify, as the result of my audit, that in my opinion the above Account is correct.

F. N. Tribe,
Comptroller and Auditor General.

HOME OFFICE (CIVIL DEFENCE SERVICES)

ACCOUNT of the sum expended, in the year ended 31 March 1955, compared with the sum granted, for grants and expenses in connection with Civil Defence, including certain expenditure arising out of the war.

Service	Grant	Expenditure		Expenditure compared with Grant			
				Less than Granted		More than Granted	
	£	£	s.	d.	£	s.	d.
CIVIL DEFENCE TECHNICAL TRAINING, &C., ESTABLISHMENTS							
A.1.—Salaries, &c. <i>Original</i> .. £197,375 <i>Supplementary</i> .. £8,470							
	205,845	197,255	—	5	8,589	19	7
A.2.—Pay and Allowances of Trainees ..	39,000	41,410	—	—	—	2,410	—
A.3.—Travelling and In- cidental Expenses	23,000	17,142	5	11	5,857	14	1
A.4.—Training Equip- ment, Stores, &c.	68,000	57,325	—	10	10,674	19	2
B.—Equipment and Materials <i>Original</i> .. £12,024,000 <i>Less Supplementary</i> £381,360							
	11,642,640	10,521,966	6	7	1,120,673	13	5
C.—Grants to Local Authorities ..	3,752,000	2,906,293	2	4	845,706	17	8
D.—Other Services ..	210,000	104,789	18	—	105,210	2	—

EXPLANATION of the Causes of Variation between Expenditure and Grant

A.1.—The saving is mainly due to deferring the opening of the depot for training R.A.F. reservists in fire fighting.

A.2.—Excess due to increased numbers of trainees and improved scales of pay and allowances.

A.3.—Travelling expenses were less than expected.

A.4.—Expenditure on stores and food at the Civil Defence Staff College and technical training schools was less than expected owing to cancellation of courses pending revision of training syllabuses.

B.—The saving is mainly due to delay in deliveries of certain items of equipment owing to production difficulties and to cancellation of some orders pending a review of policy.

C.—The saving is mainly due to the slowing down of building projects, pending review of policy, and balances of grants to local authorities in respect of prior years being less than estimated.

D.—The saving is mainly due to protracted negotiations regarding the acquisition of deep shelters (£23,000); non-completion of training films pending review of training syllabuses (£34,700); the cost of dismantling certain protective installations being less than expected (£13,400); and the deferment of certain experimental work (£31,700).

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
E.—Civil Defence at Coventry Supplementary	5,700	3,721 16 7	1,978 3 5		—	
GROSS TOTAL						
Original .. £16,313,375						
Less Supplementary £367,190						
	£15,946,185	13,849,903 10 8	2,098,691 9 4		2,410 — —	
Deduct—	Estimated	Applied				
Z.—Appropriations in Aid						
Original .. £857,000						
Less Supplementary £367,200						
	489,800	489,800 — —				
NET TOTAL						
Original £15,456,375						
Supplementary .. £10						
	£15,456,385	13,360,103 10 8				
			Surplus to be surrendered £2,096,281 9 4			

Receipts payable to Exchequer

	Estimated	Realised
	£	£ s. d.
Receipts authorised to be used as Appropriations in Aid	489,800	524,015 11 1
Appropriated in aid (Subhead Z)		489,800 — —
Payable separately to Exchequer		£34,215 11 1

Details of Receipts

	Estimated	Realised
	£	£
Sale of equipment, films and uniforms	309,200	320,959 (a)
Contributions from students and staff at Civil Defence Schools and Staff College	40,000	32,567 (b)
Contributions from staff at Civil Defence Experimental Mobile Column	1,000	1,703 (c)
Miscellaneous receipts	137,000	168,787 (d)
Repayment by Coventry City Council of the cost of certain Civil Defence functions exercised by appointed Commissioners	2,600	— (e)
	£489,800	524,016

(a) Mainly due to increased sales of equipment.

(b) Meals at the Training Establishments were fewer than expected.

(c) Mainly due to the retention of the staff for residual duties after the disbandment of the Column.

(d) Miscellaneous credits from Civil Defence Corps authorities and receipts from the sale of scrap steel and materials were greater than expected.

(e) No repayment was made by the Council during the year.

NOTES

Subhead A.4 includes £430 in respect of road accident cases involving departmental vehicles where amounts ranged from £2 to £63 (22 cases) (L.O.105/1/05).

Subhead B includes a payment of £1,537 which represents the cost of dyeing material for Civil Defence armbands in excess of requirements.

Subhead C includes :—

£252,701 extra-statutory payments of grants amounting for some services to full reimbursement and for other services to not more than three quarters of the expenditure of local authorities arising from (a) wartime Civil Defence measures and (b) functions conferred on them by Regulations under Section 2 of the Civil Defence Act, 1948, and incurred in advance of the Civil Defence (Grant) Regulations, 1953 ; including extra-statutory payments to supplement grants already paid at the provisional rate of 75 per cent. on approved expenses that would have qualified for full reimbursement under the provisions of the Grant Regulations (L.O.123/119/02).

£5,874 *ex-gratia* payment included in the settlement with a local authority for the cost of demolition of shelters and emergency water tanks (L.O.123/318/02).

£167 grant on settlement of a contractor's wartime claim not fully supported by vouchers (L.O.98/1/04B).

£57 grant on compensation to members of the Civil Defence Corps and Auxiliary Fire Service for loss of earnings as a result of injury arising out of the execution of civil defence duties, prior to establishment of the sick pay scheme authorised by the Civil Defence Corps (Sick Pay) Warrant, 1954, and the Fire Services (Auxiliary Firemen) (Sick Pay) Regulations, 1954, (6 cases) (L.O.319/305/01 and L.O.105/319/10).

£37 *ex-gratia* payment for loss of, or damage to, salvaged furniture in a local authority store.

Subhead D includes £7,714 extra-contractual payment in respect of the clearance of hardcore dumps (L.O.105/264/02).

The following amounts have been written off with Treasury authority :—

Free gift of equipment, &c., to War Office on transfer of Home Office Civil Defence Experimental Mobile Column £59 (D.A.O.3/51).

Loss of shelter material resulting from unauthorised removal from local authority depots £1,133 (L.O.98/1/04).

Losses and stocktaking deficiencies :—(i) under Treasury authority (14 cases) £4,187 (L.O.98/1/01 and L.O.98/1/01, Pt.B) ; (ii) under delegated authority (213 cases) £1,802. Surpluses of stores totalling £2,905 have been taken on charge.

Claims abandoned :—

£3,700 representing the local authorities' share (25 per cent.) of the cost of articles of equipment of a consumable nature issued for training purposes in advance of Civil Defence (Grant) Regulations, 1953 (L.O.123/106/05).

£1,638 for shelter parts supplied to three contractors, now bankrupt, and to householders (L.O.98/1/04).

£31 due from a former member of the Department in respect of messing and accommodation charges (£27) overpaid wages (£4) (L.O.99/02).

F. A. Newsam,
Accounting Officer.

20 September 1955.

I have examined the above Account 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 I certify, as the result of my audit, that in my opinion the above Account is correct.

F. N. Tribe,
Comptroller and Auditor General.

POLICE, ENGLAND AND WALES

ACCOUNT of the sum expended, in the year ended 31 March 1955, compared with the sum granted, for expenses in connection with the police services in England and Wales, including the cost of inspection and training; grants in respect of expenditure incurred by police authorities; a contribution to the International Criminal Police Commission; and fees to deputy metropolitan magistrates.

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
METROPOLITAN POLICE						
A.—Salaries under the Metropolitan Police Act, 1899 ..	8,576	8,573 15 -	2 5 -			
B.—Contribution under the Police Act, 1909	100,000	100,000 - -				
INSPECTORS OF CONSTABULARY						
C.—Salaries, &c. ..	17,185	16,425 18 4	759 1 8			
D.—Travelling and Incidental Expenses ..	5,000	4,560 11 2	439 8 10			
SPECIAL SERVICES						
E.1.—Salaries, &c. ..	447,854	457,313 8 8			9,459 8 8	
E.2.—New Buildings, Alterations, &c. ..	78,175	62,610 8 7	15,564 11 5			
E.3.—Other Expenses ..	438,560	421,360 12 6	17,199 7 6			
GOVERNMENT GRANTS						
F.—Grants in respect of Police Expenditure	33,500,000	32,706,941 11 10	793,058 8 2			
G.—International Criminal Police Commission	1,885	1,885 - -				
H.—Fees to Deputy Metropolitan Magistrates	10	448 7 -			438 7 -	
GROSS TOTAL .. £	34,597,245	33,780,119 13 1	827,023 2 7		9,897 15 8	
<i>Deduct—</i>	<i>Estimated</i>	<i>Applied</i>				
Z.—Appropriations in Aid	228,935	228,935 - -				
NET TOTAL .. £	34,368,310	33,551,184 13 1	Surplus to be surrendered £817,125 6 11			

EXPLANATION of the Causes of Variation between Expenditure and Grant

E.1.—Excess mainly due to increased salary scales (£15,800) partly offset by saving on unfilled vacancies (£6,550).

E.2.—Saving mainly due to the delayed progress or deferment of the building schemes at the various establishments.

F.—The balances of grant due for 1953-54 were less than expected. During the year the grants were abated by £378,591 for police authorities' contributions towards certain of the expenditure included under Subheads E.1 to E.3 on Laboratories, Wireless Services and Training.

H.—Due to an appointment made with the approval of the Secretary of State during the absence of magistrates on protracted sick leave.

Receipts payable to Exchequer		Estimated	Realised		
		£	£	s.	d.
Receipts authorised to be used as Appropriations in Aid	.. ..	228,935	243,670	17	6
Appropriated in aid (Subhead Z)	.. ..		228,935	-	-
Payable separately to Exchequer	.. ..		£14,735	17	6

Details of Receipts		Estimated	Realised		
		£	£	s.	d.
Rateable deductions	.. ..	285	284		
Contributions by staffs of regional wireless stations towards the cost of accommodation and transport	.. ..	3,300	3,685		
Rentals of wireless apparatus	.. ..	140,000	144,905		(a)
Receipts in connection with special courses at Police Training Centres	.. ..	54,000	57,743		(b)
Receipts from visitors and staff at Police Training Centres for accommodation and food	.. ..	5,250	6,031		(c)
Receipts in respect of colonial students at the Police College	.. ..	14,000	15,831		(c)
Receipts from visitors and staff at the Police College for accommodation and food	.. ..	3,600	4,337		(c)
Miscellaneous receipts	.. ..	8,500	10,855		(c)
Total	.. ..	£228,935	243,671		

(a) Due to acceleration in rate of installation of wireless equipment.

(b) The number of special courses exceeded that anticipated.

(c) These estimates are necessarily conjectural.

NOTES

Subhead E.3 includes :—

£253 in respect of 23 road accident cases involving departmental vehicles where amounts ranged from £1 to £80 (L.O. 105/1/05).

£51 balance of total cost of £128 for making good damage to Police College premises caused by fire (£77 was accounted for under subhead J in 1953-54) (L.O. 98/1/04).

F. A. Newsam,
Accounting Officer.

14 September 1955.

I have examined the above Account 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 I certify, as the result of my audit, that in my opinion the above Account is correct.

F. N. Tribe,
Comptroller and Auditor General.

METROPOLITAN

Receipts	Estimate	Actual	Receipts compared with Estimate			
			Less than Estimated		More than Estimated	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
METROPOLITAN POLICE						
A.—Vote of Parliament :						
(1) For Salaries of Commissioner, Receiver and two Assistant Commissioners, under s.1 of the Metropolitan Police Act, 1899	8,576	8,571 17 2	4 2 10	—	—	
(2) For Police expenses, under s.3(1) of the Miscellaneous Financial Provisions Act, 1950 ..	9,303,201	9,350,317 8 3	—	47,116 8 3	—	
(3) For imperial and national services of Metropolitan Police, under s.1 of the Police Act, 1909 ..	100,000	100,000 - -	—	—	—	
(4) For traffic patrol vehicles, under s. 57(4) of the Road Traffic Act, 1930 ..	38,000	43,157 14 8	—	5,157 14 8	—	
(5) For licensing of taxi-cabs under s.24(1)(b) of the Vehicles (Excise) Act, 1949	11,000	11,106 - -	—	106 - -	—	
(6) For licensing of drivers and conductors of public service vehicles, under s.51(5) of the London Passenger Transport Act, 1933 ..	4,500	6,117 - -	—	1,617 - -	—	
(7) For Civil Defence expenses, under s.3 of the Civil Defence Act, 1948 ..	151,000	43,185 6 -	107,814 14 -	—	—	
(8) For school crossing patrols expenses, under s.3 of the School Crossing Patrols Act, 1953	69,500	64,257 14 8	5,242 5 4	—	—	
B.—Precept for Metropolitan Police purposes	9,840,000	9,864,013 15 10	—	24,013 15 10	—	
C.—For the services of Police specially employed ..	376,000	382,561 2 1	—	6,561 2 1	—	

EXPLANATION of the Causes of Variation between Receipts and Estimate

A.(4).—Mainly due to receipt of grant in respect of expenditure on loud-speaker equipment.

A.(7).—Due to a decision not to proceed with major constructional works.

POLICE FUND

Payments	Estimate	Actual	Payments compared with Estimate			
			Less than Estimated		More than Estimated	
	£	£ s. d.	£ s. d.		£ s. d.	
METROPOLITAN POLICE						
A.—Administrative Expenses :						
Salaries, wages, printing, stationery, &c.	1,974,000	2,077,331 11 11	—		103,331 11 11	
B.—Pay, Allowances, Clothing and Equipment of the Force :						
(1) Pay of the Force	8,400,000	9,056,504 11 1	—		656,504 11 1	
(2) Rent and other allowances . .	1,226,000	1,129,025 0 4	96,974 19 8		—	
(3) Clothing, &c.	425,000	331,485 13 7	93,514 6 5		—	
(4) Women Police—pay, clothing, &c.	245,000	252,773 4 3	—		7,773 4 3	
(5) Police Cadets—pay, clothing, &c.	90,000	110,360 1 3	—		20,360 1 3	
(6) First Police Reserve	4,500	4,575 — —	—		75 — —	
C.—Land and Buildings—Purchase and Construction :						
(1) Purchase of land, purchase and construction of buildings	800,000	799,977 14 11	22 5 1		—	
(2) Professional and legal charges, &c.	70,000	90,541 17 3	—		20,541 17 3	
(3) Furniture, fittings and plant . .	70,000	96,066 5 2	—		26,066 5 2	
(4) Loan charges	331,000	315,483 4 —	15,516 16 —		—	
D.—Buildings—Alterations, Improvements and Maintenance :						
(1) Alterations, improvements and repairs	350,000	319,098 7 10	30,901 12 2		—	
(2) War Damage Reinstatement of buildings	16,000	9,362 1 2	6,637 18 10		—	
(3) Rent, insurance, rates and taxes	289,000	282,857 4 9	6,142 15 3		—	
(4) Fuel, light, cleaning and miscellaneous	198,000	195,154 0 2	2,845 19 10		—	
E.—Motor Vehicles, Boats and Horses	519,200	447,513 14 8	71,686 5 4		—	

EXPLANATION of the Causes of Variation between Payments and Estimate

- A.—Due to pay increases and augmentations to the Civil establishments.
- B.(1).—Higher rates of pay were introduced in January 1954.
- B.(2).—Due largely to a fall in the strength of the Force and to a reduction in the amounts payable by way of compensatory grant.
- B.(3).—Mainly due to delays in delivery of uniform clothing.
- B.(5).—Due to increases in pay and in the authorised establishment.
- C.(1).—Further expenditure of £779,543 6s. 3d. was defrayed out of loan.
- C.(2). } The progress achieved in connection with the building programme involved increased
- C.(3). } expenditure in respect of fees to Quantity Surveyors, &c., and larger purchases of
- furniture, fixtures and fittings.
- C.(4).—New borrowing amounted to £1,000,000, compared with the estimate of £1,500,000, and was taken up later in the year (see Loan Statements 1 and 2).
- D.(1).—Due to delays experienced in connection with schemes for alterations and improvements.
- D.(2).—Due to delay in works of reinstatement.
- E.—Due to the introduction of a cheaper type of vehicle for conveyance of prisoners and to reduced consumption of petrol, tyres and spare parts.

METROPOLITAN

Receipts	Estimate	Actual	Receipts compared with Estimate			
			Less than Estimated		More than Estimated	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
D.—Contributions from pay of Police towards Pension ..	385,000	414,679 5 7	—		29,679 5 7	
E.—Civil Staff Contributions under Widows' Pensions Scheme	3,300	3,566 6 10	—		266 6 10	
F.—Fees for service of Summonses, Certificates and Licences, Reports of Street Accidents, &c.	35,000	36,858 2 3	—		1,858 2 3	
G.—For Medical and Dental Services	24,000	25,445 6 9	—		1,445 6 9	
H.—Interest on Cash Balance ..	45,000	60,803 9 11	—		15,803 9 11	
J.—Rents receivable	35,000	36,997 3 2	—		1,997 3 2	
K.—Sales of Surplus Property :						
(1) Land and buildings ..	15,000	32,387 7 7	—		17,387 7 7	
(2) Motor vehicles, boats and horses	45,000	54,828 16 5	—		9,828 16 5	
(3) Clothing and other articles	32,000	22,486 13 7	9,513 6 5		—	
L.—War Damage Compensation : Police Buildings ..	23,000	69,826 11 4	—		46,826 11 4	
M.—Miscellaneous Receipts ..	92,000	132,014 5 7	—		40,014 5 7	
N.—Police Prosecutions : Legal expenses and witnesses' expenses recovered in non-indictable cases	63,000	81,179 15 4	—		18,179 15 4	
LONDON PROBATION SYSTEM						
O.—Exchequer Grant towards expenses of London Probation System, under s. 77 (3) (a) of the Criminal Justice Act, 1948	76,500	75,906 17 6	593 2 6		—	
P.—Precept for expenses of London Probation System ..	104,000	103,643 2 —	356 18 —		—	

EXPLANATION of the Causes of Variation between Receipts and Estimate—*contd.*

D.—Consequent on the introduction of higher rates of pay in January 1954.

H.—Larger balances were available for investment and rates of interest were higher than expected.

K.(1).—Represents the proceeds of sale of a property which it was decided to sell after the Estimate was prepared.

K.(2).—Proceeds of sale of surplus cars were greater than expected.

K.(3).—Contract prices for old clothing fell sharply.

L.—Due to earlier submission and settlement of claims.

M.—Due to increases in the amounts received for police training courses and other agency services.

N.—The estimate was necessarily approximate.

POLICE FUND—*contd.*

Payments	Estimate	Actual		Payments compared with Estimate			
				Less than Estimated		More than Estimated	
	£	£	s.	d.	£	s.	d.
F.—Miscellaneous Expenses :							
(1) Subsistence and refreshment allowances, and miscellaneous expenses incurred by Police	232,000	234,235	3	5	—		2,235 3 5
(2) Expenses incurred by Police in tracing, arresting and conveying offenders, preserving order on special occasions, and sundry expenses	101,000	94,928	13	3	6,071	6	9
(3) Nursing Home, medical and dental expenses ..	17,600	19,031	19	7	—		1,431 19 7
(4) Lanterns and traffic signals ..	8,000	4,577	3	4	3,422	16	8
(5) Contribution to Home Office Special Services Fund towards expenses of Police College	20,000	21,955	10	9	—		1,955 10 9
(6) Contribution to M.P. Food Service	95,000	135,506	17	2	—		40,506 17 2
(7) Civil Defence: Buildings, warning system, sundry training expenses, &c. ..	210,000	67,901	7	6	142,098	12	6
(8) Pay, clothing and expenses of school crossing patrols ..	140,000	136,898	2	2	3,101	17	10
(9) Miscellaneous	1,210	555	12	3	654	7	9
(10) Expenses in connection with the Coronation ..	—	9,488	16	11	—		9,488 16 11
G.—Telephones, Teleprinters and Wireless	205,000	180,839	4	5	24,160	15	7
H.—Special Constabulary Expenses	34,600	34,756	1	7	—		156 1 7
J.—Pensions, &c., of Retired Members of Commissioner's and Receiver's Offices ..	80,000	67,183	18	7	12,816	1	5
K.—Pensions, &c., of Police ..	4,112,000	4,161,171	10	3	—		49,171 10 3
L.—Police Prosecutions: Legal expenses and witnesses' expenses in non-indictable cases	59,000	59,996	7	2	—		996 7 2
LONDON PROBATION SYSTEM							
M.—Salaries and Expenses ..	168,000	171,714	15	10	—		3,714 15 10

EXPLANATION of the Causes of Variation between Payments and Estimate—*contd.*

F.(4).—New lanterns and signals provided for in the Estimate were not purchased.

F.(6).—This contribution covers the trading period of fifteen months to 31 December 1954 and includes an allowance for equipment not previously charged and for depreciation of stock. New arrangements for the management and financing of the police canteens were introduced on 1 January 1955.

F.(7).—Due to the decision not to proceed with major constructional works and to delays in the receipt of contractors' final accounts.

F.(10).—Due to late submission of accounts.

G.—Due to reductions in the cost of telephone and teleprinter services and smaller purchases of wireless equipment.

J.—The number of retirements was fewer than expected.

METROPOLITAN

Receipts	Estimate	Actual	Receipts compared with Estimate					
			Less than Estimated		More than Estimated			
METROPOLITAN POLICE COURTS	£	£ s. d.	£	s.	d.	£	s.	d.
Q.—Precept for Metropolitan Police Court expenses ..	52,000	51,823 1 -	176	19	-	-	-	-
R.—Exchequer Grant towards expenses of the Metropolitan Police Courts, under s. 27 of the Justices of the Peace Act, 1949 ..	166,000	158,473 - -	7,527	-	-	-	-	-
S.—Miscellaneous Metropolitan Police Courts receipts (including War Damage Compensation)	10,800	4,900 7 10	5,899	12	2	-	-	-
	£21,108,377	21,239,107 11 4	137,128	0	3	267,858	11	7
Receipts from Loan		1,000,000 - -						
Balance, 1 April 1954 (including a balance of £274,764 19s. 11d. on Loan Account)		3,653,040 6 7						
		£25,892,147 17 11						

EXPLANATION of the Causes of Variation between Receipts and Estimate—*contd.*

S.—A surplus site was not disposed of as anticipated.

NOTES

£

J.—Includes extra-statutory award of gratuity and additional allowance to the legal personal representatives of a deceased station cleaner (POL.725/4/279) 142

K.—Includes extra-statutory awards (a) in 11 cases amounting to £15 under Regulation 60 of the Police Pensions Regulations, 1949, (b) in two cases amounting to £53 under the Pensions (Increase) Acts, 1920 and 1924, and (c) a contribution of £94, the Metropolitan Police share of an extra-statutory award by a Police Joint Committee under Regulation 10 of the Police Pensions Regulations, 1949 (POL.521/1/169) and £74 in respect of a similar award made to a widow of a Metropolitan Police Pensioner (POL.565/3/150).

The following losses and overpayments were written off and *ex gratia* payments made by the Secretary of State's authority :—

	£
Loss of miscellaneous items of equipment over a number of years revealed by stocktaking and chargeable to various subheads (POL.840/1/1)	642

Receipts

K.—Loss on contract due to default of contractors against whom a claim was waived (POL.960/3/1)	720
M.—Loss of costs due to Receiver owing to bankruptcy of plaintiff—one case (POL.1021/1/8)	73
—one case (POL.1001/2/1)	37

POLICE FUND—*contd.*

Payments	Estimate	Actual	Payments compared with Estimate			
			Less than Estimated		More than Estimated	
METROPOLITAN POLICE COURTS						
N.—Salaries, Pensions, &c. ..	£ 172,560	£ 184,079 16 9	£ —	s. d.	£ 11,519 16 9	s. d.
O.—Land and Buildings :						
(1) Purchase of land ; purchase and construction of buildings	—	—	—	—	—	—
(2) Furniture, &c.	1,700	1,577 12 9	122 7 3		—	
(3) Professional and legal charges	—	1 - 5	—		1 - 5	
P.—Alterations, Improvements and Maintenance :						
(1) Alterations, improvements and repairs	9,300	13,339 3 3	—		4,039 3 3	
(2) War Damage Reinstatement	—	—	—		—	
(3) Rent, insurance, rates and taxes	13,500	12,483 3 7	1,016 16 5		—	
(4) Fuel, light and miscellaneous expenses	12,700	10,285 14 10	2,414 5 2		—	
	£20,700,870	21,140,617 8 1	520,122 5 11		959,869 14 -	
Expenditure defrayed from Loan		779,543 6 3				
Balance, 31 March 1955 (including balance of £495,221 13s. 8d. on Loan Account)		3,971,987 3 7				
		£25,892,147 17 11				

EXPLANATION of the Causes of Variation between Payments and Estimate—*contd.*

N.—Improved scales of pay were introduced in March 1955 with effect from January 1953.
P.(1).—Additional works were undertaken during the year.

NOTES—*contd.*

£

Payments

B.—Overpayments of rent allowances, &c., not exceeding £50 in any one case (the authority of the Secretary of State has been obtained in each case)	623
C.— <i>Ex gratia</i> payment to cover part of a contractor's loss due to an error in tendering (POL.700/197/1)	200
<i>Ex gratia</i> payment to a building contractor to cover part of losses which he sustained through circumstances outside his control (926523/1)	210
Fees paid for abortive work on building schemes abandoned or redesigned (POL.683/1/4)—one case	200
—one case	259
—one case	77
—one case	362
E.—Motor cycle damaged beyond repair in accident (POL.981/1/37)	178
Loss of a fog lamp (POL.840/1/1)	3
J.—Overpayment of pension under the Pensions (Increase) Acts, 1944/47, due to a departmental error. Recovery limited to one year's overpayment (491601/60) ..	36
K.—Overpayment of pension outstanding at date of pensioner's death (113201/2) ..	99
Sums not exceeding £50 in any one case (the authority of the Secretary of State has been obtained in each case).. ..	143

S. J. Baker,

10 November 1955.

Receiver for the Metropolitan Police District.

I have examined the above Account. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

F. N. Tribe,

Comptroller and Auditor General.

METROPOLITAN

1. STATEMENT RELATING TO THE

Act authorising Loan	Amount authorised	Amount borrowed	
	£		£
Metropolitan Police (Borrowing Powers) Act, 1935, s.1	4,000,000	16 June 1936	500,000
		31 May 1937	500,000
		20 June 1938	500,000
		31 May 1939	500,000
		31 March 1950	500,000
		31 March 1952	500,000
		3 Nov. 1952	500,000
		31 March 1953	500,000
Metropolitan Police (Borrowing Powers) Act, 1952, s.1	5,000,000	2 Nov. 1953	1,000,000
		31 March 1955	1,000,000
TOTALS ..	£ 9,000,000	—	6,000,000

2. STATEMENT OF THE RECEIPTS AND PAYMENTS OF THE METROPOLITAN

Receipts

	Receipts prior to 1 April 1954	Receipts during the year ended 31 March 1955	Total Receipts
	£	£	£
From the Public Works Loan Commissioners ..	5,000,000	1,000,000	6,000,000
TOTALS ..	£ 5,000,000	1,000,000	6,000,000

POLICE FUND—*contd.*

REPAYMENT OF OUTSTANDING LOANS

Rate of Interest %	Period of Loan (years)	Amount paid off prior to 1 April 1954	Amount paid off during year ended 31 March 1955	Balance outstanding
		£ s. d.	£ s. d.	£ s. d.
3½	20	418,527 14 4	31,803 3 11	49,669 1 9
3½	20	403,006 9 11	31,294 13 1	65,698 17 —
3½	20	354,373 14 7	30,358 2 4	115,268 3 1
3½	20	339,598 15 10	29,817 13 5	130,583 10 9
3	30	43,823 — 10	11,795 18 6	444,381 — 8
4½	30	17,333 3 8	9,228 17 6	473,437 18 10
4½	30	12,862 5 4	9,036 16 10	478,100 17 10
4½	30	8,484 7 8	8,848 16 —	482,666 16 4
4	30	8,767 19 5	18,065 10 8	973,166 9 11
4	30	—	—	1,000,000 — —
—	—	1,606,777 11 7	180,249 12 3	4,212,972 16 2

POLICE LOAN ACCOUNT FROM 1 APRIL 1935 TO 31 MARCH 1955

Payments

	Payments prior to 1 April 1954	Payments during the year ended 31 March 1955	Total Payments
	£ s. d.	£ s. d.	£ s. d.
Police Quarters—Purchase of land and buildings	1,041,753 9 11	210,118 2 10	1,251,871 12 9
Construction of buildings ..	2,615,430 11 9	550,066 3 5	3,165,496 15 2
Police Stations—Purchase of land and buildings	94,645 19 4	—	94,645 19 4
Construction of buildings ..	680,289 8 4	—	680,289 8 4
Central Office—Purchase of land and buildings ..	92,889 6 6	—	92,889 6 6
Construction of buildings ..	200,226 4 3	19,359 — —	219,585 4 3
Balance, 31 March 1955	—	—	495,221 13 8
	£4,725,235 — 1	779,543 6 3	6,000,000 — —

S. J. Baker,

Receiver for the Metropolitan Police District.

10 November 1955.

PRISONS, ENGLAND AND WALES

ACCOUNT of the sum expended, in the year ended 31 March 1955, compared with the sum granted, for the salaries and expenses of the office of the Prison Commissioners and of prisons, Borstal institutions and detention centres in England and Wales.

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
PRISON COMMISSIONERS' OFFICE						
A.1.—Salaries, &c. . .	245,076	250,063 6 1	—		4,987 6 1	
A.2.—Travelling and Incidental Expenses . .	21,330	19,139 6 3	2,190 13 9		—	
PRISON, &c., STAFF						
B.1.—Pay and Allowances	4,246,689	4,303,749 18 1	—		57,060 18 1	
B.2.—Uniforms, &c. . .	92,000	90,335 17 2	1,664 2 10		—	
B.3.—Travelling and Removal Expenses . .	100,500	118,261 17 6	—		17,761 17 6	
PRISON, &c., BUILDINGS						
C.—New Buildings, Alterations, &c.						
Original	£1,022,220					
Supplementary	£10					
	1,022,230	896,172 16 1	126,057 3 11		—	
D.—Ordinary Repairs, &c.	240,000	235,550 1 1	4,449 18 11		—	
E.—Rent, &c.	10,450	9,554 15 7	895 4 5		—	

EXPLANATION of the Causes of Variation between Expenditure and Grant

Estimated number of prisoners 24,000
 Actual daily average number of prisoners 22,012

A.1.—Due mainly to Pay Supplement in respect of certain Treasury and Departmental grades.

A.2.—Due mainly to travelling being less than estimated, partly owing to the delay in the opening of new establishments.

B.1.—Due mainly to revised scales of pay of subordinate grades and Pay Supplement in respect of certain Treasury and Departmental grades ; partly offset by inability to recruit the additional staff required, mainly in the prison officer grade.

B.3.—Due mainly to an unforeseen increase in the number of officers transferred.

C.—Expenditure was appreciably less than estimated on the following items :—

	Grant	Expenditure
	£	£
Purchase of site for and erection of new permanent security training prison	100,000	65,412 (a)
Purchase of site for one psychiatric institution and the second permanent security training prison	20,000	— (b)
Liverpool : Reinstatement of war damage " C " Wing	10,000	— (c)
Provision of 26 superior officers' quarters	25,000	14,178 (d)
Provision of 400 quarters for subordinate staff	325,000	284,575 (e)

(a) Progress not as anticipated.

(b) (i) Psychiatric institution—acquired at nil cost.

(ii) Training prison—difficulty in acquiring site.

(c) Delay in placing contract for the work.

(d) Delay in placing contracts for the work at certain establishments.

(e) Adoption of smaller standard type houses (L.O.7/287/04).

E.—Due mainly to waiver of rent for farm taken over from the Ministry of Agriculture, Fisheries and Food.

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.		£ s. d.	
PRISON, &c. SERVICES						
F.1.—Lighting, Water, Heating, &c. ..	167,000	171,610 14 6	—		4,610 14 6	
F.2.—Victualling ..	725,000	629,134 14 7	95,865 5 5		—	
F.3.—Clothing, Bedding, Equipment, &c. ..	60,000	50,323 18 8	9,676 1 4		—	
F.4.—Medicines, Surgical Instruments, &c.	35,000	34,139 16 7	860 3 5		—	
F.5.—Materials for Farming, Manufacturing and Training ..	1,897,000	1,736,538 12 10	160,461 7 2		—	
F.6.—Purchase and Maintenance of Plant, Machinery, Vehicles and Tools ..	98,200	91,946 12 10	6,253 7 2		—	
F.7.—Petrol, Oil and Lubricants ..	26,000	24,454 8 7	1,545 11 5		—	
F.8.—Freight	50,000	56,725 19 8	—		6,725 19 8	
G.—Escort and Conveyance of Prisoners, &c.	155,000	141,178 7 9	13,821 12 3		—	
H.—Education and Recreation	124,750	103,832 11 4	20,917 8 8		—	
I.—Prisoners' Earnings, &c.	138,500	131,450 8 —	7,049 12 —		—	
J.—After-Care and Aid on Discharge ..	94,376	93,485 11 3	890 8 9		—	

EXPLANATION of the Causes of Variation between Expenditure and Grant—*contd.*

F.2.—Due mainly to the daily average number of prisoners being less than estimated and to a fall in the price of flour, &c.

F.3.—Due mainly to the daily average number of prisoners being less than estimated.

F.5.—Due mainly to the volume of work undertaken for other Government Departments being less than estimated.

F.6.—Due mainly to the purchase of second hand farm machinery from the Ministry of Agriculture, Fisheries and Food ; partly offset by additional expenditure on maintenance.

F.8.—Due mainly to the increase in the flat rate charge for rail transport.

G.—Due mainly to the daily average number of prisoners being less than estimated.

H.—Due mainly to claims from Local Education Authorities being less than estimated owing to non-attendance of teachers for various reasons ; to educational classes at new establishments not being fully operational and to difficulties in recruiting Physical Education Specialists.

I.—Due mainly to the daily average number of prisoners being less than estimated.

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
K.—Incidental Expenses	29,880	23,072 9 5	6,807 10 7	—	—	—
L.—Losses and Compensation	—	4,432 17 3	—	4,432 17 3	—	—
GROSS TOTAL						
Original .. £9,578,971						
Supplementary .. £10						
£ 9,578,981	9,578,981	9,215,155 1 1	459,405 12 —	95,579 13 1		
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £363,825 18 11			
<i>Deduct—</i>			Deficiency of Appropriations in Aid realised £166,807 19 4			
Z.—Appropriations in Aid	1,844,000	1,677,192 — 8				
NET TOTAL						
Original .. £7,734,971						
Supplementary .. £10						
£ 7,734,981	7,734,981	7,537,963 — 5				
			Net Surplus to be surrendered £197,017 19 7			
			Estimated	Realised		
			£	£ s. d.		
Receipts payable to Exchequer			—	1,701 7 6		

EXPLANATION of the Causes of Variation between Expenditure and Grant—contd.

K.—Due mainly to decreased expenditure on postage of prisoners' letters consequent upon the daily average number of prisoners being less than estimated.

L.—Losses and Compensation :—

- (i) *Ex-gratia* payments to members of the public for damage to, or loss of, property caused by prisoners or Borstal inmates in escaping :—
 - One case, in respect of destruction of property (L.O.105/15/05) 110
 - and 62 other cases, not exceeding £100 in any one case (Treasury authority was obtained in one case—£7) 454
- (ii) Compensation to officers and members of the public for damage to property, &c. :—
 - 48 cases, not exceeding £50 in any one case (Treasury authority was obtained in four cases amounting to £41) 138
- (iii) One case of compensation to an estate hand in respect of injuries received on duty (P.478765) 210
- (iv) One case of *ex-gratia* payment to a member of the public in respect of non-employment after engagement (L.O.105/4/05) 15
- (v) Two cases of reimbursement in respect of unofficial funds stolen by inmates (L.O.98/48/01) 13
- (vi) Eight cases of road accidents involving departmental vehicles, where amounts ranged from £4 to £312 (L.O.105/15/08) 400
- (vii) One case of compensation to dependant of a prisoner accidentally killed in prison (L.O.105/7/01) 2,750
- (viii) Two cases of compensation to ex-prisoners in respect of injuries received while in prison (£100 and £50) (L.O.105/7/01) 150
- and 47 other cases of *ex-gratia* payments, not exceeding £50 in any one case (Treasury authority was obtained in five cases amounting to £63) 193

Z.—Due mainly to a reduction in supplies to Government Departments; partly offset by receipts for the hire of prison labour being greater than estimated.

Details of Receipts	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid :—		
Proceeds of sale of manufactures and farm products to—		
(a) General Post Office	580,000	752,672
(b) Other Government Departments, &c.	1,170,000	763,815
Proceeds of hire of prison labour	50,000	107,422
Miscellaneous receipts (rents, sale of scrap metal, old stores, kitchen refuse, canteen profits, &c.)	35,617	45,505
Maintenance of prisoners on behalf of other Governments ..	8,000	7,335
Contributions from Prisons, Scotland, Vote towards salaries of Director, Catering Adviser and Director of Industries (Subhead A.1)	383	443
Total	£1,844,000	1,677,192
(ii) Receipts of other classes :—		
Surrender value of Central After-Care Association staff superannuation insurance policies		758
Recovery for loss of services of 13 officers involved in accidents		610
Contribution towards cost of making up road at Filton, Gloucestershire ..		253
Balance on adjustment of Suspense Account "Electricity and Gas Supply" to clear amounts erroneously included in respect of previous years		80
Total		£1,701

NOTES

Expenditure in operating the non-industrial hostel at the Imperial Training School at Wakefield was £12,330. The deficit of £11,982 was partly offset by a saving of £11,575 in subsistence allowance, as free board and accommodation was provided for officers normally entitled to subsistence allowance.

Recovery of expenditure amounting to £464 was waived in respect of assistance rendered in connection with the floods on the East Coast in February, 1953 (Subhead G.—£462 ; Subhead B.3.—£2) (L.O.7/04).

Extra-contractual payments of £846 12s. and £400 were disbursed on behalf of this Department by the Ministry of Works, under the delegated authority of that Department, to contractors for additional work, extra costs due to late instructions for the acceptance of sub-contracts and the late provision of drawings, in connection with the erection of houses, &c.

The following sums were written off :—

Stocktaking deficiencies at Prison Commission establishments in respect of the year ended 31 December 1954 (at 66 establishments, amounts ranging from 5s. 4d. to £1,012 13s.) (L.O.15/210/02B)	£	6,258
Surpluses not related to deficiencies (at 58 establishments, amounts ranging from 11d. to £1,680 4s. 7d.)—£6,763 during the same period.		
Stores destroyed and damage caused by fire at a Borstal Institution farm (L.O.98/7/01)	448	
Warps (for weaving) damaged by rats in a prison store (L.O.98/7/04)	199	
Tools stolen from a workshop at a Borstal Institution (L.O.98/48/01)	98	
Water lost through a burst in an underground pipe at a Borstal Institution (L.O.98/7/04B)	74	
Margarine issued in excess of the authorised scale at a prison (L.O.98/48/01) ..	54	
Overalls lost in transit between prisons (L.O.98/7/04)	51	
Seven cases of part recovery for loss of services of officers involved in accidents, dealt with by Claims Commission under delegated authority	140	
Stores losses, &c., not exceeding £50 in any one case (122 cases). Treasury authority was obtained in 21 cases amounting to £373 (L.O.98/7/04, L.O.98/48/01, L.O.99/05 and L.O.105/48/04)	870	

L. W. Fox,
Accounting Officer.

30 September 1955.

I have examined the above Account 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 I certify, as the result of my audit, that in my opinion the above Account is correct.

F. N. Tribe,
Comptroller and Auditor General.

CHILD CARE, ENGLAND AND WALES

ACCOUNT of the sum expended, in the year ended 31 March 1955, compared with the sum granted, for grants in respect of the expenses of the managers of approved schools in England and Wales; grants to local authorities in respect of their expenditure in connection with the care and welfare of children and young persons; grants towards the expenses of voluntary homes; and expenses in connection with training in child care.

Service	Grant	Expenditure	Expenditure compared with Grant				
			Less than Granted		More than Granted		
	£	£	s.	d.	£	s.	d.
GRANTS							
A.1.—Approved Schools ; Local Authority Schools	430,000	403,791	2	—	26,208	18	—
A.2.—Approved Schools ; Voluntary Schools	1,250,000	1,332,447	—	4	—	82,447	— 4
B.—Approved Schools ; Variable Grant ..	3,000	3,119	7	2	—	119	7 2
C.—Remand Homes ..	230,000	202,129	—	—	27,871	—	—
D.—Local Authorities ; Parental Contribu- tions	275,000	292,224	16	6	—	17,224	16 6
E.—Local Authorities ; Care and Welfare of Children ..	7,200,000	6,920,528	—	—	279,472	—	—
F.—Voluntary Homes ..	20,000	18,024	2	3	1,975	17 9	—
G.—Training in Child Care	79,000	72,234	3	11	6,765	16 1	—
GROSS TOTAL ..£	9,487,000	9,244,497	12	2	342,293	11 10	99,791 4 —
	Estimated	Applied					
Deduct— Z.—Appropriations in Aid	645,100	645,100	—	—	Surplus to be surrendered		
NET TOTAL ..£	8,841,900	8,599,397	12	2	£242,502 7 10		

EXPLANATION OF the Causes of Variation between Expenditure and Grant

A.1.—Mainly due to the balances of grant payable in respect of 1953-54 being less than expected.

