

1958-59 (42) Civil appropriation accounts (classes I-V) 1957-58. Appropriation accounts of the sums granted by Parliament for civil services, classes I-V, for the year ended 31st March 1958; together with the report of the comptroller and auditor general thereon, and upon certain store accounts. (In continuation of House of Commons paper no. 39 of 1957-58.)

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CIVIL Appropriation Accounts

(CLASSES I—V)

1957—58

Appropriation Accounts of the sums granted by Parliament for Civil Services, Classes I—V, for the year ended 31st March 1958; together with the Report of the Comptroller and Auditor General thereon, and upon certain Store Accounts. (In continuation of House of Commons Paper No. 39 of 1957—58.)

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CIVIL APPROPRIATION ACCOUNTS (CLASSES I-V), 1957-58

REPORT OF THE COMPTROLLER AND AUDITOR
GENERAL

GENERAL

1. My examination of Appropriation Accounts for 1957-58 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 of the standards maintained.

2. The Civil Appropriation Accounts are again 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 the volumes are substantially the same as in 1956-57.

Excess Votes

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

Class II, Vote 1.—Foreign Service. Excess expenditure of £147,522 19s. 3d., towards meeting which extra receipts of £147,512 19s. 3d. are available (see paragraph 12 of this Report).

Class X, Vote 4.—National Insurance and Family Allowances. Excess expenditure of £94,853 15s. 6d., towards meeting which extra receipts of £600 17s. 5d. are available (see my forthcoming Report on Classes VI-X).

Adjustment of Balances on 1956-57 Votes

4. The excesses on the Votes for the Navy and the National Assistance Board, referred to in paragraph 3 of my predecessor's last Report on Classes I-V, have been made good by Vote of Parliament.

5. The balance to be surrendered out of Civil Votes (Classes I-V) for 1956-57 amounted to £13,965,306 15s. 5d. I certify that this balance has been duly surrendered to the Exchequer.

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 £12,905,283 13s. made up as follows :—

Gross Expenditure :—	£	s.	d.	£	s.	d.
Estimated :						
Original, as revised	1,623,795,474	—	—			
Supplementary (July 1957)	3,990,683	—	—			
Supplementary (February 1958)	28,608,697	—	—			
				1,656,394,854	—	—
Actual	1,641,820,090	11	6			
Less Expenditure in excess of Votes	147,522	19	3			
				1,641,672,567	12	3
Saving				14,722,286	7	9

(75078)

A 2

Appropriations in Aid :—	£	s.	d.	£	s.	d.
Authorised :						
Original, as revised	171,574,626	—	—			
Supplementary (February 1958)	2,961,815	—	—			
	174,536,441	—	—			
Applied	172,719,438	5	3			
Deficiency				1,817,002	14	9
Amount to be surrendered, being 0·9 per cent. of Supply Grants				£12,905,283	13	—

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

Class	Vote	Service	Surplus	
			Amount	Percentage of Supply Grant
V	5	National Health Service, England and Wales ..	£ 4,859,112	1·0
II	2	Home Office (Civil Defence Services)	889,834	12·2
V	1	Ministry of Housing and Local Government ..	836,265	3·8

8. The surpluses, expressed as percentages of the Supply Grants, arising on Classes I-V in the five years from 1953-54 onwards are shown in the following table :—

Percentage Ratios of Surrender to Supply Grant

Year	Classes					General Average
	I	II	III	IV	V	
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
1955-56	8·9	7·9	3·2	0·2	1·5	2·0
1956-57	1·3	3·5	2·0	0·2	1·0	1·0
1957-58	1·0	2·4	2·0	0·2	0·9	0·9

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 £21,904,324 9s. 3d. 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. My only comments relate to the Government Communications Headquarters store accounts mentioned in paragraphs 14 to 16 below. In respect 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, 1957-58 (H.C.17 of 1958-59).

CLASS II, VOTE 1.—FOREIGN SERVICE

Excess of Expenditure over Grant

12. The Account shows excess expenditure of £147,522 19s. 3d. over the gross Estimate, as increased by the Supplementary Estimate presented in February 1958 (H.C.76 of 1957-58), of £16,970,750. There were surplus receipts under classes authorised to be used as Appropriations in Aid of £347,787 15s. 7d. It is proposed to seek the authority of Parliament to apply £147,512 19s. 3d. of these surplus receipts in aid of expenditure, leaving a sum of £10 to be provided by an Excess Vote.

13. Excesses totalling £396,764 were incurred on 12 of the 22 subheads of the Vote but were partly offset by savings totalling £249,241 on the other subheads. The largest excess was on Subhead A.2, Salaries, &c. (Abroad), which was overspent by £184,709. Provision under this subhead was reduced by £154,000 to £9,791,080 in the Supplementary Estimate but the expected saving did not materialise and in the event expenditure exceeded the original Estimate. The explanation on page 69 states that savings due to favourable movements of exchange rates and to certain posts remaining closed during the year were more than offset by increases in remuneration and belated charges in respect of the previous year.

Store Accounts

14. In 1955 the Treasury authorised the abandonment of the then existing store accounts of Government Communications Headquarters and the opening of new accounts recording actual stock quantities found during stocktaking. Surpluses of about £30,000 and deficiencies of about £8,500 have since been recorded and have been attributed to accounting errors and miscounts in previous stocktakings.

15. A test examination by my officers in May 1958 revealed that the stock-taking programme laid down had not been fully carried out and that certain stock holdings were excessive in relation to turnover. At one store no complete stocktaking had been carried out since the introduction of the new store accounts, and in respect of this store the Department's internal auditors had reported that they had been unable to carry out a satisfactory audit owing to the widely scattered stocks and the unsatisfactory condition of the accounts.

16. In reply to my inquiries, the Foreign Office stated that stocktaking had been impeded by lack of experienced staff and of a satisfactory vocabulary and, together, these causes had led to inaccurate musters in the past; all possible steps were being taken to overcome the staffing difficulties and the preparation of a common vocabulary, based on the system already operating in one store, was in hand. A newly introduced system of central procurement and a scheme

CLASS II, VOTE 1—*contd.*

to centralise the control of stores accounting and provisioning should remove the major cause of excessive stock holdings which were largely due to over-ordering by the separate Divisions. It was anticipated that, with the exception of certain unique items, stocks would be reduced to an economic level within two years.

CLASS II, VOTE 2.—FOREIGN OFFICE GRANTS AND SERVICES

*Direct Assistance to Foreign Countries**Subhead E.1.—Jordan (Grant in Aid)*

17. Reference was made in paragraphs 15 and 16 of my predecessor's last Report to the grants in aid made from Foreign Office Votes towards the cost of military units of the Forces of His Majesty the King of Jordan. Expenditure out of the grants is not accounted for to me in detail but the annual Estimates have stated that arrangements had been made for Her Majesty's Representative in Jordan to ensure that the assistance provided was expended for the purpose for which issues were made and for the Foreign Office to be furnished with audited accounts.

18. Issues of grant amounted to £8,958,000 in 1955-56 and £8,308,951 in 1956-57 up to February 1957, after which the subsidy payments ceased in accordance with the Agreement terminating the Treaty of Alliance of 1948 (Cmnd. 186).

19. Statements of account certified by the Auditor General of Jordan covering all issues of grant in the financial year 1955-56 and certain issues in the financial year 1956-57 have now been received by the Foreign Office, but as they do not detail the expenditure they are inadequate as evidence that the assistance provided was expended for the purpose for which the issues were made. I understand that the Department are pressing for all the additional information required.

CLASS II, VOTE 3.—BRITISH COUNCIL

Audit of Overseas Expenditure

20. The Grant in Aid Account includes receipts and payments in 70 overseas countries. As in previous years the local accounts produced to me for expenditure abroad are not generally supported by sub-vouchers but the local expenditure is examined by members of the internal audit staff, by professional accountants or by auditors of the Overseas Audit Service, whose reports are made available for my inspection.

21. 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 1957-58 are not yet available to me.

CLASS II, VOTE 9.—DEVELOPMENT AND WELFARE (COLONIES, &C.)

*Subhead A.4—Other Development and Welfare Schemes**Secondary School at Dedza, Nyasaland*

22. In October 1951 the Treasury approved a scheme for the expansion of facilities for secondary and technical education in Nyasaland. The scheme, as modified in 1953 and 1955, provided for the completion of a secondary-technical school at Dedza and its extension to provide adequate facilities for technical education. The full cost, estimated at £63,300, was to be met by grant from Development and Welfare Votes. The scheme was completed in 1956 at a cost of £61,343 and issues up to that amount were made to the Nyasaland Government and charged to Votes subject to the receipt of audited accounts.

23. Audited statements of expenditure under the scheme, together with the Report of the Comptroller and Auditor General of the Federation of Rhodesia and Nyasaland thereon, have been furnished to me by the Colonial Office. In his Report dated 7 June 1957 on the statement for the year ended 30 June 1956 the Comptroller and Auditor General referred to reports which revealed extensive wasteful expenditure through lack of proper technical supervision, resulting in poor workmanship throughout: the electric wiring had been condemned and had had to be redone and the use of mud mortar instead of cement had resulted in white-ant damage to all buildings. In reply to his inquiry regarding the effectiveness of the repairs and rectification of defects then being carried out at an estimated cost of £12,000, the Director of Public Works had stated that he did not consider they would bring the buildings up to present Public Works Department standards, and that nothing short of complete demolition and rebuilding could remedy such faults as lack of ant-proof courses, inadequate footings and the use of mud mortar in brick work below ground level.

24. In view of these criticisms I asked the Colonial Office in October 1958 what steps had been or were being taken to ensure satisfactory completion of the scheme. In reply, the Department stated that the Governor had not responded to a request in August 1957 for his observations on the auditor's Report, but that he had now been asked for his early comments and for full information on various aspects of the scheme, including the arrangements made for the execution and technical supervision of the work. The Governor had also been asked to consider the possibility of meeting the amount involved from local funds should his inquiries confirm that there had in fact been nugatory expenditure through lack of reasonable safeguards.

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

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

*Subheads G (England), GG (Wales) and G (Scotland)**Cost of Pharmaceutical Services*

25. The Committee of Public Accounts, Session 1956-57, drew attention in their Third Report (paragraphs 14-17) to the continuous increase in the cost of the pharmaceutical services. They pointed out that over the years 1949 to 1956 inclusive the annual cost of prescriptions dispensed under the National Health Service in Great Britain had risen from £34m. to £63m., and that although this was partly due to an increase of 14 per cent. in the number of prescriptions

CLASS V, VOTES 5 & 11—*contd.*

dispensed, the main cause was the rise from 3s. 1d. in 1949 to 5s. 0½d. in 1956 in the average cost per prescription. The Committee noted that, following proposals made by the Minister in January 1956, two committees with members drawn from the medical profession had been set up in June 1957 to inquire into the cost of prescribing under the Health Service in England and Wales and in Scotland. They regretted that it had taken so long to begin the necessary inquiries, and expressed their trust that, the full co-operation of the British Medical Association having been secured, an early attack would be made on the problem.

26. In 1957, the first full year of operation of the increase made in charges to patients, the number of prescriptions dispensed fell by 22 million to 228 million, only some four per cent. above the 1949 level. Nevertheless the total cost rose to £68m., including £11·8m. paid by patients, which constituted a further substantial increase to 5s. 11½d. in the average cost of a prescription, and the latest statistics available indicate a further rise in the average cost during 1958.

27. Two main factors responsible for increases in the average cost of prescriptions are the increasing use of expensive new drugs, and the prescribing of larger quantities at less frequent intervals. Another important factor, to which the Committee of Public Accounts, Session 1956-57, made particular reference, has been the growing tendency to prescribe proprietary preparations, many of which cost more than standard drugs of reputedly analogous therapeutic effect. Sample analyses made by the Departments show that this tendency continued during 1956 and 1957, and that over half the prescriptions of drugs in 1957 were for proprietary medicines.

28. Both the committees set up in June 1957 have made interim recommendations. The suggestions made by the Scottish committee in February 1958 related mainly to prescribing in hospitals and have been referred by the Department to hospital boards for consideration. The interim report of the committee for England and Wales, published in June 1958, related mainly to prescribing by general practitioners. The committee believed that on the whole the duty of prescribing drugs at the public expense had been discharged carefully and with due responsibility; nevertheless they thought that some economy was possible without sacrifice of efficiency, and their interim recommendations were largely aimed at providing the doctor with more adequate information to assist him to prescribe economically. They pointed out that many doctors who prescribe expensive drugs do so because they are unaware of their cost. This seemed to the committee to offend against the most elementary canons of financial responsibility, and to point the need for a comprehensive prescribing handbook which would include in a convenient and readily available form information about comparative costs of standard drugs and proprietary preparations. The committee's recommendations are being considered by the Ministry in consultation with professional bodies and others concerned.

*Subheads H (England), HH (Wales) and H (Scotland)**General Dental Services**(i) General*

29. The total of £38,106,465 charged to these subheads (England and Wales £34,459,453, Scotland £3,647,012) includes £36,431,586 paid to general dental practitioners by Executive Councils, representing gross fees totalling

CLASS V, VOTES 5 & 11—*contd.*

£45,437,767 due to the dentists less charges amounting to £9,006,181 payable direct to them by the patients concerned.