A.2.—Additional expenditure as a result of improved salary scales, increased costs of buildings and equipment and loss of revenue due to a fall in the numbers of children (£172,100) was partly offset by savings on closing of schools and the recovery, by deduction, of grants overpaid in prior years (£89,700).

C.—Mainly due to the balances of grant payable in respect of 1953-54 being less than expected.

D.—Payments are related to receipts in respect of 1953-54 which were underestimated by local authorities.

E.—A saving due to the balances of grant payable in respect of 1953-54 being less than expected (£412,000) was partly offset by current expenditure being in excess of the estimate (£132,500).

F.—It is difficult to estimate precisely the number of applications qualifying for payment of grant.

G.—One course was abandoned and the number of students trained was less than expected.

Receipts payable to Exchequer		Estimated	Realised	
		£	£	s. d.
(i) Receipts of classes authorised to be used as Appropriations in Aid		645,100	692,073	12 7
(ii) Receipts of other classes		—	29,978	17 8
	Total		£722,052	10 3
Appropriated in aid (Subhead Z)			645,100	— —
Payable separately to Exchequer			£76,952	10 3

Details of Receipts		Estimated	Realised	
		£	£	
(i) Receipts of classes authorised to be used as Appropriations in Aid :—				
Receipts by way of parental contributions in respect of children and young persons in approved schools or in the care of local authorities less the prescribed deductions in respect of the cost of collection by those authorities		645,000	692,074	(a)
Miscellaneous receipts		100	—	
		£645,100	692,074	
(ii) Receipts of other classes :—				
Proceeds of sale of premises previously used as approved schools, and of equipment no longer required (4 cases)		—	24,711	
Refund of grant on closure of approved schools (6 cases)		—	2,260	
Refund of grant on closure of voluntary homes (2 cases)		—	500	
Refund of part of grant by a voluntary home as a result of the modifications of the original building scheme		—	2,508	
			£29,979	

(a) The estimate was conjectural, the actual receipts being dependent upon the number of children in care and the ability of the parents to contribute.

NOTE

The number of children under detention in approved schools on 30 September 1954 was 7,840 as compared with 8,914 on 30 September 1953.

F. A. Newsam,
Accounting Officer.

12 August 1955.

I have examined the above Account 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 I certify, as the result of my audit, that in my opinion the above Account is correct.

F. N. Tribe,
Comptroller and Auditor General.

FIRE SERVICES, ENGLAND AND WALES

ACCOUNT of the sum expended, in the year ended 31 March 1955, compared with the sum granted, for expenses in connection with the fire services in England and Wales, including the cost of inspection and training, grants in respect of expenditure incurred by fire authorities and certain other expenses; and for remanet expenditure in connection with the National Fire Service, England and Wales.

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
INSPECTORATE						
A.—Salaries, &c.	20,955	22,374 14 5	—		1,419 14 5	
B.—Travelling and Incidental Expenses ..	3,200	2,418 17 5	781 2 7		—	
FIRE SERVICE COLLEGE						
C.1.—Salaries, &c.	27,990	29,219 — 3	—		1,229 — 3	
C.2.—Other Expenses ..	32,490	35,221 7 2	—		2,731 7 2	
—						
D.—Accommodation Costs	10,000	3,373 2 1	6,626 17 11		—	
E.—Grants in respect of Expenditure on Fire Services	4,400,000	4,391,991 3 2	8,008 16 10		—	
F.—Compensation for Loss of Emoluments or Employment	850	724 4 3	125 15 9		—	
G.—Other Services ..	4,450	3,280 10 5	1,169 9 7		—	
H.—National Fire Service, England and Wales	29,000	28,966 6 3	33 13 9		—	

EXPLANATION of the Causes of Variation between Expenditure and Grant

A.—Due to increased rates of pay.

C.1.—Due to increased rates of pay.

C.2.—Excess mainly due to a belated claim in respect of adaptations (£9,000), partly offset by economies in maintenance costs and management expenses (£6,270).

D.—The number of requisitioned premises which will be released and the compensation payable cannot be forecast.

F.—Due to decrease in the number of beneficiaries.

G.—No expenditure was incurred on research and testing work.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
I.—Losses and Compensation	£ —	£ 2,346 5 7	£ —	£ 2,346 5 7
GROSS TOTAL	£ 4,528,935	£ 4,519,915 11 —	£ 16,745 16 5	£ 7,726 7 5
Deduct— Z.—Appropriations in Aid	Estimated 26,000	Applied 26,000 — —	Net Surplus to be surrendered £9,019 9 —	
NET TOTAL	£ 4,502,935	£ 4,493,915 11 —		

Receipts payable to Exchequer	Estimated	Realised
	£	£ s. d.
(i) Receipts of classes authorised to be used as Appropriations in Aid	26,000	27,545 2 —
(ii) Receipts of other classes	—	139 5 6
Total		£27,684 7 6
Appropriated in aid (Subhead Z)		26,000 — —
Payable separately to Exchequer		£1,684 7 6

EXPLANATION of the Causes of Variation between Expenditure and Grant—*contd.*

I.—Losses and Compensation. Payments under this Subhead were :—	£
Settlement of claim for damages for personal injuries caused by an emergency water pipe laid by the National Fire Service (L.O.105/3/01)	2,000
Six road accident cases involving departmental vehicles where amounts ranged from £3 to £117 (L.O.105/1/05)	277
Compensation for personal injury (one case) (P/2/72767/193)	69
	<u>£2,346</u>

Details of Receipts	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid :—		
Receipts from fire authorities, &c., for equipment supplied	1,000	187
Contribution from the Vote for Home Office (Civil Defence Services) in respect of the use of the Fire Service College for Auxiliary Fire Service training	14,000	13,351
Miscellaneous receipts	11,000	14,007
Total	<u>£26,000</u>	<u>27,545</u>
(ii) Receipts of other classes :—		
Sale of surplus furniture at Fire Service College	—	£139

NOTE

The following amount has been written off with Treasury authority :—

Claim abandoned : £710 in respect of the cost of repairing two fire appliances for a local authority at the time of the transfer of the National Fire Service to local authorities in 1948 (L.O.98/1/04).

14 September 1955.

F. A. Newsam,
Accounting Officer.

I have examined the above Account 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 I certify, as the result of my audit, that in my opinion the above Account is correct.

F. N. Tribe,
Comptroller and Auditor General.

CARLISLE STATE MANAGEMENT DISTRICT

ACCOUNT of the sum expended, in the year ended 31 March 1955, compared with the sum granted, for the salaries and expenses of the Carlisle State Management District, including the cost of provision and management of licensed premises.

Service	Grant	Expenditure		Expenditure compared with Grant			
				Less than Granted		More than Granted	
	£	£	s.	d.	£	s.	d.
A.—Salaries, &c. ..	286,450	287,228	10	5	—	778	10 5
B.—Incidental Expenses	11,125	10,663	18	10	461	1 2	—
C.—Purchase of Stores and Supplies ..	1,055,000	1,036,940	6	7	18,059	13 5	—
D.—Maintenance of Premises	19,000	14,389	5	4	4,610	14 8	—
E.—Provision and Adaptation of Licensed Premises, &c., including Furniture and Utensils ..	112,500	102,826	13	6	9,673	6 6	—
F.—Rates and Taxes, Licence Duties and Rents	39,450	39,126	8	10	323	11 2	—
G.—Heating, Lighting and Cleaning	43,250	47,539	18	—	—	4,289	18 —
GROSS TOTAL ..£	1,566,775	1,538,715	1	6	33,128	6 11	5,068 8 5
	Estimated	Applied			Surplus of Gross Estimate over Expenditure		
					£28,059 18 6		
					Difference between Estimated and Applied Appropriations in Aid		
					£27,959 18 6		
<i>Deduct—</i>					Net Surplus to be surrendered		
Z.—Appropriations in Aid	1,566,675	1,538,715	1	6	£100		
NET TOTAL ..£	100	—					

EXPLANATION of the Causes of Variation between Expenditure and Grant

C.—Due to reduced expenditure on trading supplies (£25,400) and repairs and renewal of furnishings, utensils, &c., at local establishments (£3,600); partly offset by an increase in excise duties (£6,000) and cost of repairs and renewals at breweries (£5,000).

D.—The amount of maintenance work undertaken was less than expected.

E.—This is the aggregate of variations on a number of schemes for new buildings, adaptations, &c., some of which cost less and some more than estimated.

G.—Mainly due to increased charges for coal, gas and electricity.

Receipts payable to Exchequer	Estimated	Realised	
	£	£	s. d.
(i) Receipts of classes authorised to be used as Appropriations in Aid	1,566,675	1,600,982	9 8
(ii) Receipts of other classes	—	10	—
Total		1,600,992	9 8
Appropriated in aid (Subhead Z)		1,538,715	1 6
Payable separately to Exchequer		£62,277	8 2

Details of Receipts	Estimated	Realised	
	£	£	
(i) Receipts of classes authorised to be used as Appropriations in Aid :—			
Receipts from trading, including rents from unlicensed properties, &c.	1,566,675	1,600,982	
(ii) Receipts of other classes :—			
Proceeds of sale of land	—		10

NOTES

Subhead B.—Includes £89 for cost of repairs to a departmental vehicle involved in an accident (L.O.105/1/05).

Subhead D.—Includes £96 for cost of repairs through damage by fire at late Greengill Inn, Gilcrux (L.O.98/36/01).

A loss of cash, safe, and stock by burglary, £75, has been written off by Treasury authority (L.O.98/36/01).

F. A. Newsam,
Accounting Officer.

29 July 1955.

I have examined the above Account 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 I certify, as the result of my audit, that in my opinion the above Account is correct.

F. N. Tribe,
Comptroller and Auditor General.

SUPREME COURT OF JUDICATURE, &c.

ACCOUNT of the sum expended, in the year ended 31 March 1955, compared with the sum granted, for such of the salaries and expenses of the Supreme Court of Judicature, Court of Criminal Appeal and Courts-Martial Appeal Court as are not charged on the Consolidated Fund; the salaries and expenses of the Judge Advocate General and the Judge Advocate of the Fleet, Pensions Appeal Tribunals, and the Lands Tribunal; payments to jurors, and trial of election petitions.

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
SUPREME COURT OF JUDICATURE						
A.—Salaries, &c.						
<i>Original</i> ..	£904,746					
<i>Supplementary</i> ..	£50,000					
	954,746	946,791 6 2	7,954 13 10		—	
B.—Shorthand Reporting						
<i>Original</i> ..	£72,250					
<i>Supplementary</i> ..	£3,000					
	75,250	74,301 11 6	948 8 6		—	
C.—Circuit Allowances and Expenses						
	51,800	51,056 9 3	743 10 9		—	
D.—Salaries, &c., District Registries						
	126,490	126,913 11 3	—		423 11 3	
E.—Salaries, &c., District Probate Registries						
<i>Original</i> ..	£120,530					
<i>Supplementary</i> ..	£5,000					
	125,530	125,108 18 11	421 1 1		—	
F.—Official Solicitor's Disbursements						
	22,000	22,205 6 2	—		205 6 2	
G.—Travelling Expenses, &c.						
	3,500	3,170 6 10	329 13 2		—	
H.—Incidental Expenses						
	8,950	8,741 7 —	208 13 —		—	
I.—Payments to Jurors						
	3,250	1,991 12 5	1,258 7 7		—	
J.—Fees to Commissioners						
<i>Original</i> ..	£20,000					
<i>Supplementary</i> ..	£3,000					
	23,000	22,986 7 —	13 13 —		—	
K.—Trial of Election Petitions						
	10	—	10 — —		—	
COURTS-MARTIAL APPEAL COURT						
L.—Fees to Judges						
	250	—	250 — —		—	
M.—Travelling and Incidental Expenses						
	150	9 14 2	140 5 10		—	

EXPLANATION of the Causes of Variation between Expenditure and Grant

I.—Provision was made for increased compensation and subsistence rates, but these were not introduced until the end of the year.

L.—No persons other than High Court Judges were appointed to act as Judges.

Service	Grant	Expenditure	Expenditure compared with Grant				
			Less than Granted		More than Granted		
	£	£ s. d.	£ s. d.	£ s. d.			
JUDGE ADVOCATE GENERAL AND JUDGE ADVOCATE OF THE FLEET							
N.—Salaries, &c.							
<i>Original</i> ..	£76,147						
<i>Supplementary</i>	£10,000						
	86,147	86,383 11 5	—		236 11 5		
O.—Travelling and Incidental Expenses							
<i>Original</i> ..	£15,000						
<i>Supplementary</i>	£1,500						
	16,500	17,800 16 8	—		1,300 16 8		
PENSIONS APPEAL TRIBUNALS							
P.—Salaries, &c.							
<i>Original</i> ..	£40,765						
<i>Less Supplementary</i>	£5,000						
	35,765	33,822 12 3	1,942 7 9		—		
Q.—Travelling and Incidental Expenses							
	21,000	17,932 16 4	3,067 3 8		—		
LANDS TRIBUNAL							
R.—Salaries, &c.							
	22,390	22,441 16 8	—		51 16 8		
S.—Travelling and Incidental Expenses							
	1,250	1,217 17 5	32 2 7		—		
T.—Losses and Compensation							
	—	301 3 1	—		301 3 1		
GROSS TOTAL							
<i>Original</i> ..	£1,510,478						
<i>Supplementary</i>	£67,500						
	£ 1,577,978	1,563,177 4 6	17,320 — 9		2,519 5 3		
Surplus of Gross Estimate over Expenditure £14,800 15 6							
Deduct—							
Z.—Appropriations in Aid							
<i>Original</i> ..	£1,510,378						
<i>Supplementary</i>	£67,490						
	1,577,868	1,563,177 4 6					
Difference between Estimated and Applied Appropriations in Aid £14,690 15 6							
NET TOTAL							
<i>Original</i> ..	£100						
<i>Supplementary</i> ..	£10						
	£ 110	—					
Net Surplus to be surrendered £110							

EXPLANATION of the Causes of Variation between Expenditure and Grant—*contd.*

Q.—The number of Tribunals was reduced more rapidly than had been expected.

Receipts payable to Exchequer	Estimated	Realised	
	£	£	s. d.
(i) Receipts of classes authorised to be used as Appropriations in Aid	1,577,868	1,687,697	- 2
(ii) Receipts of other classes	—	15	- -
Total		£1,687,712	- 2
Appropriated in aid (Subhead Z)		1,563,177	4 6
Payable separately to Exchequer		£124,534	15 8

Details of Receipts	Estimated	Realised	
	£	£	
(i) Receipts of classes authorised to be used as Appropriations in Aid :—			
Judicature fee stamps	774,868	797,607	
Crown Office : Fees in connection with warrants and letters patent ..	1,850	2,714	
Probate Registry : Fees in respect of notification of charitable bequests	4,000	4,500	
Official Solicitor's costs	61,000	84,764	
Fees of taxation on bills of costs payable out of Funds in Court ..	500	353	
Percentage, under Lunacy Act, 1890, and amending Acts, in cash, payable out of Funds in Court	45,000	48,740	
Brokerage, &c., fees	30,000	37,768	
Royal Courts of Justice : fees for lockers, &c.	650	779	
Fees received by District Registrars	270,000	273,532	
Fees received by District Probate Registrars	385,000	429,081	
Lands Tribunal fee stamps	4,000	5,936	
Miscellaneous	1,000	1,923	
Total	£1,577,868	1,687,697	

Variations are caused mainly by factors outside the control of the Supreme Court, the estimates being necessarily conjectural.

(ii) Receipts of other classes :—

Fines for Contempt of Court	£15
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LOSSES AND COMPENSATION

(Treasury authority has been obtained in each case)

Amounts charged to Subhead T (£301) :—

(a) Sums exceeding £50	£
Payments to patients on whose behalf the Official Solicitor did not obtain—	
(i) National Insurance sickness benefit (LO 98/25/06)	68
(ii) Old Age Pensions (2 cases) (LO 98/25/06)	162
(b) Sums not exceeding £50	
Five cases (LO 98/26/01, LO 98/25/03 and 06 and LO 105/58/01)	71
	<u>£301</u>

NOTES

A Crown Office fee of £65 on a Charter of Incorporation for Queen Elizabeth House, Oxford, and two Crown Office fees of £60 each in respect of letters patent appointing Queen's Counsel have been remitted (LO 177/04, LO 65/216/011).

In two cases, Official Solicitor's costs amounting to £13 16s. 11d. have been written off as irrecoverable (LO 98/25/02).

A Lands Tribunal hearing fee of £12 12s. has been written off (LO 98/25/08).

STATEMENT OF LOANS OUTSTANDING AT 31 MARCH 1955

Principal Probate Registry Refreshment Club, £300 (repayable within 3 years from 1 July 1953, with interest at 2½ per cent. from 1 July 1954).

G. P. Coldstream,
Accounting Officer.

27 September 1955.

I have examined the above Account 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 I certify, as the result of my audit, that in my opinion the above Account is correct.

F. N. Tribe,
Comptroller and Auditor General.

COUNTY COURTS

ACCOUNT of the sum expended, in the year ended 31 March 1955, compared with the sum granted, for salaries and expenses in connection with the County Courts.

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£	s. d.	£	s. d.
A.—County Court Department, Salaries, &c. <i>Original</i> .. £52,395 <i>Supplementary</i> .. £5,605	58,000	57,641 1 7	358 18 5		—	
B.—County Court Officers, &c., Salaries, &c. <i>Original</i> .. £1,041,050 <i>Supplementary</i> .. £113,950	1,155,000	1,101,509 8 6	53,490 11 6		—	
C.—Travelling and Subsistence <i>Original</i> .. £89,500 <i>Supplementary</i> .. £8,000	97,500	96,461 13 9	1,038 6 3		—	
D.—Expenses of holding possession of Goods ..	6,500	6,222 1 6	277 18 6		—	
E.—Postage for the Courts <i>Original</i> .. £27,000 <i>Supplementary</i> .. £13,500	40,500	38,751 15 11	1,748 4 1		—	
F.—Conveyance of Persons committed to Prison ..	700	622 0 7	77 19 5		—	
G.—Incidental Expenses <i>Original</i> .. £2,740 <i>Supplementary</i> .. £360	3,100	2,922 14 2	177 5 10		—	

EXPLANATION of the Causes of Variation between Expenditure and Grant

B.—Due to (1) agreement on an improved scale of pay for County Court Bailiffs, with retrospective effect, not being reached during the year, and (2) an over-estimate, partly due to inability to fill vacancies and to recruit up to the numbers authorised by the Treasury and justified by the increase of business.

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
H.—Remuneration of Asses- sors	£ 75	£ s. d. 10 0 6	£ s. d. 64 19 6	—		
GROSS TOTAL						
<i>Original</i> .. £1,219,960	£ 1,361,375	1,304,140 16 6	57,234 3 6	—		
<i>Supplementary</i> .. £141,415						
<i>Deduct—</i>	<i>Estimated</i>	<i>Applied</i>				
Z.—Appropriations in Aid						
<i>Original</i> .. £855,760	880,000	880,000 - -				
<i>Supplementary</i> .. £24,240						
NET TOTAL						
<i>Original</i> .. £364,200	£ 481,375	424,140 16 6	Surplus to be surrendered £57,234 3 6			
<i>Supplementary</i> .. £117,175						

Receipts payable to Exchequer	Estimated	Realised
	£	£ s. d.
(i) Receipts of classes authorised to be used as Appropriations in Aid ..	880,000	883,641 7 3
(ii) Receipts of other classes		- 7 6
		883,641 14 9
Appropriated in aid (Subhead Z)		880,000 - -
Payable separately to Exchequer		£3,641 14 9

EXPLANATION of the Causes of Variation between Expenditure and Grant—*contd.*

H.—Due to the number of Assessors appointed being less than anticipated. This subhead was extended to cover payment to an Assessor under the provisions of Section 63 of the Landlord and Tenant Act, 1954. (L.O.65/343/02).

Details of Receipts	Estimated £	Realised £
(i) Receipts of classes authorised to be used as Appropriations in Aid :—		
Fees payable by suitors, fines and other receipts ..	744,240	747,548
Fees for searches in the Registry of Judgments ..	2,900	3,288
Fees under the Landlord and Tenant (War Damage) Act, 1939	10	—
Fees under the Liabilities (War-Time Adjustment) Act, 1941	50	5
Amount recovered from the Vote for Supreme Court of Judicature, &c., in respect of expenditure from this Vote attributable to District Registries and District Probate Registries of the High Court, including £2,200 in respect of the audit of the accounts of those Registries by County Court Auditors	117,800	117,800
Amount recovered from the Home Office Vote in respect of expenditure attributable to the audit of accounts of Justices' Clerks by County Court Auditors and Clerks	15,000	15,000
Total	£880,000	883,641
The scale of fees is largely <i>ad valorem</i> .		
(ii) Receipts of other classes :—		
Sale of Civil Defence Equipment	—	£1

NOTES

The statutory salaries of County Court Judges are borne on the Consolidated Fund.

The following sums were collected by Registrars during the year ended 31 March 1955 :—
£273,532 District Registry fees, transferred to the Vote for the Supreme Court of Judicature ; £357 fees for Medical References, transferred to the Vote for the Ministry of Pensions and National Insurance ; £343 fees for Companies (Winding-up) business and £18,707 Bankruptcy fees, transferred to the Treasury (General Deposit) Account.

23 September 1955.

G. P. Coldstream,
Accounting Officer.

I have examined the above Account 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 I certify, as the result of my audit, that in my opinion the above Account is correct.

F. N. Tribe,
Comptroller and Auditor General.

LEGAL AID FUND

ACCOUNT of the sum expended, in the year ended 31 March 1955, compared with the sum granted, for a grant in aid of the Legal Aid Fund.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
Legal Aid Fund (Grant in Aid)				
Original ..	£1,152,800			
Supplementary	£399,425			
	<u>£ 1,552,225</u>	1,275,000	277,225	—
		Surplus to be surrendered	<u>£277,225</u>	

EXPLANATION of the Cause of Variation between Expenditure and Grant

The amount of the grant issued was restricted to actual requirements.

G. P. Coldstream,
Accounting Officer.

12 October 1955.

I certify that this Account has been examined under my directions and is correct.

F. N. Tribe,
Comptroller and Auditor General.

LAND REGISTRY

ACCOUNT of the sum expended, in the year ended 31 March 1955, compared with the sum granted, for the salaries and expenses of the office of Land Registry.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
A.—Salaries, &c.	£	£ s. d.	£ s. d.	£ s. d.
Original .. £549,480				
Supplementary .. £20,750				
	570,230	559,403 19 6	10,826 - 6	—
B.—Travelling and Incidental Expenses	10,500	10,448 - 5	51 19 7	—
C.—Postage				
Original .. £15,000				
Supplementary .. £750				
	15,750	15,721 4 6	28 15 6	—
D.—Legal, &c., Costs	21,500	19,204 14 -	2,295 .6 -	—
GROSS TOTAL				
Original .. £596,480				
Supplementary .. £21,500				
	£ 617,980	604,777 18 5	£13,202 1 7	—
<i>Deduct—</i>	Estimated	Applied	Surplus of Gross Estimate over Expenditure £13,202 1 7	
Z.—Appropriations in Aid			Difference between Estimated and Applied Appropriations in Aid £13,092 1 7	
Original .. £596,380			Net Surplus to be surrendered £110	
Supplementary .. £21,490				
	617,870	604,777 18 5		
NET TOTAL				
Original .. £100				
Supplementary .. £10				
	£ 110	—		

Receipts payable to Exchequer

	Estimated	Realised
	£	£ s. d.
Receipts of classes authorised to be used as Appropriations in Aid (Fees, &c.)	885,000	894,128 11 6
Amount authorised to be appropriated in aid (Subhead Z)	617,870	604,777 18 5
Payable separately to Exchequer	£267,130	289,350 13 1

EXPLANATION of the Causes of Variation between Expenditure and Grant

A.—Savings due mainly to unfilled vacancies.

D.—Because of shortage of staff the number of cases which could be prepared for reference to Counsel was less than estimated.

29 August 1955.

G. H. Curtis,
Accounting Officer.

I have examined the above Account 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 I certify, as the result of my audit, that in my opinion the above Account is correct.

F. N. Tribe,
Comptroller and Auditor General.

PUBLIC TRUSTEE

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31 March 1955, compared with the sum granted, for the salaries and expenses of the office of Public Trustee.

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
A.—Salaries, &c.	£ 426,300	£ 419,941 16 1	£ 6,358 3 11			
B.—Travelling and Incidental Expenses	1,800	1,856 15 3	—		56 15 3	
C.—Postages, &c.	6,600	6,206 3 10	393 16 2		—	
GROSS TOTAL	£ 434,700	428,004 15 2	6,752 — 1		56 15 3	
			Surplus of Gross Estimate over Expenditure £6,695 4 10			
<i>Deduct—</i> Z.—Appropriations in Aid	Estimated 434,600	Applied 428,004 15 2	Difference between Estimated and Applied Appropriations in Aid £6,595 4 10			
NET TOTAL	£ 100	—	Net Surplus to be surrendered £100			

Receipts payable to Exchequer	Estimated		Realised	
	£	s.	£	s. d.
Receipts of classes authorised to be used as Appropriations in Aid ..	528,000		536,024	10 11
Amount authorised to be appropriated in aid (Subhead Z) ..	434,600		428,004	15 2
Payable separately to Exchequer	£93,400		108,019	15 9

EXPLANATION of the Causes of Variation between Expenditure and Grant

A.—Savings on unfilled vacancies and changes in personnel (£5,375), extra duty allowance (£41), overtime (£89), National Insurance Contributions (£970) and lodging allowances for lowly paid staff (£3), offset by an excess on transfer grants (£120).

B. Savings on fares and carriage (£31), meal vouchers (£86), uniforms (£129) and vacuum cleaning (£63), offset by an excess on lodging allowances for transferred staff (£269) and incidentals (£97).

C.—Saving on postages (£437), offset by an excess of stamps on cheques and receipts (£43).

Details of Receipts				Estimated	Realised
				£	£
Fees under the Public Trustee Act ..	..	..	..	527,295	535,044 (a)
Miscellaneous recoverable services ..	..	..	..	705	981
			Total ..	£528,000	536,025

(a) The fees depend on the amount of trust business transacted during the year, and cannot be closely forecast.

Wyndham Hirst,
Accounting Officer.

5 August 1955.

I have examined the above Account 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 I certify, as the result of my audit, that in my opinion the above Account is correct.

F. N. Tribe,
Comptroller and Auditor General.

LAW CHARGES

ACCOUNT of the sum expended, in the year ended 31 March 1955, compared with the sum granted, for the salaries and expenses of the Law Officers' Department ; the salaries and expenses of the Department of Her Majesty's Procurator-General and Solicitor for the Affairs of Her Majesty's Treasury, and of the Department of the Director of Public Prosecutions ; and the costs of prosecutions and other legal proceedings, and of Parliamentary Agency.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£ s. d.	£ s. d.	£ s. d.
LAW OFFICERS' DEPARTMENT				
A.1.—Salaries, &c.	25,815	26,125 4 9	—	310 4 9
A.2.—Travelling and Incidental Expenses	100	87 8 6	12 11 6	—
DEPARTMENTS OF THE PROCURATOR-GENERAL AND TREASURY SOLICITOR, AND THE DIRECTOR OF PUBLIC PROSECUTIONS				
B.1.—Salaries, &c., Department of the Procurator-General and Treasury Solicitor	321,238	318,502 16 11	2,735 3 1	—
B.2.—Salaries, &c., Department of the Director of Public Prosecutions	71,408	73,803 2 6	—	2,395 2 6
C.—Travelling and Incidental Expenses	1,200	902 17 4	297 2 8	—
LEGAL PROCEEDINGS, &c.				
D.—Parliamentary Agency	1,000	13 6 6	986 13 6	—

EXPLANATION of the Causes of Variation between Expenditure and Grant

- A.1.—Due to increases in scales of pay.
- B.1.—Due mainly to staff reductions modified by increases in scales of pay (£1,507) and to reduced payments for Law Stationers' copying (£746) and for overtime (£482).
- B.2.—Due mainly to increases in scales of pay (£2,843) partly offset by savings on Law Stationers' copying (£296) and on overtime (£152).
- C.—The running expenses of official motor car were less than anticipated.
- D.—One account was paid (L.O.41/50/01).

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
LEGAL PROCEEDINGS, &c.— <i>contd.</i>						
E.—Civil	125,000	113,925 9 -	11,074 11 -			
F.—Criminal	85,000	93,699 1 4			8,699 1 4	
G.—Divorce Interventions ..	2,500	2,451 19 8	48 - 4			
GROSS TOTAL ..£	633,261	629,511 6 6	15,154 2 1		11,404 8 7	
	Estimated	Applied				
<i>Deduct—</i>						
Z.—Appropriations in Aid ..	148,500	148,500 - -				Surplus to be surrendered
NET TOTAL ..£	484,761	481,011 6 6				£3,749 13 6

Receipts payable to Exchequer	Estimated	Realised
	£	£ s. d.
(i) Receipts of classes authorised to be used as Appropriations in Aid	148,500	165,166 1 -
(ii) Receipts of other classes		472 16 -
Total ..		165,638 17 -
Appropriated in aid (Subhead Z)		148,500 - -
Payable separately to Exchequer		£17,138 17 -

EXPLANATION of the Causes of Variation between Expenditure and Grant—*contd.*

E.—Litigation expenses cannot be closely forecast. The expenditure is distributable as follows :—
Treasury and Miscellaneous, £4,157; Admiralty, £11,720; Air Ministry, £7,499; Atomic Energy, £142; Central Land Board, £3,351; Commonwealth Relations Office, £62; Ministry of Education, £232; Ministry of Agriculture, Fisheries and Food, £3,325; Foreign Office, £373; Ministry of Fuel and Power, £18,015; Home Office, £1,063; Board of Trade, £222; National Parks Commission (Ministry of Housing and Local Government), £191; National Savings Committee, £110; Prisons, England and Wales, £468; Stationery and Printing, £315; Ministry of Supply, £9,680; Ministry of Transport and Civil Aviation, £18,844; War Damage Commission, £792; War Office, £27,907; Ministry of Works, £2,822; and Charity Cases, £2,635.

F.—The cost of criminal prosecutions cannot be closely estimated.

Details of Receipts	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid :—		
Costs recovered :		
Civil proceedings	25,000	22,431(a)
Criminal prosecutions	87,000	97,671(a)(b)
Interventions by Queen's Proctor	1,500	1,488(a)
Crown's Nominee Costs	18,000	18,030
Recovery from Ministry of Fuel and Power for work in connection with nationalisation of Coal Industry :		
Salaries	5,000	5,283(c)
Costs and expenses	10,000	17,753(c)
Miscellaneous costs, fees, &c.	2,000	2,510(a)(d)
Total ..	£148,500	165,166
(ii) Receipts of other classes :—		
Recovery in claim for loss of services of a member of of the staff	—	£473

(a) These receipts cannot be closely estimated.

(b) The increased expenditure under Subhead F (Criminal Prosecutions) has produced an increase in the allowances received from local authorities towards the cost of prosecutions.

(c) Reviews of Valuation Boards' Determinations have been expedited.

(d) Due mainly to increase in conveyancing costs.

NOTES

Costs of the Treasury Solicitor in two cases amounting to £1,144, costs of the Queen's Proctor in three cases amounting to £346, and costs of the Director of Public Prosecutions in one case, £144, were written off with Treasury authority (E.21595, L.O.67/02 and L.O.98/28/01).

Costs of the Treasury Solicitor in 76 cases amounting to £495 and costs of the Queen's Proctor in three cases amounting to £51, were written off under delegated authority (E.21595 and L.O.67/02).

H. S. Kent,
Accounting Officer.

19 September 1955.

I have examined the above Account 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 I certify, as the result of my audit, that in my opinion the above Account is correct.

F. N. Tribe,
Comptroller and Auditor General.

MISCELLANEOUS LEGAL EXPENSES

ACCOUNT of the sum expended, in the year ended 31 March 1955, compared with the sum granted, for certain miscellaneous legal expenses.

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
A.—Repayment of Sheriffs' Expenses						
<i>Original</i> £53,550						
<i>Supplementary</i> £2,000						
	55,550	54,583 19 5	966 - 7		—	
WRECK INQUIRIES (MERCHANT SHIPPING ACT, 1894)						
B.—Fees to Commissioners, Stipendiary Magistrates, Assessors, &c.						
<i>Original</i> £1,500						
<i>Supplementary</i> £1,000						
	2,500	2,065 7 -	434 13 -		—	
C.—Travelling and Incidental Expenses	600	493 11 9	106 8 3		—	
D.—Shorthand Writers						
<i>Original</i> £650						
<i>Supplementary</i> £1,250						
	1,900	1,467 5 9	432 14 3		—	
ACQUISITION OF LAND (ASSESSMENT OF COMPENSATION) (SCOTLAND) ACT, 1931						
E.—Salaries, &c.	650	418 14 -	231 6 -		—	
F.—Travelling and Incidental Expenses of Arbiters ..	100	40 5 4	59 14 8		—	

EXPLANATION of the Causes of Variation between Expenditure and Grant

A.—Advances of £14,635 were made to Sheriffs and charged to this account in anticipation of the submission of their Bills of Cravings. As indicated in the Estimate, such advances are temporarily extra-statutory.

B, C and D.—It is not possible to forecast the number or cost of the inquiries which may arise.

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.		
SHIPPING AND GENERAL CLAIMS TRIBUNALS (COMPENSATION (DEFENCE) ACT, 1939)						
G.—Salaries, &c.						
Original	£3,060					
Less Supplementary ..	£1,100					
	1,960	1,671 5 7	288 14 5	—		
H.—Travelling and Incidental Expenses						
Original	£250					
Less Supplementary ..	£100					
	150	88 6 1	61 13 11	—		
I.—Shorthand Writing						
Original	£50					
Less Supplementary ..	£50					
	—	—	—	—		
TOTAL						
Original	£60,410					
Supplementary ..	£3,000					
	£ 63,410	60,828 14 11	2,581 5 1	—		

Surplus to be surrendered £2,581 5 1

	Estimated	Realised
	£	£ s. d.
Receipts payable to Exchequer		
Acquisition of Land (Assessment of Compensation) (Scotland) Act, 1931 : Proceeds of sale of fee stamps	—	1,012 18 —

EXPLANATION of the Causes of Variation between Expenditure and Grant—*contd.*
 G, H and I.—Saving due to the number of appeals being less than expected.

Herbert Brittain,
 Accounting Officer.

21 September 1955.

I have examined the above Account 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 I certify, as the result of my audit, that in my opinion the above Account is correct.

F. N. Tribe,
 Comptroller and Auditor General.

SCOTTISH HOME DEPARTMENT (CIVIL DEFENCE SERVICES)

ACCOUNT of the sum expended, in the year ended 31 March 1955, compared with the sum granted, for grants and expenses in connection with Civil Defence in Scotland, including certain expenditure arising out of the war.

Service	Grant	Expenditure		Expenditure compared with Grant			
				Less than Granted		More than Granted	
	£	£	s.	d.	£	s.	d.
A.—Civil Defence Stores ..	32,594	34,468	1	—	—	1,874	1
B.—Equipment and Materials	1,189,500	1,056,263	18	3	133,236	1	9
C.—Grants to Local Authorities, &c.	283,000	174,158	16	7	108,841	3	5
D.—Other Services	5,000	2,621	—	6	2,378	19	6
GROSS TOTAL ..	£1,510,094	1,267,511	16	4	244,456	4	8
					Surplus of Gross Estimate over Expenditure £242,582 3 8		
<i>Deduct—</i>	<i>Estimated</i>	<i>Realised</i>		<i>Deficiency of Appropriations in Aid realised</i>			
Z.—Appropriations in Aid ..	27,500	17,570	7	3	£9,929 12 9		
NET TOTAL ..	£1,482,594	1,249,941	9	1	Net Surplus to be surrendered £232,652 10 11		
					Estimated	Realised	
Receipts payable to Exchequer					£	£	s. d.
					—	250	4 7

EXPLANATION of the Causes of Variation between Expenditure and Grant

A.—Due mainly to the movement of stores between depots exceeding expectations.

B.—Due mainly to the non-availability of certain items of equipment owing to production difficulties, and to cancellation of certain orders pending a review of policy.

C.—Due to the slowing down of building projects pending a review of policy, and to balances of grants in respect of previous years being less than expected.

D.—Saving on films for training (£900) and miscellaneous items (£1,600), partly offset by an excess on the air raid warning system (£150).

Details of Receipts	Estimated £	Realised £
(i) Receipts of classes authorised to be used as Appropriations in Aid :—		
Receipts from the sale of equipment	27,500	17,154 (a)
Receipts from the disposal of surplus stores, scrap, &c. ..	—	416
Total	£27,500	17,570
(ii) Receipts of other classes :—		
Compensation in respect of total loss of vehicle	—	187
Refund of over advance of grant in a previous year ..	—	63
		£250

(a) Sales to local authorities were lower than expected.

NOTES

Subhead C includes :—

£27,224 extra-statutory payments of grants amounting for some services to full reimbursement and for other services to not more than three quarters of the expenditure of local authorities, arising from (a) war-time Civil Defence measures and (b) functions conferred on them by Regulations under Section 2 of the Civil Defence Act, 1948, and incurred in advance of the Civil Defence (Grant) (Scotland) Regulations, 1953 ; including extra-statutory payments to supplement grants already paid at the provisional rate of 75 per cent. on approved expenses that would have qualified for full reimbursement under the provisions of the Grant Regulations (L.O. 123/119/02).

Claims abandoned :—

£245 representing the local authorities' share (25 per cent.) of the cost of articles of equipment of a consumable nature issued for training purposes in advance of the Civil Defence (Grant) Regulations, 1953 (L.O. 123/106/05).

Stores deficiencies were written off :—

(1) with Treasury authority (2 cases) (L.O. 98/32/01)	40
(2) under delegated powers (19 cases) (L.O. 98/32/01)	44
Surpluses of stores totaling £36 have been taken on charge.	

C. C. Cunningham,
Accounting Officer.

27 September 1955.

I have examined the above Account 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 I certify, as the result of my audit, that in my opinion the above Account is correct

F. N. Tribe,
Comptroller and Auditor General.

POLICE, SCOTLAND

ACCOUNT of the sum expended, in the year ended 31 March 1955, compared with the sum granted, for the salary and expenses of the Inspector of Constabulary, the cost of special services, and grants in respect of Police expenditure in Scotland.

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
INSPECTOR OF CONSTABULARY	£	£ s. d.	£	s. d.	£	s. d.
A.—Salary, &c. ..	2,013	2,235 15 -	—		222 15 -	
B.—Travelling and Incidental Expenses ..	550	412 10 7	137 9 5		—	
SPECIAL SERVICES						
C.1.—Salaries, &c., of Police College and School	50,909	49,674 12 3	1,234 7 9		—	
C.2.—Buildings, Equipment, &c. ..	15,575	11,025 12 10	4,549 7 2		—	
C.3.—Other Expenses ..	44,137	44,384 6 -	—		247 6 -	
GOVERNMENT GRANTS						
D.—Grants in respect of Police Expenditure	3,454,000	3,390,598 - 7	63,401 19 5		—	
GROSS TOTAL ..£	3,567,184	3,498,330 17 3	69,323 3 9		470 1 -	
<i>Deduct—</i>						
Z.—Appropriations in Aid	Estimated 1,500	Applied 1,500 - -	Surplus to be surrendered £68,853 2 9			
NET TOTAL ..£	3,565,684	3,496,830 17 3				

Receipts payable to Exchequer

	Estimated	Realised
	£	£ s. d.
Receipts authorised to be used as Appropriations in Aid	1,500	2,074 10 7
Appropriated in aid (Subhead Z)		1,500 - -
Payable separately to Exchequer		£574 10 7

EXPLANATION of the Causes of Variation between Expenditure and Grant

- A.—Due to revision of consolidated salary scale with effect from 1 January 1953.
 C.2.—Due mainly to a number of accounts from contractors not being received by the Ministry of Works in time for payment to be made by 31 March 1955.
 D.—The balances of grants for the previous year were less than expected.

Details of Receipts	Estimated	Realised
	£	£
Receipts in connection with Scottish Police College and School ..	1,500	2,070
Recovery of part of salary of Police Federation Secretary	—	5
Total		£2,075

29 September 1955.

C. C. Cunningham,
Accounting Officer.

I have examined the above Account 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 I certify, as the result of my audit, that in my opinion the above Account is correct.

F. N. Tribe,
Comptroller and Auditor General.

PRISONS, SCOTLAND

ACCOUNT of the sum expended, in the year ended 31 March 1955, compared with the sum granted, for salaries and expenses in connection with the administration of Scottish prisons, including the maintenance of criminal lunatics.

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
HEADQUARTERS OFFICE						
A.—Salaries, &c.	£ 16,340	£ 16,825 19 -	£ —	s. —	d. —	£ 485 19 -
B.—Travelling	650	519 - -	131 - -	- -	- -	—
PRISONS, &c.						
C.—Pay and Allowances of Officers						
Original	£409,640					
Supplementary	£36,000					
	445,640	443,109 12 10	2,530 7 2			—
D.—Victualling, Stores, Equipment, &c.	230,120	220,059 7 11	10,060 12 1			—
E.—Travelling, Removal and Escort	11,000	10,411 1 11	588 18 1			—
F.—New Buildings and Alterations, &c.						
Original	£72,800					
Supplementary	£9,650					
	82,450	82,510 7 7	—			60 7 7
G.—Maintenance of Premises						
Original	£23,000					
Supplementary	£1,750					
	24,750	25,104 4 -	—			354 4 -
H.—Education and Recreation	9,842	7,349 17 7	2,492 2 5			—
I.—Miscellaneous Expenses ..	18,800	19,925 13 7	—			1,125 13 7
J.—Losses and Compensation	—	557 3 7	—			557 3 7
GROSS TOTAL						
Original	£792,192					
Supplementary	£47,400					
	£ 839,592	826,372 8 -	15,802 19 9			2,583 7 9
	Estimated	Applied				
Deduct—						
Z.—Appropriations in Aid						
Original	£117,970					
Supplementary	£3,000					
	120,970	120,970 - -				
NET TOTAL						
Original	£674,222					
Supplementary	£44,400					
	£ 718,622	705,402 8 -				Net Surplus to be surrendered
						£13,219 12 -

Receipts payable to Exchequer	Estimated £	Realised £ s. d.	
(i) Receipts of classes authorised to be used as Appropriations in Aid ..	120,970	133,924	4 8
(ii) Receipts of other classes	—	60	—
Total		£133,984	4 8
Appropriated in aid (Subhead Z)		120,970	—
Payable separately to Exchequer		£13,014	4 8

EXPLANATION of the Causes of Variation between Expenditure and Grant

The estimated average number of prisoners, &c., during the year (including those in legalised police cells) was 2,255. The actual average number was 2,282.

H.—Due mainly to the postponement of purchase of supplies for vocational training (£1,310) and to savings on materials for handicraft classes (£420), hire of films (£200) and sports gear (£200).

I.—Due mainly to increase in prisoners earnings (£930).

J.—Losses and Compensation :—

	£
(i) Compensation to ex-prisoners in respect of injuries received while in prison (8 cases ranging from £7 to £148) (L.O.105/32/03)	527
(ii) Road accidents involving departmental vehicles (2 cases) (L.O.98/32/01) (see also Notes)	12
(iii) 11 cases of <i>ex-gratia</i> payments (L.O.173/02)	18
	<u>£557</u>

Details of Receipts	Estimated £	Realised £
(i) Receipts of classes authorised to be used as Appropriations in Aid :—		
Proceeds of manufactures and farms, &c. :—		
(a) General Post Office	70,000	72,721
(b) Other Government Departments and private customers ..	30,470	36,917
Sale of handicrafts	1,000	1,528
Proceeds of hire of prison labour	14,500	17,456
Rents and rates recovered	2,000	2,209
Miscellaneous receipts (sale of scrap, old stores, &c.)	3,000	3,093
Total	£120,970	133,924
(ii) Receipts of other classes :—		
Compensation in respect of damage to vehicle	—	£60

NOTES

In an accident where one of the Department's vehicles valued at £120 was completely destroyed compensation of £60 was received from the third party (L.O.98/32/01).

Stores deficiencies, not exceeding £100 in any one case, written off under delegated authority, amounted to £249. Surpluses amounted to £9 (L.O.98/32/01).

C. C. Cunningham,
Accounting Officer.

27 September 1955.

I have examined the above Account 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 I certify, as the result of my audit, that in my opinion the above Account is correct.

F. N. Tribe,
Comptroller and Auditor General.

APPROVED SCHOOLS, SCOTLAND

ACCOUNT of the sum expended, in the year ended 31 March 1955, compared with the sum granted, for grants in respect of the expenses of the managers of approved schools in Scotland.

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
GRANTS						
A.1.—Approved Schools : Education Authority School	20,000	20,551 9 10	—		551 9 10	
A.2.—Approved Schools : Voluntary Schools ..	245,500	236,976 19 10	8,523	— 2	—	
B.—Variable Grant to Schools	3,000	3,000 — —	—		—	
C.—Education Authorities : Parental Contributions	300	321 17 10	—		21 17 10	
GROSS TOTAL ..£	268,800	260,850 7 6	8,523	— 2	573 7 8	
<i>Deduct—</i>	<i>Estimated</i>	<i>Applied</i>				
Z.—Appropriations in Aid ..	7,000	7,000 — —				
NET TOTAL ..£	261,800	253,850 7 6	Surplus to be surrendered £7,949 12 6			

Receipts payable to Exchequer		Estimated	Realised
		£	£ s. d.
(i) Receipts of classes authorised to be used as Appropriations in Aid		7,000	10,143 11 8
(ii) Receipts of other classes		—	59 5 —
	Total		10,202 16 8
Appropriated in aid (Subhead Z)			7,000 — —
Payable separately to Exchequer			£3,202 16 8

EXPLANATION of the Causes of Variation between Expenditure and Grant

A.1.—Due to increased maintenance costs.

A.2.—A saving of £17,046 in balances for the year 1953-54, due mainly to delay in completing capital works and to increased receipts from Education Authorities and school trading departments, was partially offset by an increase of £8,523 in instalments of grant for the year 1954-55 which was mainly attributable to increased maintenance costs including salaries.

Details of Receipts		Estimated	Realised
		£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid :—			
Parental contributions in respect of children and young persons committed to approved schools, less the prescribed deductions in respect of the cost of collection by Education Authorities ..		7,000	10,144 (a)
(ii) Receipts of other classes :—			
Orphans' pensions		—	44
Rent		—	15
			£59

(a) The average annual contribution by parents was higher than expected due to improved methods of collection.

NOTE

The cost of departmental administration is borne on the Vote for Public Education, Scotland, Class IV, Vote 13.

30 September 1955.

W. S. Murrie,
Accounting Officer.

I have examined the above Account 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 I certify, as the result of my audit, that in my opinion the above Account is correct.

F. N. Tribe,
Comptroller and Auditor General.

FIRE SERVICES, SCOTLAND

ACCOUNT of the sum expended, in the year ended 31 March 1955, compared with the sum granted, for expenses in connection with the fire services in Scotland, including the cost of inspection and training, grants in respect of expenditure incurred by fire authorities and joint fire committees and certain other expenses.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
INSPECTORATE	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, &c.	2,732	3,057 1 1	—	325 1 1
B.—Travelling and Incidental Expenses	500	633 10 3	—	133 10 3
TRAINING, &c.				
C.1.—Salaries, &c., of Fire Service Training School	12,190	12,121 10 8	68 9 4	—
C.2.—Buildings, Equipment, &c.	9,650	6,650 5 11	2,999 14 1	—
C.3.—Other Expenses	11,950	11,382 6 11	567 13 1	—
D.—Central Purchase and Maintenance of Equipment	2,500	1,815 13 9	684 6 3	—
E.—Grants in respect of Expenditure on Fire Services	405,000	390,806 16 8	14,193 3 4	—
F.—Miscellaneous Expenses ..	3,060	2,338 8 5	721 11 7	—
G.—Losses	—	197 5 11	—	197 5 11
GROSS TOTAL ..£	447,582	429,002 19 7	19,234 17 8	655 17 3
			Surplus of Gross Estimate over Expenditure £18,579 — 5	
	Estimated	Realised	Deficiency of Appropriations in Aid realised £1,575 18 —	
Z.—Appropriations in Aid ..	2,650	1,074 2 —	Net Surplus to be surrendered £17,003 2 5	
NET TOTAL£	444,932	427,928 17 7		

EXPLANATION of the Causes of Variation between Expenditure and Grant

A.—Due to revision of salary scales with retrospective effect and to pay supplement.

B.—Due mainly to cost of overhaul of official car.

C.2.—Due to the delay in the carrying out of certain adaptation work (£2,500) and to economy in the purchase of furniture and equipment (£900), partly offset by payment of the balance of compensation on relinquishment of premises, which was expected to fall due for payment in the previous year (£395).

D.—Demands from local authorities were fewer than expected.

F.—The estimate was necessarily conjectural.

G.—Losses :—

Expenses arising out of damage to a fire escape during training exercises at the Fire Services Training School £197

Details of Receipts	Estimated	Realised
	£	£
Receipts from fire authorities and joint fire committees in respect of equipment, &c., supplied and maintained (Subhead D) ..	2,500	940(a)
Miscellaneous	150	134
Total	<u>£2,650</u>	<u>1,074</u>

(a) The shortfall is due to the saving in Subhead D.

27 September 1955.

C. C. Cunningham,
Accounting Officer.

I have examined the above Account 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 I certify, as the result of my audit, that in my opinion the above Account is correct.

F. N. Tribe,
Comptroller and Auditor General.

STATE MANAGEMENT DISTRICTS, SCOTLAND

ACCOUNT of the sum expended, in the year ended 31 March 1955, compared with the sum granted, for the salaries and expenses of the State Management Districts in Scotland, including the cost of provision and management of licensed premises.

Service	Grant	Expenditure	Expenditure compared with Grant				
			Less than Granted		More than Granted		
	£	£	s.	d.	£	s.	d.
A.—Salaries, &c.	54,483	53,832	15	6	650	4	6
B.—Incidental Expenses ..	5,800	5,819	15	—	—	—	—
C.—Purchase of Stores and Supplies							
Original .. £253,000							
Supplementary .. £14,000							
	267,000	267,762	2	3	—	762	2 3
D.—Maintenance of Premises							
Original .. £6,500							
Supplementary .. £3,500							
	10,000	10,504	19	2	—	504	19 2
E.—Provision and Adaptation of Licensed Premises, &c., including Furniture and Utensils							
Original .. £18,000							
Less Supplementary 2,000							
	16,000	13,781	11	10	2,218	8	2
F.—Rates and Taxes, Licence Duties and Rents ..	10,150	9,328	1	1	821	18	11
G.—Heating, Lighting and Cleaning							
Original .. £10,300							
Supplementary .. 1,500							
	11,800	11,865	12	10	—	65	12 10
GROSS TOTAL							
Original .. £358,233							
Supplementary .. £17,000							
	£ 375,233	372,894	17	8	3,690	11	7
	Estimated	Applied			Surplus of Gross Estimate over Expenditure		
					£2,338 2 4		
Deduct—					Difference between Estimated and Applied Appropriations in Aid		
Z.—Appropriations in Aid					£2,228 2 4		
Original .. £358,133							
Supplementary .. £16,990							
	375,123	372,894	17	8			
NET TOTAL							
Original .. £100					Net Surplus to be surrendered		
Supplementary .. £10					£110		
	£ 110	—					

EXPLANATION of the Causes of Variation between Expenditure and Grant

E.—Due to slow progress by contractors engaged on major reconstruction works.

Receipts payable to Exchequer	Estimated	Realised	
	£	£	s. d.
(i) Receipts of classes authorised to be used as Appropriations in Aid	375,123	410,032	5 1
(ii) Receipts of other classes	—	233	2 -
Total ..		410,265	7 1
Appropriated in Aid (Subhead Z).. .. .		372,894	17 8
Payable separately to Exchequer ..		£37,370	9 5

Details of Receipts	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid :—		
Receipts from trading, including rents from unlicensed properties, &c.	375,123	410,032
(ii) Receipts of other classes :—		
Sale of property	—	223
Refund of expenditure in previous year	—	10
		£233

22 September 1955.

C. C. Cunningham,
Accounting Officer.

I have examined the above Account 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 I certify, as the result of my audit, that in my opinion the above Account is correct.

F. N. Tribe,
Comptroller and Auditor General.

SCOTTISH LAND COURT

ACCOUNT of the sum expended, in the year ended 31 March 1955, compared with the sum granted, for the salaries and expenses of the office of the Scottish Land Court.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, &c. ..	14,666	15,398 12 5	—	732 12 5
B.—Travelling Expenses ..	3,200	2,498 8 2	701 11 10	—
C.—Incidental Expenses ..	280	229 6 3	50 13 9	—
GROSS TOTAL ..£	18,146	18,126 6 10	752 5 7	732 12 5
<i>Deduct—</i>	<i>Estimated</i>	<i>Applied</i>		
Z.—Appropriations in Aid ..	675	675 — —		
NET TOTAL ..£	17,471	17,451 6 10	Surplus to be surrendered £19 13 2	

Receipts payable to Exchequer	Estimated	Realised
Receipts authorised to be used as Appropriations in Aid (Fees, &c.) ..	£ 675	£ s. d. 3,241 8 10(a)
Appropriated in aid (Subhead Z)		675 — —
Payable separately to Exchequer		£2,566 8 10

(a) Excess due to the estimated receipts having been based largely on fees on Applications under the Acts of 1886-1931 which are small, but Applications lodged by the Secretary of State for Scotland to fix rents for holdings were mainly under the Acts of 1948-49 in which fees to fix rents are very much higher.

EXPLANATION of the Causes of Variation between Expenditure and Grant

A.—Excess due to increased salary scales, arrears thereon, pay supplement, &c.

B and C.—The Court and staff were not employed away from Edinburgh to the extent anticipated.

T. MacD. Wilson,
Accounting Officer.

26 September 1955.

I have examined the above Account 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 I certify, as the result of my audit, that in my opinion the above Account is correct.

F. N. Tribe,
Comptroller and Auditor General.

LAW CHARGES AND COURTS OF LAW, SCOTLAND

ACCOUNT of the sum expended, in the year ended 31 March 1955, compared with the sum granted, for the salaries and expenses of the Lord Advocate's Department and other law charges, including the provision of free legal assistance, and the salaries and expenses of the Courts of Law and Justice and of Pensions Appeal Tribunals.

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
LAW CHARGES						
A.—Salaries, &c. : Lord Advocate's Department	35,355	36,025 - 3	—		670 - 3	
B.—Criminal Prosecutions, &c.	55,000	49,069 13 4	5,930 6 8		—	
C.—Procurators Fiscal : Salaries, &c. <i>Original</i> .. £101,058 <i>Supplementary</i> .. £4,300	105,358	107,164 3 4	—		1,806 3 4	
D.—Legal Expenses	25,100	25,314 10 3	—		214 10 3	
E.—Free Legal Assistance	8,500	8,194 10 8	305 9 4		—	
	£ 229,313	225,767 17 10	6,235 16 -		2,690 13 10	
COURTS OF LAW AND JUSTICE						
F.—Salaries, &c. (Court of Session)						
<i>Original</i> .. £33,957 <i>Supplementary</i> .. £4,310	38,267	38,690 11 9	—		423 11 9	
G.—Salaries (Court of Justiciary)	3,787	3,968 11 3	—		181 11 3	
H.—Circuit Expenses	1,700	1,488 4 9	211 15 3		—	
I.—Salaries, &c. (Accountant of Court's Office) ..	16,224	16,495 - 5	—		271 - 5	
J.—Travelling and Incidental Expenses	6,000	5,860 9 6	139 10 6		—	

EXPLANATION of the Causes of Variation between Expenditure and Grant

- A.—Excess mainly due to revision of salaries, arrears, and Pay Supplement.
- B.—Expenditure cannot be closely estimated. Jury and Witness payments were less than anticipated.
- C.—Excess due mainly to the consolidation of the salaries of part-time Procurators Fiscal.
- D.—The total is made up as follows : Admiralty, £4,062 ; Air Ministry, £4,915 ; Central Land Board, £96 ; Department of Scientific and Industrial Research, £7 ; Foreign Office, £2 ; Lord Advocate's Department, £38 ; Ministry of Food, £142 ; Ministry of Fuel and Power, £73 ; Ministry of Pensions, £262 ; Ministry of Supply, £1,196 ; Ministry of Transport and Civil Aviation, £5,736 ; Ministry of Works, £6,275 ; National Assistance Board, £361 ; Treasury, £6 ; War Department, £2,144.

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
SHERIFF COURTS						
K.—Salaries, &c.						
Original ..	£135,327					
Supplementary ..	£3,800					
	139,127	137,890 7 7	1,236 12 5	—		
L.—Incidental Expenses ..	7,700	7,698 — 4	1 19 8	—		
M.—Election Petitions ..	10	—	10 — —	—		
	£ 212,815	212,091 5 7	1,599 17 10	876 3 5		
PENSIONS APPEAL TRIBUNALS						
N.—Salaries, &c.	7,261	7,225 2 7	35 17 5	—		
O.—Travelling and Incidental Expenses	2,200	1,919 1 9	280 18 3	—		
	£ 9,461	9,144 4 4	316 15 8	—		
P.—Losses and Compensation	—	49 17 6	—	49 17 6		
GROSS TOTAL						
Original ..	£439,179					
Supplementary ..	£12,410					
	£ 451,589	447,053 5 3	8,152 9 6	3,616 14 9		
	Estimated	Applied				
Deduct—						
Z.—Appropriations in Aid						
Original ..	£224,000					
Supplementary ..	£12,400					
	236,400	236,400 — —				
NET TOTAL						
Original ..	£215,179					
Supplementary ..	£10					
	£ 215,189	210,653 5 3	Surplus to be surrendered			
			£4,535 14 9			

EXPLANATION of the Causes of Variation between Expenditure and Grant—*contd.*

K.—Savings due mainly to staff changes.

O.—Expenditure cannot be closely estimated.

P.—Part of loss due to defalcations by a clerical officer in the Sheriff Clerk's Office, Edinburgh (see Notes for amount of fines written off). The offender was prosecuted, sentenced and dismissed. Salary, amounting to £29 due up to the date of suspension was withheld. Disciplinary action was taken against the officers whose negligence contributed to the loss.

	Receipts payable to Exchequer	Estimated	Realised
		£	£ s. d.
(i) Receipts of classes authorised to be used as Appropriations in Aid ..	236,400	268,041 13 2	
(ii) Receipts of other classes	—	2,378 12 9	
	Total ..	£270,420 5 11	
Appropriated in aid (Subhead Z)		236,400 — —	
Payable separately to Exchequer		£34,020 5 11	

Details of Receipts	Estimated	Realised
(i) Receipts of classes authorised to be used as Appropriations in Aid :—	£	£
Fees of Sheriff Clerk of Chancery	750	942 (a)
Fees of Sheriff Clerks (Commissary business)	130,000	142,862 (b)
Fees of Sheriff Clerks (Sheriff Court business)	37,400	41,499 (a)
Fees collected by means of Law Court stamps	27,250	30,014 (a)
Miscellaneous receipts	1,000	2,164 (b)
Fines and forfeitures	40,000	50,561 (b)
Total	£236,400	268,042
(ii) Receipts of other classes :—		
Custodian of Enemy Property (Scotland)	—	£2,379 (c)

(a) Due to continued increase in litigation.

(b) These receipts cannot be closely estimated.

(c) Net Treasury Bill and bank interest received by the Custodian during the period to 9 March 1955.

NOTES

Fines amounting to £651 have been written off, as irrecoverable, in addition to £1,233 in respect of fines embezzled by a clerical officer in the Sheriff Clerk's Office, Edinburgh (see explanation to Subhead P) (LO.98/88/01).

Fines amounting to £37 were remitted by the Secretary of State for Scotland.

P. Jamieson,
Accounting Officer.

10 October 1955.

I have examined the above Account 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 I certify, as the result of my audit, that in my opinion the above Account is correct.

F. N. Tribe,
Comptroller and Auditor General.

DEPARTMENT OF THE REGISTERS OF SCOTLAND

ACCOUNT of the sum expended, in the year ended 31 March 1955, compared with the sum granted, for the salaries and expenses of the Department of the Registers of Scotland.

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
A.—Salaries, &c.						
Original ..	£128,470					
Supplementary..	£6,630					
	135,100	134,021 3 7	1,078 16 5	—		
B.—Travelling and Incidental Expenses						
Original ..	£1,565					
Supplementary..	£325					
	1,890	1,810 4 9	79 15 3	—		
GROSS TOTAL						
Original ..	£130,035					
Supplementary..	£6,955					
	£ 136,990	135,831 8 4	1,158 11 8	—		
	Estimated	Applied	Surplus of Gross Estimate over Expenditure £1,158 11 8			
<i>Deduct—</i>			Difference between Estimated and Applied Appropriations in Aid £1,048 11 8			
Z.—Appropriations in Aid						
Original ..	£129,935					
Supplementary..	£6,945					
	136,880	135,831 8 4				
NET TOTAL						
Original ..	£100					
Supplementary..	£10					
	£ 110	—	Net Surplus to be surrendered £110			

Receipts payable to Exchequer	Estimated		Realised	
	£	£ s. d.	£ s. d.	£ s. d.
Receipts of classes authorised to be used as Appropriations in Aid..	139,000	144,252 17 4		
Amount authorised to be appropriated in aid (Subhead Z)	136,880	135,831 8 4		
Payable separately to Exchequer	£2,120		8,421 9 —	

EXPLANATION of the Causes of Variation between Expenditure and Grant

B.—Savings on travelling (£62), sundries (£18).

Details of Receipts							Estimated	Realised
							£	£
Fees collected by stamps	::	::	::	::	::	::	139,000	144,232
Miscellaneous	::	::	::	::	::	::	—	21
Total								£144,253

John McVie,
Accounting Officer.

10 August 1955.

I have examined the above Account 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 I certify, as the result of my audit, that in my opinion the above Account is correct.

F. N. Tribe,
Comptroller and Auditor General

SUPREME COURT OF JUDICATURE, &c., NORTHERN IRELAND

ACCOUNT of the sum expended, in the year ended 31 March 1955, compared with the sum granted, for such of the salaries and expenses of the Supreme Court of Judicature and Court of Criminal Appeal of Northern Ireland as are not charged on the Consolidated Fund, the salaries and expenses of Pensions Appeal Tribunals in Northern Ireland, and other expenses, including certain expenses in connection with land purchase in Northern Ireland and a grant in aid.

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
A.—Salaries, &c.						
Original ..	£68,669					
Supplementary ..	£2,100					
	70,769	70,135 17 5	633 2 7		—	
B.—Assize Expenses						
Original ..	£950					
Supplementary ..	£160					
	1,110	830 2 10	279 17 2		—	
C.—Incidental Expenses ..	1,721	1,418 3 1	302 16 11		—	
D.—Bankruptcy (Queen's Bench Division) : Costs of Official Assignee ..	10	—	10 — —		—	
E.—Grant in Aid of the Expenses of administering the Poor Persons Rules ..	590	590 — —	—		—	
F.—Expenses in connection with Remanet Duties of Land Purchase in Northern Ireland ..	10	—	10 — —		—	
PENSIONS APPEAL TRIBUNALS (PENSIONS APPEAL TRIBUNALS ACT, 1943)						
G.—Salaries, &c.						
Original ..	£3,919					
Less Supplementary ..	£580					
	3,339	2,808 19 6	530 — 6		—	

EXPLANATION of the Causes of Variation between Expenditure and Grant

B.—Savings on High Sheriffs' expenses which vary with the duration of the Assizes (£230) and on Judges' Lodgings (£50).

C.—Savings on Medical Visitors' fees (£177) ; uniforms and miscellaneous expenses (£126).

D.—Legal costs are occasional.

F.—No claim during the year.

G.—Savings on fees of members of Tribunals.

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
PENSIONS APPEAL TRIBUNALS (PENSIONS APPEAL TRIBUNALS ACT, 1943)— <i>contd.</i>	£	£ s. d.	£	s. d.	£	s. d.
H.—Travelling and Incidental Expenses						
<i>Original</i> £800						
<i>Less Supplementary</i> .. £60						
	740	399 18 6	340	1 6	—	
GROSS TOTAL						
<i>Original</i> .. £76,669						
<i>Supplementary</i> .. £1,620						
	78,289	76,183 1 4	2,105	18 8	—	
<i>Deduct—</i>	<i>Estimated</i>	<i>Applied</i>				
Z.—Appropriations in Aid						
<i>Original</i> .. £22,295						
<i>Supplementary</i> .. £160						
	22,455	22,455 — —				
NET TOTAL						
<i>Original</i> .. £54,374						
<i>Supplementary</i> .. £1,460						
	55,834	53,728 1 4	Surplus to be surrendered £2,105 18 8			

Receipts payable to Exchequer		Estimated	Realised
		£	£ s. d.
(i) Receipts of classes authorised to be used as Appropriations in Aid ..		22,455	26,686 2 1
(ii) Receipts of other classes		73	1,378 3 5
	Total	£22,528	28,064 5 6
Appropriated in aid (Subhead Z)			22,455 — —
Payable separately to Exchequer			£5,609 5 6

EXPLANATION of the Causes of Variation between Expenditure and Grant—*contd.*

H.—Savings on legal costs which are occasional, and on expenses of members and appellants.

Details of Receipts		Estimated	Realised
(i) Receipts of classes authorised to be used as Appropriations in Aid :—		£	£
Fee stamp receipts :—			
Judicature		18,593	21,138
Bankruptcy		552	785
Judgments Registry		329	354
Lunacy		776	1,207
Bankruptcy—Percentages		1,000	1,963
District Probate Registry—Agency fees		240	241
Lunacy—Percentages		550	585
Recovery from the Ministry of Finance, Northern Ireland, for cost of cleaning their Land Registry Department		405	408
Miscellaneous receipts		10	5
	Total	£22,455	26,686

Details of Receipts— <i>contd.</i>		Estimated	Realised
		£	£
(ii) Receipts of other classes :—			
Moiety of fees for use of consulting rooms in the Courts		65	147
Surplus postages, District Probate Registry, Londonderry ..		8	5
Surrender of accrued interest on Treasury Bills for the two years to 31 March 1954, by Custodian of Enemy Property, Northern Ireland. (T.L.201/184/01)		—	1,218
Miscellaneous		—	8
Total		£73	1,378

Wm. T. Barry,
Accounting Officer.

6 October 1955.

I have examined the above Account 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 I certify, as the result of my audit, that in my opinion the above Account is correct.

F. N. Tribe,
Comptroller and Auditor General.

IRISH LAND PURCHASE SERVICES

ACCOUNT of the sum expended, in the year ended 31 March 1955, compared with the sum granted, for charges in connection with land purchase in Northern Ireland, and the expenses of management of guaranteed stocks and bonds issued for the purposes of Irish land purchase.

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
A.—Land Purchase Annuities	936,010	934,677 1 10	1,332 18 2	—	—	
B.—Excess Stock, &c. ..	128,620	128,610 8 11	9 11 1	—	—	
C.—Land Purchase Aid Fund	114,330	114,325 12 10	4 7 2	—	—	
D.—Management of Guaranteed Stocks and Bonds ..	15,680	15,669 3 —	10 17 —	—	—	
E.—Improvement Annuities	100	91 8 8	8 11 4	—	—	
GROSS TOTAL ..£	1,194,740	1,193,373 15 3	1,366 4 9	—		
			Surplus of Gross Estimate over Expenditure £1,366 4 9			
<i>Deduct—</i>	Estimated	Realised	Deficiency of Appropriations in Aid realised £9 11 11			
Z.—Appropriations in Aid	100	90 8 1				
NET TOTAL ..£	1,194,640	1,193,283 7 2	Net Surplus to be surrendered £1,356 12 10			

3 August 1955.

G. D. Kirwan,
Accounting Officer.

I have examined the above Account 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 I certify, as the result of my audit, that in my opinion the above Account is correct.

F. N. Tribe,
Comptroller and Auditor General.

CIVIL ACCOUNTS,
1954—55

CLASS IV

EDUCATION AND BROADCASTING

CLASS IV

EDUCATION AND BROADCASTING

SUMMARY

Page	No. of Vote	SERVICE	Estimated Gross Expenditure	Authorised Appropriations in Aid	Supply Grant	Actual Gross Expenditure
			£	£	£	£ s. d.
198	1	Ministry of Education	268,086,238	18,641,160	249,445,078	267,625,579 19 -
208	2	British Museum	489,801	56,030	433,771	475,983 10 7
210	3	British Museum (Natural History) ..	317,491	6,250	311,241	315,534 7 9
212	4	Imperial War Museum	41,226	1,090	40,136	41,236 14 5
214	5	London Museum	20,770	50	20,720	20,751 9 1
216	6	National Gallery	72,424	403	72,021	72,248 5 1
218	6A	Tate Gallery	44,262	—	44,262	43,491 6 1
219	7	National Maritime Museum ..	47,258	110	47,148	47,079 17 3
221	8	National Portrait Gallery	26,252	2,100	24,152	26,122 17 -
223	9	Wallace Collection	36,368	4,000	32,368	32,682 18 2
225	10	Grants for Science and the Arts ..	1,211,159	336	1,210,823	1,166,818 15 6
227	11	Universities and Colleges, &c., Great Britain	29,469,000	290,500	29,178,500	29,468,038 2 4
232	12	Broadcasting	23,065,000	—	23,065,000	22,805,000 - -
234	13	Public Education, Scotland	37,680,939	2,627,902	35,053,037	37,662,779 19 3
241	14	National Galleries, Scotland ..	31,378	2,070	29,308	31,307 12 8
243	14A	National Museum of Antiquities, Scotland	20,719	50	20,669	20,490 15 10
245	15	National Library, Scotland	31,314	5,017	26,297	31,302 12 1
		Total	360,691,599	21,637,068	339,054,531	359,886,449 2 1

CLASS IV
EDUCATION AND BROADCASTING

SUMMARY

No. of Vote	Appropriations in Aid applied		Net Expenditure		Gross Expenditure compared with Estimate : Saving or Excess		Deficiency of Appropriations in Aid		Amount to be surrendered		Extra Receipts payable to Exchequer		
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	
1	18,641,160	- -	248,984,419	19 -	460,658	1 -	-	-	466,658	1 -	499,155	1 11	
2	56,030	- -	419,953	10 7	13,817	9 5	-	-	13,817	9 5	2,487	11 10	
3	6,250	- -	309,284	7 9	1,956	12 3	-	-	1,956	12 3	995	13 10	
4	1,090	- -	40,146	14 5	*10	14 5	-	-	-	-	801	16 7	
5	31	19 6	20,719	9 7	18	10 11	18	- 6	10	5	-	-	
6	403	- -	71,845	5 1	175	14 11	-	-	175	14 11	11	3 5	
6A	-	-	43,491	6 1	770	13 11	-	-	770	13 11	29	9 8	
7	110	- -	46,969	17 3	178	2 9	-	-	178	2 9	1	12 7	
8	2,100	- -	24,022	17 -	129	3 -	-	-	129	3 -	84	9 5	
9	4,000	- -	28,682	18 2	3,685	1 10	-	-	3,685	1 10	202	15 -	
10	336	- -	1,166,482	15 6	44,340	4 6	-	-	44,340	4 6	71	- 8	
11	290,267	16 2	29,177,770	6 2	961	17 8	232	3 10	729	13 10	229,093	5 10	
12	-	-	22,805,000	- -	260,000	- -	-	-	260,000	- -	-	-	
13	2,627,902	- -	35,034,877	19 3	18,159	- 9	-	-	18,159	- 9	7,612	- 4	
14	2,034	6 2	29,273	6 6	70	7 4	35	13 10	34	13 6	-	-	
14A	50	- -	20,440	15 10	228	4 2	-	-	228	4 2	46	17 4	
15	5,017	- -	26,285	12 1	11	7 11	-	-	11	7 11	4	2	
	21,636,782	1 10	338,249,667	- 3	805,160	12 4	285	18 2			740,593	2 7	
					*10	14 5							
	Total amount to be surrendered £								804,874	14 2			

* Excess met by sum allocated from the Vote for the Civil Service (Equal Pay Scheme) : Class I, Vote 24B. See Report, paragraph 27.

MINISTRY OF EDUCATION

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31 March 1955, compared with the sum granted, for the salaries and expenses of the Ministry of Education, and of the various establishments connected therewith, including sundry grants in aid, grants in connection with physical training and recreation, and grants to approved associations for youth welfare.

SUMMARY

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Administration ..	1,053,176	1,074,185 13 2	—		21,009 13 2	
B.—Inspection and Examination <i>Original</i> .. £1,024,618 <i>Supplementary</i> £120,000	1,144,618	1,142,986 7 10	1,631 12 2		—	
C.—Grants to Local Education Authorities <i>Original</i> .. £226,718,000 <i>Supplementary</i> £3,310,000	230,028,000	229,957,684 14 7	70,315 5 5		—	
D.—Grants to Persons other than Local Education Authorities <i>Original</i> .. £8,872,800 <i>Supplementary</i> £260,000	9,132,800	9,132,167 1 8	632 18 4		—	
E.—Scholarships and Maintenance Allowances <i>Original</i> .. £3,834,600 <i>Less Supplementary</i> £200,000	3,634,600	3,514,537 14 1	120,062 5 11		—	
F.—Grants for Physical Training, &c. ..	140,000	117,389 7 3	22,610 12 9		—	
H.—Victoria and Albert Museum	316,417	337,095 6 1	—		20,678 6 1	
I.—Science Museum ..	192,167	197,090 10 10	—		4,923 10 10	

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
K.—Short Courses, Experimental and Other Services ..	47,325	45,858 11 6	1,466 8 6	—	—	
L.—Pensions to Teachers <i>Original</i> .. £20,944,000 <i>Less Supplementary</i> £946,000	19,998,000	19,722,649 17 1	275,350 2 11	—	—	
M-R.—Other Services ..	2,399,135	2,383,595 - 10	15,539 19 2	—	—	
RR.—Losses and Compensation ..	—	339 14 1	—	339 14 1	—	
GROSS TOTAL <i>Original</i> £265,542,238 <i>Supplementary</i> £2,544,000	£268,086,238	267,625,579 19 -	507,609 5 2	46,951 4 2	—	
<i>Deduct—</i> Z.—Appropriations in Aid <i>Original</i> .. £21,045,160 <i>Less Supplementary</i> £2,404,000	18,641,160	18,641,160 - -				
NET TOTAL <i>Original</i> .. £244,497,078 <i>Supplementary</i> £4,948,000	£249,445,078	248,984,419 19 -	Surplus to be surrendered £460,658 1 -			

Receipts payable to Exchequer	Estimated	Realised
	£	£ s. d.
(i) Receipts of classes authorised to be used as Appropriations in Aid	18,641,160	18,958,431 18 6
(ii) Receipts of other classes	176,000	181,883 3 5
Total	£18,817,160	19,140,315 1 11
Appropriated in aid (Subhead Z) .. .. .	.. .. .	18,641,160 - -
Payable separately to Exchequer .. .. .	.. .. .	£499,155 1 11

DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT

Service	Grant	Expenditure		Expenditure compared with Grant			
				Less than Granted		More than Granted	
	£	£	s.	d.	£	s.	d.
ADMINISTRATION							
A.1.—Salaries, &c. ..	1,029,726	1,053,405	4	2	—	23,679	4 2
A.2.—Travelling and Miscellaneous Expenses	16,565	13,818	5	11	2,746	14	1
A.3.—Central Advisory Councils, Miscellaneous Inquiries, &c.	4,750	4,230	16	6	519	3	6
A.4.—Carriage and other Incidental Expenses	2,135	2,731	6	7	—	596	6 7
INSPECTION AND EXAMINATION							
B.1.—Salaries, &c.							
Original ..	£814,170						
Supplementary	£120,000						
	934,170	930,354	8	7	3,815	11	5
B.2.—Special Services Branch	22,448	21,641	14	10	806	5	2
B.3.—Travelling and Incidental Expenses	187,000	190,272	16	11	—	3,272	16 11
B.4.—Carriage and Expenses incidental to Examinations ..	1,000	717	7	6	282	12	6

EXPLANATION of the Causes of Variation between Expenditure and Grant

A.1.—Excess due to increases in rates of remuneration ; partly offset by saving due to vacancies not being filled.

A.2.—Saving mainly due to expenditure being less than anticipated on travelling (£1,660) and removals (£826).

A.3.—Saving due to fewer meetings of some committees and to fewer claims than expected for others.

A.4.—Excess mainly due to increased cost of cases for teachers' service books.

B.1.—Saving due to certain vacancies not being filled ; partly offset by increases in rates of remuneration.

B.2.—Saving due to delay in filling one Medical Officer post.

B.3.—The number of removals and the amount of travelling of H.M. Inspectors were more than expected.

DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT—*contd.*

Service	Grant	Expenditure	Expenditure compared with Grant				
			Less than Granted		More than Granted		
	£	£	s.	d.	£	s.	d.
GRANTS							
C.—Grants to Local Education Authorities							
Original .. £226,718,000							
Supplementary £3,310,000							
	230,028,000	229,957,684	14	7	70,315	5	5
D.1.—Grants for Educational Services and Research provided by Persons other than Local Education Authorities (including a Grant in Aid)							
Original .. £7,398,800							
Less Supplementary £190,000							
	7,208,800	7,073,102	17	7	135,697	2	5

EXPLANATION of the Causes of Variation between Expenditure and Grant—*contd.*

C.—The expenditure of local education authorities on which grant payments in 1954-55 were based proved somewhat lower than estimated and the product of a penny rate proved rather more than estimated. The saving in grant resulting in the main from these two factors amounted to approximately £1,760,000 and not £1,690,000 as anticipated in the Supplementary Estimate. The additional charge to this subhead in 1954-55 for grant on the cost of the provision of milk for drinking in grant-aided schools from 1 October 1954 was £5,000,000 approximately. This was met in part from the Supplementary Vote of £3,310,000 and in part from the above-mentioned saving.

The cost of the provision of milk for drinking in grant-aided schools to 30 September 1954 and in non-grant-aided schools for the whole year was borne on the Vote for the Ministry of Food (Class VIII, Vote 10) and amounted to £6,282,972.

The following table sets out the grant paid to authorities in 1954-55 and the amounts remaining unpaid at the beginning and end of that year, according to the years to which they relate :—

	Estimated as outstanding on 31 March 1954	Paid in 1954-55	Estimated as outstanding on 31 March 1955	Net Total Grant for the year
	£	£	£	£
(1) Grants under Grant Regulations No. 1. :—				
1952-53 and previous years ..	2,696,405*	644,968	2,051,437	—
1953-54	13,662,135*	12,851,960	810,175	203,797,767*
1954-55	—	216,431,800	23,792,200	240,224,000
Total		£229,928,728		
(2) Special Grants to Authorities in Wales and Monmouthshire ..	—	28,957	—	28,957
Total	£16,358,540*	229,957,685	26,653,812	

* These figures differ from those quoted in the Notes to the Appropriation Account, 1953-54, as they are based on later information.

This head includes an extra-statutory payment of grant on expenditure of £5,037 incurred on the provision of milk tablets in lieu of liquid milk (SS.133/417/01).

D.1.—Saving mainly due to claims from Secondary Schools for capitation and remitted fees grant being less than expected (£92,765).

This head includes expenditure of £15 to meet the loss of petty cash due to theft at a National College (SS.3/157/03).

DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT—*contd.*

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£	s. d.	£	s. d.
GRANTS—<i>contd.</i>						
D.2.—Grants and Loans in respect of Aided and Special Agreement Schools						
<i>Original</i> ..	£1,050,000					
<i>Supplementary</i>	£450,000					
	1,500,000	1,639,564 4 1	—		139,564 4 1	
D.3.—College of Aeronautics (Grant in Aid)	400,000	395,500 — —	4,500 — —		—	
D.4.—Imperial Institute (Grant in Aid) ..	24,000	24,000 — —	—		—	
E.—Scholarships and Maintenance Allowances granted by the Minister						
<i>Original</i> ..	£3,834,600					
<i>Less Supplementary</i>	£200,000					
	3,634,600	3,514,537 14 1	120,062 5 11		—	
F.—Grants for Physical Training, &c. ..	140,000	117,389 7 3	22,610 12 9		—	
VICTORIA AND ALBERT MUSEUM						
H.1.—Salaries, &c. ..	272,310	293,586 18 3	—		21,276 18 3	
H.2.—Travelling and Miscellaneous Expenses	6,400	6,272 11 1	127 8 11		—	
H.3.—Carriage, &c. ..	4,050	3,889 6 7	160 13 5		—	
H.4.—Apparatus, Materials, &c. ..	3,430	3,119 10 2	310 9 10		—	
H.5.—Purchase Grant (Grant in Aid) ..	28,907	28,907 — —	—		—	
H.6.—Local Museums (Grants in Aid) ..	1,320	1,320 — —	—		—	

EXPLANATION of the Causes of Variation between Expenditure and Grant—*contd.*

D.2.—The volume of building work at voluntary schools rose more quickly than expected, with a consequent rise in the applications for grants and loans.

D.3.—Receipts for services to commercial aviation exceeded the amount estimated.

The cost of capital works provided for the College by the Ministry of Works (Class VII, Votes 1 and 3) was £54,118.

D.4.—Cost of the maintenance of the premises occupied by the Imperial Institute was borne on Class VII, Vote 1 (£2,014), Vote 3 (£12,684), Vote 9 (£4,080).

E.—Savings of (a) £107,020 on State Scholarships (fewer awards were taken up than expected and the average rate of maintenance grant was lower than estimated) and (b) £23,362 on students at Training Colleges (the average amount claimed per student was less than expected), were partly offset by excesses of (c) £7,708 on grants under the Further Education and Training Scheme and (d) £3,840 on vocational training of disabled persons.

F.—There were fewer claims for capital grant than expected.