30. The progressive increase in expenditure on the general dental services is shown by the following table :—

	Total payments due to practitioners (including patients' charges)		Average cost per treatment	
	E. & W. £m.	Scotland £m.	E. & W. £ s.	Scotland £ s.
1952-53	26·6	2·9	3 3	2 16
1953-54	26·9	3·0	3 3	2 17
1954-55	29·4	3·3	3 2	2 17
1955-56	34·9	3·8	3 9	3 3
1956-57	38·2	4·1	3 9	3 4
1957-58	41·1	4·4	3 11	3 7

31. During this period dentists' fees were increased from 1 May 1955 by the removal of the 10 per cent. reduction in fees which had been in force since May 1950, and again from 1 May 1957 by an additional payment of 2·6 per cent. of gross fees (deemed to be equivalent to an increase of 5 per cent. in net remuneration) authorised by the Government as an interim adjustment pending, and without prejudice to, the report of the Royal Commission on Doctors' and Dentists' Remuneration. Apart from these increases, the predominant factor in the growth of expenditure has been the increasing number of treatments.

(ii) Investigation of apparently excessive treatment

32. Claims for payment for treatment performed by general dental practitioners under the Health Service are priced and approved by two Dental Estimates Boards, one for England and Wales and one for Scotland. Most courses of treatment, the main exception being the provision of dentures, may be undertaken without the prior approval of the Boards, who consequently do not become aware of the nature and extent of treatment given until, after its completion, the dentist claims payment.

33. In England and Wales provision for the investigation of excessive dental treatment was made by Regulation 19 of the National Health Service (Service Committees and Tribunal) Regulations, 1956, which came into force on 1 October 1956. Where it appears to the Minister after an investigation of a number of the claims submitted by a dentist that, by reason of the character and volume of the treatment for which the dentist has claimed payment, there is a *prima facie* case for considering that he has regularly provided treatment in excess of what was reasonably necessary to secure the dental fitness of the persons concerned, and that the cost incurred by the Executive Council is in excess of what was reasonably necessary to secure the proper treatment of those persons, the Minister may refer the matter for consideration to the Local Dental Committee. If, after considering any representations the dentist may care to make, the Committee decide that he has regularly provided excessive treatment, and if that decision is not set aside as a result of the appeal procedure provided

CLASS V, VOTES 5 & 11—*contd.*

for in the Regulation, the Minister may, after considering the recommendation of the Executive Council and affording the dentist a reasonable opportunity of making representations, direct that the practitioner shall for a specified period submit estimate forms for all treatment other than examination or emergency treatment to the Dental Estimates Board for prior approval.

34. In May 1957 the Dental Estimates Board supplied to the Ministry analyses of claims for treatment by 31 dentists which when compared with national or area average figures suggested excessive treatment. These analyses showed a high average cost per course of treatment rising for some of these dentists to more than three times the national average ; relatively large numbers of claims which included £15 or more for fillings ; and claims for radiographs in a high proportion, 90 per cent. for one dentist, of claims analysed. As none of these cases had been referred to Local Dental Committees my predecessor asked the Ministry what action had been taken. The Ministry replied in May 1958 that when Regulation 19 came into effect from 1 October 1956 they felt that proper use should be made of it, though it was appreciated that substantial difficulties were involved. The analyses referred to above were accordingly obtained. The object was to explore whether information obtainable within the framework of existing Dental Estimates Board procedure could be regarded as providing *prima facie* evidence of excessive dental treatment sufficiently strong to warrant reference to the Local Dental Committee. The Ministry's dental and statistical advisers had carefully examined the particulars of treatment provided by the 31 dentists and had concluded that the information provided could not in itself be held to constitute the *prima facie* evidence required. The Ministry were, however, still following up some of the cases and, again on an exploratory basis, had asked the Dental Estimates Board to supply detailed information of the treatment given over a period to individual regular patients of the dentists concerned. I understand that no *prima facie* case of excessive treatment has yet been referred for consideration by a Local Dental Committee.

35. In Scotland there is no comparable regulation specifically providing for the investigation of excessive dental treatment.

(iii) *Orthodontic treatment*

36. Expenditure on the orthodontic treatment of children has risen considerably since 1952, both in total cost and in the average cost per case, as is shown by the following table for England and Wales :—

	<i>No. of cases concluded and paid (thousands)</i>	<i>Total cost £'000</i>	<i>Average cost per case £ s.</i>
1952	15·9	197·9	12 9
1953	20·0	272·0	13 1
1954	28·7	389·2	13 11
1955	34·9	574·1	16 9
1956	34·6	660·8	19 2
1957	60·1	1,151·1	19 3

Comparison with the table in paragraph 30 above shows that the rate of increase for both total cost and average fee is much higher for orthodontic treatment than for dental treatment generally.

CLASS V, VOTES 5 & 11—*contd.*

37. Because of its complicated nature and wide range there is no scale of fees for orthodontic treatment as there is for most other types of dental work. The dentist submits an estimate to the Dental Estimates Board giving details of the treatment he proposes and the fee he considers reasonable. Having satisfied themselves of the necessity for the treatment proposed, the Board either accept the fee claimed or propose such smaller fee as they consider reasonable. The average fee approved in 1954 and 1955 for orthodontic treatment in England and Wales was £18 to £19, but for certain of the dentists the average ranged from £30 to £50. My predecessor inquired of the Ministry as to the reasons for the increasing total and average fees, and as to the methods by which the Ministry satisfied themselves that the fees approved were fair and reasonable and such as to afford no more than a reasonable level of net earnings.

38. In reply the Ministry have informed me that the growth of orthodontic treatment in recent years has not been incommensurate with the marked increase in the number of courses of dental treatment of all kinds for children, a development which is in itself a desirable tendency. In considering the rising average fee, allowance has to be made for the 10 per cent. cut in fees operating from May 1950 to May 1955, and for increases in the cost of appliances used. A further reason given by the Ministry for the rise in cost per treatment was that courses of orthodontic treatment may cover up to three years or more, and as time went on proportionately more long term and expensive courses were completed and this caused the average cost of completed cases to rise. Statistics of fees approved since 1955 indicate that the rise in average cost has been arrested and that there has recently been a fall, but the reasons for this are not easy to determine precisely.

39. The Dental Estimates Board assess a fee for a course of orthodontic treatment by estimating the chairside times necessary for the complete course and the cost of the appliances required. The rate per hour used by the Board as the basis of some, but not all, orthodontic treatments is rather higher than that used in the calculation of most of the scale fees for other forms of treatment, but some additional payment for special skills has always been recognised. The Ministry do not consider that the chairside times and workshop expenses which form the basis of the assessment by the Board are anything but fair and reasonable. In explanation of the high average fees for certain dentists the Ministry explain that only a relatively few dentists are able to undertake the more complicated orthodontic cases and that dentists who do not undertake such cases can refer patients to those who do. Thus the more complicated and more costly cases tend to be concentrated in the hands of a few practitioners.

40. The Ministry further state that they appreciate that the annual expenditure on orthodontic treatment is substantial but do not think that the provision for control by the Dental Estimates Board is inadequate. Every estimate is seen by at least one of the Board's professional advisers on commencement and on completion of treatment, and particularly difficult cases are referred to two of the members of the Board who are orthodontic specialists. In order to fortify its general oversight the Board has recently set up a small standing committee which will keep the orthodontic work of the Board under review and make recommendations for any changes they consider necessary.

41. In Scotland a somewhat different procedure is adopted whereby courses of orthodontic treatment are approved by the Dental Estimates Board stage by stage, and payment is made at the conclusion of each stage. Comparison of average costs with those of England and Wales is thus impracticable, but the

CLASS V, VOTES 5 & 11—*contd.*

total cost of orthodontic treatments approved in Scotland in 1957 was only some £34,000, which is a much smaller proportion of the total cost of general dental services than in England and Wales.

*Subheads I (England), II (Wales) and I (Scotland)**Remuneration of Opticians**(i) Sight testing and dispensing fees*

42. The Optical Whitley Council of the National Health Service has for some years been trying to obtain factual information about the earnings and costs of opticians in order to judge whether their fees for sight testing and dispensing in the Supplementary Ophthalmic Service are fair and reasonable, and my predecessor has referred to these endeavours in previous Reports. A questionnaire issued in 1954 to representative opticians sought adequate information but the number of replies was unsatisfactory, and in 1956 the Council issued a more simple questionnaire designed to determine solely the overhead costs of the average optician on sight testing and dispensing. The Committee of Public Accounts of last Session were assured that the information obtained by this inquiry provided a sufficient basis for negotiations on fees and were told that proposals had recently been made to the opticians by the Management Side of the Optical Whitley Council.

43. The revised fees then proposed provided for an increase in the average sight testing fee and a reduction in the average dispensing fee, and would have resulted in an estimated net saving to the Exchequer of some £250,000 per annum. They were, however, not accepted and in May 1958 the Management Side, after considering representations by the Staff Side, put forward new proposals estimated to cost the Exchequer some £250,000 per annum more than the current fees. These, also, were not accepted.

44. I asked the Ministry for information as to the data on which it is considered reasonable to adjust the fees in force since May 1949, and whether the information now available suggests that these fees have afforded no more than a reasonable return to opticians. The Ministry's reply explained that to arrive at the fees proposed they had assessed the expenses involved in one sight test and one dispensing, and added a margin for profit. This assessment involved, in addition to the factual information obtained by the 1956 inquiry, the use of factors which are matters of judgment and opinion rather than of fact. These include the notional remuneration to be allowed for a working proprietor and the number of sight tests and dispensings that an optician fully occupied on such work might be expected to carry out. It was in this field and in connection with the amounts to be allowed as profit, depreciation and for rising costs that differences existed between the two sides of the Whitley Council. The Ministry did not consider that the present scale of fees had afforded more than a reasonable return to opticians and had reached the conclusion that the aggregate remuneration produced by these fees, which were brought into operation more than nine years ago, had become inadequate and should be increased. As the Management Side's proposals to this end were rejected Ministers reviewed the whole matter in the light of further representations to them by the Staff Side. I have recently been informed that, following this review, an improved offer, estimated to cost the Exchequer some £450,000 per annum more than the current fees, has been accepted by the Staff Side.

CLASS V, VOTES 5 & 11—*contd.*

45. When lenses are supplied in private frames, i.e. frames not in the Health Service range of patterns, the same dispensing fees are paid to opticians as when Health Service types of frames are used. The payments to the optician for Health Service frames are regulated with the intention that they should afford him no profit, but there is no control over the optician's charge to the patient for a private frame. The optician may therefore be able to make a considerable profit on private frames. The 1956 inquiry did not provide any information about such profits but the Public Accounts Committee of last Session were informed that this was a factor which would be taken into account in the negotiations. In the discussions on revision of fees the Management Side have not proposed a reduced dispensing fee when lenses are supplied in private frames. The question was reserved, and I am informed that as part of the recent settlement it is to be discussed at an early date.

(ii) Payments for lenses and frames

46. The dispensing fees have been fixed on the assumption that the sums payable to opticians for lenses and Health Service frames provide only bare reimbursement of their cost. A report in March 1957 by Board of Trade accountants on the trading results of Ophthalmic Prescription Houses supplying lenses and frames to opticians mentioned that the standard rate of discount allowed for settlement in one month was five per cent. off the list prices on which the reimbursement payments to opticians are based, and that for some transactions even higher rates of discount were allowed. The report also recorded that one firm had stated that they supplied certain items at prices 20 per cent. lower than the list prices. After consultation with the appropriate organisations the Ministry reduced the sums payable to opticians for lenses and frames by five per cent. from 1 April 1958. At the present level of supply it is estimated that this will save the Exchequer £130,000 per annum and patients £40,000 per annum. I asked the Ministry whether they have obtained any factual evidence to establish that this cut in the reimbursement rates for lenses and frames is sufficient to reduce them to the average rates paid by opticians. I was informed that the available statistics concerning payments to opticians do not permit exact comparison to be made between the average reimbursement rates and the average prices actually paid by opticians for lenses and frames. The Minister has no means of obtaining full particulars of the prices charged by individual prescription houses to individual customers. The indications he has obtained of the position are that lower prices or special discounts for lenses are limited in extent. It is understood that the one firm mentioned above now charges normal prices and generally the Ministry believe the reimbursement rates to be in broad agreement with the prices actually paid. I was informed that for frames the indications obtained are that lower prices are fairly widespread but are to some extent associated with bulk purchase for stock in advance of supply by opticians.

(iii) General

47. In calculating the fees proposed by the Management Side in May 1958 the Ministry made allowance for an increase of approximately six per cent. in costs since the information used in the calculations was obtained in 1956. The higher fees now agreed as reasonable in present circumstances average only about five per cent. more than those in payment since 1949. Having regard to the rise in costs over the period from 1949, the small increase

CLASS V, VOTES 5 & 11—*contd.*

in fees now considered sufficient appears to cast doubt on the reasonableness of the fees paid to opticians for a considerable part of this period. In view of this doubt, and of the additional profit afforded by the discounts available on lenses and frames and the unknown extent of profits on private frames, there appears to be no assurance that the fees and charges payable under the arrangements in force up to 31 March 1958 have provided no more than fair and reasonable remuneration on the standards normally applied to Government work.

*Subheads O and Z**Superannuation schemes : actuarial investigations*

48. On the inception of the National Health Service in 1948 parallel contributory superannuation schemes were set up for England and Wales and for Scotland. As in the case of the teachers' superannuation schemes no separate pension funds are maintained for the National Health Service schemes, the contributions and benefits being accounted for annually in the Appropriation Accounts. The statutory regulations governing the schemes provide, however, for accounts to be kept by the Health Departments of all revenue and expenditure under the schemes, and notional interest on the mean balances is credited to these accounts at rates determined by the Treasury, the rate being 2½ per cent. per annum up to 31 March 1955 and 3¼ per cent. thereafter. The regulations further require actuarial investigations to be made, as at 31 March 1955 and at seven-yearly intervals thereafter, to determine what adjustments, if any, are needed to maintain a balance between the assets and liabilities of each scheme.