H.1.—Excess due to increases in rates of remuneration.

H.5. and H.6.—See Grant in Aid Accounts.

DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT—*contd.*

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
SCIENCE MUSEUM						
I.1.—Salaries, &c. . .	184,392	189,484 6 —	—	—	5,092 6 —	
I.2.—Travelling and Miscellaneous Expenses	1,855	1,904 18 9	—	—	49 18 9	
I.3.—Printing Postcards, &c.	275	259 13 9	15 6 3	—	—	
I.4.—Apparatus, Materials, Carriage, &c.	3,645	3,441 12 4	203 7 8	—	—	
I.5.—Purchase Grant (Grant in Aid) . .	2,000	2,000 — —	—	—	—	
SHORT COURSES, EXPERIMENTAL AND OTHER SERVICES						
K.1.—Short Courses for Teachers arranged by the Ministry . .	15,000	13,802 5 6	1,197 14 6	—	—	
K.2.—Special Experimental Work in Educational Methods and School Building . .	3,300	2,581 6 —	718 14 —	—	—	
K.3.—Assistance to Teachers on Interchange	29,025	29,475 — —	—	—	450 — —	
PENSIONS TO TEACHERS						
L.1.—Pensions, &c., to Teachers						
Original . .	£20,164,000					
Less Supplementary	£1,000,000					
	19,164,000	18,887,566 18 4	276,433 1 8	—	—	
L.2.—Refund to Teachers of Balance of Contributions						
Original . .	£780,000					
Supplementary	£54,000					
	834,000	835,082 18 9	—	—	1,082 18 9	

EXPLANATION of the Causes of Variation between Expenditure and Grant—*contd.*

I.1.—Excess due to increases in rates of remuneration.

I.5.—See Grant in Aid Account.

K.1.—Several courses were cancelled and the travelling expenses claimed were less than expected.

K.2.—Certain research projects for which payment was expected to be made were carried out free of charge, and other work for which provision had been made proved unnecessary.

L.1.—Saving mainly due to (a) fewer retirements and a lower average value of new awards (£221,000) and (b) payments under the Pensions (Increase) Acts being less than expected (£59,500); partly offset by increased expenditure on transfer values (£3,800).

L.2.—The claims paid in 1954-55 numbered 7,569. This expenditure relieves the Vote from the liability for future payments under Subhead L.1.

DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT—*contd.*

Service	Grant	Expenditure		Expenditure compared with Grant			
				Less than Granted		More than Granted	
	£	£	s.	d.	£	s.	d.
OTHER SERVICES							
M.—Temporary School Accommodation : Repayment Annuities	1,438,250	1,439,363	5	—	—	1,113	5 —
N.1.—United Nations Educational, Scientific and Cultural Organisation (Grant in Aid) ..	373,051	373,051	—	—	—	—	—
N.2.—United Nations Educational, Scientific and Cultural Organisation : Representation ..	13,535	10,890	1	1	2,644	18	11 —
O.1.—Education of Poles (Grant in Aid)	221,094	210,564	12	—	10,529	8	—
O.2.—Education of Poles	208,205	198,836	12	5	9,368	7	7 —
P.—American Aid : Technical Assistance Schemes	20,000	26,039	17	8	—	6,039	17 8
Q.—American Aid : Promotion of Productivity	125,000	122,187	7	3	2,812	12	9 —
R.—Buildings and Equipment for School Canteens: Remanet expenditure ..	—	2,662	5	5	—	2,662	5 5

EXPLANATION of the Causes of Variation between Expenditure and Grant—*contd.*

N.2.—Expenses of seminars, &c., were less than expected.

O.1.—The expenditure under this head includes a net charge of £10,237 incurred by the Committee for the Education of Poles in Great Britain prior to 30 September 1954 but met by the Ministry after that date. It takes into account a cash balance of £4,949 handed over by the Committee and includes a payment of £13,534 to the Ministry of Works in respect of maintenance costs.

O.2.—Saving largely due to the non-settlement before the close of the financial year of a rent charge amounting to about £6,200 payable to the Ministry of Works in respect of school buildings.

The expenditure includes an amount of £8,867 paid to the Ministry of Works in respect of the maintenance, &c., of schools which had not been taken over by local education authorities.

P.—Excess due to a larger number of belated claims than expected in respect of the 1952-53 scheme : partly offset by fewer participants for the 1954-55 project than expected.

R.—Remanet expenditure in connection with the supply of buildings and equipment for school canteens (SS.133/105/01/C).

DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT—*contd.*

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
OTHER SERVICES— <i>contd.</i>	£	£ s. d.	£	s. d.	£	s. d.
RR.—Losses and Compensation ..	—	339 14 1	—		339 14 1	
Z.—Appropriations in Aid	Estimated	Applied				
Original .. £21,045,160	—	—				
Less Supplementary £2,404,000	—	—				
	18,641,160	18,641,160 — —	—		—	

EXPLANATION of the Causes of Variation between Expenditure and Grant—*contd.*

RR.—Losses and Compensation :— Case	Charged in previous years		Charged in this account	
	£	s. d.	£	s. d.
1. Compensation for damage to articles on loan to the Victoria and Albert Museum. These articles were stolen and subsequently recovered in a damaged condition (SS.10/258/01)	—		15	10 —
2. Overissue of pension (£60 10s. 4d.) and of pensions increase (£535 3s. 8d.) written off with Treasury authority (five cases) (SS.4/156/08)	498	8 6	97	5 6
3. Maintenance allowances overpaid to students :—				
(a) Sums written off with Treasury authority (on case) (SS.80/01)	187	17 —	—	
(b) Sums not exceeding £100 written off under delegated powers (67 cases)	1,051	7 7	16	11 1
4. Cash losses, overpayments, compensation, &c. :—				
(a) Sums not exceeding £50 written off under delegated powers (23 cases)	79	19 5	128	19 10
(b) Compensation arising out of accidents to motor vehicles paid under delegated powers (five cases)	—		81	7 8
	£1,817	12 6	339	14 1

Details of Receipts

(i) Receipts of classes authorised to be used as Appropriations in Aid :—	Estimated		Realised	
	£		£	
Pension Contributions :—				
Teachers :—				
Original	£9,900,000			
less Supplementary	£1,237,000			
	8,663,000		8,820,118	
Employers :—				
Original	£9,900,000			
less Supplementary	£1,237,000			
	8,663,000		8,716,188	
Receipts from local authorities towards cost of pensions to educational organisers and to teachers in former poor law schools	3,000		2,498	
Transfer values under Superannuation Regulations and Rules	52,000		71,434 (a)	
Victoria and Albert Museum :—				
Fees for loan of collections and for admission to special exhibitions and to Ham House, Osterley Park and Apsley House ..	7,925		20,425 (b)	
Science Museum :—				
Sale of postcards, lantern slides, &c., recovery of postage on loan of books and miscellaneous receipts	2,410		2,695	
Repayment by ex-students of training colleges of cost of training ..	4,500		6,127 (c)	

(a) The numbers of transfers from service with Local Government and Public Boards were more than expected.

(b) Excess mainly due to receipts from the special exhibition of the late Queen Mary's art treasures for which no provision was made in the estimates (£11,433).

(c) More cases than expected.

Details of Receipts— <i>contd.</i>		Estimated	Realised
		£	£
Repayment of grants, &c., overpaid in previous years			
	<i>Original</i> £60,000		
	<i>Supplementary</i> £45,000		
		105,000	152,437 (d)
Fees for examinations		7,400	7,546
Fees for examination of educational cinematograph films		125	153
Annual payments by local education authorities in respect of temporary school accommodation (see Subhead M)			
	<i>Original</i> £970,000		
	<i>Supplementary</i> £25,000		
		995,000	1,007,740
Reimbursement of salaries, &c., of officers loaned or seconded to other Departments, &c.		8,600	15,370
Recovery from the Special Account of sterling expenditure on Technical Assistance Schemes (see Subhead P)		1,250	749
Recovery from the American Aid (Productivity Assistance) Deposit Account of the cost of schemes under the arrangements for Conditional Aid described in Cmd. 8776 (Subhead Q)		125,000	122,187
Miscellaneous receipts		2,950	12,765 (e)
	Total	£18,641,160	18,958,432

(ii) Receipts of other classes :—

National Camps Corporation Limited		16,926	16,926 (f)
Educational Foundation for Visual Aids			(g)
Aided and Special Agreement Schools		32,700	32,843 (h)
Payments by the education authorities of the Channel Islands and of the Isle of Man in respect of the training of teachers		19,000	19,000
Sale or rental to local education authorities of premises of wartime nurseries, &c.		11,000	11,637
Sale of capital assets of the Committee for the Education of Poles in Great Britain		84,000	86,648
Rental to local education authorities of property on requisitioned land		874	2,853
Purchase by local authorities of Government property on land formerly requisitioned		11,500	11,976
	Total	£176,000	181,883

(d) The recoveries here brought to account are :—

Grants to local education authorities			£ 96,93
Grants to bodies other than local education authorities			2,35+
Pensions, &c., to teachers			45,610
Fees and maintenance grants to students			7,479
Miscellaneous			61
			£152,437

(e) The main item included under this head is an amount of £9,461 received for the sale of official cars supplied for the use of H.M. Inspectors and now surplus to requirements.

(f) Receipts were :—principal £5,933 5s. 8d., interest £10,992 16s. 4d. The amount of loans owing to the Exchequer at 31 March 1955 was £270,355 16s. 7d.

(g) The amount of loans owing to the Exchequer at 31 March 1955 was £150,257 -s. 5d., representing initial advances of £125,000 and accrued interest £25,257 -s. 5d.

(h) Receipts were :—principal £17,357 7s. 1d., interest £15,486 -s. 10d. The amount of loans owing to the Exchequer at 31 March 1955 was £687,511 15s. 2d.

NOTES

Objects of an estimated value of £3,066 were found to be missing from the Victoria and Albert Museum up to 31 March 1955 as a result of stocktaking which is still in progress. The missing objects have been written off in the Museum records. The total includes those stolen by a Museum employee who was prosecuted and sentenced to a term of imprisonment. To certain other objects which were recovered from this employee, damage had been caused to an estimated value of £50 (SS.10/258/01, SS.10/236/04).

Various items of early radiotherapy apparatus valued at about £320 were transferred as gifts from the Science Museum to the Wellcome Historical Medical Museum (SS.80/01).

Teachers' (Superannuation) Act, 1925
Estimated position of Scheme at 31 March 1955

The credit balance in the Account of Revenue and Expenditure kept in accordance with Section 15 of the Act amounted to approximately £247m. and the Government Actuary estimated that the deficiency on the Scheme, after taking account of that balance, was about £201m.

The estimated deficiency does not include any liability in respect of pre-1922 service (the whole of which falls on the Exchequer), or any liability in respect of schemes set up under Section 21(1)(a) of the Act for which separate accounts are prepared.

In estimating the deficiency, use has been made of the data obtained for the 1948 actuarial review, adjusted as far as possible for changes in salary scales up to and including the 1954 Burnham award.

It is expected that the deficiency will, under existing law, tend to increase.

GRANT IN AID ACCOUNTS, 1954-55

	Victoria and Albert Museum Purchase Grant			Local Museums Grants in Aid			Science Museum Purchase Grant		
	£	s.	d.	£	s.	d.	£	s.	d.
Balances, 1 April 1954	1,283	11	10	266	13	3	4,006	18	7
Grants in Aid, 1954-55, Subheads H.5, H.6 and I.5	28,907	-	-	1,320	-	-	2,000	-	-
Donations, &c.	77	-	-	-	-	-	271	3	-
Totals	£30,267	11	10	1,586	13	3	6,278	1	7
<i>Deduct</i> —Expenditure 1954-55	29,729	16	-	1,168	-	-	3,891	16	8
Balances, 31 March 1955	£537	15	10	418	13	3	2,386	4	11

G. N. Flemming,
Accounting Officer.

30 September 1955.

I have examined the foregoing Accounts 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 I certify, as the result of my audit, that in my opinion these Accounts are correct.

F. N. Tribe,
Comptroller and Auditor General.

BRITISH MUSEUM

ACCOUNT of the sum expended, in the year ended 31 March 1955, compared with the sum granted, for the salaries and expenses of the British Museum, including a grant in aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, &c.	383,376	378,935 8 1	4,440 11 11	—
B.—Travelling Expenses, &c.	3,450	3,129 16 3	320 3 9	—
C.—Purchases and Acquisitions (Grant in Aid) ..	52,000	52,000 — —	—	—
D.—Mounting and Preparing Exhibits, &c.	4,675	4,046 15 8	628 4 4	—
E.—Printing, Photography, &c.	42,300	33,871 5 7	8,428 14 5	—
F.—Incidental Expenses ..	4,000	4,000 5 —	—	— 5 —
GROSS TOTAL ..£	489,801	475,983 10 7	13,817 14 5	— 5 —
<i>Deduct—</i>	<i>Estimated</i>	<i>Applied</i>		
Z.—Appropriations in Aid ..	56,030	56,030 — —	Surplus to be surrendered	
NET TOTAL ..£	433,771	419,953 10 7	£13,817 9 5	

Receipts payable to Exchequer

	Estimated	Realised
	£	£ s. d.
Receipts authorised to be used as Appropriations in Aid ..	56,030	58,517 11 10
Appropriated in aid (Subhead Z)		56,030 — —
Payable separately to Exchequer		£2,487 11 10

EXPLANATION of the Causes of Variation between Expenditure and Grant

- A.—Saving due mainly to reduced expenditure on assistance in the various Departments and to unfilled vacancies ; partly offset by sundry pay increases.
 B.—Saving due to reduction in expenditure on travel abroad.
 D.—Saving due to general economies in various Departments and in the Research Laboratory.
 E.—Savings on microfilm material due to unfilled vacancies, on publications insufficiently advanced for payment to be certified and on the printing of the Catalogue of Printed Books.

Details of Receipts

	Estimated	Realised
	£	£
Receipts in respect of General Catalogue of Printed Books (Subhead E) :		
From subscribers	4,000	4,603
From Vote for Grants for Science and the Arts (Class IV, Vote 10)	180	112
Proportion of dividends on £30,000 Consols	500	500
Receipts from the sale of Museum publications, old material, &c.	7,200	8,230
Receipts from the sale of pictorial postcards and reproductions ..	6,250	6,265
Receipts from the sale of photographs and negatives and for the use of the photographic studio	3,300	5,574
Rents from houses, &c.	34,500	32,802
Miscellaneous receipts	100	432
Total	£56,030	58,518

GRANT IN AID ACCOUNT (PURCHASES AND ACQUISITIONS)

Receipts			Payments		
	£	s. d.		£	s. d.
Balance, 1 April 1954	10,689	2 7	Expenditure, 1954-55 ..	53,182	18 9
Grant in Aid, 1954-55 (Sub- head C)	52,000	- -			
Donations, &c.	5,614	7 4	Balance, 31 March 1955 ..	15,120	11 2
	<u>£68,303</u>	<u>9 11</u>		<u>£68,303</u>	<u>9 11</u>

T. D. Kendrick,
Accounting Officer.

24 October 1955.

I have examined the foregoing Accounts 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 I certify, as the result of my audit, that in my opinion these Accounts are correct.

F. N. Tribe,
Comptroller and Auditor General.

Details of Receipts	Estimated	Realised
	£	£
Receipts from the sale of Museum publications, old material, &c... ..	4,900	5,793
Receipts from the sale of pictorial postcards and reproductions	700	803
Proportion of dividends on £30,000 Consols	250	250
Contribution from the Rothschild Trust towards the salary of the Custodian of Siphonaptera (Subhead A)	400	400
Total	£6,250	7,246

GRANT IN AID ACCOUNT (PURCHASES AND ACQUISITIONS)

Receipts			Payments		
	£	s. d.		£	s. d.
Balance, 1 April 1954 ..	14,874	13 11	Expenditure, 1954-55 ..	7,057	17 8
Grant in Aid, 1954-55 (Sub-head C)	6,000	- -	Balance, 31 March 1955 ..	13,816	16 3
	<u>£20,874</u>	<u>13 11</u>		<u>£20,874</u>	<u>13 11</u>

NOTES

1,822 specimens of a total value of £39 were written off as lost during the period 1 September 1953 to 31 March 1955.

Losses of apparatus amounting to £10 were written off during 1954-55 (SS.80/10/03).

Gavin de Beer,
Accounting Officer.

19 August 1955.

I have examined the foregoing Accounts 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 I certify, as the result of my audit, that in my opinion these Accounts are correct.

F. N. Tribe,
Comptroller and Auditor General.

IMPERIAL WAR MUSEUM

ACCOUNT of the sum expended, in the year ended 31 March 1955, compared with the sum granted, including an amount allocated from the Vote for Civil Service (Equal Pay Scheme), for the salaries and expenses of the Imperial War Museum, including a grant in aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, &c.				
Original .. £38,191				
Supplementary.. .. £200				
	38,391 - -	38,495 1 -	—	104 1 -
B.—Travelling and incidental Expenses	995 - -	900 11 6	94 8 6	—
C.—Bookbinding, Preparation and Care of Exhibits, &c.	1,090 - -	1,091 1 11	—	1 1 11
D.—Purchases and Acquisitions (Grant in Aid) ..	750 - -	750 - -	—	—
GROSS TOTAL				
Original .. £41,026				
Supplementary.. .. £200				
	£ 41,226 - -	41,236 14 5	94 8 6	105 2 11
	Estimated	Applied		
Deduct—				
Z.—Appropriations in Aid				
Original £900				
Supplementary.. .. £190				
	1,090 - -	1,090 - -		
NET TOTAL				
Original .. £40,126				
Supplementary.. .. £10				
	£ 40,136 - -	40,146 14 5		
Allocated from Vote for Civil Service (Equal Pay Scheme)	10 14 5	—		
	£ 40,146 14 5	40,146 14 5		
				Excess of Expenditure over Gross Estimate met by Vote for Civil Service (Equal Pay Scheme)
				£10 14 5

NOTE:—Expenditure of at least £11 has been identified as due to the gradual introduction, as from 1 January 1955, of equal pay for men and women civil servants.

Receipts payable to Exchequer	Estimated	Realised
	£	£ s. d.
Receipts authorised to be used as Appropriations in Aid	1,090	1,891 16 7
Appropriated in aid (Subhead Z)		1,090 - -
Payable separately to Exchequer		£801 16 7

EXPLANATION of the Cause of Variation between Expenditure and Grant

A.—Excess due to pay increases and stage 1 of Equal Pay Scheme.

Details of Receipts								Estimated	Realised
								£	£
Reproduction fees	..	..	..	..	..	..	..	550	1,143
Sale of booklets, &c.	..	..	..	..	..	..	..	50	53
Miscellaneous receipts	..	..	..	..	..	..	..	490	150
Fees for use and reproduction of films	..	..	..	..	..	..	..	490	546
Total								£1,090	1,892

GRANT IN AID ACCOUNT (PURCHASES AND ACQUISITIONS)

Receipts			Payments		
	£	s. d.		£	s. d.
Balance, 1 April 1954	..	- 1 3	Expenditure, 1954-55	..	570 10 2
Grant in Aid, 1954-55 (Sub-head D)	..	750 - -	Balance, 31 March 1955	..	179 11 1
		<u>£750 1 3</u>			<u>£750 1 3</u>

L. R. Bradley,
Accounting Officer.

1 October 1955.

I have examined the foregoing Accounts 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 I certify, as the result of my audit, that in my opinion these Accounts are correct.

F. N. Tribe,
Comptroller and Auditor General.

LONDON MUSEUM

ACCOUNT of the sum expended, in the year ended 31 March 1955, compared with the sum granted, for the salaries and expenses of the London Museum, including a grant in aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, &c.				
Original ..	£19,040			
Supplementary ..	£200			
	19,240	19,307 7 3	—	67 7 3
B.—Travelling Expenses, &c.	430	404 2 11	25 17 1	—
C.—Purchases and Acquisitions (Grant in Aid) ..	375	375 — —	—	—
D.—Incidental Expenses ..	725	664 18 11	60 1 1	—
GROSS TOTAL				
Original ..	£20,570			
Supplementary ..	£200			
	£ 20,770	20,751 9 1	85 18 2	67 7 3
			Surplus of Gross Estimate over Expenditure £18 10 11	
<i>Deduct—</i>	<i>Estimated</i>	<i>Realised</i>	<i>Deficiency of Appropriations in Aid realised</i>	
Z.—Appropriations in Aid ..	50	31 19 6	£18 — 6	
NET TOTAL				
Original ..	£20,520			
Supplementary ..	£200			
	£ 20,720	20,719 9 7	Net Surplus to be surrendered £ — 10 5	

EXPLANATION of the Causes of Variation between Expenditure and Grant

A.—Increase due to various pay awards (£864) and pay supplement (£146) ; offset by unfilled vacancies (£743) and sickness (£200).

B and D.—Expenditure curtailed to meet anticipated excess on Subhead A and deficiency of Appropriations in Aid.

Details of Receipts	Estimated	Realised
	£	£
Proceeds of sale of photographs and reproduction fees	50	32

GRANT IN AID ACCOUNT (PURCHASES AND ACQUISITIONS)							
Receipts			Payments				
	£	s.	d.		£	s.	d.
Balance, 1 April 1954 ..	60	19	2	Purchases	131	14	2
Grant in Aid, 1954-55 (Sub-head C)	375	-	-	Balance, 31 March 1955 ..	304	5	-
	<u>£435</u>	<u>19</u>	<u>2</u>		<u>£435</u>	<u>19</u>	<u>2</u>

W. F. Grimes,
Accounting Officer.

20 September 1955.

I have examined the foregoing Accounts 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 I certify, as the result of my audit, that in my opinion these Accounts are correct.

F. N. Tribe,
Comptroller and Auditor General.

NATIONAL GALLERY

ACCOUNT of the sum expended, in the year ended 31 March 1955, compared with the sum granted, for the salaries and expenses of the National Gallery, including a grant in aid.

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.		
A.—Salaries, &c.						
Original ..	£48,429					
Supplementary ..	£350					
	48,779	48,728 14 7	50 5 5	—		
B.—Travelling Expenses, &c.	1,120	975 5 —	144 15 —	—		
C.—Purchase of Pictures (Grant in Aid) ..	20,500	20,500 — —	—	—		
D.—Incidental Expenses						
Original ..	£2,125					
Less Supplementary ..	£100					
	2,025	2,044 5 6	—	19 5 6		
GROSS TOTAL						
Original ..	£72,174					
Supplementary ..	£250					
	72,424	72,248 5 1	195 — 5	19 5 6		
Deduct—						
Z.—Appropriations in Aid ..	403	403 — —				
NET TOTAL						
Original ..	£71,771					
Supplementary ..	£250					
	72,021	71,845 5 1	Surplus to be surrendered £175 14 11			

Receipts payable to Exchequer

	Estimated	Realised
	£	£ s. d.
Receipts authorised to be used as Appropriations in Aid ..	403	414 3 5
Appropriated in aid (Subhead Z)		403 — —
Payable separately to Exchequer		£11 3 5

EXPLANATION of the Causes of Variation between Expenditure and Grant

B.—Savings due to a small reduction in the amount of travelling and entertainment (£73) and to over-provision for uniforms (£71).

Details of Receipts								Estimated	Realised
								£	£
National Portrait Gallery contribution towards the cost of centralised accounting	..	..	..	..	..	..	..	398	398
Miscellaneous	..	..	..	..	..	..	..	5	16
Total								£403	414

GRANT IN AID ACCOUNT (PURCHASE OF PICTURES)

Receipts				Payments			
		£	s. d.			£	s. d.
Balance, 1 April 1954	..	-	18 7	Purchase of pictures	..	20,500	- -
Grant in Aid, 1954-55 (Sub-head C)	.. .. ..	20,500	- -	Balance, 31 March 1955	..	-	18 7
		£20,500	18 7			£20,500	18 7

Philip Hendy,
Accounting Officer.

2 September 1955.

I have examined the foregoing Accounts 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 I certify, as the result of my audit, that in my opinion these Accounts are correct.

F. N. Tribe,
Comptroller and Auditor General.

TATE GALLERY

ACCOUNT of the sum expended, in the year ended 31 March 1955, compared with the sum granted, for the salaries and expenses of the Tate Gallery, Millbank, including a grant in aid.

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.		
A.—Salaries, &c.						
Original ..	£31,537					
Supplementary ..	£1,750					
	33,287	32,990 8 11	296 11 1	—		
B.—Travelling Expenses, &c.	950	676 3 5	273 16 7	—		
C.—Purchase of Pictures and Sculpture (Grant in Aid)	7,500	7,500 — —	—	—		
D.—Incidental Expenses ..	2,525	2,324 13 9	200 6 3	—		
TOTAL						
Original ..	£42,512					
Supplementary ..	£1,750					
	£ 44,262	43,491 6 1	770 13 11	—		

Surplus to be surrendered £770 13 11

Receipts payable to Exchequer	Estimated	Realised
Amounts received from organisers of exhibitions as a contribution towards overheads	£ —	£ s. d. 8 9 2
Contribution towards damaged picture	—	10 — —
Miscellaneous	—	11 — 6
Total		£29 9 8

EXPLANATION of the Causes of Variation between Expenditure and Grant

B.—Savings mainly due to a curtailment of travelling and to the over provision for uniforms.
D.—Savings on exhibitions (£308), mainly on account of postponement of a large exhibition, also economies effected on frames and labels (£428), and other incidental expenses (£174); partly offset by the necessity for increased expenditure (£710) on restoration and preservation, cleaning and studio equipment.

GRANT IN AID ACCOUNT (PURCHASE OF PICTURES AND SCULPTURE)

Receipts		Payments	
Balance, 1 April 1954	£ 100 s. 4	Purchase of pictures, &c. ..	£ 7,600 s. —
Grant in Aid, 1954-55 (Subhead C)	7,500 — —	Balance, 31 March 1955 ..	— — 4
	£7,600 — 4		£7,600 — 4

28 September 1955.

John Rothenstein,
Accounting Officer.

I have examined the above Accounts 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 I certify, as the result of my audit, that in my opinion these Accounts are correct.

F. N. Tribe,
Comptroller and Auditor General.

NATIONAL MARITIME MUSEUM

ACCOUNT of the sum expended, in the year ended 31 March 1955, compared with the sum granted, for the salaries and expenses of the National Maritime Museum, including a grant in aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, &c.				
Original £43,228				
Supplementary £2,720				
	45,948	45,813 2 2	134 17 10	—
B.—Travelling Expenses, &c.				
Original £460				
Supplementary £45				
	505	484 2 1	20 17 11	—
C.—Preparation and Care of Exhibits				
Original £520				
Less Supplementary £95				
	425	402 13 —	22 7 —	—
D.—Purchases and Acquisitions (Grant in Aid) ..	380	380 — —	—	—
GROSS TOTAL				
Original £44,588				
Supplementary £2,670				
	47,258	47,079 17 3	178 2 9	—
	Estimated	Applied		
<i>Deduct—</i>				
Z.—Appropriations in Aid				
Original £60				
Supplementary £50				
	110	110 — —		
NET TOTAL				
Original £44,528				
Supplementary £2,620				
	47,148	46,969 17 3	Surplus to be surrendered	
			£178 2 9	

Receipts payable to Exchequer

	Estimated	Realised
Receipts authorised to be used as Appropriations in Aid	£ 110	£ s. d. 111 12 7
Appropriated in aid (Subhead Z)		110 — —
Payable separately to Exchequer		£1 12 7

Details of Receipts

	Estimated	Realised
Receipts from reproduction fees	£ 50	£ 52
Miscellaneous receipts	60	60
Total	£110	112

GRANT IN AID ACCOUNT (PURCHASES AND ACQUISITIONS)									
Receipts				Payments					
		£	s.	d.		£	s.	d.	
Balance, 1 April 1954	301	2	4	Purchases	.. ..	412	13	6
Grant in Aid, 1954-55 (Subhead D)		380	-	-	Balance, 31 March 1955	.. ..	518	8	10
Donations	250	-	-					
		<hr/>					<hr/>		
		£931	2	4			£931	2	4
		<hr/>					<hr/>		

Frank G. G. Carr,
Accounting Officer.

23 September 1955.

I have examined the foregoing Accounts 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 I certify, as the result of my audit, that in my opinion these Accounts are correct.

F. N. Tribe,
Comptroller and Auditor General.

NATIONAL PORTRAIT GALLERY

ACCOUNT of the sum expended, in the year ended 31 March 1955, compared with the sum granted, for the salaries and expenses of the National Portrait Gallery, including a grant in aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, &c.	19,445	20,314 1 1	—	869 1 1
B.—Travelling Expenses, &c.	430	298 1 1	131 18 11	—
C.—Purchase of Portraits (Grant in Aid)	1,577	1,577 — —	—	—
D.—Incidental Expenses ..	4,800	3,933 14 10	866 5 2	—
GROSS TOTAL£	26,252	26,122 17 —	998 4 1	869 1 1
	Estimated	Applied		
<i>Deduct—</i> Z.—Appropriations in Aid ..	2,100	2,100 — —		
NET TOTAL£	24,152	24,022 17 —	Surplus to be surrendered £129 3 —	

Receipts payable to Exchequer	Estimated	Realised
	£	£ s. d.
Receipts authorised to be used as Appropriations in Aid	2,100	2,184 9 5
Appropriated in aid (Subhead Z)		2,100 — —
Payable separately to Exchequer		£84 9 5

EXPLANATION of the Causes of Variation between Expenditure and Grant

A.—Due to various pay increases (£1,260) ; offset by savings resulting from unfilled vacancies and sickness (£265), and from reduced expenditure on occasional assistance and overtime (£126).

B.—Less travelling and entertainment than anticipated was undertaken (£66). Over-provision for uniforms (£66).

D.—Due mainly to the failure to complete the new book of reproductions during the year (£703), smaller purchases of other publications (£295) and miscellaneous items (£113) ; offset by more expenditure on care and maintenance, reference photography and subscriptions (£245).

Details of Receipts	Estimated	Realised
	£	£
Proceeds of sale of picture postcards, photographs, catalogues and guides	1,765	1,918
Commission on sale of photographs, and copyright fees	330	259
Miscellaneous receipts	5	7
Total	£2,100	2,184

GRANT IN AID ACCOUNT (PURCHASE OF PORTRAITS)							
Receipts			Payments				
	£	s.	d.		£	s.	d.
Balance, 1 April 1954	2,172	11	10	Purchase of portraits	1,242	16	5
Grant in Aid, 1954-55 (Subhead C)	1,577	-	-	Balance, 31 March 1955	2,506	15	5
	<hr/>				<hr/>		
	£3,749	11	10		£3,749	11	10
	<hr/>				<hr/>		

C. K. Adams,
Accounting Officer.

9 September 1955.

I have examined the foregoing Accounts 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 I certify, as the result of my audit, that in my opinion these Accounts are correct.

F. N. Tribe,
Comptroller and Auditor General.

WALLACE COLLECTION

ACCOUNT of the sum expended, in the year ended 31 March 1955, compared with the sum granted, for the salaries and expenses of the Wallace Collection.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, &c.				
Original £27,533				
Supplementary £900				
	28,433	28,424 - 3	8 19 9	—
B.—Travelling Expenses, &c.	785	738 19 2	46 - 10	—
C.—Publications				
Original £6,500				
Less Supplementary .. £500				
	6,000	2,723 16 11	3,276 3 1	—
D.—Incidental Expenses ..	1,090	796 1 10	293 18 2	—
E.—Purchase of Armour ..	60	—	60 - -	—
GROSS TOTAL				
Original £35,968				
Supplementary £400				
	£ 36,368	32,682 18 2	3,685 1 10	—
Deduct—	Estimated	Applied		
Z.—Appropriations in Aid				
Original £4,500				
Less Supplementary .. £500				
	4,000	4,000 - -		
NET TOTAL				
Original £31,468				
Supplementary £900				
	£ 32,368	28,682 18 2	Surplus to be surrendered £3,685 1 10	

Receipts payable to Exchequer	Estimated	Realised
	£	£ s. d.
(i) Receipts of classes authorised to be used as Appropriations in Aid	4,000	4,097 15 -
(ii) Receipts of other classes	—	105 - -
Total		£4,202 15 -
Appropriated in aid (Subhead Z)		4,000 - -
Payable separately to Exchequer		£202 15 -

EXPLANATION of the Causes of Variation between Expenditure and Grant

- C.—Unavoidable delays in printing of publications.
D.—Anticipated work in connection with restoration of works of art not completed.
E.—Owing to delay in settling the late Duke of Westminster's estate this transaction has not yet been completed.

Details of Receipts	Estimated	Realised
(i) Receipts of classes authorised to be used as Appropriations in Aid:—	£	£
Proceeds of sale of picture postcards, catalogues, photographs and coloured prints, and miscellaneous receipts	4,600	4,098
(ii) Receipts of other classes :—		
Fee from the B.B.C. for providing television facilities	—	£105

19 September 1955.

James Mann,
Accounting Officer.

I have examined the above Account 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 I certify, as the result of my audit, that in my opinion the above Account is correct.

F. N. Tribe,
Comptroller and Auditor General.

GRANTS FOR SCIENCE AND THE ARTS

ACCOUNT of the sum expended, in the year ended 31 March 1955, compared with the sum granted, for grants in aid to certain institutions and bodies concerned with science, learning and the arts, and for other services in connection therewith, including a loan.

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£	s. d.	£	s. d.
GRANTS IN AID						
A.—Royal Society ..	56,800	56,800 - -	—	—	—	—
B.—Royal Geographical Society ..	2,000	2,000 - -	—	—	—	—
C.—Royal Society of Edinburgh ..	3,500	3,500 - -	—	—	—	—
D.—Royal Scottish Geographical Society..	275	275 - -	—	—	—	—
E.—National Library of Wales ..	54,500	54,500 - -	—	—	—	—
F.—National Museum of Wales ..	66,670	66,670 - -	—	—	—	—
G.—Royal Academy of Music ..	21,500	21,500 - -	—	—	—	—
H.—Royal College of Music ..	17,500	17,500 - -	—	—	—	—
I.—Royal Manchester College of Music..	7,500	7,500 - -	—	—	—	—
J.—Royal Scottish Academy of Music	6,250	6,250 - -	—	—	—	—
K.—Royal Academy of Dramatic Art ..	6,000	6,000 - -	—	—	—	—
L.—British Academy ..	40,950	40,950 - -	—	—	—	—
M.—National Central Library ..	34,000	34,000 - -	—	—	—	—
N.—Scottish Central Library ..	4,675	4,675 - -	—	—	—	—
O.—Arts Council of Great Britain ..	785,000	785,000 - -	—	—	—	—
P.—Scott Polar Research Institute ..	4,200	4,200 - -	—	—	—	—
Q.—Soane Museum ..	3,250	3,250 - -	—	—	—	—
R.—British Film Institute	36,700	36,700 - -	—	—	—	—
OTHER SERVICES						
S.—Edinburgh Observatory ..	10,859	9,809 9 9	1,049	10 3	—	—
T.—British Museum General Catalogue of Printed Books	180	111 10 -	68	10 -	—	—
U.—North Sea Fisheries Investigation ..	2,100	2,060 5 3	39	14 9	—	—

EXPLANATION of the Causes of Variation between Expenditure and Grant

S.—One post remained vacant during the year, the sum provided for additional assistance was not required, and there was a saving on the provision for instruments, tools, &c., and for superannuation contributions.

(66095)

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Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
OTHER SERVICES— <i>contd.</i>	£	£ s. d.	£	s. d.	£	s. d.
V.—Isaac Newton Telescope: Contribution towards capital cost ..	5,750	2,815 - 4	2,934	15 8	—	—
W.—International Commission for the North West Atlantic Fisheries ..	1,000	752 10 2	247	9 10	—	—
X.—Royal Albert Hall (Loan)	40,000	—	40,000	— —	—	—
GROSS TOTAL ..£	1,211,159	1,166,818 15 6	44,340	4 6	—	
<i>Deduct—</i>	<i>Estimated</i>	<i>Applied</i>				
Z.—Appropriations in Aid	336	336 - -				
NET TOTAL ..£	1,210,823	1,166,482 15 6	Surplus to be surrendered			
			£44,340 4 6			

Receipts payable to Exchequer	Estimated	Realised
Receipts authorised to be used as Appropriations in Aid	£ 336	£ s. d. 407 - 8
Appropriated in aid (Subhead Z)		336 - -
Payable separately to Exchequer		£71 - 8

EXPLANATION of the Causes of Variation between Expenditure and Grant—*contd.*
 V.—The amount of work done on the telescope did not come up to expectation.
 X.—No issues were made and the loan was revoked in 1955-56.

Details of Receipts	Estimated	Realised
Receipts in respect of occupancy of official quarters by certain officers of Edinburgh Observatory (Subhead S)	£ 286	£ 306
Miscellaneous receipts	50	101
Total	£336	407

Herbert Brittain,
Accounting Officer.

21 September 1955.

I have examined the above Account 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 I certify, as the result of my audit, that in my opinion the above Account is correct.

F. N. Tribe,
Comptroller and Auditor General.

UNIVERSITIES AND COLLEGES, &c., GREAT BRITAIN

ACCOUNT of the sum expended, in the year ended 31 March 1955, compared with the sum granted, for a grant in aid of the expenses of, for loans to, and for grants for endowing certain chairs and readerships at, universities, colleges, &c., in Great Britain, and the cost of certain post-graduate studentships.

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Universities, Colleges, &c., Great Britain (Grant in Aid) ..						
Original .. £27,848,000						
Supplementary £1,276,000						
	29,124,000	29,124,000 - -	—			—
B.—Loans to Universities, University Colleges, &c., for the Acquisition and Adaptation of Housing Accommodation for Staff ..						
Original .. £50,000						
Less Supplementary £26,000						
	24,000	24,000 - -	—			—
C.—Post-Graduate Studentships in Oriental, Slavonic, East European and African studies ..						
Original .. £35,000						
Less Supplementary £4,000						
	31,000	30,038 2 4	961 17 8			—
D.—Grants for Endowing certain Chairs and Readerships at Universities and Colleges ..	290,000	290,000 - -	—			—
GROSS TOTAL						
Original .. £28,223,000						
Supplementary £1,246,000						
	£29,469,000	29,468,038 2 4	961 17 8			—
Deduct—						
Z.—Appropriations in Aid	Estimated	Realised	Surplus of Gross Estimate over Expenditure			
	290,500	290,267 16 2	£961 17 8			
			Deficiency of Appropriations in Aid realised			
			£232 3 10			
NET TOTAL						
Original .. £27,932,500						
Supplementary £1,246,000						
	£29,178,500	29,177,770 6 2	Net Surplus to be surrendered			
			£729 13 10			
			Estimated	Realised		
			£	£ s. d.		
			12,485	229,093 5 10		

Details of Receipts	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid :—		
Recovery from the American Aid (Productivity Assistance) Deposit		
Account of grants under the arrangements for Conditional Aid ..	290,000	290,000
Sale of equipment, &c., provided for use of post-graduate students	500	268
Total	£290,500	290,268
(ii) Receipts of other classes :—		
Interest on, and repayment of, loans to Universities and University Colleges for the acquisition and adaptation of accommodation for staff :—		
Principal	12,485	4,100
Interest .. .. .			8,382
Repayment of interest-free loans for the acquisition of sites ..	—	216,611
Total	£12,485	229,093

UNIVERSITY COLLEGES, &c., GRANTS DEPOSIT ACCOUNT, 1954-55

Receipts			Payments		
	£	s. d.		£	s. d.
Balance, 1 April 1954	8,773	- 4	Payments as per Schedule below	29,122,675	- -
Grant in Aid	29,124,000	- -	Balance, 31 March 1955 ..	10,394	10 4
Refund of a capital grant issued in 1948-49	296	10 -			
	£29,133,069	10 4		£29,133,069	10 4

GRANTS TO UNIVERSITIES AND COLLEGES, &c.

	Recurrent Grants	Non-recurrent Grants		Total
		Capital Grants	Loans	
	£	£	£	£
Birmingham University	945,630	272,472	—	1,218,102
Bristol University, including Faculty of Engineering at Bristol Merchant Venturers' Technical College	746,780	307,380	—	1,054,160
Cambridge University	1,544,300	372,995	—	1,917,295
Durham University, including the Durham Division and the Newcastle Division	1,017,806	203,211	24,586	1,245,603
Exeter University College	200,300	25,791	—	226,091
Hull University	215,250	116,832	—	332,082
Leeds University	952,520	311,466	—	1,263,986
Leicester University College	164,600	15,168	—	179,768
Liverpool University	894,220	478,432	—	1,372,652
London University, including its Colleges and Schools	7,067,010	1,738,130	—	8,805,140
Manchester University	1,145,480	372,738	—	1,518,218
Manchester College of Technology	160,380	790	—	161,170
North Staffordshire University College	141,550	145,778	—	287,328
Nottingham University	464,960	246,633	—	711,593
Oxford University	1,395,470	173,684	—	1,569,154
Reading University	326,730	188,270	—	515,000
Sheffield University	612,400	141,742	—	754,142
Southampton University	244,380	66,942	—	311,322
University of Wales, including Aberystwyth, Bangor, Cardiff and Swansea University Colleges and the Welsh National School of Medicine ..	1,092,430	505,677	—	1,598,107
Aberdeen University	538,350	17,803	—	556,153
Edinburgh University	1,142,750	142,068	—	1,284,818
Glasgow University	1,140,780	224,303	—	1,365,083
Glasgow Royal Technical College	213,180	56,335	—	269,515
St. Andrews University	573,880	32,313	—	606,193
	£22,941,136	6,156,953	24,586	29,122,675

STATEMENT OF LOANS OUTSTANDING AT 31 MARCH 1955

	Outstanding 1 April 1954 £	Advances in Year £	Repayments in Year £	Outstanding 31 March 1955 £
(i) Loans free of Interest—				
Reading University	109,500	—	109,500	—
London University	1,660,767	—	91,000	1,569,767
Leicester University College	43,500	—	—	43,500
Durham University	136,808	24,586	16,111	145,283
(ii) Loans for Housing (Subhead B)*—				
University of London (on behalf of University College)	36,392	—	996	35,396
Leicester University College	6,387	—	180	6,207
University College of North Wales, Bangor	2,822	—	77	2,745
Royal Holloway College	3,646	—	94	3,552
University of Oxford	14,521	—	375	14,146
Exeter University College	7,496	—	174	7,322
University of Hull	13,368	—	281	13,087
University College of North Staffordshire	169,329	24,557†	1,923	191,963

* Repayable by 40, 60 or 90 half-yearly Annuities at 3 per cent., 3½ per cent. or 4½ per cent. per annum.

† Includes £557 -s. 3d. accrued interest capitalised (S.S. 16/121/012).

Herbert Brittain,
Accounting Officer.

21 September 1955.

I have examined the foregoing Accounts 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 I certify, as the result of my audit, that in my opinion these Accounts are correct.

F. N. Tribe,
Comptroller and Auditor General.

NON-RECURRENT GRANTS

Details of services where appreciable variations occurred—

	Grant £	Expendi- ture £	Saving or Excess £
I. Building works estimated to cost £30,000 or more, commenced before 1 December 1953—			
Item 1. Birmingham University: Mechanical and Electrical Engineering Laboratories: (Excess was due partly to payments for work done in 1953-54 which had not been cleared by 1 April 1954, and partly to greater progress being made in 1954-55 than had been anticipated)	30,000	143,154	113,154
Item 2. Birmingham University: Heating Chamber, Boilers, &c.: (Completed during previous financial year)	10,000	—	10,000
Item 3. Birmingham University: Chemical Engineering Building: (Work was not proceeded with as quickly as anticipated, partly because of shortage of labour and materials and partly on account of bad weather)	80,000	47,870	32,130
Item 5. Bristol University: New Engineering School—Final Stage: (Work did not proceed as quickly as hoped, mainly due to shortage of labour in the area)	120,000	41,226	78,774
Item 8. Cambridge University: Chemical Laboratories—Stage I: (Progress was not as rapid as was expected)	200,000	157,408	42,592

(66095)

H 3

	Grant	Expendi- ture	Saving or <i>Excess</i>
	£	£	£
Item 15. Leeds University : Rayon Technology Building : (Bad weather delayed completion of the roof of the building and so prevented the installation of electrical and mechanical services by the dates expected)	80,000	55,072	24,928
Item 17. Liverpool University : Chemistry Laboratories—Stage IB : (Progress has been more rapid than expected and it has been possible to complete the building)	100,000	144,842	44,842
Item 18. Liverpool University : Medical School : (Owing to good progress of the work, it has been possible to start a further stage of the scheme)	£2,000	128,812	68,812
Item 19. London University, Bedford College : Reconstruction of Arts block : (It was not possible to settle the final accounts and war damage compensation payments before 31 March 1955)	9,000	—	9,000
Item 23. London University, Queen Mary College : Particle Accelerator Laboratory : (Underspensing due to delays in the delivery of technical equipment)	8,000	1,270	6,730
Item 24. London University, Royal Holloway College : New Chemistry Laboratory : (Some of the work contemplated, for which provision was made, could not be proceeded with)	11,000	877	10,123
Item 27. London University, University College : Reconstruction of Physics Building : (Final accounts have not yet been agreed and settled)	30,000	10,341	19,659
Item 28. London University, University College : Reconstruction of North and South Junctions : (Excess is due to payments in respect of work done in 1953-54, which had not been cleared by 1 April 1954)	35,500	63,147	27,647
Item 30. London University, University College : Biological Sciences Block : (Progress upon the foundations was seriously delayed by the discovery of running water) ..	90,000	34,564	55,436
Item 32. London University, St. Bartholomew's Hospital Medical College : Reconstruction of Sciences Block—Stage I : (Excess was due to payments for work done in 1953-54 which had not been cleared by 1 April 1954)	20,000	32,691	12,691
Item 34. London University, University Students' Union : First Stage of Superstructure : (Progress was not as rapid as had been expected)	65,000	47,757	17,243
Item 35. London University, University Students' Union : Second Stage of Superstructure : (Progress was not as rapid as had been expected, partly due to delays on Stage I) ..	100,000	79,565	20,435
Item 41. Nottingham University : Biology Building : (Progress on this scheme was more rapid than had been anticipated)	20,000	35,792	15,792
Item 45. Sheffield University : Chemistry Building : (Scheme was completed in financial year 1953-54, but final accounts have not yet been cleared)	26,000	—	26,000
Item 51. Swansea University College : Natural Sciences Building : (Start of this scheme was delayed owing to unforeseen difficulties with foundations. Progress was later retarded by bad weather)	100,000	52,027	47,973
Item 52. Edinburgh University : Examination Halls—Stages I and II : (Progress on this scheme has not been as rapid as anticipated)	70,000	39,132	30,868
Item 55. Glasgow University : Natural Philosophy Building : (Final accounts for this project have not yet been settled) ..	25,500	7,212	18,288
Item 57. Glasgow University : New Boiler House, &c. : (Accounts for work done have not yet been settled) ..	24,200	10,771	13,429
Item 59. Glasgow University : Garscube—Animal Hospital : (Accounts for some of the work done have not yet been submitted)	35,000	21,029	13,971

	Grant	Expendi- ture	Saving or <i>Excess</i>
	£	£	£
II. Building works estimated to cost £30,000 or more, not commenced at 1 December 1953—			
Item 2. Hull University : Men's Hall of Residence : (Progress was more rapid than had been expected)	20,000	66,881	46,881
Item 3. Leeds University : Chemistry Building Extension : (Progress was more rapid than had been expected)	15,000	24,547	9,547
Item 4. Leicester University College : Union building—Stage I : (Start of this scheme was seriously delayed owing to unsatisfactory tenders)	60,000	—	60,000
Item 6. London University, Imperial College of Science and Technology : Extension to Union Building : (Saving due to reconstruction of plans originally submitted)	80,000	17,792	62,208
Item 8. London University, St. Bartholomew's Hospital Medical College : Reconstruction of Science Block—Stage III : (Progress on scheme was not as rapid as had been expected, mainly because of bad weather)	80,000	56,690	23,310
Item 9. London University, Reconstruction of 29-35 Gordon Square : (Saving due to the abandonment of the original proposal)	45,000	—	45,000
Item 10. London University : Conversion of Cumberland Terrace to provide Halls of Residence : (Owing to unforeseen difficulties it was not possible to proceed with the project in the year)	50,000	—	50,000
Item 11. North Staffordshire University College : Teaching Block : (Progress on scheme was more rapid than had been anticipated)	20,000	29,715	9,715
Item 12. Reading University : Faculty of Letters : (Start of this scheme was delayed consequent upon steel delivery situation at the time)	75,000	15,500	59,500
Item 13. Sheffield University : Teaching Block—Royal Infirmary : (Start of scheme delayed and work held up by bad weather)	20,000	6,041	13,959
Item 14. Southampton University : Two Student Houses at Glen Eyre : (Progress was delayed by bad weather in winter and early spring)	32,000	21,033	10,967
Item 15. Cardiff University College : South Wing—Biology : (Start of this scheme was seriously delayed and its progress retarded in early stages by severe weather conditions. Later there was delay in delivery of steel piling)	14,000	—	14,000
Item 16. Cardiff University College : Llanrumney Pavilion : (Work was delayed because site was waterlogged for a considerable period)	31,350	23,832	7,518
Item 17. Edinburgh University : Medical School Extension : (A start on this scheme has been delayed owing to planning difficulties)	50,000	—	50,000
Item 18. Edinburgh University : School of Agriculture : (There has been delay in placing contracts for this scheme)	10,000	—	10,000
III. Building works estimated to cost less than £30,000, and			
IV. Building works likely to be started during the year on which grant has not yet been promised. (More minor new works and adaptations to existing premises were undertaken than originally estimated, partly because it was not found possible to proceed with some of the major schemes)	877,060	1,265,133	388,073

Herbert Brittain,
Accounting Officer.

21 September 1955.

BROADCASTING

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31 March 1955, compared with the sum granted, for grants and grants in aid to the British Broadcasting Corporation.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
HOME SERVICES (SOUND AND TELEVISION)	£	£	£	£
A.1.—Grant for General Purposes				
Original .. £14,000,000				
Supplementary £3,600,000				
	17,600,000	17,600,000	—	—
A.2.—Grant for Civil Defence Expenditure	350,000	190,000	160,000	—
EXTERNAL SERVICES, &c.				
B.1.—Grant in Aid of Broadcasting Services ..	4,585,000	4,520,000	65,000	—
B.2.—Grant in Aid of Monitoring Services	460,000	455,000	5,000	—
B.3.—Additional Grant in Aid for Civil Defence Expenditure	70,000	40,000	30,000	—
TOTAL				
Original .. £19,465,000				
Supplementary £3,600,000				
	£23,065,000	22,805,000	260,000	—

Surplus to be surrendered £260,000

EXPLANATION of the Causes of Variation between Expenditure and Grant

A.2.—Mainly due to the deferment of expenditure on various defence schemes.

B.1.—	Grant	Expenditure	Saving
	£	£	£
Revenue expenditure	4,405,000	4,405,000	—
Capital expenditure	180,000	115,000	65,000
	£4,585,000	4,520,000	65,000

Savings due to delay in completing the Magnetic Recording scheme (£13,000), Bush House adaptations (£5,000) and minor schemes (£12,000), a reduction in the balance of the grant in aid account (£20,000) and an income tax credit (£15,000).

B.2.—	Grant	Expenditure	Saving
	£	£	£
Revenue expenditure	450,000	450,000	—
Capital expenditure	10,000	5,000	5,000
	£460,000	455,000	5,000

Due to savings on minor schemes (£4,000) and a reduction in the balance of the grant in aid account (£1,000).

B.3.—Savings due to lower payments than estimated in respect of certain defence schemes (£26,000), reduction in the balance of the grant in aid account (£2,000) and minor variations (£2,000).

NOTE

Expenditure of £241,900 under Subhead A is attributable to Northern Ireland and has been reported to the Treasury with a view to deduction from the Northern Ireland share of reserved taxes.

1 October 1955.

W. G. Radley,
Accounting Officer.

I have examined the above Account 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 I certify, as the result of my audit, that in my opinion the above Account is correct.

F. N. Tribe,
Comptroller and Auditor General.

PUBLIC EDUCATION, SCOTLAND

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31 March 1955, compared with the sum granted, for public education in Scotland, including grants in aid of the Education (Scotland) Fund; the Royal Scottish Museum, Edinburgh, the education of Poles, and other educational services, including certain grants in aid.

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£	s. d.	£	s. d.
ADMINISTRATION						
A.1.—Salaries, &c.						
<i>Original</i> ..	£176,216					
<i>Supplementary</i> ..	£7,000					
	183,216	182,225 16 4	990	3 8	—	—
A.2.—Travelling and Miscellaneous Expenses	5,000	3,928 7 4	1,071	12 8	—	—
A.3.—Advisory Council	10	—	10	—	—	—
A.4.—Special Inquiries and Services ..	875	387 4 8	487	—	—	—
INSPECTION						
B.1.—Salaries, &c.						
<i>Original</i> ..	£132,157					
<i>Supplementary</i> ..	£13,500					
	145,657	143,873 19 4	1,783	— 8	—	—
B.2.—Travelling and Miscellaneous Expenses	30,240	28,975 4 10	1,264	15 2	—	—
GRANTS IN AID OF THE EDUCATION (SCOTLAND) FUND						
C.—General Aid Grant						
<i>Original</i> ..	£33,633,842					
<i>Less Supplementary</i>	£241,000					
	33,392,842	33,388,002 — —	4,840	— —	—	—

EXPLANATION of the Causes of Variation between Expenditure and Grant

A.2.—Savings on advertisements (£537), travelling (£342), and removals (£178).

A.3.—No Council held office during the year.

A.4.—The estimate is necessarily conjectural.

B.2.—Mainly due to extended use of private cars which obviated the need to purchase three official cars.

C.—Expenditure represents final calculation of amount payable in the year under Section 69(2)(c) of the Education (Scotland) Act, 1946, together with grants payable under Section 69(2)(a) and (b) of the said Act. The payment was made to the Education (Scotland) Fund—see account appended.

Service	Grant	Expenditure		Expenditure compared with Grant			
				Less than Granted		More than Granted	
	£	£	s.	d.	£	s.	d.
GRANTS IN AID OF THE EDUCATION (SCOTLAND) FUND—<i>contd.</i>							
D.—Superannuation of Teachers							
<i>Original</i> .. £2,843,000							
<i>Less Supplementary</i> £130,000							
	2,713,000	2,711,941	—	—	1,059	—	—
PAYMENT INTO THE EDUCATION (SCOTLAND) FUND							
DD.—Milk in Schools (Grant)							
<i>Supplementary</i>	712,000	708,450	—	—	3,550	—	—
THE ROYAL SCOTTISH MUSEUM, EDINBURGH							
E.1.—Salaries, &c.							
<i>Original</i> .. £54,383							
<i>Supplementary</i> .. £3,400							
	57,783	57,572	5	3	210	14	9
E.2.—Travelling and Miscellaneous Expenses	1,520	1,589	16	—	—	69	16
E.3.—Apparatus, Materials, &c. ..	2,300	2,228	9	8	71	10	4
E.4.—Purchase of Specimens, Books, &c. (Grant in Aid)							
<i>Original</i> £4,200							
<i>Supplementary</i> .. £6,885							
	11,085	11,085	—	—	—	—	—
E.5.—Local Museums (Grants in Aid) ..	210	210	—	—	—	—	—
OTHER SERVICES							
F.1.—Further Education and Training Scheme	80,000	78,586	2	4	1,413	17	8
F.2.—Temporary School Accommodation: Repayment Annuities	334,000	330,827	8	6	3,172	11	6
F.3.—Training of Disabled Persons	4,500	3,217	18	3	1,282	1	9

EXPLANATION of the Causes of Variation between Expenditure and Grant—*contd.*

D.—Expenditure represents final calculation of amount payable in the year under Section 69(2)(d) of the Education (Scotland) Act, 1946, Section 9(d) of the Pensions (Increase) Act, 1944, Section 2(8) of the Superannuation (Miscellaneous Provisions) Act, 1948, and Section 4(4) of the Pensions (Increase) Act, 1952. The payment was made to the Education (Scotland) Fund—see account appended.

F.3.—Fewer new awards than expected.

Details of Receipts— <i>contd.</i>	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid— <i>contd.</i>		
(3) Repayment of fees and expenses in respect of local inquiries under Section 5(1) of the Acquisition of Land (Authorisation Procedure) (Scotland) Act, 1947 (Subhead A.4) ..	150	—
(4) Fees for examinations	210	216
(5) Annual payments by Education Authorities in respect of temporary school accommodation (Subhead F.2) ..	232,500	234,514 (a)
(6) Recovery from the Special Account of sterling expenditure on Technical Assistance Schemes (Subhead F.6)	200	—
(7) Miscellaneous receipts	1,300	1,727
Total	£2,627,902	2,629,242

(ii) Receipts of other classes :—

Interest on, and repayment of, loans made to the Scottish National Camps Association Ltd. (Camps Act, 1939) ..

£6,272 6,272 (b)

(a) A sum of £572 for repairs to huts erected under the H.O.R.S.A. scheme has been excluded in calculating the amount payable by an Education Authority in respect of temporary school accommodation (S.S.157/02).

(b) Receipts were : principal, £4,897 3s. 3d.; interest, £1,375 2s. 5d. The amount of the loan owing to the Exchequer at 31 March 1955 was £30,692 18s. 8d.

NOTE

Two overpayments amounting to £20 in respect of students' maintenance allowances under the Further Education and Training Scheme, have been written off (S.S.12/80/01B).

W. S. Murrie,

Accounting Officer.

30 September 1955.

I have examined the above Account, and the Accounts appended, 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 I certify, as the result of my audit, that in my opinion these Accounts are correct.

F. N. Tribe,

Comptroller and Auditor General.

GRANT IN AID ACCOUNT, ROYAL SCOTTISH MUSEUM
(PURCHASE OF SPECIMENS, BOOKS, &C.)

	£	s.	d.		£	s.	d.
Balance, 1 April 1954	1,462	8	9	Expenditure, 1954-55 ..	11,631	16	4*
Grant in Aid, 1954-55 (Subhead E.4)	11,085	—	—	Balance, 31 March 1955 ..	915	12	5
	£12,547	8	9		£12,547	8	9

*Additional expenditure amounting to £208 for binding books and specifications of patents was borne on the Vote for Stationery and Printing (Class VII, Vote 10).

GRANTS IN AID ACCOUNT, LOCAL MUSEUMS
(Grants to local museums and art galleries)

	£	s.	d.		£	s.	d.
Balance, 1 April 1954	110	1	—	Expenditure, 1954-55 ..	99	10	6
Grants in Aid, 1954-55 (Subhead E.5)	210	—	—	Balance, 31 March 1955 ..	220	10	6
	£320	1	—		£320	1	—

W. S. Murrie,

Accounting Officer.

30 September 1955.

EDUCATION
ACCOUNT OF RECEIPTS AND PAYMENTS

										RECEIPTS		£ s. d.		
Balance, 1 April 1954	39,889	9	8		
1. Grants from Vote of Parliament, 1954-55 (Class IV, Vote 13) :—														
(i) General Aid Grant (Subhead C) :—														
Education (Scotland) Act, 1946 :—														
Section 69 (2) (a)	586,842	-	-		
Section 69 (2) (b)	2,306,835	-	-		
Section 69 (2) (c)	30,494,325	-	-		
(ii) Superannuation of Teachers (Subhead D) :—														
Education (Scotland) Act, 1946, Section 69 (2) (d), Pensions (Increase) Act, 1944, Section 9 (d), Superannuation (Miscellaneous Provisions) Act, 1948, Section 2 (8), and Pensions (Increase) Act, 1952, Section 4 (4)														
	2,711,941	-	-		
(iii) Milk in Schools (Subhead DD) :—														
Education (Scotland) Act, 1946, Section 69(5)														
	708,450	-	-		
2. Superannuation Contributions :—														
Education (Scotland) Act, 1946, Section 69 (4) :—														
(i) Teachers' contributions	1,253,883	17	3		
(ii) Employers' contributions	1,236,435	11	5*		
3. Other Receipts :—														
Education (Scotland) Act, 1946, Section 69 (5) :—														
(i) Interest on Scottish Teachers' Superannuation Fund	56,558	6	-		
(ii) Transfer values receivable under the National Health Service (Superannuation) (England and Scotland) Regulations, 1948, and under Rules made under the Superannuation (Miscellaneous Provisions) Act, 1948	15,112	8	1		
										£39,410,272		12 5		

* Includes contributions by Education Authorities amounting to £1,133,910 14s. 3d.

(SCOTLAND) FUND

FOR THE YEAR ENDED 31 MARCH 1955

		PAYMENTS		£	s.	d.
1.	Education (Scotland) Act, 1946, Section 70, paragraphs :—					
	(i) Expenses of Certificate Examinations (Secondary Education)			24,726	3	3
	(ii) Retiring allowances to teachers (including refund of contributions, pension increases, transfer values, and other payments)			2,777,261	14	1*
	(iii) Grants in aid of retiring allowances to teachers					
	(iv) Payments to Exchequer in respect of :—					
	(a) Teachers' superannuation contributions			1,201,940	—	—
	(b) Employers' superannuation contributions			1,190,127	—	—
	(v) Grants to Universities			60,000	—	—
2.	Regulations made, or deemed to have been made, under the Education (Scotland) Act, 1946 :—					
	Central Institutions (Scotland) Grant Regulations, 1947, as amended			1,090,520	14	4
	Regulations for the Preliminary Education, Training and Certification of Teachers for various grades of Schools (Scotland), 1931, as amended			316,282	18	5
	Supply of Teachers (Emergency Arrangements) (Scotland) Regulations, 1947			59,533	1	11
	Teachers (Special Recruitment) (Scotland) Regulations, 1952			185,725	9	4
	Residential Special Schools and Orphanages (Scotland) Grant Regulations, 1948			141,876	3	11
	Educational Development, Research and Services (Scotland) Grant Regulations, 1946			21,771	7	2
	Regional Advisory Councils (Scotland) Grant Regulations, 1948			3,972	6	10
	Supplemental Allowances (Scottish Scholars at English Universities) Regulations, 1949, as amended			11,390	6	8
	Education (Scotland) Fund Bursaries Regulations, 1950			2,648	1	11
	Education (Scotland) Additional Grants Minute, 1941			215	11	5
	Education (Scotland) Teachers' Superannuation Grant Regulations, 1928			32,010	4	4
	Education Authorities (Scotland) Grant Regulations, 1948 to 1954 :—					
				£		
	In respect of :—					
	1948-49			1,108		
	1949-50			50,222		
	1950-51			36,095		
	1951-52			114,300		
	1952-53			272,700		
	1953-54			4,828,875		
	1954-55			26,388,450†		
				31,691,750	—	—
	‡ Further Education (Voluntary Associations) (Scotland) Grant Regulations, 1952			96,390	12	4
	Education (Scotland) Miscellaneous Grants Regulations, 1948, as amended			444,998	14	7
	Balance, 31 March 1955			57,132	1	11
				£39,410,272	12	5§

* The amount of the charge is net after crediting £304 18s. 1d. received for annuities (Education (Scotland) Act, 1946, Section 107) accrued in the year ended 31 December 1954 to grantees of disablement allowances who had attained the age of 65. An extra-statutory payment of £6s. 8s. 9d. (annual allowance) was made to a retired teacher in Canada who was unable to comply with the requirement as to service between the ages of 60 and 65 on account of circumstances arising out of the war (P./3/12870).

† Includes £708,450 in respect of the Milk in Schools Scheme for the period 1 October 1954 to 31 March 1955—see under Receipts contra.

‡ Grant is paid under these Regulations to the Scottish National Camps Association, Ltd. Financial irregularities at one of the camps are expected to increase the grant required by not more than £700. The Association's methods of control over the financial operation of the camps have been investigated and found to be very satisfactory in almost all respects. Further measures of supervision have, however, been recommended and adopted with a view to preventing any recurrence of such financial irregularities. Civil action with a view to the recovery of certain of the sums involved will be considered by the Association in the light of the outcome of criminal proceedings now pending against the Camp Manager concerned.

§ Includes approximately £723,000 in respect of grant in aid of capital expenditure.

SECURITIES HELD AT 31 MARCH 1955 FOR THE SCOTTISH TEACHERS' SUPERANNUATION FUND

	Nominal Amount			Cost			Market Value, 31 March 1955		
	£	s.	d.	£	s.	d.	£	s.	d.
War Stock, 3½ per cent.	356,153	12	—	343,571	13	4	306,514	13	10
Consolidated Stock, 4 per cent.	314,603	13	4	254,752	11	4	300,446	10	—
Conversion Stock, 3½ per cent.	578,066	5	2	440,963	—	5	491,717	12	3
Treasury Stock, 2½ per cent., 1975, or after	450,914	18	1	450,914	18	1	284,076	7	10
	£ 1,699,738	8	7	1,490,202	3	2	1,382,755	3	11

NOTES

As from 6 August 1946 milk for drinking has been supplied to pupils in Primary and Secondary Schools without charge. Before 1 October 1954 the total cost was borne on the Vote for the Ministry of Food, but from that date the supply of milk to pupils in education authority schools has been the responsibility of education authorities, and the cost has been met from the Public Education Scotland Vote. In addition to the sum of £708,450 for that purpose borne on the Vote for Public Education, Scotland, a sum of £750,865 was borne on the Vote for the Ministry of Food (Class VIII, Vote 10) in 1954-55, of which £693,089 was for grant-aided schools.

In connection with the provision of school meals premises extra-contractual payments amounting to £2,279 were made by the Ministry of Works. These payments were mainly due to delay in delivery of supplies.

ESTIMATED POSITION OF THE SCOTTISH TEACHERS' SUPERANNUATION SCHEME AT 31 MARCH 1955

The credit balance in the Account of Revenue and Expenditure kept in accordance with section 106 of the Education (Scotland) Act, 1946, amounted to approximately £39m. and the Government Actuary estimated that the deficiency on the Scheme, after taking account of that balance, was about £27m.

The estimated deficiency does not include any liability in respect of pre-1922 service, the whole of the cost of which falls to be met by the Exchequer.

In estimating the deficiency, use has been made of the data obtained for the 1948 actuarial review, adjusted as far as possible for changes in salary scales up to and including those operative from 1 April 1954.

It is expected that the deficiency will, under existing law, tend to increase.

W. S. Murrie,
Accounting Officer.

30 September 1955.

NATIONAL GALLERIES, SCOTLAND

ACCOUNT of the sum expended, in the year ended 31 March 1955, compared with the sum granted, for the salaries and expenses of the National Gallery, Scotland, and the Scottish National Portrait Gallery, including certain grants in aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, &c.	24,748	26,275 19 8	—	1,527 19 8
B.—Travelling Expenses, &c.	680	628 14 5	51 5 7	—
C.—Purchase of Pictures, Prints and Drawings (National Gallery) (Grant in Aid).. . . .	2,500	2,500 - -	—	—
D.—Purchase of Portraits (Scottish National Portrait Gallery) (Grant in Aid)	300	300 - -	—	—
E.—Incidental Expenses	3,150	1,602 18 7	1,547 1 5	—
GROSS TOTAL .. £	31,378	31,307 12 8	1,598 7 -	1,527 19 8
			Surplus of Gross Estimate over Expenditure £70 7 4	
	Estimated	Realised	Deficiency of Appropriations in Aid realised £35 13 10	
Z.—Appropriations in Aid	2,070	2,034 6 2		
NET TOTAL £	29,308	29,273 6 6	Net Surplus to be surrendered £34 13 6	

EXPLANATION of the Causes of Variation between Expenditure and Grant

A.—Excess due to wages and salaries increases under Service pay awards (£1,483) and payment of shift disturbance allowance to warding staff (£540) ; partly offset by savings due to staff vacancies (£495).

B.—Saving on miscellaneous expenses.

E.—Saving on printing catalogues.

Details of Receipts	Estimated	Realised
	£	£
Proceeds of sales of publications, &c.	370	334
Contribution from the National Museum of Antiquities, Scotland, Vote in respect of the remuneration of jointly employed staff	1,700	1,700
Total	£2,070	2,034

GRANT IN AID ACCOUNTS

	Purchase of Pictures, Prints and Drawings (National Gallery)	Purchase of Portraits (Scottish National Portrait Gallery)
Balances, 1 April 1954	£ s. d. 106 11 5	£ s. d. 495 2 8
Grants in Aid, 1954-55 (Subheads C and D respectively)	2,500 - -	300 - -
Totals	2,606 11 5	795 2 8
<i>Deduct—</i> Expenditure, 1954-55	69 3 -	180 10 -
Balances, 31 March 1955	2,537 8 5	614 12 8

D. Baxandall,
Accounting Officer.

24 September 1955.

I have examined the foregoing Accounts 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 I certify, as the result of my audit, that in my opinion these Accounts are correct.

F. N. Tribe,
Comptroller and Auditor General.

NATIONAL MUSEUM OF ANTIQUITIES, SCOTLAND

ACCOUNT of the sum expended, in the year ended 31 March 1955, compared with the sum granted, for the salaries and expenses of the National Museum of Antiquities of Scotland, including a grant in aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, &c.	10,529	10,281 - 4	247 19 8	—
B.—Travelling Expenses, &c.	340	403 18 3	—	63 18 3
C.—Purchases and Acquisitions (Grant in Aid)				
Original £1,500				
Supplementary £8,000				
	9,500	9,500 - -	—	—
D.—Incidental Expenses . .	350	305 17 3	44 2 9	—
GROSS TOTAL				
Original £12,719				
Supplementary £8,000				
	£ 20,719	20,490 15 10	292 2 5	63 18 3
	Estimated	Applied		
Deduct—				
Z.—Appropriations in Aid . .	50	50 - -		
NET TOTAL				
Original £12,669				
Supplementary £8,000				
	£ 20,669	20,440 15 10	Surplus to be surrendered £228 4 2	

Receipts payable to Exchequer	Estimated	Realised
	£	£ s. d.
Receipts authorised to be used as Appropriations in Aid	50	96 17 4
Appropriated in aid (Subhead Z)		50 - -
Payable separately to Exchequer		£46 17 4

EXPLANATION of the Causes of Variation between Expenditure and Grant

A.—Saving of £737 on caretaking and occasional assistance, partly offset by wages and salaries increases under Service pay awards.

B.—Travelling and subsistence expenses were greater than anticipated.

D.—Saving on restoration and repair of exhibits.

Details of Receipts	Estimated	Realised
	£	£
Proceeds of sales of publications, &c.	50	97

GRANT IN AID ACCOUNT (PURCHASES AND ACQUISITIONS)

Receipts		Payments	
	£	s.	d.
Grant in Aid, 1954-55 (Subhead C)	9,500	-	-
Proceeds under Disposal of Surplus Material Order, 1951 (S.I. 1951 No. 38)	462	4	-
Donations	3,250	-	-
Society of Antiquaries, balance of Grant in Aid at 31 March 1954 transferred to Grant in Aid Account, 1954-55	99	7	8
	<u>£13,311</u>	<u>11</u>	<u>8</u>
			<u>£13,311 11 8</u>

Robert B. K. Stevenson,
Accounting Officer.

24 September 1955.

I have examined the foregoing Accounts 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 I certify, as the result of my audit, that in my opinion these Accounts are correct.

F. N. Tribe,
Comptroller and Auditor General.

NATIONAL LIBRARY, SCOTLAND

ACCOUNT of the sum expended, in the year ended 31 March 1955, compared with the sum granted, for the salaries and expenses of the National Library, Scotland, including a grant in aid.

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.		
A.—Salaries, &c.						
Original £26,637						
Supplementary £794						
	27,431	27,424 17 —	6 3 —	—		
B.—Travelling Expenses, &c.	305	277 3 3	27 16 9	—		
C.—Purchase of Books (Grant in Aid)	1,250	1,250 — —	—	—		
D.—Incidental Expenses ..	1,025	1,047 7 1	—	22 7 1		
E.—Expenses of Copyright Agency						
Original £1,480						
Less Supplementary £177						
	1,303	1,303 4 9	—	— 4 9		
GROSS TOTAL						
Original £30,697						
Supplementary £617						
	31,314	31,302 12 1	33 19 9	22 11 10		
Deduct—	Estimated	Applied				
Z.—Appropriations in Aid ..	5,017	5,017 — —				
NET TOTAL						
Original £25,680				Surplus to be surrendered		
Supplementary £617						
	26,297	26,285 12 1		£11 7 11		

	Receipts payable to Exchequer	Estimated	Realised
		£	£ s. d.
Receipts authorised to be used as Appropriations in Aid		5,017	5,017 4 2
Appropriated in aid (Subhead Z)			5,017 — —
Payable separately to Exchequer			£— 4 2

These consist of income from the investment of the Endowment Fund of the Library.

GRANT IN AID ACCOUNT (PURCHASE OF BOOKS)

Receipts			Payments		
	£	s. d.		£	s. d.
Balance, 1 April 1954	20	5 7	Expenditure, 1954-55	1,277	14 1
Grant in Aid, 1954-55 (Subhead C)	1,250	- -	Balance, 31 March 1955	1	9 9
Refunds	8	18 3			
	<u>£1,279 3 10</u>			<u>£1,279 3 10</u>	

27 April 1955.

W. Beattie,
Accounting Officer.

I have examined the above Accounts 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 I certify, as the result of my audit, that in my opinion these Accounts are correct.

F. N. Tribe,
Comptroller and Auditor General.

CIVIL ACCOUNTS,
1954—55

CLASS V

HEALTH, HOUSING AND LOCAL GOVERNMENT

CLASS V

HEALTH, HOUSING AND LOCAL GOVERNMENT

SUMMARY

Page	No. of Vote	SERVICE	Estimated Cross Expenditure	Authorised Appropriations in Aid	Supply Grant	Actual Gross Expenditure
			£	£	£	£ s. d.
250	1	Ministry of Housing and Local Government	12,669,550	620,000	12,049,550	11,592,305 4 7
258	2	Housing, England and Wales	77,005,050	11,210,590	65,794,460	76,905,584 10 3
263	3	Exchequer Contributions to Local Revenues, England and Wales	67,700,000	—	67,700,000	67,433,166 — —
264	4	Ministry of Health	5,426,490	1,760,200	3,666,290	5,228,422 14 2
270	5	National Health Service, England and Wales	453,805,035	64,741,350	389,063,685	453,601,639 12 2
287	6	Medical Research Council	1,990,845	15,976	1,974,869	1,987,020 6 —
293	7	Registrar General's Office	671,364	267,300	404,064	668,405 4 8
295	8	Central Land Board	469,500	11,500	458,000	338,164 18 3
296	9	War Damage Commission	1,210,000	180,990	1,029,010	1,189,463 9 7
297	10	Department of Health for Scotland ..	3,926,000	90,500	3,835,500	3,916,348 16 4
300	11	National Health Service, Scotland ..	57,931,800	7,781,000	50,150,800	57,646,375 17 7
310	12	Housing, Scotland	14,933,270	363,770	14,569,500	14,919,488 17 2
315	13	Exchequer Contributions to Local Revenues, Scotland	9,777,200	—	9,777,200	9,763,657 — —
316	14	Registrar General's Office, Scotland ..	71,067	9,935	61,132	69,852 7 9
		Total	707,587,171	87,053,111	620,534,060	705,259,894 18 6

CLASS V

HEALTH, HOUSING AND LOCAL GOVERNMENT

SUMMARY

No. of Vote	Appropriations in Aid applied		Net Expenditure		Gross Expenditure compared with Estimate : Saving		Deficiency of Appropriations in Aid		Amount to be surrendered		Extra Receipts payable to Exchequer	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
1	620,000	- -	10,972,305	4 7	*1,077,244	15 5	—	—	*1,480,003	- 5	19,447	12 1
2	11,210,590	- -	65,694,994	10 3	99,465	9 9	—	—	99,465	9 9	694,818	10 4
3	—	—	67,433,166	- -	266,834	- -	—	—	266,834	- -	—	—
4	1,760,200	- -	3,468,222	14 2	198,067	5 10	—	—	198,067	5 10	191,980	5 9
5	64,741,350	- -	388,860,289	12 2	203,395	7 10	—	—	203,395	7 10	891,784	2 3
6	12,151	6 -	1,974,869	- -	3,824	14 -	3,824	14 -	—	—	—	—
7	267,300	- -	401,105	4 8	2,958	15 4	—	—	2,958	15 4	1,996	16 7
8	11,144	6 8	327,020	11 7	131,335	1 9	355	13 4	130,979	8 5	—	—
9	178,991	- 4	1,010,472	9 3	20,536	10 5	1,998	19 8	18,537	10 9	—	—
10	84,912	11 4	3,831,436	5 -	9,651	3 8	5,587	8 8	4,063	15 -	2,059	3 6
11	7,781,000	- -	49,865,375	17 7	†285,424	2 5	—	—	†408,175	10 10	288,270	5 5
12	363,770	- -	14,555,718	17 2	13,781	2 10	—	—	13,781	2 10	54,416	9 10
13	—	—	9,763,657	- -	13,543	- -	—	—	13,543	- -	—	—
14	9,935	- -	59,917	7 9	1,214	12 3	—	—	1,214	12 3	745	4 7
	87,041,344	4 4	618,218,550	14 2	2,327,276	1 6	11,766	15 8			2,145,518	10 4
Total amount to be surrendered£									2,841,018	19 3		

* Parliamentary authority will be sought for an Excess Vote for the difference of £402,758 5s. (see Report, paragraph 67).

† Parliamentary authority will be sought for an Excess Vote for the difference of £122,751 8s. 5d. (see Report, paragraph 96).

MINISTRY OF HOUSING AND LOCAL GOVERNMENT

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31 March 1955, compared with the sum granted, for the salaries and expenses of the Ministry of Housing and Local Government, Rent Control Tribunals, Local Valuation Panels and Courts, and the National Parks Commission ; grants and other expenses in connection with water supply, sewerage, coast protection, flood emergency, and certain civil defence services ; grants and other payments in connection with planning and re-development, town development, national parks, &c. ; grants to development corporations established for the purposes of new towns ; a contribution to the Ironstone Restoration Fund ; remanet and sundry other services.

SUMMARY

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Administration						
<i>Original</i> .. £3,116,550						
<i>Supplementary</i> £62,600						
	3,179,150	3,142,215 6 11	36,934	13 1	—	
B.—Water Supply and Sewerage						
<i>Original</i> .. £4,700,000						
<i>Supplementary</i> £544,000						
	5,244,000	5,782,268 5 —	—		538,268	5 —
C.—Coast Protection, &c.						
<i>Original</i> .. £940,000						
<i>Supplementary</i> £385,000						
	1,325,000	1,198,304 18 8	126,695	1 4	—	
D.—Planning, Development, &c.						
<i>Original</i> .. £1,316,120						
<i>Supplementary</i> £755,250						
	2,071,370	869,912 14 8	1,201,457	5 4	—	
E.—Civil Defence Services						
<i>Original</i> .. £615,760						
<i>Less Supplementary</i> £93,000						
	522,760	367,596 11 9	155,163	8 3	—	

SUMMARY—contd.

Service	Grant	Expenditure		Expenditure compared with Grant			
				Less than Granted		More than Granted	
	£	£	s.	d.	£	s.	d.
F.—Other Services							
Original ..	£395,780						
Supplementary	£29,990						
Less Supplementary	£98,500						
	327,270	232,007	7	7	95,262	12	5
GROSS TOTAL							
Original ..	£11,084,210						
Supplementary	£29,990						
Supplementary	£1,555,350						
	£12,669,550	11,592,305	4	7	1,615,513	-	5
	Estimated	Applied					
Deduct—							
Z.—Appropriations in Aid							
Original ..	£520,000						
Supplementary	£100,000						
	620,000	620,000	-	-			
NET TOTAL							
Original ..	£10,564,210						
Supplementary	£29,990						
Supplementary	£1,455,350						
	£12,049,550	10,972,305	4	7			

Surplus to be surrendered :—

Surplus of Estimate over Expenditure	£	s.	d.	£	s.	d.
Excess Expenditure for which Parliamentary authority is required :—	1,077,244	15	5			
Excess on Subhead B.1.	£	s.	d.	} 1,480,003 - 5 (a)		
Less savings on Subheads B.2. and D.2.	639,882	5	-			
	237,124	-	-			
	402,758	5	-			

(a) It is proposed to seek the authority of Parliament to apply £402,748 5s. of the surplus for surrender towards meeting the excess expenditure, leaving a token sum of £10 only for which an Excess Vote is required.

Receipts payable to Exchequer	Estimated	Realised
(i) Receipts of classes authorised to be used as Appropriations in Aid	£	£ s. d.
(ii) Receipts of other classes	620,000	636,385 10 8
	1,400	3,062 1 5
Total	£621,400	639,447 12 1
Appropriated in aid (Subhead Z) .. ..	.. ..	620,000 - -
Payable separately to Exchequer .. ..	.. ..	£19,447 12 1

DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
ADMINISTRATION						
A.1.—Salaries, &c.						
Original ..	£2,642,150					
Supplementary	£58,350					
	2,700,500	2,695,989 14 9	4,510 5 3			—
A.2.—Travelling, &c. ..						
Original ..	£155,750					
Supplementary	£14,250					
	170,000	166,610 19 2	3,389 - 10			—
A.3.—Special Inquiries and Services ..	9,750	5,795 3 8	3,954 16 4			—
A.4.—Rent Control Tribunals ..						
Original ..	£140,350					
Less Supplementary	£20,000					
	120,350	112,653 11 6	7,696 8 6			—
A.5.—Local Valuation Panels and Courts	142,300	138,458 18 10	3,841 1 2			—
A.6.—Incidental Expenses	26,250	22,706 19 -	3,543 1 -			—
A.7.—Payments to Claimants in respect of Professional Assistance						
Supplementary	10,000	—	10,000 - -			—
WATER SUPPLY AND SEWERAGE						
B.1.—Grants under the Rural Water Supplies and Sewerage Acts, 1944 and 1951						
Original ..	£3,880,000					
Supplementary	£480,000					
	4,360,000	4,999,882 5 -	—			639,882 5 -
B.2.—Grants in respect of Water and Sewerage Services in Development Areas						
Original ..	£820,000					
Supplementary	£64,000					
	884,000	782,386 - -	101,614 - -			—

EXPLANATION of the Causes of Variation between Expenditure and Grant

A.3.—The saving was due mainly to the reduced activities of committees, including sub-committees of the Council for Wales and Monmouthshire.