49. I have recently received copies of the reports which the Government Actuary made to the Minister of Health in September 1957 and to the Secretary of State for Scotland in January 1958 on the results of his investigation of the position of the schemes as at 31 March 1955. The reports disclose actuarial deficiencies at that date of approximately £80m. for England and Wales and £6m. for Scotland, equivalent to some 15 per cent. and 9 per cent. respectively of the total liabilities of the schemes. The deficiencies are attributed partly to various liabilities imposed upon the schemes at their inception, but the main single factor has been the increase in the general level of salaries since 1948. This is estimated by the Government Actuary to be responsible for about half of the total deficiency in England and Wales and about three-quarters of the deficiency in Scotland. In assessing the deficiencies the Government Actuary took account of pay increases effective from dates in 1955 later than the valuation date, but assumed that pay scales would be stable thereafter. There were, however, further pay increases in 1956 and 1957 and the notes at pages 303 and 330 of the Appropriation Accounts indicate that if allowance had been made for these increases the actuarial deficiencies as at 31 March 1955 would have been approximately £105m. for England and Wales and £8·5m. for Scotland. The notes to the Accounts do not provide any estimate of the current actuarial position of the schemes, as was recommended by the Committee of Public Accounts, Session 1953-54 (Third Report, paragraphs 20 and 21), who considered that Parliament should be informed of the position of schemes at more frequent intervals than the seven year periods at which detailed actuarial valuations are made.

50. I am informed that discussions have been taking place with the Treasury on the action to be taken on the Government Actuary's reports.

CLASS V, VOTE 12.—HOUSING, SCOTLAND

*Scottish Special Housing Association Limited**(i) General*

51. The Committee of Public Accounts of Session 1952-53 referred in paragraphs 45 to 48 of their Third Report to the issues made from the Consolidated Fund to the Secretary of State for Scotland under the Housing (Scotland) Acts to enable him to make advances to the Scottish Special Housing Association Limited for the provision of housing. The Committee commented on the absence of any limit in the Acts to the amount which may be advanced to the Association and recommended that such a limit should be imposed as soon as legislation was possible.

52. The amount which may be advanced to the Association was limited by the Requisitioned Houses and Housing (Amendment) Act, 1955, to an aggregate of £75m. The limit was raised by the Housing and Town Development (Scotland) Act, 1957, to £100m. The statement appended to the Account at page 336 shows that advances totalling £67·6m. had been made to the Association by 31 March 1958. The advances, together with capitalised interest of £3·0m., are repayable with interest, at rates applicable to loans to local authorities from the Public Works Loans Commission, by 60-year annuities ; by 31 March 1958 £1·7m. had been repaid.

53. The Association is required to submit for the approval of the Secretary of State full information regarding its housing operations and to obtain his prior approval before entering into any commitment for the purchase of sites, site preparation or building work. Of the 330,000 houses built in Scotland in the period 1 January 1945 to 31 March 1958, over 40,500 were completed by the Association. The Association's houses attract the normal annual Exchequer contributions and, until 16 May 1957, they also attracted an additional Exchequer contribution of the amount which would have been payable by local authorities if the houses had been provided by them. The additional contribution ceased to be payable following the Act of 1957 which relieved local authorities of the obligation to make specified contributions in respect of houses provided by them.

(ii) Financial results

54. The Association publishes only summaries of its accounts but copies of the full accounts with the professional auditor's report are furnished to me. The Income and Expenditure Account for the year ended 31 March 1958 shows a net deficiency of £621,111 ; in 1956-57 the deficiency was £192,656 and in 1955-56 £43,269. These annual deficiencies have reduced the Association's accumulated surplus from £1,589,438 at 31 March 1955, to £732,402.

55. The growth in the 1957-58 deficiency over that for the previous year was due mainly to an increase of £232,000 in payments of loan charges and a reduction of £305,000 in receipts from Exchequer subsidies. The accumulated surplus was the result of a special arrangement by which loan charges became payable by the Association about one year later than under normal arrangements. This moratorium was to take account of the unproductive period between the making of an advance to the Association and the completion and letting of houses. The report of the Association for 1957-58 states that under new financial arrangements agreed with the Department, involving the cancellation of the moratorium and the withdrawal of Exchequer contributions equivalent to the local authority statutory rate contributions, the annual demands on the accumulated revenue surplus will be increased.

CLASS V, VOIE 12—*contd.*

56. The rents charged by the Association remained unchanged throughout 1957-58 but a revised rent scheme for houses built since the war was introduced in 1958, operative for new tenants as from May 1958 and for existing tenants at the beginning of October 1958, except in three districts where legal or administrative difficulties arose.

(iii) Direct Labour Organisation

57. A direct labour organisation was set up by the Association to build its own houses and to carry out work for local authorities. During the 11 years to 31 March 1958 the organisation completed some 8,900 houses and the total cost of all work done, including site servicing and miscellaneous work, exceeded £16m. In 1957-58 some 1,400 houses were completed and the cost of work done was £2.35m. of which 82 per cent. was for building work and the balance for site servicing and house maintenance, &c. The organisation builds houses of the "no fines" (i.e., poured concrete) type.

58. Subject to the prior approval of the Department, the Association allots schemes to the organisation without competitive tender. The Department state that they have considered the desirability of obtaining competitive tenders for all schemes but experience has shown that the direct labour organisation has been able to provide "no fines" houses at lower cost than would have been achieved by outside contractors. The organisation's prices are closely scrutinised by the Association and the Department to ensure that they are reasonable in relation to current competitive prices by outside contractors. The Department are in a position to compare them with those paid by local authorities to contractors, and the Association itself, since it lets some of its house building work to contractors, has a further check on the costs of its own organisation.

59. Following a report in February 1954 by a firm of organisation and management consultants, a costing system was devised and put into operation on a trial basis in April 1956 for one large scheme. It has since been extended to new schemes and the Department have made arrangements for a special study of the results to be carried out in collaboration with the Association. I understand that this study has not yet been completed.

E. G. Compton,
Comptroller and Auditor General.

Exchequer and Audit Department,
16 January 1959.

APPROPRIATION ACCOUNTS, 1957-58

CIVIL SERVICES, CLASSES I-V

SUMMARY

Page	Class	SERVICE	Estimated Gross Expenditure	Authorised Appropriations in Aid	Supply Grant	Actual Gross Expenditure	
			£	£	£	£	s. d.
6	I	Central Government and Finance	27,654,051	11,018,411	16,635,640	26,723,465	13 -
66	II	Commonwealth and Foreign	98,755,490	4,937,416	93,818,074	96,621,039	17 6
130	III	Home Department, Law and Justice ..	112,799,441	11,807,011	100,992,430	110,651,981	16 10
206	IV	Education and Broadcasting	515,539,134	34,042,733	481,496,401	514,596,692	8 11
264	V	Health, Housing and Local Government ..	901,646,738	112,730,870	788,915,868	893,226,910	15 3
		TOTAL£	1,656,394,854	174,536,441	1,481,858,413	1,641,820,090	11 6

APPROPRIATION ACCOUNTS, 1957-58

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	10,248,500	10 10	16,474,965	2 2	930,585	7 -	769,910	9 2	160,674	17 10	9,356,670	10 9
II	4,923,850	18 2	91,697,188	19 4	2,281,973	1 9	13,565	1 10	2,268,407	19 11	6,400,752	- 6
III	11,722,312	15 9	98,929,669	1 1	*147,522	19 3	84,698	4 3	2,062,760	18 11	1,245,224	9 5
IV	34,042,708	- 10	480,553,984	8 1	2,147,459	3 2	24	19 2	942,416	11 11	1,165,659	- 4
V	111,782,065	19 8	781,444,844	15 7	8,419,827	4 9	948,804	- 4	7,471,023	4 5	3,736,018	8 3
	172,719,438	5 3	1,469,100,652	6 3	14,722,286	7 9	1,817,002	14 9			21,904,324	9 3
					*147,522	19 3						
Total amount to be surrendered									£	12,905,283	13 -	

* See Report, paragraph 12.

8

CIVIL ACCOUNTS,
1957—58

CLASS I

CENTRAL GOVERNMENT AND FINANCE

CLASS I
CENTRAL GOVERNMENT AND FINANCE

SUMMARY

Page	No. of Vote	SERVICE	Estimated	Authorised	Supply	Actual Gross	
			Gross Expendi- ture	Appro- priations in Aid	Grant	Expenditure	
			£	£	£	£	s. d.
8	1	House of Lords	192,348	19,804	172,544	189,056	- 3
11	2	House of Commons	1,439,481	6,820	1,432,661	1,428,396	1 10
14	3	Registration of Electors	620,000	—	620,000	609,110	6 7
15	4	Treasury and Subordinate Departments	3,616,292	117,000	3,499,292	3,582,480	18 3
21	5	Privy Council Office	36,267	1,850	34,417	34,481	15 1
23	6	Charity Commission	112,126	2,600	109,526	112,064	8 7
24	7	Civil Service Commission	554,640	62,050	492,590	554,290	7 11
26	8	Exchequer and Audit Department ..	601,920	59,305	542,615	596,444	- 7
28	9	Friendly Societies Registry	95,280	4,500	90,780	94,849	15 7
30	10	Government Actuary	63,640	27,560	36,080	61,800	13 4
31	11	Government Chemist	349,613	1,400	348,213	346,819	3 2
33	12	Government Hospitality	63,500	—	63,500	63,493	2 4
34	13	The Royal Mint	10,147,350	10,147,250	100	9,402,995	7 2
37	14	National Debt Office	49,380	49,270	110	49,138	6 7
39	15	National Savings Committee	1,207,450	—	1,207,450	1,190,516	17 6
41	16	Public Record Office	139,486	15,164	124,322	138,357	11 4
43	17	Public Works Loan Commission ..	54,968	54,868	100	50,209	7 9
44	18	Royal Commissions, &c.	256,900	—	256,900	251,009	19 10
51	19	Secret Service	5,000,000	—	5,000,000	4,968,993	10 -
52	20	Silver	10,425	—	10,425	10,424	- 10
53	21	Tithe Redemption Commission	345,900	345,800	100	325,061	18 4
54	22	Miscellaneous Expenses	203,361	1,750	201,611	194,811	18 7
57	22A	Repayments to the Civil Contingencies Fund	170,581	—	170,581	170,580	- 7
58	23	Scottish Home Department	2,268,853	88,420	2,180,433	2,243,886	16 10
62	24	Scottish Record Office	54,290	13,000	41,290	54,193	4 2
		Total	£ 27,654,051	11,018,411	16,635,640	26,723,465	13 -

HOUSE OF LORDS

ACCOUNT of the sum expended, in the year ended 31 March 1958, 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	
	£	£	s.	d.	£	s.	d.
MEMBERS							
A.1.—Travelling Expenses of Peers							
Original	£7,750						
Supplementary.. ..	£865						
	8,615	8,722	5	4	—	107	5 4
A.2.—Other Expenses							
Supplementary.. ..	15,000	14,871	5	6	128	14	6
DEPARTMENT OF THE LORD CHANCELLOR							
B.—Salaries, &c.							
Original	£6,016						
Supplementary.. ..	£201						
	6,217	6,217	—	5	—		5
DEPARTMENT OF THE CHAIRMAN OF COMMITTEES							
C.—Salaries, &c.							
Original	£6,672						
Supplementary.. ..	£563						
Supplementary.. ..	£98						
	7,333	6,852	3	7	480	16	5
DEPARTMENT OF THE CLERK OF THE PARLIAMENTS							
D.—Salaries, &c.							
Original	£63,049						
Supplementary.. ..	£1,270						
	64,319	64,274	11	9	44	8	3
E.—Incidental Expenses ..	1,195	1,179	4	10	15	15	2
DEPARTMENT OF THE GENTLEMAN USHER OF THE BLACK ROD							
F.—Salaries, &c.							
Original	£14,476						
Supplementary.. ..	£667						
	15,143	15,104	10	3	38	9	9
LIBRARIAN'S DEPARTMENT							
G.—Salaries, &c.							
Original	£3,565						
Supplementary.. ..	£259						
	3,824	3,823	3	3	16	9	—

EXPLANATION of the Causes of Variation between Expenditure and Grant

C.—Saving due to a vacancy following on the death of the Lord Chairman of Committees.

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£	s. d.	£	s. d.
DEPARTMENT OF THE LORD GREAT CHAMBERLAIN						
H.—Salaries, &c.						
Original £9,721						
Supplementary £177						
	9,898	9,807 11 -	90	9 -		
I.—Incidental Expenses ..	513	524 18 1			11	18 1
J.—Civilian Custodians						
Original £28,291						
Supplementary £1,486						
	29,777	28,727 13 4	1,049	6 8		
K.—Shorthand Writers for Committees, &c. ..	1,150	1,015 11 7	134	8 5		
L.—Police						
Original £10,800						
Supplementary £400						
	11,200	10,404 6 2	795	13 10		
M.—Miscellaneous Expenses	483	400 9 2	82	10 10		
N.—Telephone, &c., Services						
Original £7,250						
Supplementary £750						
	8,000	7,892 1 8	107	18 4		
O.—Retired Allowances, &c.						
Original £11,239						
Less Supplementary £1,558						
	9,681	9,239 4 4	441	15 8		
GROSS TOTAL			3,411	3 7	119	3 10
Original £172,170			Surplus of Gross Estimate over Expenditure £3,291 19 9			
Supplementary £15,563						
Supplementary £4,615	£ 192,348	189,056 - 3				
Deduct—			Deficiency of Appropriations in Aid realised £127 9 -			
Z.—Appropriations in Aid	Estimated	Realised				
Original £16,356						
Supplementary £3,448						
	19,804	19,676 11 -				
NET TOTAL			Net Surplus to be surrendered £3,164 10 9			
Original £155,814						
Supplementary £15,563						
Supplementary £1,167	£ 172,544	169,379 9 3				

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

H and J.—Saving due to vacancies.

K.—Fewer Committees than anticipated.

L.—Expenditure on police services lower than anticipated.

N.—Provision to meet increased charges not wholly required.

O.—Saving on contingencies.

Details of Receipts	Estimated	Realised
	£	£
Fees on Judicial proceedings, Private Bills, Taxation of Costs, &c. ..	7,243	7,505
Contribution from House of Commons Vote towards cost of Civilian Custodians	12,311	11,910
Periodical contributions in respect of widows', &c., pensions . ..	250	262
Total	<u>£19,804</u>	<u>19,677</u>

The deficit of £127 was mainly due to a smaller contribution from the House of Commons Vote towards the cost of Civilian Custodians.

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

15 September 1958.

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.

E. G. Compton,
Comptroller and Auditor General.

HOUSE OF COMMONS

ACCOUNT of the sum expended, in the year ended 31 March 1958, compared with the sum granted, for the salaries and expenses of the House of Commons, including certain grants in aid.

Service	Grant	Expenditure	Expenditure compared with Grant				
			Less than Granted		More than Granted		
	£	£	s.	d.	£	s.	d.
MEMBERS							
A.1.—Salaries, &c.							
Original ..	£584,522						
Supplementary ..	£340,646						
	925,168	915,543	3	—	9,624	17	—
A.2.—Sessional Allowance							
Original ..	£156,240						
Less Supplementary	£113,832						
	42,408	40,742	—	—	1,666	—	—
A.3.—Travelling Expenses ..	84,500	86,689	16	11	—	—	2,189 16 11
A.4.—Members' Fund (Grant in Aid) ..	10,000	10,000	—	—	—	—	—
A.5.—Refreshment Department (Grant in Aid) ..	7,725	7,725	—	—	—	—	—
B.—Late Night Transport Service ..	320	27	9	8	292	10	4
DEPARTMENT OF THE CLERK OF THE HOUSE							
C.1.—Salaries, &c.							
Original ..	£87,275						
Supplementary ..	£3,746						
	91,021	89,707	8	1	1,313	11	11
C.2.—Incidental Expenses ..	145	94	5	11	50	14	1
DEPARTMENT OF THE SPEAKER							
D.1.—Salaries, &c.							
Original ..	£93,455						
Supplementary ..	£2,192						
	95,647	96,455	8	4	—	—	808 8 4
D.2.—Expenses of the Library	5,755	6,999	—	11	—	—	1,244 — 11
D.3.—Miscellaneous Expenses	4,115	3,845	4	1	269	15	11

EXPLANATION of the Causes of Variation between Expenditure and Grant

A.1.—Savings due to bye-elections (£2,197), Members declining salaries (£6,452), amounts not paid until succeeding year (£233), Ministerial changes (£1,276) ; partly offset by amounts in respect of previous years paid in 1957-58 (£55) and payments to an additional Deputy Chairman (£478).

A.2.—Due to Members not claiming the allowance either in full or in part.

A.3.—Excess due to increase in rates of all fares and to the greater use of air travel.

B.—Savings due mainly to fewer late night sittings of the House.

C.1.—Due to staff vacancies remaining unfilled.

C.2.—Saving due mainly to less travelling than expected.

D.2.—Excess due to the increased cost of books and book-binding and to the essential provision of certain books to maintain the library service.

D.3.—Due mainly to the provision for travelling (£225) not being required.

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
DEPARTMENT OF THE SERJEANT AT ARMS						
E.1.—Salaries, &c.						
Original ..	£68,022					
Supplementary ..	£2,066					
	70,088	69,365 10 3	722 9 9	—		
E.2.—Incidental Expenses ..	5,563	4,899 3 1	663 16 11	—		
F.—Shorthand Writers ..	2,995	2,472 15 7	522 4 5	—		
G.—Police and Custodians ..	35,816	36,171 18 —	—	355 18 —		
H.—Expenses of Committees, &c. ..	975	215 10 6	759 9 6	—		
I.—Telephone, &c., Services						
Original ..	£20,457					
Supplementary ..	£5,762					
	26,219	26,484 5 2	—	265 5 2		
J.—Retired Allowances, &c. . .	31,021	30,958 2 4	62 17 8	—		
GROSS TOTAL						
Original ..	£1,198,901					
Supplementary ..	£226,814					
Supplementary ..	£13,766					
	£ 1,439,481	1,428,396 1 10	15,948 7 6	4,863 9 4		
Deduct—						
Z.—Appropriations in Aid	Estimated	Applied				
Original ..	£5,764	—				
Supplementary ..	£1,056	—				
	6,820	6,820 — —				
NET TOTAL						
Original ..	£1,193,137					
Supplementary ..	£226,814					
Supplementary ..	£12,710					
	£ 1,432,661	1,421,576 1 10	Surplus to be surrendered			
			£11,084 18 2			

Receipts payable to Exchequer

	Estimated	Realised
	£	£ s. d.
(i) Receipts of classes authorised to be used as Appropriations in Aid	6,820	7,451 18 —
(ii) Receipts of other classes	—	150 14 4
		£7,602 12 4
Appropriated in aid (Subhead Z)		6,820 — —
Payable separately to Exchequer		£782 12 4

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

E.1.—Savings due to changes in staff.

E.2.—Due mainly to savings on provision and replacement of uniforms and protective clothing.

F.—Due to the less number of Committees set up.

H.—Provision for travelling expenses of Committees was not wholly required.

Details of Receipts	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid :—		
Fees on Private and Provisional Order Bills, Taxation of Costs, &c.	6,086	6,669(a)
Periodical contributions in respect of widows', &c., pensions	534	582
Recoveries in respect of the use of late night transport service (Subhead B)	30	14
Miscellaneous receipts	170	186
Total . .	£6,820	7,451
(ii) Receipts of other classes :—		
Recoveries in respect of private line telephones for 1956-57	—	£150
(a) Extra receipts mainly due to fees on late Bills (£501).		

W. S. Morrison,
Speaker.

Edward A. Fellowes,
Accounting Officer.

31 October 1958.

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.

E. G. Compton,
Comptroller and Auditor General.

REGISTRATION OF ELECTORS

ACCOUNT of the sum expended, in the year ended 31 March 1958, 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.	£ s. d.	£ s. d.	
Registration Expenses under the Representation of the People Acts	620,000	609,110 6 7	10,889 13 5	—		
			Surplus to be surrendered ..		<u>£10,889 13 5</u>	

NOTE

The expenses paid in the year and in several earlier years in respect of one registration area include amounts fraudulently claimed from the electoral registration officer by one of his designated officers who was subsequently prosecuted, fined and relieved of his appointment. The total sum improperly claimed over the period cannot be precisely determined, but is estimated at a maximum of £500. One-half has been charged to the Vote as irrecoverable, the other half is borne by the local authority.

28 August 1958.

T. Padmore,
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.

E. G. Compton,
Comptroller and Auditor General.

TREASURY AND SUBORDINATE DEPARTMENTS

ACCOUNT of the sum expended, in the year ended 31 March 1958, 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 salaries and other expenses of his office arising from his responsibility for the co-ordination of official information, 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.
A.1.—Salaries, &c. <i>Original</i> .. £1,371,218 <i>Supplementary</i> £73,000	1,444,218	1,416,526 2 11	27,691 17 1		—	
A.2.—Travelling and Incidental Expenses <i>Original</i> .. £45,000 <i>Less Supplementary</i> £1,500	43,500	51,025 12 10	—		7,525 12 10	
A.3.—Telegrams and Telephones <i>Original</i> .. £40,000 <i>Supplementary</i> .. £1,500	41,500	40,754 - 8	745 19 4		—	
A.4.—Special Inquiries, Overseas Missions and Conferences <i>Original</i> .. £30,000 <i>Supplementary</i> £54,000	84,000	82,010 18 11	1,989 1 1		—	
	£ 1,613,218	1,590,316 15 4	30,426 17 6		7,525 12 10	
CABINET OFFICE						
B.1.—Salaries, &c. <i>Original</i> .. £209,750 <i>Supplementary</i> .. £5,000	214,750	211,062 3 5	3,687 16 7		—	
B.2.—Travelling and Incidental Expenses ..	4,700	4,039 7 -	660 13 -		—	

EXPLANATION of the Causes of Variation between Expenditure and Grant

A.1.—The Supplementary provision taken to meet pay increases, &c., was not fully required. The expenditure includes an *ex gratia* payment of £1,000 to a British Government Director of the Suez Canal Company for services rendered to H.M. Government and also an *ex gratia* payment of £95 in respect of a transfer grant to an officer who returned to the United Kingdom after a period of service overseas but who did not take up duty thereafter.

A.2.—Excess due mainly to changes in representation abroad and also to increased incidental expenses.

A.4.—Includes £517 3s., the cost of gifts distributed by the Prime Minister during his Commonwealth tour.

B.2.—Expenditure on overseas travelling was less than anticipated.

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
CABINET OFFICE—contd.						
B.3.—Telegrams and Telephones						
Original £7,500						
Supplementary .. £1,000						
	8,500	8,305 11 2	194 8 10	—		
£	227,950	223,407 1 7	4,542 18 5	—		
WAR HISTORIES (CABINET OFFICE)						
C.1.—Salaries, &c.						
Original £79,517						
Supplementary .. £1,000						
	80,517	80,202 12 9	314 7 3	—		
C.2.—Travelling and Inci- dental Expenses ..	2,800	2,510 17 4	289 2 8	—		
C.3.—Telegrams and Telephones ..	3,000	3,522 12 3	—	522 12 3		
£	86,317	86,236 2 4	603 9 11	522 12 3		
OFFICE OF THE LORD PRESIDENT OF THE COUNCIL						
D.1.—Salaries, &c. ..	16,790	17,176 15 5	—	386 15 5		
D.2.—Travelling and Inci- dental Expenses ..	2,400	1,612 12 2	787 7 10	—		
£	19,190	19,789 7 7	787 7 10	386 15 5		
CHANCELLOR OF THE DUCHY OF LANCASTER						
E.1.—Salaries, &c.						
Original £15,057						
Supplementary .. £3,200						
	18,257	17,763 6 4	493 13 8	—		
E.2.—Travelling and Inci- dental Expenses ..	600	748 2 3	—	148 2 3		
£	18,857	18,511 8 7	493 13 8	148 2 3		
OFFICE OF THE MINISTER WITHOUT PORTFOLIO						
F.1.—Salaries, &c. ..	3,890	3,776 6 —	113 14 —	—		
F.2.—Travelling and Inci- dental Expenses ..	50	10 8 6	39 11 6	—		
£	3,940	3,786 14 6	153 5 6	—		

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

C.3.—Excess due to increased telephone charges.

D.2.—Saving due to the expenses of delegates to a Scientific Committee abroad being less than expected.

E.2.—Excess due to expenditure on incidental items not provided for in the Estimate.

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
CAPITAL ISSUES COMMITTEE						
G.1.—Salaries, &c.						
Original ..	£14,860					
Supplementary ..	£1,000					
	15,860	15,669 7 8	190 12 4	—		
G.2.—Travelling and Incidental Expenses ..						
	580	501 2 11	78 17 1	—		
£	16,440	16,170 10 7	269 9 5	—		
EXCHANGE CONTROL						
H.—Bank of England—Fee for Administration of Exchange Control £						
	950,000	950,000 - -	—	—		
UNITED KINGDOM TREASURY AND SUPPLY DELEGATION IN THE UNITED STATES OF AMERICA						
I.1.—Salaries, &c.						
Original ..	£110,390					
Less Supplementary	£1,500					
	108,890	107,549 17 3	1,340 2 9	—		
I.2.—Travelling and Incidental Expenses						
Original	£8,000					
Supplementary ..	£1,000					
	9,000	7,607 12 10	1,392 7 2	—		
I.3.—Postage, Telegrams, &c.						
	4,150	3,591 - 9	558 19 3	—		
£	122,040	118,748 10 10	3,291 9 2	—		
OFFICE OF PARLIAMENTARY COUNSEL						
J.1.—Salaries, &c.						
Original ..	£59,610					
Supplementary ..	£1,300					
	60,910	60,679 10 11	230 9 1	—		
J.2.—Fees to Counsel, &c.						
	100	—	100 - -	—		
J.3.—Travelling and Incidental Expenses ..						
	100	80 15 1	19 4 11	—		
£	61,110	60,760 6 -	349 14 -	—		

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

I.2.—Sterling expenditure on passages to and from the United States of America was less than expected.

I.3.—Saving due to less use of the cablegram service.

J.2.—No outside assistance was required.

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.		
UNIVERSITY GRANTS COMMITTEE						
K.1.—Salaries, &c.						
Original ..	£38,150					
Supplementary ..	£2,000					
	40,150	39,728 1 6	421 18 6	—		
K.2.—Travelling and Incidental Expenses ..	3,250	1,909 3 10	1,340 16 2	—		
	£ 43,400	41,637 5 4	1,762 14 8	—		
PAYMASTER GENERAL						
L.1.—Salaries, &c.						
Original ..	£407,000					
Supplementary ..	£7,000					
	414,000	413,973 - 11	26 19 1	—		
L.2.—Travelling and Incidental Expenses ..	7,800	8,308 3 4	—	508 3 4		
L.3.—Commission ..	350	509 18 8	—	159 18 8		
	£ 422,150	422,791 2 11	26 19 1	668 2 -		
EXCHEQUER OFFICE, SCOTLAND						
M.—Salaries, &c. ..	£ 31,680	31,325 12 8	354 7 4	—		
GROSS TOTAL						
Original ..	£3,468,292					
Supplementary ..	£148,000					
	£ 3,616,292	3,582,480 18 3	43,062 6 6	9,251 4 9		
Deduct—						
Z.—Appropriations in Aid	Estimated 117,000	Applied 117,000 - -				
NET TOTAL						
Original ..	£3,351,292					
Supplementary ..	£148,000					
	£ 3,499,292	3,465,480 18 3	Surplus to be surrendered £33,811 1 9			

Receipts payable to Exchequer		Estimated	Realised
		£	£ s. d.
(i) Receipts of classes authorised to be used as Appropriations in Aid .. .. .	.. .. .	117,000	130,572 16 1
(ii) Receipts of other classes .. .. .	.. .. .	12,500	12,848 6 5
Total .. .. .	.. .. .	£129,500	143,421 2 6
Appropriated in aid (Subhead Z) .. .. .	.. .. .		117,000 - -
Payable separately to Exchequer .. .. .	.. .. .		£26,421 2 6

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

K.2.—The travelling and subsistence expenses of members attending meetings were not as great as expected.