A.6.—The saving was effected mainly on a housing exhibition in London.

A.7.—No claims were received in time for settlement within the financial year.

B.1.—The introduction of legislation providing for the conversion of certain lump sum grants into periodical payments stimulated the earlier submission of claims in large numbers.

B.2.—Work on some schemes in England was slower than expected.

DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT—*contd.*

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£	s. d.	£	s. d.
COAST PROTECTION, &C.						
C.1.—Grants under the Coast Protection Act, 1949						
Original .. £590,000						
Supplementary £180,000						
	770,000	767,508 - -	2,492 - -			
C.2.—Flood Emergency Services						
Original .. £350,000						
Supplementary £205,000						
	555,000	430,796 18 8	124,203 1 4			
PLANNING, DEVELOPMENT, &C.						
D.1.—Grants to Local Authorities under the Town and Country Planning Act, 1947						
Original .. £716,500						
Less Supplementary £223,500						
	493,000	446,177 3 -	46,822 17 -			
D.2.—Grants to Local Authorities under the Town Development Act, 1952 ..	300,010	164,500 - -	135,510 - -			
D.3.—Grants to Development Corporations						
Original .. £250,000						
Less Supplementary £9,000						
	241,000	232,034 10 3	8,965 9 9			
D.4.—National Parks Commission ..	24,600	23,628 15 5	971 4 7			
D.5.—Grants to Local Authorities under the National Parks and Access to the Countryside Act, 1949						
Original .. £25,000						
Less Supplementary £12,250						
	12,750	3,572 6 -	9,177 14 -			

EXPLANATION of the Causes of Variation between Expenditure and Grant—*contd.*

C.2.—Admissible claims in respect of repair work in connection with the east coast floods were less than expected.

D.2.—The saving related mainly to two major schemes of development on which progress was slower than expected.

D.5.—Expenditure was not incurred by local authorities at the rate foreshadowed in estimates.

DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT—*contd.*

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£	s. d.	£	s. d.
PLANNING, DEVELOPMENT, &c.— <i>contd.</i>						
D.6.—Acquisition and Management of Land under the National Parks and Access to the Countryside Act, 1949	10	—	10	—	—	—
D.7.—Compensation Payments under the Town and Country Planning Act, 1954						
<i>Supplementary</i>	1,000,000	—	1,000,000	—	—	—
CIVIL DEFENCE SERVICES						
E.1.—Capital Expenditure						
<i>Original</i> .. £570,010						
<i>Less Supplementary</i> £70,000						
	500,010	346,726 6 8	153,283 13 4		—	—
E.2.—Grants						
<i>Original</i> .. £45,750						
<i>Less Supplementary</i> £23,000						
	22,750	20,870 5 1	1,879 14 11		—	—
OTHER SERVICES						
F.1.—Special Grants to certain Local Authorities						
<i>Original</i> £10						
<i>Supplementary</i> £29,990						
<i>Less Supplementary</i> £8,500						
	21,500	20,700 — —	800 — —		—	—
F.2.—Residential Hostels						
<i>Original</i> .. £40,000						
<i>Less Supplementary</i> £10,000						
	30,000	19,066 10 10	10,933 9 2		—	—

EXPLANATION of the Causes of Variation between Expenditure and Grant—*contd.*

D.7.—It proved impracticable to complete the settlement of any claims within the financial year.
 E.1.—The production of certain items of equipment fell behind schedule.
 F.2.—The saving was due to delay in the acquisition and adaptation of premises and in the settlement of claims for terminal compensation in respect of derequisitioned properties. The charge to this Subhead included all Ministry of Works services. The audited accounts of the London Hostels Association for the year ended 30 September 1954 showed a trading deficit of £1,236, which was increased to a total deficit of £38,733 after account had been taken of depreciation and interest charges amounting to £37,497.

DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT—*contd.*

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
OTHER SERVICES—<i>contd.</i>						
F.3.—Contribution to the Ironstone Restoration Fund						
<i>Original</i> .. £45,000						
<i>Less Supplementary</i> £4,000						
	41,000	40,644 14 10	355 5 2	—		
F.4.—Payments under the Requisitioned Land and War Works Act, 1945						
<i>Original</i> .. £295,000						
<i>Less Supplementary</i> £79,000						
	216,000	128,851 15 3	87,148 4 9	—		
F.5.—Grants in respect of Services (other than Water and Sewerage) in Development Areas						
<i>Original</i> .. £5,510						
<i>Supplementary</i> £3,000						
	8,510	7,118 7 10	1,391 12 2	—		
F.6.—Remanet Services	10,000	13,474 6 1	—	3,474 6 1		
F.7.—Miscellaneous Expenses	260	2,151 12 9	—	1,891 12 9		
	Estimated	Applied				
Z.—Appropriations in Aid						
<i>Original</i> .. £520,000						
<i>Supplementary</i> £100,000						
	620,000	620,000 - -	—	—		

EXPLANATION of the Causes of Variation between Expenditure and Grant—*contd.*

F.4.—Certain pier and foreshore works were delayed by bad weather.

F.6.—The estimate was necessarily conjectural.

Details of Receipts	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid :—		
Audit Fee stamps, under the Audit Stamp Duty Order, 1938, made under Section 221 of the Local Government Act, 1933	600,000	611,493
Repayment from Redemption Annuities Account of cost of staff employed on work arising from the Tithe Act, 1936	550	572
Recoveries towards the cost of public inquiries	14,000	17,744
Recovery from the Ironstone Restoration Fund of administrative expenses incurred by the Ministry	1,300	2,350
Miscellaneous receipts	4,150	4,227
Total	£620,000	636,386
(ii) Receipts of other classes :—		
Repayment of sums advanced to the London Hostels Association for the purchase of properties for use as hostels	1,400	1,390
Miscellaneous	—	1,672
Total	£1,400	3,062

LOANS OUTSTANDING AT 31 MARCH 1955

Loans made by the Ministry to the London Hostels Association for the purchase of properties for use as hostels	£38,135
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NOTES ON SUBHEADS

	£
1. D.3. includes a grant paid to a Development Corporation in respect of expenditure on a scheme which was abandoned consequent on the passing of the Licensed Premises in New Towns Act, 1952 (SS.385/425/01)	1,767
2. The following extra-statutory payments are included in the Account :—	
A.3.—Reimbursement of objectors' costs where a Public Inquiry was deferred (ED.102/423/01)	46
B.1.—Grant to a local authority towards consultants' fees incurred in preparing a rural sewerage scheme which was postponed as a matter of Government policy (SS.171/07)	6,000
As the result of a Departmental decision to reduce expense to a rural district council, part of a waterworks scheme constructed by an urban district council with the Department's encouragement became superfluous and an extra-statutory payment was made to the urban district council (SS.171/07) ..	7,000
D.1.—Grants towards :—	
(a) <i>ex gratia</i> payments in lieu of compensation made by local authorities in two cases (SS.64/48/05 ; 64/282/01)	50
(b) expenditure by local planning authorities in respect of liabilities transferred from county districts which had been incurred under previous planning law (LB.188/152/01)	1,438
E.1. and E.2.—Grants in respect of expenditure incurred prior to the coming into operation of the Civil Defence (Grant) Regulations, 1953 (Subhead E.1.—£5,500 ; Subhead E.2.—£15,000) (LO.123/119/02)	20,500
F.7.—An <i>ex gratia</i> payment in respect of interest on compensation not statutorily payable, and fees, where the claimant was put to extra expense and delay in connection with the revocation of planning permission in circumstances in which the Department accept responsibility (SS.64/282/02)	1,752

NOTES ON SUBHEADS—*contd.*

3. The following losses have been incurred :—	£
A.1. and A.4.—Salary and wages overpaid in 1954-55 and previous years and written off on grounds of hardship (2 cases—ED.102/423/01 ; 1 case under delegated powers)	60
A.4.—A sum estimated at £5,799 17s. 6d. was overpaid to members and clerical staff of a Rent Tribunal. The sum of £1,000 was recovered from two of the members and has been taken in as Exchequer Extra Receipts (SS.80/02) ..	4,800
E.1.—Civil Defence equipment by theft from the stores of Water Undertakings (2 cases —SS.80/02)	24

T. H. Sheepshanks,
Accounting Officer.

28 September 1955.

I have examined the above Account 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 I certify, as the result of my audit, that in my opinion the above Account is correct.

F. N. Tribe,
Comptroller and Auditor General.

HOUSING, ENGLAND AND WALES

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31 March 1955, compared with the sum granted, for grants and other payments in respect of the provision and improvement of housing accommodation, and of food and other services in relation to emergency housing, in England and Wales.

SUMMARY

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Permanent Housing						
Original .. £42,064,400						
Supplementary £88,000						
	42,152,400	42,136,097 15 7	16,302	4 5	—	—
B.—Temporary Housing						
Original .. £19,107,510						
Supplementary £51,000						
	19,158,510	19,120,730 19 6	37,779	— 6	—	—
C.—Emergency Housing						
Original .. £13,379,000						
Supplementary £2,300,000						
	15,679,000	15,634,420 18 5	44,579	1 7	—	—
D.—Other Services ..	15,140	14,334 16 9	805	3 3	—	—
GROSS TOTAL						
Original .. £74,566,050						
Supplementary £2,439,000						
	£77,005,050	76,905,584 10 3	99,465	9 9	—	—
Deduct—	Estimated	Applied				
Z.—Appropriations in Aid						
Original .. £8,771,600						
Supplementary £2,438,990						
	11,210,590	11,210,590 — —				
NET TOTAL						
Original .. £65,794,450						
Supplementary .. £10						
	£65,794,460	65,694,994 10 3				
			Surplus to be surrendered £99,465 9 9			

Receipts payable to Exchequer		Estimated	Realised
		£	£ s. d.
(i) Receipts of classes authorised to be used as Appropriations in Aid .. .. .	.. .. .	11,210,590	11,807,434 11 2
(ii) Receipts of other classes .. .. .	.. .. .	62,000	97,973 19 2
	Total ..	£11,272,590	11,905,408 10 4
Appropriated in aid (Subhead Z) .. .. .	.. .. .		11,210,590 — —
Payable separately to Exchequer .. .. .	.. .. .		£694,318 10 4

DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT

Service	Grant	Expenditure		Expenditure compared with Grant			
				Less than Granted		More than Granted	
	£	£	s.	d.	£	s.	d.
PERMANENT HOUSING							
A.1.—Annual grants towards housing expenses under superseded housing legislation ..	11,552,890	11,644,205	7	—	—	91,315	7
A.2.—Annual grants towards housing expenses under current housing legislation							
<i>Original</i> .. £30,407,500							
<i>Supplementary</i> £140,000							
	30,547,500	30,469,697	8	7	77,802	11	5
A.3.—Capital grants for new - tradition houses							
<i>Original</i> .. £104,010							
<i>Less Supplementary</i> £52,000							
	52,010	22,195	—	—	29,815	—	—
TEMPORARY HOUSING							
B.1.—Annuities under the Housing (Temporary Accommodation) Act, 1944							
<i>Original</i> .. £18,933,000							
<i>Supplementary</i> £15,000							
	18,948,000	18,948,215	15	3	—	215	15
B.2.—Contributions to local authorities in respect of temporary housing accommodation	153,510	124,005	9	8	29,504	10	4
B.3.—Measures to remedy defects in temporary houses							
<i>Original</i> .. £21,000							
<i>Supplementary</i> £36,000							
	57,000	48,509	14	7	8,490	5	5

EXPLANATION of the Causes of Variation between Expenditure and Grant

A.3.—Claims were not received to the extent expected.

B.2.—The underspending was due to the continued lag in the final assessment of grants under Section 12 of the Housing (Financial and Miscellaneous Provisions) Act, 1945.

B.3.—Claims were not received to the extent expected.

DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT—*contd.*

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
EMERGENCY HOUSING						
C.—Emergency housing services						
Original .. £13,379,000						
Supplementary £2,300,000						
	15,679,000	15,634,420 18 5	44,579 1 7	—		
OTHER SERVICES						
D.1.—Losses on premature repayment of housing loans ..	10	148 6 3	—	138 6 3		
D.2.—Grants towards the cost of providing hostels	2,510	1,710 — —	800 — —	—		
D.3.—Grants towards building experiments	10,500	10,000 — —	500 — —	—		
D.4.—Miscellaneous expenses	2,120	2,476 10 6	—	356 10 6		
	Estimated	Applied				
Z.—Appropriations in Aid						
Original .. £8,771,600						
Supplementary £2,438,990						
	11,210,590	11,210,590 — —	—	—		

Details of Receipts	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid :—		
Receipts from local authorities under Section 3 of the Housing (Temporary Accommodation) Act, 1944	1,820,000	1,825,299
Receipts from local authorities under Section 12 of the Housing (Financial and Miscellaneous Provisions) Act, 1946 ..	1,600	2,199
Recoveries in respect of emergency housing services ..	9,388,990	9,979,937 (a)
Total	£11,210,590	11,807,435
(ii) Receipts of other classes :—		
Loans made by the Special Areas Commissioner (England and Wales) :—		
Repayment of principal and interest under the Distribution of Industry Act, 1945	42,000	41,666 (b)
Repayment in respect of a loan to the North Eastern Housing Association, Ltd.	20,000	19,534 (c)

Details of Receipts— <i>contd.</i>	Estimated	Realised
	£	£
(ii) Receipts of other classes— <i>contd.</i>		
Refund of insurance value of temporary houses destroyed by fire	—	11,404
Recoveries in respect of requisitioned land or premises used for non-housing purposes	—	7,636
Sums received from local authorities in respect of the purchase of installations on airfields and camps taken over by them for housing purposes	—	6,550
Sums received in respect of adaptations to requisitioned properties subsequently released	—	5,298
Refunds of grants :—	£	
Housing Act, 1923	50	
Housing (Rural Workers) Acts, 1926-42	1,280	
Housing Act, 1949	2,938	
	}	4,268
Sum received from a local authority in respect of the purchase of ten temporary bungalows	—	1,500
Miscellaneous	—	118
Total	£62,000	97,974

(a) The excess was due to increases in the charges made to licencees of requisitioned properties.

(b) Receipts were as under :—

	£	s.	d.
Principal	9,690	2	9
Interest	31,975	9	8
	£41,665	12	5

These receipts were in respect of loans advanced by the Commissioner for Special Areas to the North Eastern Housing Association, Ltd. A limited moratorium on these loan charges was in force until 1 February 1955, and an extension is under consideration (SS.6/67/04).

(c) Receipts were as under :—

	£	s.	d.
Principal	5,818	3	7
Interest	13,715	19	7
	£19,534	3	2

LOANS OUTSTANDING AT 31 MARCH 1955

	£	s.	d.
(1) Loans from the Special Areas Fund—North Eastern Housing Association, Ltd.	865,592	11	11
(2) Loans made by the Ministry to the North Eastern Housing Association, Ltd.—War Requirements Scheme	544,266	7	10
Total	£1,409,858	19	9

NOTES ON SUBHEADS

C.—This Subhead includes expenditure of £119,929 1s. 7d. by the London County Council on rest centres in 1952-53 and Subhead Z includes the income of £88,956 2s. for the same year. The gross expenditure of the Council for that year was £362,079 1s. 7d. of which £242,150 was charged in the Account for 1952-53 as a payment on account.

NOTES ON SUBHEADS—*contd.*

The Subhead also includes the following compensation and *ex gratia* payments in respect of :—

	£
personal injuries caused by accidents and loss of, or damage to, goods and chattels in requisitioned premises (ten cases) (SS.104/6/01 ; 104/6/01C)	2,561
damage to premises aggravated by the failure of the local authorities by whom they were administered to take early remedial action (twelve cases) (SS.104/6/01 ; 104/125/02 ; 104/125/04).. .. .	6,295
storage of furniture (SS.104/6/01C)	50
excessive occupational damage where the compensation rental was on an inclusive basis (SS.104/125/02)	60
reimbursement of cost of repairs incurred by an owner in ignorance of his statutory dues (SS.104/125/02)	100
damage caused to a property by a defect in an adjoining requisitioned house (SS.104/6/01)	202

Z.—Temporary houses were made available to local authorities under the Housing (Temporary Accommodation) Act, 1944, on financial terms agreed with the Minister which provide :—

- (a) that rural district councils shall pay the Minister £21 10s., and all other local authorities £23 10s., per house per annum—these receipts are brought to account in Subhead Z ;
- (b) for a reduction in those payments where site costs or running costs are abnormally high—these abatements reduce the amount brought to account in Subhead Z and a decision to grant an abatement may often have retrospective effect to the date on which the houses were completed ;
- (c) for a payment by the Minister in extreme cases of abnormal site costs—these payments are chargeable to Subhead B.2, but no payment was made during the year ; a saving of £1,000.

The financial effect of the abatements allowed in England and Wales under paragraph (b) above is as follows :—

	For the period ended 31 March 1954 £	For the year ended 31 March 1955 £
Total amount receivable by the Minister if no abatements allowed under paragraph (b) above	20,565,401	2,888,737
Amount received and brought to account in Subhead Z	16,126,093	1,825,299
Total amount of the abatements	£4,439,308	1,063,438
Amount of the abatement for high site costs	4,051,890	827,516
Amount of the abatement for high running costs	387,418	235,922
	£4,439,308	1,063,438

T. H. Sheepshanks,
Accounting Officer.

28 September 1955.

I have examined the above Account 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 I certify, as the result of my audit, that in my opinion the above Account is correct.

F. N. Tribe,
Comptroller and Auditor General.

EXCHEQUER CONTRIBUTIONS TO LOCAL REVENUES, ENGLAND
AND WALES

ACCOUNT of the sum expended, in the year ended 31 March 1955, compared with the sum granted, for Exchequer Equalisation Grants to local authorities in England and Wales.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£ s. d.	£ s. d.	£ s. d.
Grants to Local Authorities under Part I of the Local Government Act, 1948	67,700,000	67,433,166 - -	266,834 - -	—
		Surplus to be surrendered	<u>£266,834</u>	

EXPLANATION of the Cause of Variation between Expenditure and Grant

The adjustments in respect of revised calculations were less than expected.

T. H. Sheepshanks,
Accounting Officer.

28 September 1955.

I have examined the above Account 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 I certify, as the result of my audit, that in my opinion the above Account is correct.

F. N. Tribe,
Comptroller and Auditor General.

MINISTRY OF HEALTH

ACCOUNT of the sum expended, in the year ended 31 March 1955, compared with the sum granted, for the salaries and expenses of the Ministry of Health and the Board of Control; expenditure on the Polish health services; measures for civil defence; port health administration; residential accommodation for the aged, infirm, &c.; purchases on repayment for other Government Departments; and sundry other services, including a grant in aid of the expenses of the World Health Organisation.

SUMMARY

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
MINISTRY OF HEALTH						
A-D.—Administration						
Original ..	£2,632,350					
Less Supplementary	£25,000					
	2,607,350	2,571,544 5 4	35,805 14 8			
F.—Polish Health Services						
Original ..	£584,200					
Less Supplementary	£20,000					
	564,200	517,892 8 10	46,307 11 2			
G.—Civil Defence Services						
Original ..	£245,700					
Supplementary	£52,010					
	297,710	277,871 4 10	19,838 15 2			
H.—Other Services						
Original ..	£2,181,390					
Less Supplementary	£359,000					
	1,822,390	1,724,417 19 3	97,972 - 9			
WELSH BOARD OF HEALTH						
L-O.—Administration ..	123,490	120,743 18 8	2,746 1 4			
P.—Civil Defence Services	4,000	8,071 11 3	—	4,071 11 3		
Q.—Other Services ..	7,350	7,881 6 -	—	531 6 -		
GROSS TOTAL						
Original ..	£5,778,480					
Less Supplementary	£351,990					
	£5,426,490	5,228,422 14 2	202,670 3 1	4,602 17 3		
	Estimated	Applied				
Deduct—						
Z.—Appropriations in Aid						
Original ..	£2,112,200					
Less Supplementary	£352,000					
	1,760,200	1,760,200 - -				
NET TOTAL						
Original ..	£3,666,280					
Supplementary	£10					
	£3,666,290	3,468,222 14 2				
			Surplus to be surrendered			
			£198,067 5 10			

	Receipts payable to Exchequer		Estimated	Realised	
			£	£	s. d.
(i) Receipts of classes authorised to be used as Appropriations in Aid ..			1,760,200	1,927,125	7 -
(ii) Receipts of other classes			22,200	25,054	18 9
	Total ..		£1,782,400	1,952,180	5 9
Appropriated in aid (Subhead Z)				1,760,200	- -
Payable separately to Exchequer				£191,980	5 9

DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£	s. d.	£	s. d.
MINISTRY OF HEALTH						
ADMINISTRATION						
A.1.—Salaries, &c. ..	2,209,490	2,205,477 19 3	4,012	- 9	—	
A.2.—Part-time Regional Medical and Dental Staff						
Original ..	£136,500					
Less Supplementary	£25,000					
	111,500	107,012 4 6	4,487	15 6	—	
A.3.—Repayment of Staff Costs, &c. ..	37,000	37,000 - -	—		—	
B.—Travelling, &c. ..	129,500	123,389 10 1	6,110	9 11	—	
C.1.—Special Inquiries and Services ..	10,000	8,010 14 1	1,989	5 11	—	
C.2.—Medical and Dental Referee Services— General Expenses	45,750	31,021 2 6	14,728	17 6	—	
C.3.—Board of Control	47,710	44,374 7 6	3,335	12 6	—	
D.—Incidental Expenses	16,400	15,258 7 5	1,141	12 7	—	
POLISH HEALTH SERVICES						
F.1.—Salaries, &c.—Hos- pitals	374,760	357,100 17 2	17,659	2 10	—	
F.2.—Maintenance and Upkeep of Hos- pitals						
Original ..	£183,240					
Less Supplementary	£20,000					
	163,240	141,549 6 11	21,690	13 1	—	

EXPLANATION of the Causes of Variation between Expenditure and Grant

C.1.—Expenditure on medical interviewing committees was less than expected (£963) and there was a saving on departmental committees (£748).

C.2.—The number of persons referred for examination was smaller than expected and in consequence fewer sessions were required.

F.1.—Staff reductions were possible consequent upon the closing of certain wards.

F.2.—The reduction in bed occupancy resulted in a saving in day to day maintenance costs.

DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT—*contd.*

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
MINISTRY OF HEALTH— <i>contd.</i>						
POLISH HEALTH SERVICES— <i>contd.</i>						
F.3.—Hostels set up by the National Assistance Board — Salaries, &c., of Staff engaged by the Minister of Health	23,100	18,005 6 9	5,094 13 3	—		
F.4.—Hostels set up by the National Assistance Board—Other Expenses	3,100	1,236 18 —	1,863 2 —	—		
CIVIL DEFENCE SERVICES						
G.1.—Current Expenditure						
<i>Original</i> .. £163,200						
<i>Supplementary</i> £65,010						
	228,210	217,254 18 11	10,955 1 1	—		
G.2.—Grants to Local Authorities						
<i>Original</i> .. £82,500						
<i>Less Supplementary</i> £13,000						
	69,500	60,616 5 11	8,883 14 1	—		
OTHER SERVICES						
H.1.—Payments to Port (including Airport) Health Authorities, &c.	115,000	112,640 8 5	2,359 11 7	—		
H.2.—World Health Organisation (Grant in Aid)	343,950	340,964 9 9	2,985 10 3	—		
H.3.—Grants towards the Cost of providing Residential Accommodation for the Aged, Infirm, &c.	88,000	98,347 12 —	—	10,347 12 —		

EXPLANATION of the Causes of Variation between Expenditure and Grant—*contd.*

F.3.—Saving due to a reduction in staff on the withdrawal of special medical facilities from certain hostels.

F.4.—See explanation under Subhead F.3.

G.2.—Expenditure incurred by local authorities for past years and payments on account of expenditure for the current year, proved less than expected.

H.3.—Excess due mainly to a higher number of cases than was expected. The level of grants payable in respect of acquired premises has also risen owing to the increased cost of adaptations.

DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT—*contd.*

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
MINISTRY OF HEALTH— <i>contd.</i>						
OTHER SERVICES— <i>contd.</i>						
H.4.—Accommodation for Homeless Civilian Repatriates ..	9,500	412 - 8	9,087 19 4	—		
H.5.—Purchases on Re- payment for Other Government De- partments, &c. <i>Original</i> .. £1,541,640 <i>Less Supplementary</i> £359,000	1,182,640	1,083,069 4 9	99,570 15 3	—		
H.6.—Flood Emergency Services	11,050	25,155 6 8	—	14,105 6 8		
H.7.—Miscellaneous ..	72,250	63,828 17 -	8,421 3 -	—		
WELSH BOARD OF HEALTH						
ADMINISTRATION						
L.1.—Salaries, &c. ..	96,140	92,130 14 4	4,009 5 8	—		
L.2.—Part-time Regional Medical and Den- tal Staff	10,900	12,795 - -	—	1,895 - -		
M.—Travelling, &c. ..	11,300	10,487 10 6	812 9 6	—		
N.1.—Special Inquiries and Services ..	1,000	748 2 7	251 17 5	—		

EXPLANATION of the Causes of Variation between Expenditure and Grant—*contd.*

H.4.—Saving due mainly to the fact that claims under Section 2 (1) (b) of the Compensation (Defence) Act, 1939 did not materialise (£3,500) and fewer aged persons were in need of alternative accommodation than was expected (£3,100). Provision made for water and general rates for certain housing units was also not required as this expenditure was borne on the Ministry of Works Vote (£1,350).

H.5.—Demands for medical, &c., equipment were less than expected.

H.6.—Excess due to the settlement of late claims from local authorities.

H.7.—Saving due mainly to the fact that the dental and pharmaceutical manpower committees were not set up (£6,600) and to reduced expenditure on other miscellaneous services (£5,353); offset by excess expenditure on claims under Section 2 (1) (b) of the Compensation (Defence) Act, 1939 on release of requisitioned nursery buildings (£3,093) and by increased grants to voluntary bodies (£439).

L.1.—Saving due mainly to non-filling of vacancies (£7,909); offset by payment of higher scales of salaries under various awards (£3,900).

L.2.—Owing to the non-filling of vacancies on the permanent medical staff, it became necessary to allocate more sessions to the part-time Regional Medical Staff.

N.1.—Expenditure on medical interviewing committees was less than expected.

DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT—*contd.*

Service	Grant	Expenditure	Expenditure compared with Grant					
			Less than Granted			More than Granted		
WELSH BOARD OF HEALTH — <i>contd.</i>	£	£ s. d.	£	s.	d.	£	s.	d.
ADMINISTRATION— <i>contd.</i>								
N.2.—Medical and Dental Referee Services— General Expenses	4,050	4,538 7 8	—			488	7	8
O.—Incidental Expenses	100	44 3 7	55	16	5	—		
P.—Civil Defence Services —Grants to Local Authorities ..	4,000	8,071 11 3	—			4,071	11	3
OTHER SERVICES								
Q.1.—Grants towards the Cost of providing Residential Accom- modation for the Aged, Infirm, &c.	6,000	6,896 6 —	—			896	6	—
Q.2.—Miscellaneous ..	1,350	985 — —	365	—	—	—		
	Estimated	Applied						
Z.—Appropriations in Aid <i>Original</i> .. £2,112,200 <i>Less Supplementary</i> £352,000	1,760,200	1,760,200 — —	—			—		

EXPLANATION of the Causes of Variation between Expenditure and Grant—*contd.*

N.2.—Excess due to an increase in the number of sessions held and to the payment of higher sessional fees to nurses.

P.—Excess due mainly to implementation of the Civil Defence (Grant) Regulations, 1953, which came into operation on 1 January 1954, and which provided for advances on account of estimated expenditure for the current year and for total reimbursement of expenditure instead of the 75 per cent. grant for which provision was made.

Q.1.—See explanation under Subhead H.3.

Details of Receipts	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid :—		
Repayment from the National Insurance and Industrial Injuries Funds in respect of expenses of administration of the Medical Referee Service	384,000	383,939
Recoveries from other Government Departments, &c., in respect of purchases on repayment	1,294,100	1,461,737(a)
Recoveries from repatriated persons accommodated in hostels ..	100	161
Receipts in respect of disposal of surplus stores and equipment ..	1,000	2,752(b)
Receipts from Polish hospitals for staff quarters and meals, &c.	75,000	69,634
Miscellaneous receipts	6,000	8,902(c)
Total	£1,760,200	1,927,125

Details of Receipts— <i>contd.</i>	Estimated	Realised
	£	£
(ii) Receipts of other classes :—		
Repayment of a special grant made to a hospital disclaimed under the National Health Service Act, 1946	3,200	3,182(<i>d</i>)
Receipts in respect of sale, or renting, of hutted nurseries ..	19,000	20,953(<i>e</i>)
Settlement by the Board of Trade of war damage claim of National Radium Commission	—	920
Total	£22,200	25,055

(*a*) Surplus due mainly to a receipt in respect of materials supplied in previous years.

(*b*) The estimate was necessarily conjectural.

(*c*) These receipts are numerous and varied in character.

(*d*) Receipts were as under :—

	£	s.	d.
Principal	3,089	16	10
Interest	92	13	11
	£3,182	10	9

(*e*) More sales of hutments to local authorities, &c., were completed than was expected.

NOTES

The following amounts have been written off as irrecoverable :—

Two cases of overpayment of salary resulting from official error, written off under delegated powers	£9
Unrecovered balance of claim lodged against a car driver for the loss of services of a member of staff during absence on sick leave following a street accident (S.S.80/08)	£28
An advance made to an International Congress (S.S.499/55/01)	£1,000
Arrears of charges in respect of accommodation provided for homeless civilian repatriates, relating mainly to closed hostels (S.S.255/256/01)	£7,395

Subheads G.2 and P include respectively £2,833 and £1,898 extra-statutory payments of grant on expenditure of local authorities to 31 December 1953 arising from functions conferred upon them by regulations under Section 2 of the Civil Defence Act, 1948, and incurred in advance of the making of financial regulations under Section 3 of the Act (S.S.253/175/01 ; S.S.253/175/07). The Civil Defence (Grant) Regulations, 1953, came into operation on 1 January 1954.

Subhead H.3 includes £3,595 extra-statutory payments of grant in respect of certain accommodation provided by Housing Associations (S.S.76/48/01).

Subhead H.7 includes a contribution of £683 towards expenses incurred by a local authority in settlement of a claim arising out of an accident at a day nursery prior to 5 July 1948 (S.S.5/48/03).

The loan made to a hospital disclaimed under the National Health Service Act, 1946, was extinguished on 25 July 1954 with the repayment of the final instalment of principal with interest.

J. M. K. Hawton,
Accounting Officer.

29 September 1955.

I have examined the above Account 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 I certify, as the result of my audit, that in my opinion the above Account is correct.

F. N. Tribe,
Comptroller and Auditor General.

NATIONAL HEALTH SERVICE, ENGLAND AND WALES

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31 March 1955, compared with the sum granted, for the provision of a comprehensive health service for England and Wales and other services connected therewith, including medical services for pensioners, &c., disabled as a result of war, or of service in the Armed Forces after 2 September 1939, the treatment abroad of respiratory tuberculosis, certain training arrangements, the purchase of appliances, equipment, stores, &c., necessary for the services, and certain expenses in connection with civil defence.

SUMMARY

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£	s. d.	£	s. d.
HOSPITAL, SPECIALIST AND ANCILLARY SERVICES						
A. & AA.—Advances to Boards (Capital Account) <i>Original</i> .. £10,000,000 <i>Less Supplementary</i> £460,000	9,540,000	9,817,134 8 6	—		277,134 8 6	
B. & BB.—Advances to Boards (Revenue Account) <i>Original</i> .. £263,500,000 <i>Supplementary</i> £2,608,000	266,108,000	265,933,456 15 3	174,543	4 9	—	
C. & CC.—Directly Administered Hospitals, Limb-Fitting Centres, &c. <i>Original</i> .. £1,897,715 <i>Supplementary</i> £15,000	1,912,715	1,789,403 15 1	123,311	4 11	—	
D. & DD.—Other Expenditure <i>Original</i> .. £9,065,810 <i>Less Supplementary</i> £689,000	8,376,810	8,102,292 3 9	274,517	16 3	—	
	£285,937,525	285,642,287 2 7	572,372	5 11	277,134 8 6	

SUMMARY—*contd.*

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
GENERAL MEDICAL, DENTAL, PHARMA- CEUTICAL AND SUPPLEMENTARY OPHTHALMIC SERVICES						
EXPENSES OF EXECUTIVE COUNCILS						
E. & EE.—Administration <i>Original</i> .. £2,384,700 <i>Supplementary</i> £70,000 —————	2,454,700	2,440,252 13 11	14,447 6 1		—	
F. & FF.—General Medi- cal Services <i>Original</i> .. £52,889,000 <i>Less Supplementary</i> £82,000 —————	52,807,000	52,598,213 11 6	208,786 8 6		—	
G. & GG.—Pharmaceu- tical Services <i>Original</i> .. £40,061,000 <i>Supplementary</i> £2,133,000 —————	42,194,000	42,979,461 8 6	—		785,461 8 6	
H. & HH.—General Den- tal Services <i>Original</i> .. £22,102,000 <i>Supplementary</i> £1,701,000 —————	23,803,000	23,618,321 1 2	184,678 18 10		—	
I. & II.—Supplementary Ophthalmic Ser- vices <i>Original</i> .. £6,758,000 <i>Supplementary</i> £824,000 —————	7,582,000	7,387,325 3 —	194,674 17 —		—	
J.—OTHER EXPENSES ..	688,200	691,256 — 3	—		3,056 — 3	
	£129,528,900	129,714,829 18 4	602,587 10 5		788,517 8 9	

SUMMARY—*contd.*

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
K. & KK.—Grants to Local Health Authorities <i>Original</i> .. £21,277,510 <i>Supplementary</i> £131,000	21,408,510	21,427,628 10 11	—	—	19,118 10 11	
L. & LL.—Training Ser- vices, &c. ..	1,520,700	1,255,392 14 —	265,307 6 —	—	—	
M.—Broadmoor Institu- tion, and Mental Deficiency Hos- pitals Administered by the Board of Control <i>Original</i> .. £1,385,200 <i>Less Supplementary</i> £112,000	1,273,200	1,220,582 13 4	52,617 6 8	—	—	
N. & NN.—Liabilities arising from the Establishment of the National Health Service <i>Original</i> .. £5,113,000 <i>Less Supplementary</i> £433,000	4,680,000	4,632,043 9 —	47,956 11 —	—	—	
O.—Superannuation <i>Original</i> .. £6,672,500 <i>Supplementary</i> £614,000	7,286,500	,641,341 3 5	—	—	354,841 3 5	
P. & PP.—Civil Defence Services <i>Original</i> .. £2,166,200 <i>Less Supplementary</i> £651,000	1,515,200	1,371,338 — 6	143,861 19 6	—	—	

SUMMARY—*contd.*

Service	Grant	Expenditure	Expenditure compared with Grant				
			Less than Granted		More than Granted		
	£	£	s.	d.	£	s.	d.
Q. & QQ.—Other Services							
Original .. £770,500							
Less Supplementary £116,000							
<u>654,500</u>	654,500	696,196	-	1	—	41,696	- 1
Included in the above—							
Total, England .. £	405,531,790	405,701,262	19	7	—	—	
Total, Wales .. £	24,543,700	24,593,415	13	—	—	—	
Total, England and Wales (Joint Sub- heads) £	23,729,545	23,306,960	19	7	—	—	
GROSS TOTAL							
Original .. £448,252,035							
Supplementary £5,553,000							
<u>£453,805,035</u>	453,805,035	453,601,639	12	2	1,684,702	19	61,481,307 11 8
Deduct—	Estimated	Applied					
Z.—Appropriations in Aid	—	—					
Original .. £64,036,350							
Supplementary £705,000							
<u>64,741,350</u>	64,741,350	64,741,350	-	-			
NET TOTAL							
Original .. £384,215,685							
Supplementary £4,848,000							
<u>£389,063,685</u>	389,063,685	388,860,289	12	2			Surplus to be surrendered <u>£203,395 7 10</u>

Receipts payable to Exchequer	Estimated	Realised	
	£	£	s. d.
(i) Receipts of classes authorised to be used as Appropriations in Aid	64,741,350	65,440,363	14 2
(ii) Receipts of other classes	202,625	192,770	8 1
Total	<u>£64,943,975</u>	<u>65,633,134</u>	2 3
Appropriated in aid (Subhead Z)		64,741,350	- -
Payable separately to Exchequer		<u>£891,784</u>	2 3

DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT

Service	Grant	Expenditure		Expenditure compared with Grant			
				Less than Granted		More than Granted	
	£	£	s.	d.	£	s.	d.
ENGLAND							
HOSPITAL, SPECIALIST AND ANCILLARY SERVICES							
REGIONAL HOSPITAL BOARDS AND BOARDS OF GOVERNORS OF TEACHING HOSPITALS							
(a) ADVANCES ON CAPITAL ACCOUNT							
A.1.—Regional Hospital Boards							
<i>Original ..</i>	£7,710,000						
<i>Less Supplementary</i>	£460,000						
	7,250,000	7,433,095	11	11	—	183,095	11 11
A.2.—Teaching Hospitals							
<i>Original ..</i>	£1,510,000						
<i>Less Supplementary</i>	£60,000						
	1,450,000	1,548,844	16	7	—	98,844	16 7
(b) ADVANCES ON REVENUE ACCOUNT							
B.1.—Regional Hospital Boards							
<i>Original ..</i>	£214,193,000						
<i>Supplementary</i>	£2,172,000						
	216,365,000	215,992,675	1	7	372,324	18	5
B.2.—Teaching Hospitals							
<i>Original ..</i>	£35,300,000						
<i>Supplementary</i>	£325,000						
	35,625,000	35,771,479	19	10	—	146,479	19 10
DIRECTLY ADMINISTERED HOSPITALS, LIMB FITTING CENTRES, &c.							
<i>England and Wales</i>							
C.1.—Salaries, &c.—Hospitals							
	756,905	736,541	1	1	20,363	18	11
C.2.—Travelling Expenses—Hospital Staff ..							
	7,900	5,459	18	3	2,440	1	9
C.3.—Capital Expenditure—Hospitals, &c.							
	112,500	69,943	11	—	42,556	9	—
C.4.—General Expenses—Hospitals							
	551,130	492,091	11	6	59,038	8	6

EXPLANATION of the Causes of Variation between Expenditure and Grant

A.2.—Excess due mainly to unforeseen acceleration of expenditure in two cases.

C.3.—Some projected new works were not started and progress on others was slower than expected.

C.4.—Saving due mainly to bed occupancy being less than expected (£58,656), and to reduction of certain stocks (£14,901); offset by increased expenditure by Ministry of Works on maintenance (£14,491).

DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT—*contd.*

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
ENGLAND— <i>contd.</i>	£	£ s. d.	£	s. d.	£	s. d.
HOSPITAL, SPECIALIST AND ANCILLARY SERVICES— <i>contd.</i>						
DIRECTLY ADMINISTERED HOSPITALS, LIMB FITTING CENTRES, &c.— <i>contd.</i>						
<i>England</i>						
C.5.—Salaries, &c.—Limb Fitting, &c., Cen- tres	440,490	453,087 12 11	—		12,597 12 11	
C.6.—General Expenses— Limb Fitting, &c., Centres <i>Supplementary</i>	15,000	4,381 12 6	10,618 7 6		—	
OTHER EXPENDITURE						
<i>England</i>						
D.1.—Acquisition of Hos- pitals and Land <i>Original</i> .. £1,255,100 <i>Less Supplementary</i> £405,000	850,100	842,807 2 —	7,292 18 —		—	
D.2.—Expenses in con- nection with Re- search	48,000	37,905 8 7	10,094 11 5		—	
<i>England and Wales</i>						
D.3.—Conversion and Extension of War Time Hospitals ..	60,000	54,319 11 2	5,680 8 10		—	
D.4.—Appliances, Equip- ment, Stores, &c. —Capital Expendi- ture <i>Original</i> .. £866,600 <i>Less Supplementary</i> £120,000	746,600	828,089 3 10	—		81,489 3 10	
D.5.—Appliances, Equip- ment, Stores, &c. —Current Expendi- ture <i>Original</i> .. £5,374,190 <i>Less Supplementary</i> £164,000	5,210,190	5,001,395 19 4	208,794 — 8		—	

EXPLANATION of the Causes of Variation between Expenditure and Grant—*contd.*

C.6.—Saving due mainly to expenditure by Ministry of Works being less than expected.

D.2.—Very little of the £10,000 provided in the estimate for the fluoridation of water supplies proved to be required during the year.

D.4.—Excess due to greater demand by Regional Hospital Boards for X-ray equipment.

DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT—*contd.*

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
ENGLAND— <i>contd.</i>						
HOSPITAL, SPECIALIST AND ANCILLARY SERVICES— <i>contd.</i>						
OTHER EXPENDITURE — <i>contd.</i>						
England and Wales— <i>contd.</i>						
D.6.—Public Health Laboratory Service— Capital Expenditure	120,000	99,508 5 3	20,491 14 9	—		
D.7.—Public Health Laboratory Service— Current Expenditure	930,000	907,231 2 4	22,768 17 8	—		
D.8.—Blood Drying Units —Capital Expenditure	35,000	16,358 12 4	18,641 7 8	—		
D.9.—Expenses in connection with the Preparation of Lymph, Toxoids, Plasma, &c. ..	94,920	96,171 19 8	—	1,251 19 8		
D.10.—Treatment abroad of Respiratory Tuberculosis ..	95,000	94,561 17 6	438 2 6	—		
D.11.—Miscellaneous ..	111,000	86,025 2 3	24,974 17 9	—		
GENERAL MEDICAL, DENTAL, PHARMACEUTICAL AND SUPPLEMENTARY OPHTHALMIC SERVICES						
EXPENSES OF EXECUTIVE COUNCILS						
E.—Administration						
Original .. £2,223,200						
Supplementary £70,000						
	2,293,200	2,283,432 3 3	9,767 16 9	—		
F.—General Medical Services						
Original .. £49,498,000						
Less Supplementary £82,000						
	49,416,000	49,240,849 8 3	175,150 11 9	—		

EXPLANATION of the Causes of Variation between Expenditure and Grant—*contd.*

D.6.—Building schemes progressed more slowly than expected.

D.8.—There was a delay in the delivery of plant and equipment with a consequential delay in building work.

D.11.—Saving due to (a) unforeseen delay in replacing obsolete radium apparatus in hospitals (£24,308) and (b) fewer claims from the National Assistance Board for reimbursement of travelling expenses paid to certain hospital patients (£4,956); offset by (c) excess expenditure on other services (£4,289).

DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT—*contd.*

Service	Grant	Expenditure		Expenditure compared with Grant			
				Less than Granted		More than Granted	
	£	£	s.	d.	£	s.	d.
ENGLAND— <i>contd.</i>							
GENERAL MEDICAL, DENTAL, PHARMACEUTICAL AND SUPPLEMENTARY OPHTHALMIC SERVICES— <i>contd.</i>							
EXPENSES OF EXECUTIVE COUNCILS— <i>contd.</i>							
G.—Pharmaceutical Ser- vices							
Original .. £36,964,000							
Supplementary £2,028,000							
	38,992,000	39,778,891	14	4	—	786,891	14 4
H.—General Dental Ser- vices							
Original .. £21,100,000							
Supplementary £1,701,000							
	22,801,000	22,616,254	17	1	184,745	2	11
I.—Supplementary Oph- thalmic Services							
Original .. £6,403,000							
Supplementary £824,000							
	7,227,000	6,995,213	19	1	231,786	—	11
OTHER EXPENSES England and Wales							
J.1.—Medical Practices Committee ..	8,500	7,946	9	2	553	10	10
J.2.—Dental Estimates Board	530,500	527,976	10	1	2,523	9	11
J.3.—Tribunal under Sec- tion 42 of the National Health Service Act, 1946	1,200	1,110	17	8	89	2	4
J.4.—Central Register ..	148,000	154,222	3	4	—	6,222	3 4
GRANTS TO LOCAL HEALTH AUTHORITIES							
K.1.—Care of Mothers and Young Children							
Original .. £4,420,000							
Less Supplementary £257,000							
	4,163,000	4,175,030	—	—	—	12,030	—

EXPLANATION of the Causes of Variation between Expenditure and Grant—*contd.*

G.—The number of prescriptions dispensed during the year exceeded expectations by about 4,500,000, the additional gross expenditure (£950,000) being offset by additional payments by patients (£110,000). There were small savings on payments to doctors and on payments to chemists for rota services, &c. (£50,000).

DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT—*contd.*

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£	s. d.	£	s. d.
ENGLAND—<i>contd.</i>						
GRANTS TO LOCAL HEALTH AUTHORITIES—<i>contd.</i>						
K.2.—Midwifery						
Original ..	£2,264,000					
Less Supplementary	£87,000					
	2,177,000	2,135,520	—	—	41,480	—
K.3.—Health Visiting ..						
Original ..	£1,491,000					
Less Supplementary	£10,000					
	1,481,000	1,468,568	—	—	12,432	—
K.4.—Home Nursing ..						
Original ..	£2,459,000					
Supplementary	£154,000					
	2,613,000	2,641,871	—	—	—	28,871
K.5.—Vaccination and Immunisation ..						
	263,000	249,768	—	—	13,232	—
K.6.—Prevention of Illness, &c.						
Original ..	£1,002,000					
Less Supplementary	£42,000					
	960,000	940,029	—	—	19,971	—
K.7.—Domestic Help						
Original ..	£2,225,000					
Supplementary	£234,000					
	2,459,000	2,476,975	—	—	—	17,975
K.8.—Mental Health ..						
	989,000	1,000,478	—	—	—	11,478
K.9.—Health Centres ..						
	28,000	22,391	—	—	5,609	—
K.10.—Ambulance Services						
Original ..	£4,823,000					
Supplementary	£139,000					
	4,962,000	4,984,795	—	—	—	22,795
K.11.—Miscellaneous ..						
	78,000	90,807	10	11	—	12,807
TRAINING SERVICES, &c.						
<i>England</i>						
L.1.—Training and Refresher Courses, &c.						
	46,400	37,655	14	2	8,744	5 10
<i>England and Wales</i>						
L.2.—Payments to the General Nursing Council ..						
	15,000	11,160	—	—	3,840	—

EXPLANATION of the Causes of Variation between Expenditure and Grant—*contd.*

K.9.—Expenditure on this service was less than expected.

K.11.—Excess due mainly to increased expenditure in connection with notifiable diseases.

L.1.—Saving due to a general falling off in the expenditure on courses, &c. for doctors, health visitors, almoners and psychiatric social workers.

L.2.—A reduced cash payment was made in anticipation of the adoption of a revised basis for claiming expenses.

DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT—*contd.*

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
ENGLAND— <i>contd.</i>	£	£ s. d.	£	s. d.	£	s. d.
TRAINING SERVICES, &c.— <i>contd.</i>						
England and Wales— <i>contd.</i>						
3.—Advances to the General Nursing Council	1,457,500	1,205,849 10 10	251,650	9 2	—	
BROADMOOR INSTITUTION AND MENTAL DEFICIENCY HOSPITALS ADMINIS- TERED BY THE BOARD OF CONTROL						
England and Wales						
1.1.—Salaries, &c.						
Original .. £508,900						
Less Supplementary £6,000						
	502,900	511,712 6 1	—		8,812	6 1
1.2.—Capital Expenditure						
Original .. £263,900						
Less Supplementary £61,000						
	202,900	168,697 8 11	34,202	11 1	—	
1.3.—General Expenses						
Original .. £612,400						
Less Supplementary £45,000						
	567,400	540,172 18 4	27,227	1 8	—	
LIABILITIES ARISING FROM THE ESTAB- LISHMENT OF THE NATIONAL HEALTH SERVICE						
England						
1.—Liabilities transfer- red to the Minister						
Original .. £2,217,000						
Less Supplementary £147,000						
	2,070,000	2,025,851 13 3	44,148	6 9	—	
England and Wales						
2.—Compensation for Loss of Right to sell Medical Prac- tices						
Original .. £2,766,000						
Less Supplementary £286,000						
	2,480,000	2,475,359 5 11	4,640	14 1	—	
3.—Compensation for Loss of Office, &c.	40,000	38,320 17 6	1,679	2 6	—	

EXPLANATION of the Causes of Variation between Expenditure and Grant—*contd.*

L.3.—Saving due mainly to (a) a reduction of advances because area nurse-training committees are known to hold excessive cash balances and (b) inability to complete the full complement of living staff.

M.2.—Saving due to unforeseen delay in the commencement of new buildings, &c.

DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT—*contd.*

Service	Grant	Expenditure		Expenditure compared with Grant			
				Less than Granted		More than Granted	
	£	£	s.	d.	£	s.	d.
ENGLAND—<i>contd.</i>							
SUPERANNUATION							
<i>England and Wales</i>							
O.—Superannuation							
Original ..	£6,672,500						
Supplementary	£614,000						
	7,286,500	7,641,341	3	5	—	354,841	3 5
CIVIL DEFENCE SERVICES							
<i>England</i>							
P.1.—Capital Expenditure							
P.2.—Current Expenditure	145,000	160,573	4	10	—	15,573	4 10
Original ..	£402,700						
Less Supplementary	£258,000						
	144,700	121,029	16	10	23,670	3	2
P.3.—Grants to Local Authorities ..	142,400	135,063	7	3	7,336	12	9
<i>England and Wales</i>							
P.4.—Purchase and Storage of Materials for Reserve							
Original ..	£1,435,000						
Less Supplementary	£393,000						
	1,042,000	875,231	14	2	166,768	5	10
OTHER SERVICES							
<i>England and Wales</i>							
Q.1.—Central Health Services Council and Standing Advisory Committees ..							
	3,000	881	15	5	2,118	4	7
Q.2.—Information Services ..							
	59,000	57,642	8	4	1,357	11	8
Q.3.—Other Assistance to Disabled Persons							
Original ..	£680,000						
Less Supplementary	£126,000						
	554,000	601,637	14	11	—	47,637	14 11

EXPLANATION of the Causes of Variation between Expenditure and Grant—*contd.*

P.1.—Excess due to (a) overtaking, in part, the previous year's delays on work related to emergency hutted hospitals (£27,463) offset by (b) slower progress in or deferment of work on expansion of the blood transfusion service (£6,890) and of other works (£5,000).

P.2.—The survey of premises and arrangements for training in and protection of hospitals were less extensive than expected (£16,406) and the rate of recruitment to the National Hospital Service Reserve fell below expectations (£7,264).

P.4.—Saving due to (a) production difficulties and delays for some items (£142,000) and (b) lower costs for other items (£25,000).

Q.1.—Joint Secretaries of Standing Advisory Committees were not appointed and travelling by members was less than expected.

Q.3.—Excess due mainly to the settlement of a late claim for past years for tuberculosis treatment of war pensioners in Eire and to the need for payment for treatment of war pensioners in one hospital for which provision had not been made.

DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT—*contd.*

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
OTHER SERVICES <i>—contd.</i>						
<i>England</i>						
Q.4.—Miscellaneous Ex- penses						
<i>Original</i> .. £27,500						
<i>Supplementary</i> £10,000						
	37,500	35,937 4 5	1,562 15 7		—	
WALES						
HOSPITAL, SPECIALIST AND ANCILLARY SERVICES						
REGIONAL HOSPITAL BOARDS AND BOARDS OF GOVERNORS OF TEACHING HOSPITALS						
<i>(a) ADVANCES ON CAPITAL ACCOUNT</i>						
AA.1.—Regional Hos- pital Boards						
<i>Original</i> .. £610,000						
<i>Supplementary</i> £60,000						
	670,000	670,521 — —	—		521 — —	
AA.2.—Teaching Hos- pitals	170,000	164,673 — —	5,327 — —		—	
<i>(b) ADVANCES ON REVENUE ACCOUNT</i>						
BB.1.—Regional Hos- pital Boards						
<i>Original</i> .. £13,154,000						
<i>Supplementary</i> £111,000						
	13,265,000	13,276,911 15 8	—		11,911 15 8	
BB.2.—Teaching Hos- pitals	853,000	892,389 18 2	—		39,389 18 2	
LIMB FITTING, &C., CENTRES						
CC.5.—Salaries, &c.— Limb Fitting, &c., Centres	28,790	27,898 7 10	891 12 2		—	
OTHER EXPENDITURE						
DD.1.—Acquisition of Hospitals and Land	75,000	37,917 19 6	37,082 — 6		—	
DD.2.—Expenses in con- nection with Re- search	1,000	—	1,000 — —		—	

EXPLANATION of the Causes of Variation between Expenditure and Grant—*contd.*

DD.1.—Applications from hospital authorities did not reach the level expected.

DD.2.—The provision was not required.

DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT—*contd.*

Service	Grant	Expenditure		Expenditure compared with Grant			
				Less than Granted		More than Granted	
	£	£	s.	d.	£	s.	d.
WALES—<i>contd.</i>							
GENERAL MEDICAL, DENTAL, PHARMACEUTICAL AND SUPPLEMENTARY OPHTHALMIC SERVICES							
EXPENSES OF EXECUTIVE COUNCILS							
EE.—Administration ..	161,500	156,820	10	8	4,679	9	4
FF.—General Medical Services	3,391,000	3,357,364	3	3	33,635	16	9
GG.—Pharmaceutical Services							
<i>Original .. £3,097,000</i>							
<i>Supplementary £105,000</i>							
	3,202,000	3,200,569	14	2	1,430	5	10
HH.—General Dental Services	1,002,000	1,002,066	4	1	—	66	4 1
II.—Supplementary Ophthalmic Services ..	355,000	392,111	3	11	—	37,111	3 11
GRANTS TO LOCAL HEALTH AUTHORITIES							
KK.1.—Care of Mothers and Young Children	157,500	144,938	—	—	12,562	—	—
KK.2.—Midwifery ..	217,000	208,193	—	—	8,807	—	—
KK.3.—Health Visiting ..	80,000	87,879	—	—	—	7,879	—
KK.4.—Home Nursing ..	208,000	207,366	—	—	634	—	—
KK.5.—Vaccination and Immunisation ..	11,000	9,216	—	—	1,784	—	—
KK.6.—Prevention of Illness, &c.	39,000	41,346	—	—	—	2,346	—
KK.7.—Domestic Help ..	150,000	184,362	—	—	—	34,362	—
KK.8.—Mental Health ..	45,000	43,752	—	—	1,248	—	—
KK.9.—Health Centres ..	10	1,233	—	—	—	1,223	—
KK.10.—Ambulance Services	325,000	310,019	—	—	14,981	—	—
KK.11.—Miscellaneous ..	3,000	3,092	—	—	—	92	—
TRAINING SERVICES, &c.							
LL.1.—Training and Refresher Courses, &c.	1,800	727	9	—	1,072	11	—

EXPLANATION of the Causes of Variation between Expenditure and Grant—*contd.*

II.—There was an increased demand for sight tests (£13,000) with consequential increases in dispensing fees (£25,000) and gross cost of supply of glasses (£26,000); offset by an increase in payments by patients (£27,000).

KK.7.—Expansion of this service was greater than expected.

KK.9.—A token provision only was made for this service.

LL.1.—Only one refresher course was held during the year.

DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT—*contd.*

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
WALES— <i>contd.</i>	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
LIABILITIES ARISING FROM THE ESTABLISHMENT OF THE NATIONAL HEALTH SERVICE						
NN.1.—Liabilities transferred to the Minister	90,000	92,511 12 4	—		2,511 12 4	
CIVIL DEFENCE SERVICES						
PP.1.—Capital Expenditure	30,000	69,056 5 6	—		39,056 5 6	
PP.2.—Current Expenditure	4,100	3,590 13 3	509 6 9		—	
PP.3.—Grants to Local Authorities ..	7,000	6,792 18 8	207 1 4		—	
OTHER SERVICES						
QQ.4.—Miscellaneous Expenses	1,000	96 17 —	903 3 —		—	
Z.—Appropriations in Aid	Estimated	Applied				
Original .. £64,036,350	—	—				
Supplementary £705,000	—	—				
	64,741,350	64,741,350 — —	—		—	

EXPLANATION of the Causes of Variation between Expenditure and Grant—*contd.*

PP.1.—Expenditure was incurred on the completion of some work in connection with the emergency hutted hospital accommodation for which provision had been made in the previous year.

QQ.4.—The estimate was necessarily conjectural.

Details of Receipts	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid :—		
Contributions under Section 37 of the National Insurance Act, 1946, from the National Insurance Fund towards the cost of the National Health Service	36,150,000	36,185,000
Recoveries in respect of services, &c. :—		
(i) by Regional Hospital Boards, Hospital Management Committees and Boards of Governors of Teaching Hospitals	3,800,000	3,836,546
(ii) by directly-administered hospitals	10,000	12,142
Contributions in respect of employees and employers and transfer values in accordance with the provisions of the National Health Service (Superannuation) Regulations, 1950 to 1952, and recoveries in respect of persons subject to other superannuation arrangements	24,194,400	24,806,699

Details of Receipts— <i>contd.</i>	Estimated £	Realised £
(i) Receipts of classes authorised to be used as Appropriations in Aid :— <i>contd.</i>		
Cash receipts in respect of recoveries from patients for pharmaceutical services	259,000	252,717
Payment out of the Hospital Endowments Fund towards the cost of discharging the liabilities of voluntary hospitals transferred to the Minister	100,000	100,000
Recoveries from other Government Departments, &c., in respect of medical treatment, &c.	10,250	13,792
Recoveries by Broadmoor Institution and Mental Deficiency Hospitals in respect of :—		
(i) Sale of products of farms and gardens	24,200	23,216
(ii) Proceeds of patients' shop (Rampton)	4,400	7,500 (a)
(iii) Staff rations and quarters, proceeds of industries, &c.	34,500	34,511
Receipts from directly-administered hospitals for staff quarters and meals, sale of produce, &c.	42,000	40,136
Recovery of rental charges for machinery loaned to contractors	2,900	2,922
Miscellaneous receipts	109,700	125,183 (b)
Total	£64,741,350	65,440,364
(ii) Receipts of other classes :—		
Receipts from the sale of land or buildings	180,000	140,956 (c)
Receipts by Regional Hospital Boards and Boards of Governors of Teaching Hospitals on Capital Account	20,000	14,908 (d)
Superannuation funds transferred to the Minister in accordance with the provisions of the National Health Service (Superannuation) Regulations, 1947 to 1952	2,500	1,270 (e)
Rent of Broadmoor School	125	125
War Damage receipts by hospital bodies	—	17,672
Payment received from the World Health Organisation in respect of Medical Stores supplied for Korea	—	7,227
Rebate recovered from a manufacturer of appliances	—	6,599
Interest on bank deposits of hospital bodies	—	3,035
Part recovery of cost of maintenance of a mental patient prior to 5 July 1948	—	406
Cash gift being refund of half the arrears of remuneration paid to a medical practitioner under the Dankwerts award	—	346
Receipts in respect of the transfer of radium to the Department of Atomic Energy	—	143
Proceeds from securities transferred to the Minister under Section 6(1) of the National Health Service Act, 1946	—	83
Total	£202,625	192,770

(a) This is a new service.

(b) The estimate was necessarily conjectural.

(c) More properties than expected were transferred to other Government Departments for a nominal consideration instead of being disposed of in the open market.

(d) These receipts cannot be estimated with any degree of accuracy.

(e) The sale of a property did not materialise (£800) and a claim for refund of tax was not settled within the year (£400).

NOTES

Subhead D.1.—Includes a constructive loss of £280 being certain expenses in respect of a property the purchase of which was not completed (DM.149/146/06).

Subhead D.2.—Includes an *ex gratia* payment of £3,725 made in connection with the winding-up arrangements of the Vole vaccine unit at the Lister Institute of Preventive Medicine (SS.5/240/01).

Subhead D.3.—Includes an extra-contractual payment of £375 made by the Ministry of Works under delegated powers for additional hospital constructional costs due to the contractor having to work to the convenience of the medical staff.

Subhead D.5.—Includes (a) an extra-contractual payment of £4,494 in respect of wage increases made to a firm supplying artificial limbs (SS.169/03) and (b) £409 as compensation in respect of a cancelled contract for the supply of components of blood giving sets (SS.178/01B).

Subhead D.10.—Includes extra-statutory payments by way of pocket money to necessitous patients who would have been entitled to National Assistance if treatment had been given in this country. The payments ranged from £1 to £18 and amounted to £323 (SS.40/107/01). The subhead also includes an extra-statutory payment of £64 in respect of travelling and subsistence expenses of two relatives who went to Switzerland to attend the funeral of a National Health Service patient (SS.40/107/01B).

Subhead J.2.—Includes £9,797 being partial cost of erecting additional office accommodation the total cost of which, to 31 March 1955, was £175,483. The sum of £9,797 includes an *ex gratia* payment of £1,205 made by the Ministry of Works under delegated powers for additional constructional costs due to excavating in hard material.

Subhead M.2.—Includes three extra-contractual payments of £309, £300 and £225 made by the Ministry of Works under delegated powers for additional constructional costs due to difficult working conditions arising from increased security measures, shortage of materials, &c.

Subhead N.3.—Includes an overpayment of compensation allowance of £14 written off under delegated powers.

Subhead O.—Includes extra-statutory payments of superannuation benefits (65 cases) and transfer values (2 cases) made to avoid anomalies pending amendment of Regulations or to prevent hardship. The payments ranged from £3 to £1,312 and amounted to £12,076 (ED.365/270/02 ; ED.365/437/02 ; ES.10/30/01).

An overpayment of pension of £216 (£196 charged in a previous year) was written off with Treasury authority (ED.102/365/01).

Overpayments of superannuation benefits and refunds of contributions were written off under delegated powers in 43 cases ranging from £1 to £70 and amounting to £441.

Subheads P.3 and PP.3.—Include respectively £5,405 and £582 extra-statutory payments of grant on expenditure of local authorities to 31 December 1953 arising from functions conferred upon them by Regulations under Section 2 of the Civil Defence Act, 1948, and incurred in advance of the making of Financial Regulations under Section 3 of the Act (SS.253/175/01). The Civil Defence (Grant) Regulations, 1953, came into operation on 1 January 1954.

Subhead Z.—Claims abandoned, &c. :—

- (i) Private accommodation for ex-officers requiring in-patient treatment for their accepted disabilities is provided in beds made available under Section 4 of the National Health Service Act, 1946. Charges under that section were borne by the Ministry of Pensions up to 31 August 1953. During the year of account charges amounting to £2,662 were borne by the Ministry of Health by abatement of Appropriations in Aid (SS.5/36/01).
- (ii) £151, being arrears of rent of a cottage occupied by a Ministry of Works employee, was written off with Treasury approval (SS.80/08).
- (iii) Recovery of cost of controlled drugs supplied for treatment of private patients was waived, under delegated powers, in three cases amounting to £36.
- (iv) £4, being arrears of superannuation contributions due in one case, was waived under delegated powers.

Loss of stores, &c., written off under delegated powers :—

- (i) Miscellaneous deficiencies revealed at stocktaking (£471) (surpluses amounted to £476) in the directly administered hospitals and clinics, &c.
- (ii) Losses and breakages in transit of medical, &c., stores (£38).

Details of losses, &c., incurred by Hospital Authorities and Executive Councils will be set out in the Summarised Accounts presented under Section 55(4) of the National Health Service Act, 1946.

NOTES—*contd.*

During the year five properties, vested in the Minister and valued at £82,650 and farm stock and equipment valued at £1,291, were transferred without payment to other Government Departments.

A private mental hospital was acquired by the Minister under Section 58 of the National Health Service Act, 1946, and administered by the Regional Hospital Board as from 1 April 1954, but completion of purchase was not effected until 2 July 1954. So as to give the transferred staff the benefit of the National Health Service (Superannuation) Regulations, 1950 to 1952, the hospital was regarded, with Treasury authority, as being acquired on 1 April 1954.

The gross amounts charged to Subheads B and BB consist of (1) cash advances by the Minister and (2) superannuation contributions and other receipts retained by Hospital Authorities in lieu of advances. Payments made by the Authorities include certain agency payments made on behalf of the Minister. The amounts shown in this Account are net after these agency payments have been transferred to their proper subheads. The receipts under (2) above are accounted for under Subhead Z as Appropriations in Aid or as receipts of other classes. The figures of receipts and agency payments used in this Account are based on special returns compiled by the Authorities from their accounts as prepared for audit and may differ to a small extent from the audited figures. In 1953-54 the differences resulted in a net undercharge to the Vote of £5,225 (undercharges £13,627, overcharges £8,402) an under-credit to Appropriations in Aid of £2,431 and an under-credit to Exchequer Extra Receipts of £2,596.

J. M. K. Hawton,
Accounting Officer.

23 November 1955.

I have examined the above Account 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 I certify, as the result of my audit, that in my opinion the above Account is correct.

F. N. Tribe,
Comptroller and Auditor General.

MEDICAL RESEARCH COUNCIL

ACCOUNT of the sum expended, in the year ended 31 March 1955, compared with the sum granted, for a grant in aid of the Medical Research Council, and for a grant to the Council in respect of research schemes under Conditional Aid arrangements.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
A.—Medical Research Council (Grant in Aid) <i>Original</i> .. £1,947,109 <i>Supplementary</i> £27,760 £ 1,974,869	£	£ s. d. 1,974,869 - -	£ s. d. —	£ s. d. —
B.—Medical Research Council (Grant in respect of Conditional Aid schemes)	15,976	12,151 6 -	3,824 14 -	—
GROSS TOTAL <i>Original</i> .. £1,963,085 <i>Supplementary</i> £27,760 £ 1,990,845	£	1,987,020 6 -	3,824 14 -	—
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £3,824 14 -	
Deduct— Z.—Appropriations in Aid	15,976	12,151 6 -	Deficiency of Appropriations in Aid realised £3,824 14 -	
NET TOTAL <i>Original</i> .. £1,947,109 <i>Supplementary</i> £27,760 £ 1,974,869	£	1,974,869 - -	Net Surplus to be surrendered Nil	

EXPLANATION of the Cause of Variation between Expenditure and Grant
 B.—Work on some of the investigations did not proceed as rapidly as was expected.

Details of Receipts	Estimated	Realised
	£	£
Recovery from the American Aid (Productivity Assistance) Deposit Account of the cost of Conditional Aid schemes	15,976	12,151

21 September 1955.

Herbert Brittain,
Accounting Officer.

I have examined the above Account 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 I certify, as the result of my audit, that in my opinion the above Account is correct.

F. N. Tribe,
Comptroller and Auditor General.

MEDICAL RESEARCH COUNCIL

ACCOUNTS OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31 MARCH 1955

General Expenses Account

RECEIPTS		PAYMENTS	
	£		£
Balance, 1 April 1954	34,132	A.—Administration (Estimate £72,492)	77,512
Grant in Aid for General Expenses (Estimate £1,877,441)	1,877,441	B.—Provision for General Scientific Purposes (Estimate £18,400) ..	13,308
G.—General Receipts including repayments by Government Departments and the National Health Services (Estimate £88,860)	93,645	C.—National Institute for Medical Research (Estimate £367,437)	369,946
Colonial Development and Welfare grant for the Medical Research Council Laboratories, Gambia (Estimate £26,649)	26,649	D.1.—Research Units and External Scientific Staff (Estimate £1,123,531)	1,141,823
— Recovery in respect of Conditional Aid Schemes (Estimate £15,976)	12,151	D.2.—Medical Research Council Laboratories, Gambia (Estimate £31,150)	36,250
		E.—Special Grants to Institutions, &c. (Estimate £177,340) ..	171,763
		F.—Temporary Research Grants and Training Awards (Estimate £202,600)	188,228
		— Grant in respect of Conditional Aid Schemes (Estimate £15,976)	12,224
		Balance, 31 March 1955	32,964
	<u>£2,044,018</u>		<u>£2,044,018</u>

NOTES

General.—Following the publication in 1953 of the report on “Clinical Research in relation to the National Health Service”, the Clinical Research Board commenced its work in 1954. The published 1954-55 estimate for the Medical Research Council included provision for an appropriate expansion of Clinical Research, and this was shown as a separate item under each of the lettered subheads of the detailed estimate. It was later decided that since this additional financial provision represented the estimated cost of the extension of existing researches, it should be added to the various expense items under each lettered subhead and not shown separately. Some further provision for other new work was treated in the same way. The published estimate for 1955-56 was designed to give effect to this decision, the comparative 1954-55 figures being appropriately amended. The form of the 1954-55 accounts has been similarly amended.

A.—Overspending of £5,020, largely due to the incidence of unexpected structural repairs to the building of the headquarters office.

B.—Underspending of £5,092, largely due to the reduction of expenditure on central purchase of equipment and supplies for research units.

D.1.—Expenditure includes a loss of £114 incurred by the staff canteen operated by the Council at the Medical Research Council Laboratories, Hampstead.

D.2.—Overspending of £5,100, due to development and reorganisation of the Gambia Laboratories to an extent not foreseen.

Stores Losses :—

	£
Theft of equipment at National Institute for Medical Research (Two cases, £180 and £50) (SS71/80/01)	230

GENERAL EXPENSES ACCOUNT : DETAILS

	Estimated Expendi- ture £	Actual Expendi- ture £
A.—Administration :—		
Salaries, wages and superannuation	58,862	59,799
Travelling and subsistence expenses	730	1,240
Permanent equipment	1,400	2,154
Other equipment and supplies	5,500	5,199
Rent, rates, maintenance, repairs, &c.	6,000	9,120
	<u>£72,492</u>	<u>77,512</u>
B.—Provision for General Scientific Purposes :—		
Travelling expenses of Committees, &c.	6,500	5,005
Scientific liaison abroad	1,000	360
Publications	2,500	1,700
Central purchase of equipment and supplies for research units, &c.	5,000	—
Committee requirements for special trials	1,000	117
Sundry expenses	2,400	6,126
	<u>£18,400</u>	<u>13,308</u>
C.—National Institute for Medical Research :—		
Salaries, wages and superannuation	282,088	275,714
Travelling and subsistence expenses	9,005	6,370
Permanent equipment	2,504	7,736
Laboratory, &c., supplies	43,390	48,467
Rent, rates, maintenance, repairs, &c.	30,450	31,659
	<u>£367,437</u>	<u>369,946</u>
D.1.—Research Units and External Scientific Staff :—		
Salaries, wages and superannuation	803,404	798,309
Travelling and subsistence expenses	29,269	34,663
Permanent equipment	54,339	66,028
Laboratory, &c., supplies	143,359	143,292
Rent, rates, maintenance, repairs, &c.	93,160	99,531
	<u>£1,123,531</u>	<u>1,141,823</u>
D.2.—Medical Research Council Laboratories, Gambia :—		
Salaries, wages and superannuation	18,512	19,981
Travelling and subsistence expenses	3,890	5,578
Permanent equipment	115	2,872
Laboratory, &c., supplies	6,180	5,386
Rent, rates, maintenance, repairs, &c.	2,453	2,433
	<u>£31,150</u>	<u>36,250</u>
E.—Special Grants to Institutions, &c. :—		
Anthropometric Surveys, Birmingham University	5,400	4,949
Research on Cancer at Royal Cancer Hospital (Institute of Cancer Research)	150,000	150,000
Anglo-American Investigation of Rheumatic Fever	1,000	1,320
Cortisone and A.C.T.H.	1,000	33

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GENERAL EXPENSES ACCOUNT: DETAILS—*contd.*

	Estimated Expendi- ture	Actual Expendi- ture
	£	£
E.—Special Grants to Institutions, &c.— <i>contd.</i>		
Investigation of long-term dangers of atomic radiation	2,500	2,605
Mass Spectrograph	3,000	2,352
Survey of use of irradiated plasma	600	436
Research on Human Factors in Industrial Productivity	8,840	7,560
Research on factors governing employment of married women in industry	5,000	—
Strangeways Laboratory, Cambridge	—	2,508
	<u>£177,340</u>	<u>171,763</u>
F.—Temporary Research Grants and Training Awards :—		
Personal grants	81,000	80,196
Expenses grants	69,000	57,379
Training grants	43,100	39,059
Fellowships in Clinical Research	9,500	11,594
	<u>£202,600</u>	<u>188,228</u>
— Grant in respect of Conditional Aid Schemes :—		
Research on medical and psychological factors in industry ..	£15,976	12,224
	<u>£15,976</u>	<u>12,224</u>
G.—Receipts :—		
	Estimated Receipts £	Actual Receipts £
Repayments by Government Departments and the National Health Services	62,860	53,431
Colonial Office grant for the Medical Research Council Laboratories, Gambia	26,649	26,649
Repayment by the World Health Organisation	3,200	5,328
Rents and sundry credits	1,000	7,652
Sale of animals	1,800	1,932
Sale of serum	20,000	25,302
	<u>£115,509</u>	<u>120,294</u>
— Recovery in respect of Conditional Aid Schemes.. .. .	£15,976	12,151
	<u>£15,976</u>	<u>12,151</u>

Building Grant Account

RECEIPTS		PAYMENTS	
	£		£
Balance, 1 April 1954 (Estimate £ —)	8,399	H.—New Buildings (Estimate £43,500)	45,333
Grant in Aid (Estimate £97,428) . . .	97,428	I.—Special Apparatus (Estimate £53,928)	61,860
Receipts (Estimate £ —)	7,661	Balance, 31 March 1955	6,295
	<u>£113,488</u>		<u>£113,488</u>

NOTE

I.—Overspending of £7,932, largely due to the necessary payment of an account for £6,737 which related to the previous year.

BUILDING GRANT ACCOUNT : DETAILS

	Estimated Expendi- ture	Actual Expendi- ture
	£	£
H.—New Buildings :—		
1. Radiotherapeutic Research Unit	—	8,660
2. Manchester—building for Betatron	6,000	2,700
3. Applied Psychology Research Unit	2,500	2,200
4. Experimental Medicine Research Unit	9,000	7,810
5. Medical Research Council Laboratories, Gambia	6,000	5,169
6. National Institute for Medical Research—completion of third floor	10,000	10,894
7. Social Medicine Research Unit	4,000	—
8. Group for Research on Regulation of Body Temperature ..	4,000	494
9. Poliomyelitis Investigation	2,000	1,406
Contribution towards cost of accommodation at Edinburgh for Group for Research on the General Effects of Radiation	—	6,000
	<u>£43,500</u>	<u>45,333</u>
I.—Special Apparatus :—		
1. Two synchrotrons—cost of development	200	—
2. Cyclotron	—	—
3. Department of Human Physiology, Hampstead	33,728	32,979
4. Experimental Hygiene Research Unit		
5. Radiobiological Research Unit, Harwell	20,000	22,144
Linear accelerator	—	6,737
	<u>£53,928</u>	<u>61,860</u>
Receipts :—	Estimated Receipts	Actual Receipts
	£	£
Sale of 24, Carlyle Road	—	4,015
War Damage Commission re National Institute for Medical Research	—	3,646
	<u>£ —</u>	<u>7,661</u>

Public Health Laboratory Service Account (a)

RECEIPTS				PAYMENTS						
	£	s.	d.	£	s.	d.				
Balance, 1 April 1954				27,525	16	4	Administration	33,469	12	5
Ministry of Health :—							Central Store and Central Purchase	7,535	9	5
Advances	1,017,014	7	7				Central Laboratory, Colindale	144,027	19	9
National Health Service Super-annuation Scheme	44,215	1	10				Constituent Laboratories	567,783	10	4
				1,061,229	9	5	Associated Laboratories	98,373	5	8
Other Receipts :—							Recognised Laboratories	4,027	11	9
United Cardiff Hospitals (Distinction Award)				2,337	10	—	Epidemiological research unit	1,898	15	—
Grants from World Health Organisation				1,964	5	9	Whooping cough investigation	17,452	6	4
Sales—Standard immunological reagents				4,253	2	2	Poliomyelitis investigation	9,341	17	5
National collection of type cultures				977	1	2	Trainee bacteriologists	14,178	12	1
Typhus Vaccine				202	—	—	Mycological Reference Laboratory	2,170	2	7
V.D. Reference Laboratory reagents				241	9	—	V.D. Reference Laboratory	11,604	15	7
Central Store				331	—	3	Malaria Reference Laboratory	6,723	5	6
Laboratory service fees				1,578	3	—	Immunological Supplies	16,336	2	3
Bench fees—Colindale				46	—	—	New buildings, Public Health Laboratory Service	99,508	5	3
Sale of Cottages—Conway				250	6	1	Preparation of plasma and other blood products	45,215	19	11 (b)
Miscellaneous receipts				517	14	6	New buildings, plant and equipment for preparation of plasma and other blood products	16,358	12	4 (b)
							Balance, 31 March 1955	5,447	14	1
				£1,101,453	17	8		£1,101,453	17	8

(a) The cost of this Service, which is administered by the Medical Research Council as agents for the Minister of Health, is borne on the National Health Service, England and Wales, Class V, Vote 5 (Subheads D.6 and D.7 and certain other Subheads).

(b) Administered separately from the Public Health Laboratory Service.

NOTE

Stores Losses :—

Deficiencies of £77 were revealed by stocktaking at the Central Store (SS71/80/01) £ 77

24 November 1955.

Geoffrey Vickers,
Treasurer.

I have examined the foregoing Accounts. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion these Accounts are correct.

F. N. Tribe,
Comptroller and Auditor General.

REGISTRAR GENERAL'S OFFICE

ACCOUNT of the sum expended, in the year ended 31 March 1955, compared with the sum granted, for the salaries and expenses of the Department of the Registrar General.

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
A.—Salaries, &c.						
Original ..	£410,873					
Supplementary ..	£3,000					
	413,873	414,689 17 9	—	816 17 9		
B.—Travelling, &c. ..	8,910	8,168 12 10	741 7 2	—		
C.—Fees and Expenses of Superintendent Regis- trars and Registrars						
Original ..	£32,590					
Less Supplementary ..	£2,750					
	29,840	29,737 8 10	102 11 2	—		
D.—Incidental Expenses ..	2,940	2,120 17 11	819 2 1	—		
NATIONAL HEALTH SERVICE CENTRAL REGISTER						
E.—Salaries, &c.						
Original ..	£123,005					
Supplementary ..	£6,000					
	129,005	128,811 14 3	193 5 9	—		
CENSUS OF ENGLAND AND WALES, 1951						
F.—Salaries, &c.						
Original ..	£81,146					
Supplementary ..	£4,000					
	85,146	83,815 5 11	1,330 14 1	—		
G.—Travelling and Incidental Expenses	1,500	1,008 11 —	491 9 —	—		
H.—Payments to Local Officers						
Original	£5,000					
Less Supplementary ..	£4,850					
	150	52 16 2	97 3 10	—		
GROSS TOTAL						
Original ..	£665,964					
Supplementary ..	£5,400					
	£ 671,364	668,405 4 8	3,775 13 1	816 17 9		
	Estimated	Applied				
Deduct—						
Z.—Appropriations in Aid						
Original ..	£265,900					
Supplementary ..	£1,400					
	267,300	267,300 — —				
NET TOTAL						
Original ..	£400,064					
Supplementary ..	£4,000					
	£ 404,064	401,105 4 8	Surplus to be surrendered			
			£2,958 15 4			

Receipts payable to Exchequer		Estimated	Realised	
		£	£	s. d.
Receipts authorised to be used as Appropriations in Aid	.. ..	267,300	269,296	16 7
Appropriated in aid (Subhead Z)	.. ..		267,300	- -
Payable separately to Exchequer			£1,996	16 7

EXPLANATION of the Causes of Variation between Expenditure and Grant

B.—Savings mainly due to reduced travel (£980) ; partly offset by increased expenditure due to transfer of staff (£240).

D.—Savings on postages (£72), juveniles' meal vouchers (£156), messengers' clothing (£170) and miscellaneous items (£421).

G.—Savings on travel and subsistence allowances (£155) and on lodging allowances and removal expenses (£336).

Details of Receipts	Estimated	Realised
	£	£
Cash fees for searches and certified copies	63,750	65,065
Repayments by local authorities and others for statistical and census returns	1,100	2,493 (a)
Repayment of cost of services in connection with the administration of National Insurance	34,770	33,470
Repayment of cost of services in connection with the administration of non-contributory old age pensions	1,240	1,216
Repayment of cost of services undertaken for National Health Service	153,900	154,222
Repayment of cost of services undertaken for Ministry of Food	7,000	7,010
Repayment of cost of services in respect of Central Index of Service Voters	3,400	3,400
Miscellaneous receipts	2,140	2,421
Total	£267,300	269,297

(a) Surplus due to repayment in two cases being made earlier than anticipated.

NOTE

£67, short receipts, mainly in respect of certificates sent by post, has been written off under delegated powers.

George North,
Accounting Officer.

26 September 1955.

I have examined the above Account 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 I certify, as the result of my audit, that in my opinion the above Account is correct.

F. N. Tribe,
Comptroller and Auditor General.

CENTRAL LAND BOARD

ACCOUNT of the sum expended, in the year ended 31 March 1955, compared with the sum granted, for the salaries and expenses of the Central Land Board.

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
A.—Salaries, &c. . .	£ 242,400	£ s. d. 244,700 10 4	£ —	s. d. —	£ 2,300	s. d. 10 4
B.—Travelling and Miscellaneous Expenses	600	854 14 10	—	—	254 14 10	—
C.—Acquisition of Land	6,000	4,792 19 5	1,207	— 7	—	—
D.—Repayments and Contributions . . .	20,000	7,071 18 6	12,928	1 6	—	—
E.—Payments to Claimants in respect of Professional Assistance . . .	200,000	79,791 4 6	120,208	15 6	—	—
F.—Incidental Expenses	500	953 10 8	—	—	453 10 8	—
GROSS TOTAL . . .£	469,500	338,164 18 3	134,343 17 7		3,008 15 10	
			Surplus of Gross Estimate over Expenditure £131,335 1 9			
<i>Deduct—</i>	Estimated	Realised	Deficiency of Appropriations in Aid realised £355 13 4			
Z.—Appropriations in Aid	11,500	11,144 6 8	Net Surplus to be surrendered £130,979 8 5			
NET TOTAL . . .£	458,000	327,020 11 7				

EXPLANATION of the Causes of Variation between Expenditure and Grant

- A.—Excess due to the Civil Service Pay Supplement award.
 B.—The work incidental to the 1954 Planning Acts involved additional travelling.
 D.—The estimate was necessarily speculative on scanty information.
 E.—The estimate included provision for mineral and other cases which did not mature for payment in the year.
 F.—Excess due to payment of Registration Fees under the 1954 Planning Acts.