L.2.—Excess due to increased telephone charges.

L.3.—The increases in pensions necessarily increased the amount of commission payable on payments made abroad.

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	1,300	1,385
Fees (stamps) in connection with the registration of business names	400	329
Fees (stamps) in connection with the registration of companies and limited partnerships	11,000	13,625 (a)
Suez Canal Company : interest and dividends on qualifying shares and resident director's fees	1,000	911
Reimbursement of salaries of loaned officers	22,500	31,876 (b)
Surrender of payments made to Treasury officers for services to international organisations	7,900	8,535
Payment for services rendered to various non-Exchequer bodies	21,000	15,448 (c)
Contributions from certain other Departments towards cost of door-keeping and cleaning services	45,180	49,730 (d)
Repayment in respect of administrative expenses under the National Insurance Acts, 1946	4,592	5,445
Repayment of expenses incurred under the Tithe Act, 1936	160	160
Repayment for services rendered by the Treasury Medical Adviser	1,550	2,165
Miscellaneous	418	964
Total	£117,000	130,573
(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 9, page 120)	11,930	11,458
Interest on advances		472
Interest on, and repayment of, loan to Whitehall Luncheon Club :—		
Principal	570	782
Interest		134
Miscellaneous	—	2
Total	£12,500	12,848

Excess receipts due to :—

- (a) Increase in the number of companies registered.
 (b) A greater number of officers being on loan and to increases in remuneration.
 (d) Recovery from Departments of pay increases.

Deficiency in receipts due to :—

- (c) Services rendered by the United Kingdom Treasury and Supply Delegation in America being less than expected.

STATEMENT OF LOANS OUTSTANDING AT 31 MARCH 1958

	Outstanding 1 April 1957	Advances in year	Repayments in year	Outstanding 31 March 1958
	£	£	£	£
British Electricity Authority :—				
Advances from Vote of Credit (a)	1,921,769	—	187,047	1,734,722
Whitehall Luncheon Club (b)	4,029	—	782	3,247
TOTAL	£ 1,925,798	—	187,829	1,737,969

(a) Repayable with interest at 3½ per cent. by half-yearly annuities to March 1966.

(b) Repayable with interest at 3½ per cent. within 13 years from 1 January 1954.

Norman Brook,
Accounting Officer.

23 September 1958.

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.

E. G. Compton,
Comptroller and Auditor General.

WAR DAMAGE (PUBLIC UTILITY UNDERTAKINGS) ACCOUNT

(PURSUANT TO WAR DAMAGE (PUBLIC UTILITY UNDERTAKINGS, &C.)
ACT, 1949, 12, 13 & 14 GEO. 6, C. 36)

RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31 MARCH 1958

Receipts			Payments		
		£			£
Balance, 1 April 1957	..	..	126		
Sums recovered from Under- takings in accordance with the Orders made under Sec. 3 of the Act	..	..	..	Balance, 31 March 1958	..
			20		..
			<u>146</u>		<u>146</u>
			£146		£146

NOTE

An amount of £20, due to be recovered in 1958-59, was outstanding at 31 March 1958.

T. Padmore,
Accounting Officer.

10 June 1958.

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.

E. G. Compton,
Comptroller and Auditor General.

Exchequer and Audit Department,
20 November 1958.

PRIVY COUNCIL OFFICE

ACCOUNT of the sum expended, in the year ended 31 March 1958, 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.	34,915	32,951 12 10	1,963 7 2	—		
B.—Travelling and Incidental Expenses	500	848 8 2	—	348 8 2		
C.—Expenses under the Pharmacy Act, 1954	252	63 — —	189 — —	—		
D.—Telephone, &c., Services	600	618 14 1	—	18 14 1		
GROSS TOTAL . . . £	36,267	34,481 15 1	2,152 7 2	367 2 3		
	Estimated	Applied				
<i>Deduct—</i> Z.—Appropriations in Aid	1,850	1,850 — —				
NET TOTAL . . . £	34,417	32,631 15 1	Surplus to be surrendered £1,785 4 11			

Receipts payable to Exchequer		Estimated	Realised
		£	£ s. d.
Receipts authorised to be used as Appropriations in Aid . . . . .	.. ..	1,850	2,362 15 —
Appropriated in aid (Subhead Z) . . . . .	.. ..		1,850 — —
Payable separately to Exchequer . . . . .	.. ..		£ 512 15 —

EXPLANATION of the Causes of Variation between Expenditure and Grant

A.—Savings due to Secretary of State for Commonwealth Relations holding the office of Lord President without salary as such for several months (£2,291) and staff changes, &c. (£822) were partially offset by authorised increases in salary scales (£1,150).

B.—The increased expenditure was due to unforeseen foreign travel.

C.—One visitor attended the Pharmaceutical Society's examinations on six occasions only whereas provision was made for 12 visits. The other visitor, appointed late in the year on the death of his predecessor, did not attend.

Details of Receipts	Estimated	Realised
	£	£
Judicial fees	1,200	1,704
Expenses of administration of Cinematograph Fund	650	650
Miscellaneous	—	9
Total	£1,850	2,363

W. G. Agnew,
Accounting Officer.

7 August 1958.

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.

E. G. Compton,
Comptroller and Auditor General.

CHARITY COMMISSION

ACCOUNT of the sum expended, in the year ended 31 March 1958, 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 ..	£108,879					
Supplementary ..	£387					
	109,266	108,981 4 10	284 15 2	—		
B.—Travelling and Incidental Expenses	2,860	3,083 3 9	—	223 3 9		
GROSS TOTAL						
Original ..	£111,739					
Supplementary ..	£387					
	£ 112,126	112,064 8 7	284 15 2	223 3 9		
<i>Deduct—</i>						
Z.—Appropriations in Aid	Estimated	Applied				
Original ..	£2,700					
Less Supplementary ..	£100					
	2,600	2,600 — —				
NET TOTAL						
Original ..	£109,039					
Supplementary ..	£487					
	£ 109,526	109,464 8 7	Surplus to be surrendered			
			£61 11 5			

Receipts payable to the Exchequer	Estimated	Realised
	£	£ s. d.
Receipts authorised to be used as Appropriations in Aid (Fees, &c.)	2,600	2,740 8 7
Appropriated in aid (Subhead Z)		2,600 — —
Payable separately to Exchequer		£140 8 7

F. W. W. McCombe,
Accounting Officer.

23 September 1958.

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.

E. G. Compton,
Comptroller and Auditor General.

CIVIL SERVICE COMMISSION

ACCOUNT of the sum expended, in the year ended 31 March 1958, 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.
A.—Salaries, &c.							
Original ..	£335,275						
Supplementary ..	£11,750						
	347,025	345,653	1	—	1,371	19	—
B.—Fees to Assistant Examiners							
Original ..	£69,000						
Supplementary ..	£1,650						
	70,650	70,487	7	9	162	12	3
C.—Fees for Medical Examination of Candidates							
Original ..	£37,750						
Supplementary ..	£1,750						
	39,500	38,058	3	11	1,441	16	1
D.—Travelling and Subsistence Expenses							
Original ..	£27,900						
Supplementary ..	£1,100						
	29,000	29,389	1	6	—		389 1 6
E.—Telegraph and Telephone Services							
Original ..	£4,850						
Supplementary ..	£365						
	5,215	5,061	6	8	153	13	4
F.—Advertising, Rent and Incidental Expenses							
Original ..	£52,775						
Supplementary ..	£9,475						
	63,250	65,641	7	1	—		2,391 7 1
GROSS TOTAL							
Original ..	£528,550						
Supplementary ..	£26,090						
	£ 554,640	554,290	7	11	3,130	— 8	2,780 8 7
Deduct—		Estimated		Applied			
Z.—Appropriations in Aid							
Original ..	£59,000						
Supplementary ..	£3,050						
	62,050	62,050	—	—			
NET TOTAL							
Original ..	£469,550						
Supplementary ..	£23,040						
	£ 492,590	492,240	7	11	Surplus to be surrendered £349 12 1		

Receipts payable to Exchequer	Estimated	Realised	
	£	£	s. d.
(i) Receipts of classes authorised to be used as Appropriations in Aid	62,050	62,205	3 8
(ii) Receipts of other classes	—	1	10 -
Total		£62,206	13 8
Appropriated in aid (Subhead Z)		62,050	- -
Payable separately to Exchequer		£156	13 8

Details of Receipts	Estimated	Realised	
	£	£	
(i) Receipts of classes authorised to be used as Appropriations in Aid :—			
Fees paid by candidates attending examinations, &c.	45,100	45,707	
Agency fees	16,860	16,363	
Miscellaneous receipts	90	135	
Total	£62,050	£62,205	
(ii) Receipts of other classes :—			
Sale of unclaimed property left at examination centres	—		£2

L. N. Helsby,
Accounting Officer.

8 September 1958.

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.

E. G. Compton,
Comptroller and Auditor General.

EXCHEQUER AND AUDIT DEPARTMENT

ACCOUNT of the sum expended, in the year ended 31 March 1958, compared with the sum granted, for the salaries and expenses of the Department of the Comptroller and Auditor General.

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.						
<i>Original</i> .. £555,180						
<i>Supplementary</i> .. £12,720						
	567,900	564,988 1 4	2,911 18 8			—
B.—Travelling and Removal Expenses						
<i>Original</i> .. £33,390						
<i>Less Supplementary</i> .. £2,870						
	30,520	28,320 7 7	2,199 12 5			—
C.—Telephone, &c., Services	1,750	1,506 14 3	243 5 9			—
D.—Incidental Expenses						
<i>Original</i> .. £2,100						
<i>Less Supplementary</i> .. £350						
	1,750	1,628 17 5	121 2 7			—
GROSS TOTAL						
<i>Original</i> .. £592,420						
<i>Supplementary</i> .. £9,500						
	£ 601,920	596,444 - 7	5,475 19 5			—
Deduct—						
Z.—Appropriations in Aid						
<i>Original</i> .. £57,805						
<i>Supplementary</i> .. £1,500						
	59,305	59,305 - -				
NET TOTAL						
<i>Original</i> .. £534,615						
<i>Supplementary</i> .. £8,000						
	£ 542,615	537,139 - 7				
						Surplus to be surrendered £5,475 19 5

Receipts payable to Exchequer	Estimated	Realised
	£	£ s. d.
Receipts authorised to be used as Appropriations in Aid	59,305	61,543 8 9
Appropriated in aid (Subhead Z)		59,305 - -
Payable separately to Exchequer		£2,238 8 9

EXPLANATION of the Causes of Variation between Expenditure and Grant

- B.—Due to savings on local audits (£1,550) and to fewer removals than anticipated (£650).
 C.—Due mainly to a saving on trunk calls (£160).
 D.—Due mainly to a saving on the cost of staff training (£90).

	Details of Receipts	Estimated	Realised
Audit fees :—		£	£
Insurance Funds		31,250	32,799
Other Accounts		28,040	28,718
Miscellaneous		15	26
	Total	£59,305	61,543

(a) Excess receipts due mainly to an increase in fees consequent on increased costs of audit.

E. G. Compton,
Accounting Officer and
Comptroller and Auditor General.

22 October 1958.

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

Norman Brook,
Auditor of the Civil List.

Treasury,
16 December 1958.

FRIENDLY SOCIETIES REGISTRY

ACCOUNT of the sum expended, in the year ended 31 March 1958, 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)	88,480	88,170 3 6	309 16 6	—	—	—
B.—Salaries, &c. (Scotland) ..	3,160	3,126 - 4	33 19 8	—	—	—
C.—Travelling and Incidental Expenses	2,390	2,224 14 4	165 5 8	—	—	—
D.—Telephone, &c., Services	1,250	1,328 17 5	—	78 17 5	—	—
GROSS TOTAL £	95,280	94,849 15 7	509 1 10	78 17 5	—	—
<i>Deduct—</i>	Estimated	Applied				
Z.—Appropriations in Aid ..	4,500	4,500 - -				
NET TOTAL £	90,780	90,349 15 7	Surplus to be surrendered £430 4 5			

Receipts payable to Exchequer	Estimated	Realised
	£	£ s. d.
Receipts authorised to be used as Appropriations in Aid	4,500	4,598 18 11
Appropriated in aid (Subhead Z)		4,500 - -
Payable separately to Exchequer ..		£98 18 11

EXPLANATION of the Causes of Variation between Expenditure and Grant

C.—Savings mainly in respect of travelling expenses.

D.—Excess due to increased rental and cost of calls being higher than expected.

GOVERNMENT ACTUARY

ACCOUNT of the sum expended, in the year ended 31 March 1958, 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.	62,502	60,860 10 6	1,641 9 6	—
B.—Travelling and Incidental Expenses	1,138	940 2 10	197 17 2	—
GROSS TOTAL	63,640	61,800 13 4	1,839 6 8	—
<i>Deduct—</i>	<i>Estimated</i>	<i>Applied</i>		
Z.—Appropriations in Aid	27,560	27,560 — —	Surplus to be surrendered	
NET TOTAL	36,080	34,240 13 4	£1,839 6 8	

	Receipts payable to Exchequer	
	Estimated	Realised
	£	£ s. d.
Receipts authorised to be used as Appropriations in Aid	27,560	30,707 19 10
Appropriated in aid (Subhead Z)		27,560 — —
Payable separately to Exchequer		£3,147 19 10

EXPLANATION of the Causes of Variation between Expenditure and Grant

A.—Savings due to retirements, transfers, &c., and to vacancies remaining unfilled ; partly offset by cost of pay increases.

B.—Saving due to expenditure on travelling and external training being less than expected.

Details of Receipts	Estimated	Realised
	£	£
Repayment for actuarial services :—		
Other Commonwealth Governments, &c.	6,300	11,025(a)
National Boards, &c.	7,000	7,082
National Insurance Fund and Industrial Injuries Fund	14,260	12,600(a)
Miscellaneous	—	1
Total	£27,560	30,708

(a) It is difficult to estimate receipts closely.

11 July 1958.

H. Tetley,
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.

E. G. Compton,
Comptroller and Auditor General.

GOVERNMENT CHEMIST

ACCOUNT of the sum expended, in the year ended 31 March 1958, 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
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, &c.	327,778	325,332 12 6	2,445 7 6	—
B.—Chemicals, Apparatus, &c.	15,335	14,736 12 4	598 7 8	—
C.—Travelling and Incidental Expenses	6,500	6,749 18 4	—	249 18 4
GROSS TOTAL .. £	349,613	346,819 3 2	3,043 15 2	249 18 4
<i>Deduct—</i>	<i>Estimated</i>	<i>Applied</i>		
Z.—Appropriations in Aid ..	1,400	1,400 - -		
NET TOTAL .. £	348,213	345,419 3 2	Surplus to be surrendered £2,793 16 10	

Receipts payable to Exchequer	Estimated	Realised
	£	£ s. d.
Receipts authorised to be used as Appropriations in Aid	1,400	1,826 11 3
Appropriated in aid (Subhead Z)		1,400 - -
Payable separately to Exchequer		£426 11 3

EXPLANATION of the Causes of Variation between Expenditure and Grant

- A.—Savings due to a reduction in staff and to unfilled vacancies.
 B.—Savings due to economies in the use of apparatus and chemicals.
 C.—Excess due to the unexpected increase in the amount of travelling undertaken by officers appearing as expert witnesses for the Crown.

Details of Receipts								Estimated	Realised	
								£	£	
Fees for analyses	..	..	..	..	..	..	..	1,400	1,591(a)
Miscellaneous	..	..	..	..	..	..	..	—	236
Total								<u>£1,827</u>

(a) The number of samples to be examined cannot be accurately estimated.

G. M. Bennett,
Accounting Officer.

17 July 1958.

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.

E. G. Compton,
Comptroller and Auditor General.

GOVERNMENT HOSPITALITY

ACCOUNT of the sum expended, in the year ended 31 March 1958, 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)	£	£ s. d.	£	s. d.	£	s. d.
Original ..	£55,000					
Supplementary ..	£8,500					
	65,500	63,493 2 4	6	17 8	—	
Surplus to be surrendered ..			£6 17 8			

GRANT IN AID ACCOUNT

Receipts			Payments		
	£	s. d.		£	s. d.
Balance, 1 April 1957 ..	3,359	15 -	Expenditure ..	64,337	11 9
Grant in Aid, 1957-58 ..	63,493	2 4			
Miscellaneous receipts ..	1,335	7 4	Balance, 31 March 1958 ..	3,850	12 11
	£68,188	4 8		£68,188	4 8

The following is a statement of the heads under which expenditure was incurred in 1957-58 :-

	£
Commonwealth Prime Ministers' Conference	17,812
Visit of Canadian Trade Delegation	8,493
Visit of H.R.H. The Crown Prince of the Yemen	1,675
Visit of Burmese Parliamentary Delegation	1,286
Visit of Polish Parliamentary Delegation	1,259
Malayan Constitution Conference	1,247
Visit of Chief Minister of Singapore	1,183
Visit of Baghdad Pact Committee	1,155
Visit of Secretary General of North Atlantic Treaty Organisation	1,142
Visit of Turkish Parliamentary Delegation	974
American Bar Association	951
International Association of Navigational Congresses	900
Operation Croix de Lorraine	681
Visit of Prime Minister of Federation of Rhodesia and Nyasaland	654
Visit of Indian Finance Ministers	604
Other visits of various foreign representatives, missions, &c.	14,552
Wines, spirits, cigars and cigarettes	8,715
Administrative expenses	196
Incidental expenses	859
Total	£64,338

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 £9,276 for the year 1957-58.

Norman Brook,
Accounting Officer.

13 August 1958.

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.

E. G. Compton,
Comptroller and Auditor General.

THE ROYAL MINT

ACCOUNT of the sum expended, in the year ended 31 March 1958, 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.	£	s. d.
A.—Salaries, Wages, &c.	510,000	529,431 9 10	—		19,431	9 10
B.—Police	10,500	12,408 9 10	—		1,908	9 10
C.—Incidental Expenses (Office)	300	265 - 3	34	19 9	—	
D.—Telephone, &c., Services	2,450	2,594 16 -	—		144	16 -
E.—Machinery: Purchase and Replacement	25,000	16,324 16 9	8,675	3 3	—	
F.—Incidental Expenses (Manufacturing) ..	75,000	74,997 9 -	2	11 -	—	
G.—Gold and Silver Bullion	100	677 7 5	—		577	7 5
H.—Purchase of Metals ..	950,000	945,353 14 7	4,646	5 5	—	
I.—Expenses of Coin Distribution and Withdrawal ..	200,000	136,585 9 1	63,414	10 11	—	
J.—Withdrawal of Mixed Coin for Extraction of Silver (net)	8,000,000	7,424,393 19 8	575,606	- 4	—	

EXPLANATION of the Causes of Variation between Expenditure and Grant

A.—There was a general rise in salaries and wages and in addition the staff was expanded towards the end of the year to provide for the manufacture of sovereigns.

B.—The sum payable for administration, &c., was reassessed after the Estimate was prepared.

D.—Telephone charges were increased during the year.

E.—Some items of machinery expected to be delivered during the year were delayed.

G.—The excess is due to the purchase of impounded counterfeit sovereigns (H.F. 76/275/010).

I.—Expenditure for the carriage of coin was overestimated.

J.—The amount of United Kingdom coin repatriated from the Sudan was less than expected.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£ s. d.	£ s. d.	£ s. d.
K.—Refining of Silver ..	74,000	83,201 - 3	—	9,201 - 3
L.—Withdrawal of Bronze and Nickel-Brass Coin	300,000	173,154 11 -	126,845 9 -	—
M.—Losses and Compensation	—	3,607 3 6	—	3,607 3 6
GROSS TOTAL .. £	10,147,350	9,402,995 7 2	779,224 19 8	34,870 6 10
			Surplus of Gross Estimate over Expenditure £744,354 12 10	
	Estimated	Applied	Difference between Estimated and Applied Appropriations in Aid £744,254 12 10	
Deduct— Z.—Appropriations in Aid	10,147,250	9,402,995 7 2		
NET TOTAL .. £	100	—	Net Surplus to be surrendered £100	

Receipts payable to Exchequer	Estimated		Realised	
	£	£ s. d.	£	£ s. d.
Receipts of classes authorised to be used as Appropriations in Aid	16,650,000	18,513,115 17 1		
Amount authorised to be appropriated in aid (Subhead Z)	10,147,250	9,402,995 7 2		
Payable separately to Exchequer	£6,502,750	9,110,120 9 11		

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

K.—Refining charges have increased as the charges vary inversely with the current prices of copper, which were lower than when the Estimate was prepared.

L.—The surplus of pennies in circulation, which had persisted since 1949, dissolved during the year.

M.—Losses and Compensation :—

(i) Two cases of coin lost in transit, one of £500 and one of £3 13s. (H.F. 76/012)	£ 504
(ii) One case of compensation for injury at work (P. 492746)	3,100
(iii) One case of compensation for damaged clothing (E.D./49/15/01)	3
Total	£3,607

Details of Receipts	Estimated	Realised
	£	£
Z.1.—Sale of silver from coin withdrawn	4,700,000	4,739,130
Z.2.—Face value of new cupro-nickel coin issued	11,000,000	12,440,211
Z.3.—Face value of bronze coin issued	50,000	104,465
Z.4.—Face value of nickel-brass coin issued	400,000	331,200
Z.5.—Receipts from coinages for other Governments, and from medals, and miscellaneous receipts	500,000	898,110
Total	<u>£16,650,000</u>	<u>18,513,116</u>

Z.2.—The demand for additional white metal currency during the year was greater than expected.

Z.3.—The demand for halfpence during the year was exceptionally high.

Z.4.—The demand for nickel-brass threepences declined during the year.

Z.5.—Coinages executed for overseas Governments have substantially exceeded expectations.

NOTES

Stocktaking of general stores items showed deficiencies of £1,636 and surpluses of £1,418 (H.F. 70/596/01).

Stocktaking of metals revealed surpluses valued at £107 and deficiencies of £67 (H.F. 70/596/02).

J. H. James,
Accounting Officer.

20 October 1958.

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.

E. G. Compton,
Comptroller and Auditor General.

NATIONAL DEBT OFFICE

ACCOUNT of the sum expended, in the year ended 31 March 1958, 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.						
<i>Original</i> £45,410						
<i>Supplementary</i> £2,660						
	48,070	47,880 17 4	189 2 8	—		
B.—Incidental Expenses						
<i>Original</i> £900						
<i>Supplementary</i> £95						
	995	945 11 3	49 8 9	—		
C.—Telephone, &c., Services						
<i>Original</i> £350						
<i>Less Supplementary</i> £35						
	315	311 18 —	3 2 —	—		
GROSS TOTAL						
<i>Original</i> £46,660						
<i>Supplementary</i> £2,720						
	49,380	49,138 6 7	241 13 5	—		
			Surplus of Gross Estimate over Expenditure £241 13 5			
<i>Deduct—</i>	Estimated	Applied				
Z.—Appropriations in Aid						
<i>Original</i> £46,560						
<i>Supplementary</i> £2,710						
	49,270	49,138 6 7	Difference between Estimated and Applied Appropriations in Aid £131 13 5			
NET TOTAL						
<i>Original</i> £100						
<i>Supplementary</i> £10						
	110	—	Net Surplus to be surrendered £110			

Receipts payable to Exchequer	Estimated	Realised
	£	£ s. d.
Receipts of classes authorised to be used as Appropriations in Aid ..	49,385	50,201 18 3
Amount authorised to be appropriated in aid (Subhead Z)	49,270	49,138 6 7
Payable separately to Exchequer	£115	1,063 11 8

Details of Receipts	Estimated	Realised
	£	£
Management Expenses :—		
Savings Banks, Immediate and Deferred Annuities and Government Insurance	3,380	3,380
Post Office Savings Banks Fund	2,700	2,700
Fund for the Banks for Savings	23,850	23,850
Commission on Post Office Register Account transactions	5,425	5,312
Pensions commutation fees	11,415	12,381(a)
Repayment of cost of services rendered in connection with :—		
National Insurance Fund	2,380	2,340
Industrial Injuries Fund	235	235
Miscellaneous	—	4
Total	<u>£49,385</u>	<u>50,202</u>

(a) Receipts under this heading cannot be closely forecast.

G. D. Kirwan,
Accounting Officer.

19 May 1958.

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.

E. G. Compton,
Comptroller and Auditor General.

NATIONAL SAVINGS COMMITTEE

ACCOUNT of the sum expended, in the year ended 31 March 1958, 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.
A.—Salaries, &c.	493,950	500,173	11	5	—	6,223	11 5
B.—Travelling, &c., Expenses	58,000	54,784	16	10	3,215	3 2	—
C.—Incidental Expenses	9,500	7,482	17	10	2,017	2 2	—
D.—Telephone, &c., Services	12,000	12,360	12	6	—	360	12 6
E.—Expenses of Voluntary Organisation	116,000	96,524	1	7	19,475	18 5	—
F.—Advertising and Other Publicity	518,000	517,100	15	7	899	4 5	—
G.—Losses and Compensation	—	2,090	1	9	—	2,090	1 9
TOTAL	£ 1,207,450	1,190,516	17	6	25,607	8 2	8,674 5 8
Surplus to be surrendered					£16,933 2 6		

Receipts payable to Exchequer

	£	s.	d.
Amounts charged to Vote in prior years, since recovered	71	16	11
Recovery of cleaning and common service charges	842	8	6
Sales of surplus stores, &c.	1,353	14	—
Private telephone calls	112	16	8
On account of cash balances surrendered by dissolved Savings Groups	200	—	—
Miscellaneous	29	2	1
Total	£2,609	18	2

EXPLANATION of the Causes of Variation between Expenditure and Grant

A.—Overspending due to general pay awards offset by savings on vacancies.

B.—Saving effected in respect of subsistence due to staff vacancies and in repairs and maintenance of official cars.

C.—Saving effected in regional expenditure.

E.—Saving due to the closure of some Savings Centres, many Local Committees underspending their grants, and to less expenditure than anticipated on the industrial drive.

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

G.—Miscellaneous losses by Savings Groups, &c. :—	£
(1) Losses due to theft, fraud, &c. :—	
(i) Three cases of burglary (£1, £75 and £103). Police investigated without result (HF/J 174, 167 and 175)	179
(ii) One case of misappropriation by a Group Secretary. The Secretary was prosecuted and fined. Treasury Solicitor is effecting recovery by instalments (HF/J 163) ..	415
(iii) Sums not exceeding £50 written off under delegated powers (107 cases)	555
(2) Other losses and compensation :—	
(i) Payments in respect of car accidents written off under delegated powers (two cases)	6
(ii) Miscellaneous :—	
(a) Sums written off with Treasury authority (two cases, £7 and £35) (HF/J 166 and 169)	42
(b) Sums not exceeding £50 written off under delegated powers (387 cases). Losses totalled £907 of which £14 was recovered	893
	<u>£2,090</u>

E. C. H. Jones,
Accounting Officer.

30 September 1958.

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.