Details of Receipts							Estimated	Realised
							£	£
Receipts from disposal of land	..	..	..	..	..	..	11,400	11,065
Miscellaneous receipts	..	..	..	..	..	..	100	79
							<u>£11,500</u>	<u>11,144</u>

Receipts from the disposal of land include development value but payments for acquisition under Subhead C do not.

11 October 1955.

Robert Fraser,
Accounting Officer.

I have examined the above Account 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 I certify, as the result of my audit, that in my opinion the above Account is correct.

F. N. Tribe,
Comptroller and Auditor General.

WAR DAMAGE COMMISSION

ACCOUNT of the sum expended, in the year ended 31 March 1955, compared with the sum granted, for the salaries and expenses of the War Damage Commission.

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
A.—Salaries, &c.	£	£ s. d.	£	s. d.	£	s. d.
Original £1,172,000						
Supplementary £5,000						
	1,177,000	1,162,980 14 -	14,019	6 -		
B.—Travelling and Incidental Expenses . .	33,000	26,482 15 7	6,517	4 5		
GROSS TOTAL						
Original £1,205,000						
Supplementary . . £5,000						
	£ 1,210,000	1,189,463 9 7	20,536	10 5		
Deduct—	Estimated	Realised	Surplus of Gross Estimate over Expenditure			
Z.—Appropriations in Aid			£20,536 10 5			
Original . . £176,000			Deficiency of Appropriations in Aid realised			
Supplementary . . £4,990	180,990	178,991 - 4	£ 1,998 19 8			
NET TOTAL			Net Surplus to be surrendered			
Original . . £1,029,000			£18,537 10 9			
Supplementary . . £10						
	£ 1,029,010	1,010,472 9 3				

EXPLANATION of the Causes of Variation between Expenditure and Grant

A and B.—The savings are due mainly to reductions in Regional Staff and to reduced employment of outside professional assistance.

Details of Receipts	Estimated	Realised
Contributions from the Vote for the Central Land Board in respect of salaries of jointly-employed staff	£ 179,990	£ 177,000
Miscellaneous	1,000	1,991
Total	£180,990	178,991

NOTE

With the consent of the Treasury, staff were lent, free of charge, to assist in organising and administering the Lord Mayor's National Flood and Tempest Distress Fund inaugurated as the result of the East Coast Floods. The cost of these free services in the present Account is estimated at £4,451 under Subhead A and £746 under Subhead B. (T.L.7.3.53).

11 October 1955.

Robert Fraser,
Accounting Officer.

I have examined the above Account 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 I certify, as the result of my audit, that in my opinion the above Account is correct.

F. N. Tribe,
Comptroller and Auditor General.

DEPARTMENT OF HEALTH FOR SCOTLAND

ACCOUNT of the sum expended, in the year ended 31 March 1955, compared with the sum granted, for the salaries and expenses of the Department of Health for Scotland and the General Board of Control for Scotland ; and for grants and other expenses in connection with water and sewerage services, town and country planning and the creation of new towns ; and certain expenses in connection with civil defence and other services.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
CENTRAL ADMINISTRATION	£	£ s. d.	£ s. d.	£ s. d.
A.1.—Salaries, &c.	717,300	738,888 15 7	—	21,588 15 7
A.2.—Part-time Medical and Dental Staff	18,500	14,201 13 —	4,298 7 —	—
B.—Travelling, &c. . .	41,000	40,565 9 1	434 10 11	—
C.1.—Special Inquiries and Services . .	6,000	4,483 2 7	1,516 17 5	—
C.2.—General Board of Control for Scotland	19,000	19,789 10 2	—	789 10 2
D.—Incidental Expenses	4,700	3,698 — 8	1,001 19 4	—
	£ 806,500	821,626 11 1	7,251 14 8	22,378 5 9
WATER AND SEWERAGE SERVICES				
F.1.—Water and Sewerage Schemes in Rural Areas	1,988,000	1,987,992 11 8	7 8 4	—
F.2.—Water and Sewerage Schemes in Development Areas	975,000	974,995 2 11	4 17 1	—
	£ 2,963,000	2,962,987 14 7	12 5 5	—
TOWN AND COUNTRY PLANNING AND NEW TOWNS				
G.1.—Grants for Town and Country Planning	7,000	462 — —	6,538 — —	—
G.2.—Grants for Development Corporations	55,000	53,382 10 6	1,617 9 6	—
	£ 62,000	53,844 10 6	8,155 9 6	—

EXPLANATION of the Causes of Variation between Expenditure and Grant

A.1.—Due to increases in rates of pay.

A.2.—The number of persons referred for examination was fewer than had been provided for.

C.2.—See explanation under Subhead A.1.

G.1.—Claims for grant were fewer than expected.

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
CIVIL DEFENCE SERVICES						
H.1.—Capital Expenditure	10,000	1,750 - 4	8,249 19 8	—	—	
H.2.—Current Expenditure	16,500	15,711 11 9	788 8 3	—	—	
H.3.—Grants to Local Authorities	5,000	4,008 8 5	991 11 7	—	—	
	£ 31,500	21,470 - 6	10,029 19 6	—	—	
OTHER SERVICES						
J.1.—Miscellaneous Health Services	41,000	41,376 17 2	—	376 17 2	—	
J.2.—Grants towards cost of residential accommodation for the aged, infirm, &c.	15,000	13,039 19 6	1,960 - 6	—	—	
J.3.—Remanet Services	7,000	2,003 3 -	4,996 17 -	—	—	
	£ 63,000	56,419 19 8	6,956 17 6	376 17 2	—	
GROSS TOTAL ..	£ 3,926,000	3,916,348 16 4	32,406 6 7	22,755 2 11		
	<u>Estimated</u>	<u>Realised</u>	Surplus of Gross Estimate over Expenditure <u>£9,651 3 8</u>			
<i>Deduct—</i>			Deficiency of Appropriations in Aid realised <u>£5,587 8 8</u>			
Z.—Appropriations in Aid	90,500	84,912 11 4	Net Surplus to be surrendered <u>£4,063 15 -</u>			
NET TOTAL ..	£ 3,835,500	3,831,436 5 -				

	Estimated	Realised
	£	£ s. d.
Receipts payable to Exchequer	100	2,059 3 6

EXPLANATION of the Causes of Variation between Expenditure and Grant—contd.

H.1.—Saving due to delay in submission of local authorities' claims and contractors' accounts.

J.1.—Due mainly to an increase in the cost of medical services provided at a civil airport on a repayment basis. See Subhead Z.

J.3.—Claims for payments under Section 52 of the Requisitioned Land and War Works Act, 1945, were not received to the extent expected.

Details of Receipts	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid :—		
Repayment from the National Insurance and Industrial Injuries Funds in respect of expenses of administration of the Medical Referee Service	62,000	55,900 (a)
Repayment by Scottish Home Department for services rendered in respect of the State Management Districts	1,500	1,560
Repayment by Ministry of Transport and Civil Aviation for medical services rendered at civil airports	500	1,000 (b)
Repayment of cost of services undertaken for the National Health Service, Scotland	23,500	25,289
Miscellaneous	3,000	1,163
Total	£90,500	84,912
(ii) Receipts of other classes :—		
Sale of property	100	2,052 (c)
Miscellaneous	—	7
Total	£100	2,059
 (a) Due to an adjustment of an over-recovery in the previous year.		
(b) See explanation under Subhead J.1.		
(c) Sale of a wartime nursery to a local authority.		

NOTES

As a result of errors in the calculation on assimilation of five officers to new salary scales, overpayments amounting to £123 2s. 5d. were made. Of this amount £119 13s. 2d. was charged in the accounts of closed years. Recovery has been limited to £26 3s. (ED.102/026 ; 102/69/01).

Subhead H.3.—The expenditure includes extra-statutory payments of grant amounting to £2,455 in respect of expenditure incurred prior to the coming into operation of the Civil Defence (Grant) (Scotland) Regulations, 1953 (LO.123/119/02).

H. R. Smith,
Accounting Officer.

28 September 1955.

I have examined the above Account 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 I certify, as the result of my audit, that in my opinion the above Account is correct.

F. N. Tribe,
Comptroller and Auditor General.

NATIONAL HEALTH SERVICE, SCOTLAND

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31 March 1955, compared with the sum granted, for the provision of a comprehensive health service for Scotland and other services connected therewith, including medical services for pensioners, &c., disabled as a result of war, or of service in the Armed Forces after 2 September 1939, the treatment abroad of respiratory tuberculosis, certain training arrangements, the purchase of appliances, equipment, stores, &c., necessary for the services, certain expenses in connection with civil defence, and sundry other services.

SUMMARY

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
HOSPITAL, SPECIALIST AND ANCILLARY SERVICES	£	£ s. d.	£	s. d.	£	s. d.
A.—Advances to Boards (Capital Account)	2,300,000	2,307,337 - -	—		7,337 - -	
B.—Advances to Boards (Revenue Account)						
Original .. £32,320,000						
Supplementary £987,000						
	33,307,000	32,973,763 3 7	333,236 16 5		—	
D.—Other Expenditure..	2,409,000	2,501,594 15 7	—		92,594 15 7	
	£38,016,000	37,782,694 19 2	333,236 16 5		99,931 15 7	
GENERAL MEDICAL, DENTAL, PHARMACEUTICAL AND SUPPLEMENTARY OPHTHALMIC SERVICES						
Expenses of Executive Councils :						
E.—Administration ..	357,000	337,791 - -	19,209 - -		—	
F.—General Medical Services						
Original .. £6,718,000						
Less Supplementary £35,000						
	6,683,000	6,647,292 8 4	35,707 11 8		—	
G.—General Dental Services						
Original .. £2,500,000						
Supplementary £200,000						
	2,700,000	2,659,256 7 9	40,743 12 3		—	

SUMMARY—*contd.*

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
GENERAL MEDICAL, DENTAL, PHARMACEUTICAL, AND SUPPLEMENTARY OPHTHALMIC SERVICES — <i>contd.</i>						
Expenses of Executive Councils— <i>contd.</i>						
H.—Pharmaceutical Ser- vices						
Original .. £5,000,000						
Supplementary £250,000						
	5,250,000	5,176,519 3 -	73,480 17 -			
I.—Supplementary Oph- thalmic Services						
Original .. £675,000						
Supplementary £45,000						
	720,000	709,797 17 7	10,202 2 5			
J.—Other Expenses ..	163,100	136,006 3 3	27,093 16 9			
	£15,873,100	15,666,662 19 11	206,437 - 1			
K.—Grants to Local Health Authorities	1,920,500	1,847,829 10 8	72,670 9 4			
L.—Training Services, &c.	174,500	163,860 8 7	10,639 11 5			
M.—State Institutions for Mental Defectives	113,000	100,265 10 2	12,734 9 10			
N.—Liabilities arising from the Estab- lishment of the National Health Service						
Original .. £640,500						
Less Supplementary £53,000						
	587,500	660,270 14 7		72,770 14 7		
O.—Superannuation ..	719,000	768,001 5 5		49,001 5 5		
P.—Civil Defence Services	509,000	631,751 8 5		122,751 8 5		
Q.—Other Services ..	19,200	14,639 10 10	4,560 9 2			

SUMMARY—*contd.*

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
R.—Losses and Compensation	—	10,399 9 10	—		10,399 9 10	
GROSS TOTAL						
Original .. £56,537,800						
Supplementary £1,394,000						
	£57,931,800	57,646,375 17 7	640,278 16 3		354,854 13 10	
Deduct—						
Z.—Appropriations in Aid	Estimated	Applied				
Original .. £7,620,000						
Supplementary £161,000						
	7,781,000	7,781,000 - -				
NET TOTAL						
Original .. £48,917,800						
Supplementary £1,233,000						
	£50,150,800	49,865,375 17 7				

Surplus to be surrendered :—	£	s. d.	£	s. d.
Surplus of Estimate over Expenditure	285,424	2 5		
Excess expenditure for which Parliamentary authority is required :—				
Excesses on Subheads P.1 and P.3	£	s. d.	} 408,175 10 10 (a)	
	133,053	15 1		
Less Savings on Subhead P.2	10,302	6 8		
		122,751 8 5		

(a) It is proposed to seek the authority of Parliament to apply £122,741 8s. 5d. of the surplus for surrender towards meeting the excess expenditure, leaving a token sum of £10 only for which an Excess Vote is required.

Receipts payable to Exchequer	Estimated	Realised
	£	£ s. d.
(i) Receipts of classes authorised to be used as Appropriations in Aid	7,781,000	8,058,361 17 8
(ii) Receipts of other classes	—	10,908 7 9
Total	£7,781,000	8,069,270 5 9
Appropriated in aid (Subhead Z)		7,781,000 - -
Payable separately to Exchequer		£288,270 5 9

DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT

Service	Grant	Expenditure		Expenditure compared with Grant			
				Less than Granted		More than Granted	
HOSPITAL, SPECIALIST AND ANCILLARY SERVICES	£	£	s.	d.	£	s.	d.
A.—Advances to Regional Hospital Boards : Capital Account	2,300,000	2,307,337	-	-	—	7,337	-
B.—Advances to Regional Hospital Boards : Revenue Account							
Original .. £32,320,000							
Supplementary £987,000							
	33,307,000	32,973,763	3	7	333,236	16	5
Other Expenditure :							
D.1.—Acquisition of Land, Hospitals and Equipment ..	75,000	75,494	17	1	—	494	17
D.2.—Purchase of Hospital, &c., Equipment : Capital Expenditure ..	270,000	346,410	6	10	—	76,410	6
D.3.—Purchase of Stores and Equipment : Current Expenditure	395,000	358,188	15	-	36,811	5	-
D.4.—Laboratory Services	461,500	496,561	16	4	—	35,061	16
D.5.—Blood Transfusion Service, &c. ..	145,500	151,549	2	-	—	6,049	2
D.6.—Ambulance Service : Capital Expenditure ..	90,000	53,235	6	3	36,764	13	9
D.7.—Ambulance Service : Maintenance and Running Costs	794,000	850,822	3	9	—	56,822	3
D.8.—Expenses in connection with Research	35,000	35,504	2	-	—	504	2

EXPLANATION of the Causes of Variation between Expenditure and Grant

D.2.—Excess expenditure due to (a) belated claims for equipment delivered in a previous year (£23,000), (b) emergency replacements of X-ray units (£30,000) and (c) more accounts being paid than had been expected because of improved rate of delivery of equipment (£30,000). The excess expenditure was partly offset by savings on expenditure on mass radiography units (£2,200) and testing of equipment (£4,000).

D.6.—Savings due mainly to (a) delay in starting work on a new ambulance depot (£14,500) and (b) delays in delivery of new vehicles (£22,000).

D.7.—Excess expenditure mainly due to an increase in mileage run by ambulances and W.V.S. car service and increases in wages resulting from Whitley awards made after the Estimate was prepared.

DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT—*contd.*

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
HOSPITAL, SPECIALIST AND ANCILLARY SERVICES— <i>contd.</i>						
D.9.—Treatment Abroad of Respiratory Tuberculosis ..	125,000	119,782 19 11	5,217 - 1	—		
D.10.—Travelling Ex- penses of Patients attending Hospitals	18,000	14,045 6 5	3,954 13 7	—		
GENERAL MEDICAL, DENTAL, PHARMA- CEUTICAL AND SUPPLEMENTARY OPHTHALMIC SERVICES						
Expenses of Executive Councils :						
E.—Administration ..	357,000	337,791 - -	19,209 - -	—		
F.—General Medical Ser- vices						
Original .. £6,718,000						
Less Supplementary £35,000						
	6,683,000	6,647,292 8 4	35,707 11 8	—		
G.—General Dental Ser- vices						
Original .. £2,500,000						
Supplementary £200,000						
	2,700,000	2,659,256 7 9	40,743 12 3	—		
H.—Pharmaceutical Ser- vices						
Original .. £5,000,000						
Supplementary £250,000						
	5,250,000	5,176,519 3 -	73,480 17 -	—		
I.—Supplementary Oph- thalmic Services						
Original .. £675,000						
Supplementary £45,000						
	720,000	709,797 17 7	10,202 2 5	—		
Other Expenses :						
J.1.—Expenses of Scottish Medical Practices Committee ..	2,500	2,128 19 10	371 - 2	—		
J.2.—Expenses of Scottish Dental Estimates Board	90,000	87,824 15 10	2,175 4 2	—		
J.3.—Expenses of the Tri- bunal under Section 43 of the Act of 1947	300	148 8 1	151 11 11	—		
J.4.—Central Register ..	18,800	19,811 9 1	—	1,011 9 1		

DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT—*contd.*

Service	Grant	Expenditure		Expenditure compared with Grant						
				Less than Granted			More than Granted			
	£	£	s.	d.	£	s.	d.	£	s.	d.
GENERAL MEDICAL, DENTAL, PHARMACEUTICAL AND SUPPLEMENTARY OPHTHALMIC SERVICES— <i>contd.</i>										
Health Centres :										
J.5.—Salaries, &c. ..	8,500	7,163	16	7	1,336	3	5	—		
J.6.—Capital Expenditure	36,500	13,087	3	8	23,412	16	4	—		
J.7.—General Running Costs	6,500	5,841	10	2	658	9	10	—		
GRANTS TO LOCAL HEALTH AUTHORITIES										
K.1.—Care of Mothers and Young Children	538,000	482,385	10	7	55,614	9	5	—		
K.2.—Midwifery	189,000	150,517	8	8	38,482	11	4	—		
K.3.—Health Visiting ..	167,000	152,493	14	6	14,506	5	6	—		
K.4.—Home Nursing ..	375,000	391,428	8	4	—			16,428	8	4
K.5.—Vaccination and Immunisation ..	30,000	39,394	16	9	—			9,394	16	9
K.6.—Prevention of Illness, &c.	152,000	163,191	19	6	—			11,191	19	6
K.7.—Domestic Help ..	255,000	247,299	2	4	7,700	17	8	—		
K.8.—Mental Health ..	141,000	152,384	12	5	—			11,384	12	5
K.9.—Research	500	22	6	8	477	13	4	—		
K.10.—Other Health Services	73,000	68,711	10	11	4,288	9	1	—		

EXPLANATION of the Causes of Variation between Expenditure and Grant—*contd.*

J.6.—Saving due mainly to (a) the abandonment of the plans to build a Health Centre at Glenrothes (£8,000), (b) the delay in reaching agreement with contractors on final measurements for work done at Sighthill Health Centre (£11,500) and (c) payments for work done at Stranraer Health Centre being less than expected (£4,000).

K.1 and K.2.—The amounts paid to local authorities in settlement of final claims and in the form of advances were less than expected (K.1, £52,000 ; K.2, £28,000) after providing for £20,000 for advances against new expenditure incurred on the distribution of welfare foods. Reapportionment of clinic costs and the salaries of nurses employed on combined duties (midwifery, health visiting, home nursing, vaccination) resulted in savings on K.1 (£4,000) and K.2 (£10,000) which have been added to the expenditure on K.5 and K.4 respectively.

K.4, K.5, K.6 and K.8.—The amounts paid to local authorities in settlement of final claims and in the form of advances were more than expected (K.4, £6,000 ; K.5, £5,400 ; K.6, £11,600 ; K.8, £11,300). The excess expenditure on K.4 and K.5 was increased by £10,000 and £4,000 respectively as the result of reapportionment of clinic costs and the salaries of nurses employed on combined duties (see note on K.1 and K.2).

DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT—*contd.*

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
TRAINING SERVICES, &c.						
L.1.—Training and Refresher Courses, &c.	9,500	9,087 - 5	412 19 7	—	—	
L.2.—Payments under the Nurses (Scotland) Act, 1951 ..	165,000	154,773 8 2	10,226 11 10	—	—	
STATE INSTITUTIONS FOR MENTAL DEFECTIVES						
M.1.—Salaries, &c. ..	38,000	37,685 15 5	314 4 7	—	—	
M.2.—Capital Expenditure	51,000	39,271 14 1	11,728 5 11	—	—	
M.3.—General Running Costs	24,000	23,308 - 8	691 19 4	—	—	
LIABILITIES ARISING FROM THE ESTABLISHMENT OF THE NATIONAL HEALTH SERVICE						
N.1.—Liabilities transferred to the Secretary of State ..	340,000	413,213 14 10	—	73,213 14 10	—	
N.2.—Compensation for Loss of Right to sell Medical Practices						
<i>Original</i> .. £300,000						
<i>Less Supplementary</i> £53,000						
	247,000	246,531 14 10	468 5 2	—	—	
N.3.—Compensation for Loss of Office, &c.	500	525 4 11	—	25 4 11	—	
SUPERANNUATION						
O.—Superannuation ..	719,000	768,001 5 5	—	49,001 5 5	—	

EXPLANATION of the Causes of Variation between Expenditure and Grant—*contd.*

M.2.—The building work was hindered by bad weather.

N.1.—The excess expenditure was due to the discharge of a loan of £95,000 on the occasion of the transfer of an ex-local authority hospital to the War Office. The payment of £200,000 made by the War Office for the hospital, which has been included in Appropriations in Aid, took account of the loan repayment.

O.—Excess due to the number of claims for benefits, particularly those for lump sums, being larger than expected; partly offset by decreased expenditure on refund of contributions and on transfer values.

DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT—*contd.*

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
CIVIL DEFENCE SERVICES						
P.1.—Capital Expenditure	333,000	344,970 1 3	—		11,970 1 3	
P.2.—Current Expenditure	32,000	21,697 13 4	10,302 6 8		—	
P.3.—Purchase and Storage of Materials for Reserve ..	144,000	265,083 13 10	—		121,083 13 10	
OTHER SERVICES						
Q.1.—Scottish Health Services Council and Standing Advisory Committees ..	700	412 18 2	287 1 10		—	
Q.2.—Information Services	12,000	8,988 18 2	3,011 1 10		—	
Q.3.—Expenses of the Hospital Endowments Commission	500	595 5 9	—		95 5 9	
Q.4.—Miscellaneous Expenses	6,000	4,642 8 9	1,357 11 3		—	
R.—Losses and Compensation	—	10,399 9 10	—		10,399 9 10	
	Estimated	Applied				
Z.—Appropriations in Aid						
Original ..	£7,620,000					
Supplementary	£161,000					
	7,781,000	7,781,000 - -	—		—	

EXPLANATION of the Causes of Variation between Expenditure and Grant—*contd.*

P.2.—Saving was due to (a) the restriction of recruiting of ambulance auxiliaries to qualified drivers, (b) the number of auxiliaries coming forward from training being less than expected and (c) the holding over of purchase of uniforms because of the fewer number of auxiliaries undergoing training.

P.3.—Excess due to an unexpected claim coming in course of payment after the presentation of the Supplementary Estimate.

Q.2.—It was not found possible to carry out the planned programme in full and demands for publicity material were fewer than expected.

Details of Receipts	Estimated £	Realised £
(i) Receipts of classes authorised to be used as Appropriations in Aid :—		
Contributions, under Section 37 of the National Insurance Act, 1946, from the National Insurance Fund towards the cost of the National Health Service	4,105,500	4,104,000
Receipts by Regional Hospital Boards and Boards of Management in respect of services, &c.	675,000	696,004
Contributions in respect of employees and employers and transfer values in accordance with the provisions of the National Health Service (Scotland) (Superannuation) Regulations, 1948 to 1950, and recoveries in respect of persons subject to other superannuation arrangements ..	2,961,000	3,010,105
Cash receipts in respect of recoveries from patients for :—		
(i) dental services	500	388
(ii) pharmaceutical services	11,000	13,325
Recoveries from medical practitioners and local authorities in respect of accommodation and services provided at Health Centres	10,000	6,744 (a)
Recoveries from voluntary hospitals' endowments towards the cost of discharging the liabilities of voluntary hospitals transferred to the Secretary of State	11,000	10,957
Miscellaneous receipts	7,000	216,839 (b)
Total	£7,781,000	8,058,362
(ii) Receipts of other classes :—		
Sale of land and buildings	—	10,130
Rebate recovered from a manufacturer of appliances	—	733
Assets of existing superannuation funds transferred to the Secretary of State in accordance with the provisions of the National Health Service (Scotland) (Superannuation) Regulations, 1948 to 1950	—	45
Total	—	£10,908

(a) Shortfall due mainly to :—(i) the opening of Stranraer Health Centre was delayed ; (ii) the cost of salaries and running expenses at Sighthill Health Centre was lower than estimated and the contribution by the participating Local Authority was correspondingly reduced.

(b) Surplus due mainly to a receipt in connection with the transfer of a hospital to the War Office ; see explanation to Subhead N.1.

LOSSES AND COMPENSATION

1. Amounts charged to Subhead R :—	£
Losses sustained by—	
Hospital Authorities	10,189
Executive Councils	159
Overpayments of superannuation benefits—2 cases	51
	£10,399
2. Amounts charged in previous years since ascertained to have been losses :—	
Accounted for by—	
Hospital Authorities	5
Executive Councils	51
Overpayments of superannuation benefits and refunds of contributions—8 cases ranging from £1 to £26	43
	£99

LOSSES AND COMPENSATION—*contd.*

3. Claim abandoned :—		
Recovery of arrears of superannuation contributions—1 case		£7
4. Stores losses :—		
Due to unavoidable accidents or other incidents of the service :		
Amounts written off under delegated powers—5 cases ranging from £3 to £507		£606

(Details of losses, &c. (including claims abandoned and stores losses not shown above) sustained by Hospital Authorities and Executive Councils are set out in the Summarised Accounts presented under Section 55 (4) of the National Health Service (Scotland) Act, 1947.)

NOTES

Subhead D.9 includes the following extra-statutory payments :—

- (a) a total of £227, in lieu of National Assistance, to 25 patients in Swiss sanatoria ; and
 (b) £129 for travelling and other expenses in connection with the funeral of a patient in Switzerland (SS.40/107/01).

Subhead O includes 17 extra-statutory payments made to avoid anomalies pending the amendment of Regulations or to prevent hardship. The payments ranged from £21 to £1,081 and amounted to £3,678 (ED.365/437/01, ED.365/270/01 and ES.10/30/01).

Subhead P.2 includes extra-statutory payments to local authorities, totalling £99, in respect of grant for expenditure incurred in connection with the attendance of Medical Officers at training courses (SS.253/175/07).

During the year work on the following major capital schemes was in progress :—

Subhead	Estimated cost £	Expenditure to 31.3.55 £
J.6 Erection of a Health Centre at Edinburgh (Sighthill) ..	160,000	143,151
M.2 Phase I of a building programme at Carstairs State Institution for Mental Defectives	481,500	43,570
P.1 Erection of a new hospital at Alexandria	722,000	693,482
Extensions to the Princess Margaret Rose Hospital, Edinburgh	120,500	75,422
Erection of a new Blood Transfusion Unit at Law Hospital, Carlisle	112,000	47,400

Details of the building programme of the Regional Hospital Boards are shown in the Summarised Accounts presented under Section 55 (4) of the National Health Service (Scotland) Act, 1947.

During the year properties vested in the Secretary of State, valued at £1,500 and £3,350 respectively, were transferred without payment to the local authorities who had owned or occupied the premises prior to the appointed day (SS.491/248/04, SS.22/466/01).

H. R. Smith,
Accounting Officer.

26 November 1955.

I have examined the above Account 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 I certify, as the result of my audit, that in my opinion the above Account is correct, subject to the observations in my Report.

F. N. Tribe,
Comptroller and Auditor General.

HOUSING, SCOTLAND

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31 March 1955, compared with the sum granted, for grants and other payments in respect of the provision and improvement of housing accommodation in Scotland.

SUMMARY

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
A.—Permanent Housing <i>Original</i> .. £9,982,500 <i>Supplementary</i> £13,100	9,995,600	9,975,689 18 -	19,910 2 -	—		
B.—Temporary Housing <i>Original</i> .. £4,742,000 <i>Less Supplementary</i> £650	4,741,350	4,741,344 12 3	5 7 9	—		
C.—Emergency Housing 195,900	195,900	199,267 16 7	—	3,367 16 7		
D.—Other Services ..	420	3,186 10 4	—	2,766 10 4		
GROSS TOTAL <i>Original</i> .. £14,920,820 <i>Supplementary</i> £12,450	£14,933,270	14,919,488 17 2	19,915 9 9	6,134 6 11		
<i>Deduct—</i> Z.—Appropriations in Aid <i>Original</i> .. £462,320 <i>Less Supplementary</i> £98,550	Estimated 363,770	Applied 363,770 - -				
NET TOTAL <i>Original</i> .. £14,458,500 <i>Supplementary</i> £111,000	£14,569,500	14,555,718 17 2	Surplus to be surrendered			
			£13,781 2 10			

Receipts payable to Exchequer	Estimated	Realised
	£	£ s. d.
(i) Receipts of classes authorised to be used as Appropriations in Aid	363,770	365,653 14 9
(ii) Receipts of other classes	33,250	52,532 15 1
Total	£397,020	418,186 9 10
Appropriated in aid (Subhead Z)		363,770 - -
Payable separately to Exchequer		£54,416 9 10

DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
PERMANENT HOUSING						
A.1.—Annual Grants towards Housing Expenses under superseded Housing Legislation						
<i>Original</i> .. £2,972,000						
<i>Less Supplementary</i> £19,900						
	2,952,100	2,952,085 4 5	14 15 7			—
A.2.—Annual Grants towards Housing Expenses under current Housing Legislation						
<i>Original</i> .. £6,927,000						
<i>Supplementary</i> £33,000						
	6,960,000	6,947,821 16 3	12,178 3 9			—
A.3.—Capital Grants for Non-Traditional Houses	10,500	2,914 - 3	7,585 19 9			—
A.4.—Housing Schemes in Development Areas	23,000	22,872 9 7	127 10 5			—
A.5.—Rosyth Housing Scheme	50,000	49,996 7 6	3 12 6			—
TEMPORARY HOUSING						
B.1.—Annuities under the Housing (Temporary Accommodation) Act, 1944						
<i>Original</i> .. £4,733,500						
<i>Supplementary</i> .. £3,550						
	4,737,050	4,737,053 18 10	—			3 18 10
B.2.—Contributions to Local Authorities in respect of Temporary Housing Accommodation						
<i>Original</i> .. £8,500						
<i>Less Supplementary</i> £4,200						
	4,300	4,290 13 5	9 6 7			—
EMERGENCY HOUSING						
C.1.—Services provided by the Department	15,000	18,592 5 4	—			3,592 5 4
C.2.—Services provided by Local Authorities	180,500	180,383 15 8	116 4 4			—

EXPLANATION of the Causes of Variation between Expenditure and Grant

A.3.—More final claims were received and disposed of in 1953-54 than appeared to be probable when the 1954-55 estimate was prepared.

C.1.—The average cost per family on which the estimate was based was too low.

DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT—*contd.*

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
EMERGENCY HOUSING— <i>contd.</i>	£	£ s. d.	£ s. d.	£ s. d.
C.3.—Services provided by the Scottish Special Housing Association, Ltd.	400	291 15 7	108 4 5	—
OTHER SERVICES				
D.1.—Grants towards the cost of providing Hostels	10	—	10 — —	—
D.2.—Grants towards Building Experiments	10	—	10 — —	—
D.3.—Miscellaneous Expenses	400	3,186 10 4	—	2,786 10 4
Z.—Appropriations in Aid	Estimated	Applied		
Original .. £462,320				
Less Supplementary £98,550				
	363,770	363,770 — —	—	—

EXPLANATION of the Causes of Variation between Expenditure and Grant—*contd.*

D.3.—Excess due to a payment of £2,888 for professional fees in connection with the survey of the organisation of a housing association (SS.261/01).

Details of Receipts	Estimated	Realised
(i) Receipts of classes authorised to be used as Appropriations in Aid :—	£	£
Receipts from Second Scottish National Housing Company (Housing Trust), Ltd., to account of reduction of advances from the Department	4,500	5,378
Receipts in connection with Rosyth Housing Scheme, including interest and repayment of principal in respect of advances under the Housing Act, 1914	46,600	46,367
Receipts from local authorities under Section 3(1) of the Housing (Temporary Accommodation) Act, 1944	249,000	249,034
Receipts in connection with temporary housing accommodation provided in service camps under Section 92(1)(b) of the Housing (Scotland) Act, 1950	10	—
Receipts in connection with emergency housing services provided by—		
(a) the Department	4,200	4,386
(b) local authorities	52,000	52,724
(c) Scottish Special Housing Association, Ltd.	7,450	7,451
Miscellaneous	10	314
Total	£363,770	365,654

Details of Receipts— <i>contd.</i>	Estimated	Realised
	£	£
(ii) Receipts of other classes :—		
Receipts in connection with housing schemes formerly operated by the Commissioner for Special Areas (Scotland)—(Distribution of Industry Act, 1945) :—		
Scottish Special Housing Association, Ltd. ; Interest on, and repayment of, loans	33,250	33,224
Sale of land and buildings	—	7,758
Repayments of Improvement Grant under Housing (Scotland) Act, 1950	—	6,693
Receipts from Insurance Companies in respect of four temporary houses destroyed by fire	—	4,250
Repayments of Exchequer contributions under the Housing (Rural Workers) Acts	—	608
Total	£33,250	52,533

OUTSTANDING LOANS, &c.

The following loans were outstanding on 31 March 1955 :—	£	s.	d.
Scottish National Housing Company, Ltd. (Housing Act, 1914)	735,287	11	11
Second Scottish National Housing Company (Housing Trust), Ltd.	938,754	16	10
Scottish Special Housing Association, Ltd., in respect of loans under agreements entered into by the Commissioner for Special Areas (Scotland) (Distribution of Industry Act, 1945)	626,587	19	6

The total amount of share capital of housing companies held by the Department and its nominees at 31 March 1955 was £67,512, viz. :—

	Issued share capital of Company	Share capital held by the Department and its nominees
	£	£
Scottish National Housing Company, Ltd. (Housing Act, 1914)	115,012	67,500
Second Scottish National Housing Company (Housing Trust), Ltd.	12	12

NOTES

Subhead A.1.—This subhead includes extra-statutory payments of £727 in respect of a number of houses provided under Section 1 of the Housing (Financial Provisions) (Scotland) Act, 1938, which continue to be occupied by key workers for whom accommodation had to be found during the war (SS.3/190/04).

Subhead Z.—

See Notes to 1950-51 and 1953-54 Accounts. The claim of the Second Scottish National Housing Company (Housing Trust), Ltd. against the estate of the late factor of certain of their properties amounted in total to £11,260 12s. The dividend paid to the Company by the judicial factor appointed to wind up the estate of the late factor amounted to £7,606 5s. 9d. Of the balance of the claim (£3,654 6s. 3d.), £1,000 was recovered from a fidelity guarantee policy, making the net loss to the Company £2,654 6s. 3d. As the free income of the Company is surrendered annually to the Department the amount of £2,654 6s. 3d. falls to be regarded as a claim abandoned (SS.6/140/01B).

Charges for accommodation in camps used for emergency housing amounting to £2,108 were written off as irrecoverable (SS.6/140/01).

Temporary houses were made available to local authorities on financial terms which provided :—

- (a) that the county councils of counties with a population density not exceeding 100 per square mile and the town councils of burghs with a total population not exceeding 2,000 should pay to the Secretary of State £23 10s. and all other local authorities £25 10s. per house per annum, less the amount of owners' rates appropriate to the area calculated on the actual rent charged—these receipts are brought to account in subhead Z ;
- (b) for a reduction in these payments where site costs or running costs are abnormally high—these abatements reduce the amount brought to account in subhead Z and a decision to grant an abatement may often have retrospective effect to the date on which the houses were completed.

NOTES—*contd.*

The financial effect of the abatements allowed under paragraphs (a) and (b) above is as follows :—

	For the <i>period</i> ended 31 March 1954	For the <i>year</i> ended 31 March 1955
	£	£
Total amount receivable by the Secretary of State if no abatements allowed under paragraphs (a) and (b) above	4,833,445	812,849
Amount received and brought to account in sub-head Z	2,977,238	249,034
Total amount of the abatements ..	£1,856,207	563,815
Amount of the abatement for—		
Owners' rates	1,490,777	338,025
High site costs	364,740	223,027
High running costs	690	2,763
Total ..	£1,856,207	563,815

H. R. Smith,
Accounting Officer.

28 September 1955.

I have examined the above Account 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 I certify, as the result of my audit, that in my opinion the above Account is correct.

F. N. Tribe,
Comptroller and Auditor General.

STATEMENT of Transactions under Section 94(1) of the Housing (Scotland) Act, 1950, for the year ended 31 March 1955

Receipts	£	<i>s.</i>	<i>d.</i>	Payments	£	<i>s.</i>	<i>d.</i>
Balance at 31 March 1954 ..	445,000	—	—				
Issues from the Consolidated Fund	5,561,000	—	—	Advances to the Scottish Special Housing Association, Ltd.	6,006,000	—	—
Interest on advances to the Scottish Special Housing Association, Ltd.	1,046,412	7	6	Paid to Exchequer :—			
Repayment of advances to the Scottish Special Housing Association, Ltd.	221,556	16	1	£	<i>s.</i>	<i>d.</i>	
				Interest on advances ..	1,046,412	7	6
				Repayment of advances ..	221,556	16	1
				Balance at 31 March 1955 ..	1,267,969	3	7
	£7,273,969	3	7		£7,273,969	3	7

	£	<i>s.</i>	<i>d.</i>
Total amount of advances to the Scottish Special Housing Association, Ltd., to 31 March 1955	51,760,956	16	3
Interest accrued to operative dates of loans, capitalised	1,913,401	13	11
	53,674,358	10	2
Less Amount of repayments to 31 March 1955	777,786	6	1
Loans outstanding at 31 March 1955	£52,896,572	4	1

H. R. Smith,
Accounting Officer.

28 September 1955.

EXCHEQUER CONTRIBUTIONS TO LOCAL REVENUES, SCOTLAND

ACCOUNT of the sum expended, in the year ended 31 March 1955, compared with the sum granted, for Exchequer Grants and certain other grants to local authorities in Scotland

Service	Grant	Expenditure	Expenditure compared with Grant				
			Less than Granted		More than Granted		
	£	£	s.	d.	£	s.	d.
Exchequer Grants							
Original ..	£9,650,000						
Supplementary	£127,200						
	9,777,200	9,763,657	-	-	13,543	-	-
		Surplus to be surrendered			£13,543		

C. C. Cunningham,
Accounting Officer.

13 June 1955.

I have examined the above Account 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 I certify, as the result of my audit, that in my opinion the above Account is correct.

F. N. Tribe,
Comptroller and Auditor General.

REGISTRAR GENERAL'S OFFICE, SCOTLAND

ACCOUNT of the sum expended, in the year ended 31 March 1955, compared with the sum granted, for the salaries and expenses of the Department of the Registrar General of Births, Deaths and Marriages in Scotland.

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, &c.	49,467	50,293 13 10	—		826 13 10	
B.—Travelling Expenses ..	2,700	1,812 13 3	887 6 9		—	
C.—Incidental Expenses ..	300	217 10 6	82 9 6		—	
D.—Fees to Registrars ..	5,475	5,477 - 4	—		2 - 4	
CENSUS OF SCOTLAND, 1951						
E.—Salaries, &c.	12,975	11,971 3 8	1,003 16 4		—	
F.—Travelling and Incidental Expenses	150	80 6 2	69 13 10		—	
GROSS TOTAL£	71,067	69,852 7 9	2,043 6 5		828 14 2	
Deduct—						
Z.—Appropriations in Aid ..	9,935	9,935 - -	Surplus to be surrendered			
NET TOTAL£	61,132	59,917 7 9	£1,214 12 3			

Receipts payable to Exchequer	Estimated		Realised	
	£	s. d.	£	s. d.
Receipts authorised to be used as Appropriations in Aid	9,935		10,680	4 7
Appropriated in aid (Subhead Z)			9,935	- -
Payable separately to Exchequer			£745 4 7	

EXPLANATION of the Causes of Variation between Expenditure and Grant

A.—Excess expenditure due to authorised increases in salary scales (£1,812) ; partly offset by savings due to staff changes (£768) and restriction of overtime (£217).

B.—Savings due to travelling and removal expenses being less than anticipated.

C.—Savings due principally to expenditure on laundry and window cleaning being less than expected.

E.—Savings due to reduction in staff (£820) and to restriction of overtime (£573) to a greater extent than seemed possible ; partly offset by authorised increases in salary scales (£390).

F.—Savings due principally to travelling being less than expected.

Details of Receipts	Estimated	Realised
	£	£
Fees for searches and extracts	3,400	4,128
Miscellaneous	10	23
Repayment of cost of services in connection with the administration of National Insurance	3,975	3,756
Repayment of cost of services undertaken for Ministry of Food	750	796
Repayment of cost of services undertaken for National Health Service, Scotland	1,800	1,659
Repayment of cost of services undertaken for National Assistance Board	—	318 (a)
Total	£9,935	10,680

(a) A new service authorised by Treasury (SS.202/325/01).

E. A. Hogan,
Accounting Officer.

25 May 1955.

I have examined the above Account 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 I certify, as the result of my audit, that in my opinion the above Account is correct.

F. N. Tribe,
Comptroller and Auditor General.

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