E. G. Compton,
Comptroller and Auditor General.

PUBLIC RECORD OFFICE

ACCOUNT of the sum expended, in the year ended 31 March 1958, 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 ..	£131,097					
Supplementary ..	£2,224					
	133,321	132,725 17 11	595 2 1	—		
B.—Travelling and Incidental Expenses ..	2,065	1,675 18 10	389 1 2	—		
C.—Telephone, &c., Services						
Original ..	£3,400					
Supplementary ..	£700					
	4,100	3,955 14 7	144 5 5	—		
GROSS TOTAL						
Original ..	£136,562					
Supplementary ..	£2,924					
	£ 139,486	138,357 11 4	1,128 8 8	—		
	Estimated	Applied				
<i>Deduct—</i>						
Z.—Appropriations in Aid						
Original ..	£12,250					
Supplementary ..	£2,914					
	15,164	15,164 - -				
NET TOTAL						
Original ..	£124,312					
Supplementary ..	£10					
	£ 124,322	123,193 11 4		Surplus to be surrendered £1,128 8 8		

Receipts payable to Exchequer	Estimated	Realised
	£	£ s. d.
Receipts authorised to be used as Appropriations in Aid ..	15,164	17,312 9 9
Appropriated in aid (Subhead Z) ..		15,164 - -
Payable separately to Exchequer ..		£2,148 9 9

EXPLANATION of the Causes of Variation between Expenditure and Grant

B.—Savings due to economies in travelling and subsistence allowances (£398), clothing (£94), window cleaning (Branch Repositories) (£22) and on miscellaneous expenses (£19) ; modified by excess on running costs of motor vehicle (£144).

Details of Receipts	Estimated	Realised
	£	£
Fees (stamps) for searches, &c.	12,414	12,662
Recovery of wages of staff engaged on microphotography for Commonwealth countries	2,250	3,229(a)
Positive films for Australia and New Zealand	500	1,403(b)
Miscellaneous	—	18
Total	£15,164	17,312

(a) Increase due to higher rates of pay granted to Photoprinters from 1 April 1956, and consequent arrears, &c.

(b) Due to increased demand for positive films.

D. L. Evans,
Accounting Officer.

24 June 1958.

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.

E. G. Compton,
Comptroller and Auditor General.

PUBLIC WORKS LOAN COMMISSION

ACCOUNT of the sum expended, in the year ended 31 March 1958, 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	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, &c.	53,855	49,431 13 9	4,423 6 3			—
B.—Travelling and Incidental Expenses	700	456 11 1	243 8 11			—
C.—Telephone, &c., Services	413	321 2 11	91 17 1			—
GROSS TOTAL . . . £	54,968	50,209 7 9	4,758 12 3			—
			Surplus of Gross Estimate over Expenditure £4,758 12 3			
<i>Deduct—</i>	Estimated	Applied	Difference between Estimated and Applied Appropriations in Aid £4,658 12 3			
Z.—Appropriations in Aid . .	54,868	50,209 7 9				
NET TOTAL £	100	—	Net Surplus to be surrendered £100			

Receipts payable to Exchequer	Estimated		Realised	
	£	s. d.	£	s. d.
Receipts of classes authorised to be used as Appropriations in Aid (Fees, &c.)	400,000		233,651 16	— ^(a)
Amount authorised to be appropriated in aid (Subhead Z)	54,868		50,209 7 9	
Payable separately to Exchequer	£345,132		183,442 8 3	

(a) It was estimated that the sum of £200,000,000 would be advanced during the year, but advances amounted to £116,542,965, with a consequent decrease in the amount of the fees payable.

EXPLANATION of the Causes of Variation between Expenditure and Grant

A.—Saving due to staff economies (£5,635), overtime (£100) and employer's share of National Insurance (£184), partially offset by increases under various pay awards (£1,496).

B.—Savings on Commissioners' travelling expenses and on legal work performed by agents.

J. W. Roberts,
Accounting Officer.

20 August 1958.

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.

E. G. Compton,
Comptroller and Auditor General.

ROYAL COMMISSIONS, &c.

ACCOUNT of the sum expended, in the year ended 31 March 1958, 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.
A.—Historical Manuscripts						
Original	£13,975					
Supplementary.. ..	£1,500					
	15,475	14,610 12 8	864	7 4	—	
B.—Ancient Monuments (Scotland)	14,570	13,702 18 8	867	1 4	—	
C.—Ancient Monuments (Wales and Monmouthshire)	12,530	12,041 18 6	488	1 6	—	
D.—Ancient Monuments (England)						
Original	£42,300					
Supplementary.. ..	£2,000					
	44,300	43,694 17 5	605	2 7	—	
E.—Scottish Savings	77,930	77,441 3 5	488	16 7	—	
F.—Treasury Pool of Shorthand Writers						
Original	£15,210					
Supplementary.. ..	£1,500					
	16,710	16,481 9 10	228	10 2	—	
G.—Royal Fine Art (England)	4,100	4,461 5 6	—		361	5 6
H.—Royal Fine Art (Scotland)	220	359 11 8	—		139	11 8
I.—War Works	2,150	1,989 8 9	160	11 3	—	
J.—St. Andrews University Statutory Commission	350	298 5 7	51	14 5	—	
K.—Law Relating to Mental Illness and Mental Deficiency						
Original	£3,010					
Less Supplementary	£1,870					
	1,140	1,047 18 8	92	1 4	—	
L.—Common Land	8,310	8,238 18 4	71	1 8	—	

SUMMARY—*contd.*

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
M.—Administrative Tribunals and Enquiries						
<i>Original</i> £3,000						
<i>Less Supplementary</i> .. £870						
	2,130	2,124 7 -	5 13 -			
N.—Civil Service Pay Research Unit						
<i>Original</i> £39,560						
<i>Supplementary</i> £1,800						
	41,360	40,847 10 9	512 9 3			
O.—Commissions not specifically provided for						
<i>Original</i> £13,185						
<i>Less Supplementary</i> .. £9,760						
	3,425	1,884 12 8	1,540 7 4			
P.—Doctors' and Dentists' Remuneration						
<i>Supplementary</i>	7,000	7,322 16 6		322 16 6		
Q.—Council on Prices, Productivity and Incomes						
<i>Supplementary</i>	2,800	2,691 18 5	108 1 7			
R.—Local Government in the Greater London Area						
<i>Supplementary</i>	2,000	1,770 5 6	629 14 6			
TOTAL						
<i>Original</i> £250,400						
<i>Supplementary</i> £6,500						
	£ 256,900	251,009 19 10	6,713 13 10	823 13 8		
			Surplus to be surrendered £5,890 - 2			

	Estimated	Realised
	£	£ s. d.
Receipts payable to Exchequer	—	1,012 2 8

DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT

Service	Grant	Expenditure		Expenditure compared with Grant			
				Less than Granted		More than Granted	
	£	£	s.	d.	£	s.	d.
HISTORICAL MANUSCRIPTS							
A.1.—Salaries, &c.							
<i>Original</i> ..	£12,625						
<i>Supplementary</i> ..	£1,500						
	14,125	13,658	8	11	466	11	1
A.2.—Travelling and Incidental Expenses ..	1,350	952	3	9	397	16	3
ANCIENT MONUMENTS (SCOTLAND)							
B.1.—Salaries, &c.	11,410	11,230	12	10	179	7	2
B.2.—Travelling and Incidental Expenses ..	3,160	2,472	5	10	687	14	2
ANCIENT MONUMENTS (WALES AND MONMOUTHSHIRE)							
C.1.—Salaries, &c.	10,180	10,332	18	11	—		152 18 11
C.2.—Travelling and Incidental Expenses ..	2,350	1,708	19	7	641	—	5
ANCIENT MONUMENTS (ENGLAND)							
D.1.—Salaries, &c.							
<i>Original</i> ..	£35,500						
<i>Supplementary</i> ..	£2,000						
	37,500	37,231	10	11	268	9	1
D.2.—Travelling and Incidental Expenses ..	6,800	6,463	6	6	336	13	6
SCOTTISH SAVINGS							
E.1.—Salaries, &c.							
<i>Original</i> ..	£35,080						
<i>Supplementary</i> ..	£1,300						
	36,380	36,238	19	10	141	—	2
E.2.—Travelling and Incidental Expenses ..	6,850	6,038	4	7	811	15	5
E.3.—Expenses of Local Committees	1,000	689	6	11	310	13	1

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.—Saving due partly to a vacancy in the staff remaining unfilled for part of the year and partly to bad weather.

C.2.—An unfilled vacancy for an investigator resulted in a saving on travelling.

E.2.—Saving partly due to a curtailment in the number attending the annual conference and partly to economies effected in the use of telephones.

E.3.—Saving due to the cancellation of a rally in Glasgow and to a reduced number of smaller rallies.

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.
E.4.—Advertising and other Publicity						
<i>Original</i> .. £35,000						
<i>Less Supplementary</i> .. £1,300						
	33,700	34,474 12 1	—		774 12 1	
TREASURY POOL OF SHORT- HAND WRITERS						
F.1.—Salaries, &c.						
<i>Original</i> .. £14,710						
<i>Supplementary</i> .. £1,500						
	16,210	15,903 14 5	306 5 7		—	
F.2.—Travelling and Inci- dental Expenses ..	500	577 15 5	—		77 15 5	
ROYAL FINE ART (ENGLAND)						
G.1.—Salaries, &c. ..	3,500	3,776 10 2	—		276 10 2	
G.2.—Travelling and Inci- dental Expenses ..	600	684 15 4	—		84 15 4	
ROYAL FINE ART (SCOTLAND)						
H.1.—Salaries, &c. ..	170	210 16 8	—		40 16 8	
H.2.—Travelling and Inci- dental Expenses ..	50	148 15 —	—		98 15 —	
WAR WORKS						
I.1.—Salaries, &c. ..	1,900	1,789 — —	111 — —		—	
I.2.—Travelling and Inci- dental Expenses ..	250	200 8 9	49 11 3		—	
ST. ANDREWS UNIVERSITY STATUTORY COMMISSION						
J.1.—Salaries, &c. ..	250	250 — —	—		—	
J.2.—Travelling and Inci- dental Expenses ..	100	48 5 7	51 14 5		—	
LAW RELATING TO MENTAL ILLNESS AND MENTAL DEFICIENCY						
K.1.—Salaries, &c.						
<i>Original</i> .. £2,660						
<i>Less Supplementary</i> .. £1,800						
	860	771 11 8	88 8 4		—	
K.2.—Travelling and Inciden- tal Expenses						
<i>Original</i> .. £350						
<i>Less Supplementary</i> .. £70						
	280	276 7 —	3 13 —		—	

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

H.1.—Excess due to increase of allowance.

H.2.—Excess due to an increase in the number of visits outside Edinburgh in connection with road lighting schemes.

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.	
COMMON LAND						
L.1.—Salaries, &c.	6,250	6,467 11 9	—		217 11 9	
L.2.—Travelling and Incidental Expenses	1,960	1,771 6 7	188 13 5		—	
L.3.—Shorthand Writing	100	—	100 — —		—	
ADMINISTRATIVE TRIBUNALS AND ENQUIRIES						
M.1.—Salaries, &c.						
Original £2,600						
Less Supplementary .. £780						
	1,820	1,820 16 6	—		16 6	
M.2.—Travelling and Incidental Expenses						
Original £400						
Less Supplementary .. £90						
	310	303 10 6	6 9 6		—	
CIVIL SERVICE PAY RESEARCH UNIT						
N.1.—Salaries, &c.						
Original £36,560						
Supplementary £1,800						
	38,360	38,038 16 10	321 3 2		—	
N.2.—Travelling and Incidental Expenses	3,000	2,808 13 11	191 6 1		—	
O.—Commissions not specifically provided for						
Original £13,185						
Less Supplementary .. £9,760						
	3,425	1,884 12 8	1,540 7 4		—	
DOCTORS' AND DENTISTS' REMUNERATION						
P.1.—Salaries, &c.						
Supplementary	6,000	6,236 9 —	—		236 9 —	
P.2.—Travelling and Incidental Expenses						
Supplementary	1,000	1,086 7 6	—		86 7 6	
COUNCIL ON PRICES, PRODUCTIVITY AND INCOMES						
Q.1.—Salaries, &c.						
Supplementary	2,600	2,445 5 8	154 14 4		—	
Q.2.—Travelling and Incidental Expenses						
Supplementary	200	246 12 9	—		46 12 9	

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

L.3.—The services of outside verbatim reporters were not required.

O.—The provision is necessarily conjectural.

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.
LOCAL GOVERNMENT IN THE GREATER LONDON AREA				
R.1.—Salaries, &c. <i>Supplementary</i>	2,000	1,680 6 8	319 13 4	—
R.2.—Travelling and Incidental Expenses <i>Supplementary</i>	400	89 18 10	310 1 2	—

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

R.1.—It was not necessary to appoint the full complement of staff provided in the Estimate.

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

Details of Receipts	£	£
Ancient Monuments (England) Commission :—		
Sale of photographs	71	
Sale of photographic slides	2	
Private telephone calls	7	
Miscellaneous	1	
	—	81
Treasury Pool of Shorthand Writers :—		
Repayment for services rendered to outside bodies, &c.		521
Scottish Savings Committee :—		
Surrender of unclaimed balances in respect of dissolved and other associations	400	
Private telephone calls	4	
	—	404
Royal Fine Art (England) Commission :—		
Private cables		1
Civil Service Pay Research Unit :—		
Private telephone calls	1	
Sale of meal vouchers	2	
	—	3
Other Royal Commissions :—		
Private telephone calls		2
Total ..		<u>£1,012</u>

Commissions not specifically provided for—Subhead O

	Salaries, &c. £	Travelling Expenses, &c. £	Total £
Civil Service Committee for Northern Ireland	100	—	100
Museums and Galleries Standing Commission	742	45	787
Awards to Inventors	998	—	998
	<u>£1,840</u>	<u>45</u>	<u>1,885</u>

EXPENDITURE from the Vote for Royal Commissions, &c., on Royal Commissions and Committees appointed before 1957-58 on account of which payments were made during the year 1957-58

Commission or Committee and year of appointment	Expenditure to 31 March 1958
1869-70	£
Historical Manuscripts	194,988
1907-08	
Ancient Monuments (Scotland)	164,637
1908-09	
Ancient Monuments (Wales and Monmouthshire)	126,687
Ancient Monuments (England)	449,614
1916-17	
Scottish Savings*	1,149,458
1921-22	
Civil Service Committee for Northern Ireland	4,343
1924-25	
Royal Fine Art (England)	59,911
1927-28	
Royal Fine Art (Scotland)	4,052
1930-31	
Museums and Galleries Standing Commission	8,216
1945-46	
War Works	19,583
1946-47	
Awards to Inventors	75,740
1953-54	
St. Andrews University Statutory Commission	2,273
Law relating to Mental Illness and Deficiency	17,277
1955-56	
Committee on Administrative Tribunals and Enquiries	10,230
Common Land	17,979
1956-57	
Doctors' and Dentists' Remuneration	7,347

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

T. Padmore,
Accounting Officer.

11 September 1958.

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.

E. G. Compton,
Comptroller and Auditor General.

SECRET SERVICE

ACCOUNT of the sum expended, in the year ended 31 March 1958, 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	4,968,993	10	-	31,006	10	-
		Surplus to be surrendered			£31,006	10	-

Norman Brook,
Accounting Officer.

13 August 1958.

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

E. G. Compton,
Comptroller and Auditor General.

SILVER

ACCOUNT of the sum expended, in the year ended 31 March 1958, compared with the sum granted, for the expenses of handling, storage and shipment of silver.

Service	Grant	Expenditure		Expenditure compared with Grant			
				Less than Granted		More than Granted	
	£	£	s. d.	£	s. d.	£	s. d.
Handling and Storage Charges							
Original ..	£10,000						
Supplementary ..	£425						
	10,425	10,424	- 10	19	2	—	
Surplus to be surrendered				£- 19 2			

Receipts payable to Exchequer	Estimated	Realised
	£	£ s. d.
Receipts in respect of silver supplied to Fiji, British Guiana and the Seychelles during the war	72,900	71,629 12 9

T. Padmore,
Accounting Officer.

26 August 1958.

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.

E. G. Compton,
Comptroller and Auditor General.

TITHE REDEMPTION COMMISSION

ACCOUNT of the sum expended, in the year ended 31 March 1958, 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.
A.—Salaries, &c.	318,400	309,617	13	4	8,782	6	8
B.—Travelling, &c., Expenses	750	186	9	—	563	11	—
C.—Telephone, &c., Services	1,500	1,501	11	3	—	1	11 3
D.—Apportionment and Redemption	6,000	2,475	5	3	3,524	14	9
E.—Legal Expenses of Collection	19,000	10,941	11	6	8,058	8	6
F.—Miscellaneous Expenses . .	250	339	8	—	—	89	8 —
GROSS TOTAL	£ 345,900	325,061	18	4	20,929	— 11	90 19 3
					Surplus of Gross Estimate over Expenditure £20,838 1 8		
	Estimated	Realised			Deficiency of Appropriations in Aid realised £20,738 1 8		
<i>Deduct—</i> Z.—Appropriations in Aid . .	345,800	325,061	18	4	Net Surplus to be surrendered £100		
NET TOTAL	£ 100	—					

EXPLANATION of the Causes of Variation between Expenditure and Grant

- A.—Savings due to reductions in staff.
 B.—Less survey work was required than was anticipated.
 D.—Due to the reduction in the size and number of cases involving survey.
 E.—Legal proceedings were necessary in fewer cases—probably due to the increase in County Court fees which took effect on 1 January 1957.

Details of Receipts	Estimated	Realised
	£	£
Expenses repayable and other miscellaneous receipts	100	16
Issues from the Redemption Annuities Account	345,700	325,046 (a)
Total	£345,800	325,062

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

3 September 1958.

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.

E. G. Compton,
Comptroller and Auditor General.

MISCELLANEOUS EXPENSES

ACCOUNT of the sum expended, in the year ended 31 March 1958, 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.	4,040	4,206 12 10	—		166 12 10	
B.—Honours and Dignities— Expenses	30,180	28,557 5 2	1,622 14 10		—	
C.—Charges formerly on the Hereditary Revenue of Scotland	1,086	1,119 - 2	—		33 - 2	
D.—Miscellaneous Allowances	1,095	1,094 15 8		4 4	—	
E.—Commonwealth Parlia- mentary Association (Grant in Aid)						
Original £15,500						
Supplementary £2,000						
	17,500	17,500 - -	—		—	
F.1.—Inter-Parliamentary Un- ion (Grant in Aid)	11,500	11,500 - -	—		—	
F.2.—Inter-Parliamentary Un- ion—Expenses of Conference	12,000	11,847 18 5	152 1 7		—	
G.—Civil Service Sports Council (Grant in Aid)						
Original £70,000						
Less Supplementary £1,990						
	68,010	63,505 - -	4,505 - -		—	
H.—Civil Service Sports Council (Loan)	10,000	10,000 - -	—		—	
I.—Civil Service Benevolent Fund (Grant in Aid)	10,940	10,940 - -	—		—	
J.—Refund of Purchase Tax paid by the Royal Household on Purchases for State or Ceremonial Purposes	3,500	3,414 9 7	85 10 5		—	
K.—History of Parliament Trust (Grant in Aid)	18,900	16,500 - -	2,400 - -		—	
L.—Scottish Committee on the History of Parlia- ment (Grant in Aid)	100	100 - -	—		—	
M.—Royal Institute of Public Administration	3,500	3,500 - -	—		—	

EXPLANATION of the Causes of Variation between Expenditure and Grant

G.—The grant issued was an amount equivalent to members' subscriptions received by the Council in the calendar year 1957.

K.—Saving due to difficulty experienced in obtaining research assistants.

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.		
N.—Chequers Trust (Grant in Aid)	10,000	10,000 - -	—	—		
O.—Residential Hostels ..	10	26 16 9	—	16 16 9		
P.—University of Wales Press Board (Grant in Aid)	1,000	1,000 - -	—	—		
GROSS TOTAL						
Original £203,351	£ 203,361	194,811 18 7	8,765 11 2	216 9 9		
Supplementary £10						
	<u>Estimated</u>	<u>Applied</u>				
Deduct—						
Z.—Appropriations in Aid ..	1,750	1,750 - -				
NET TOTAL						
Original £201,601	£ 201,611	193,061 18 7	Surplus to be surrendered £8,549 1 5			
Supplementary £10						

Receipts payable to Exchequer	Estimated	Realised
	£	£ s. d.
(i) Receipts of classes authorised to be used as Appropriations in Aid	1,750	3,640 14 8
(ii) Receipts of other classes	17,460	19,588 14 3
Total	£19,210	23,229 8 11
Appropriated in aid (Subhead Z)		1,750 - -
Payable separately to Exchequer		£21,479 8 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.	1,750	3,638 (a)
Miscellaneous	—	3
Total	£1,750	3,641

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

Details of Receipts— <i>contd.</i>		Estimated	Realised
		£	£
(ii) Receipts of other classes :—			
Interest on, and repayment of, loans—			
Civil Service Sports Council—			
Principal	.. .. .	} 15,430	{ 9,020
Interest	.. .. .	
London Hostels Association—			
Principal	.. .. .	} 2,030	{ 2,032
Interest	.. .. .	
Payments in lieu of the return of insignia, &c. (42 cases)	.. .. .	—	1,070
Total		£17,460	19,589

STATEMENT showing the amount of stamp duty remitted by direction of the Treasury in the year ended 31 March 1958

On deeds and other instruments on which the stamp duty would be payable by a Commonwealth or Foreign Government, or a representative of such Government in the United Kingdom	£ 185
On certain shares in a foreign company issued to British residents in exchange for existing shares on which duty had already been paid	1
On securities acquired under Section 3 of the Export Guarantees Act, 1949	15,346
On deeds and other instruments for Public Departments	46,508

The stamp duties were paid from the Civil Contingencies Fund and included in the amount voted in August 1958 for Repayments to the Civil Contingencies Fund, Class I, Vote 22A.

STATEMENT OF LOANS OUTSTANDING AT 31 MARCH 1958

	Outstanding 1 April 1957	Advances in year	Repayments in year	Outstanding 31 March 1958
	£	£	£	£
Loans to Civil Service Sports Council (Subhead H)	202,256	10,000	9,020	203,236*
Loans to London Hostels Association (free of interest)	37,079	—	2,032	35,047†
Net value of equipment, &c., taken over following transfer of lease of a hostel to the Association	—	4,250	—	4,250‡
	£239,335	14,250	11,052	242,533

* Repayable by yearly annuities over periods from 10 to 60 years at rates of interest varying from 2½ per cent. to 6 per cent. per annum.

† Loans to be repaid by 30 September 1981.

‡ Repayable with interest at 6 per cent. per annum by half-yearly annuities, commencing 25 September 1958, over a period of seven years.

28 August 1958.

T. Padmore,
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.

E. G. Compton,
Comptroller and Auditor General.

REPAYMENTS TO THE CIVIL CONTINGENCIES FUND

ACCOUNT of the sum expended, in the year ended 31 March 1958, 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	170,581	170,580 - 7	19 5	—
Surplus to be surrendered			£- 19 5	

26 August 1958.

T. Padmore,
Accounting Officer.

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

E. G. Compton,
Comptroller and Auditor General.

SCOTTISH HOME DEPARTMENT

ACCOUNT of the sum expended, in the year ended 31 March 1958, 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 ; a grant to the Legal Aid (Scotland) Fund ; expenses, including subsidies, in connection with certain transport services ; grants to electricity undertakings in connection with civil defence measures ; and sundry other services, 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.	
ADMINISTRATION						
A.1.—Salaries, &c.						
<i>Original</i> ..	£619,308					
<i>Supplementary</i>	£21,000					
	640,308	640,971 8 9	—		663 8 9	
A.2.—Travelling, Incidental Expenses and Special Services						
<i>Original</i> ..	£52,230					
<i>Less Supplementary</i>	£3,500					
	48,730	47,751 15 2	978 4 10		—	
A.3.—Telegraph and Telephone Services						
<i>Original</i> ..	£36,500					
<i>Less Supplementary</i>	£3,500					
	33,000	31,752 4 7	1,247 15 5		—	
SCOTTISH INFORMATION SERVICES						
B.1.—Salaries, &c.						
<i>Original</i> ..	£19,520					
<i>Supplementary</i> ..	£600					
	20,120	19,866 11 9	253 8 3		—	
B.2.—Travelling, &c., Expenses						
	1,600	1,561 9 7	38 10 5		—	
B.3.—Other Expenses						
	50	124 12 9	—		74 12 9	
SERVICES IN CONNECTION WITH CHILDREN AND YOUNG PERSONS						
C.1.—Remand Homes						
	24,250	24,149 3 8	100 16 4		—	
C.2.—Local Authorities : Care and Welfare of Children and Young Persons						
<i>Original</i> ..	£856,500					
<i>Supplementary</i>	£30,700					
	887,200	884,600 12 8	2,599 7 4		—	

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
SERVICES IN CONNECTION WITH CHILDREN AND YOUNG PERSONS— <i>contd.</i>						
C.3.—Training in Child Care						
<i>Original</i>	£7,300					
<i>Less Supplementary</i>	£1,090					
	6,210	5,889 10 8	320 9 4			—
C.4.—Voluntary Homes..	3,700	3,565 1 1	134 18 11			—
D.—School Crossing Patrols						
<i>Original</i> ..	£54,000					
<i>Supplementary</i> ..	£4,700					
	58,700	58,355 2 7	344 17 5			—
E.—Grants and Expenses in connection with Probation.. ..	70,050	69,122 4 1	927 15 11			—
F.—Grant to the Legal Aid (Scotland) Fund						
<i>Original</i> ..	£155,000					
<i>Less Supplementary</i>	£5,000					
	150,000	150,000 — —	—			—
G.—Scottish Marriage Guidance Council (Grant in Aid) ..						
	1,000	900 — —	100 — —			—
H.—Grants for Physical Training, &c.						
<i>Original</i> ..	£35,000					
<i>Less Supplementary</i>	£20,000					
	15,000	12,365 14 1	2,634 5 11			—
I.—Grants under the Coast Protection Act, 1949 ..						
	20,000	13,994 6 2	6,005 13 10			—
J.—Grants for Repair of Flood and Storm Damage						
	4,800	2,137 6 3	2,662 13 9			—
K.—Grants in respect of Services in De- velopment Areas..						
	10	—	10 — —			—

EXPLANATION of the Causes of Variation between Expenditure and Grant

H.—Work on four schemes was held up owing to inclement weather.

I.—Due partly to modifications in two schemes (£3,200) and partly to delay in the settlement of final costs of another scheme (£2,100).

J.—Due to unforeseen delay in reaching a decision on the form of a river crossing.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£ s. d.	£ s. d.	£ s. d.
L.—Transport Services in the Western Highlands and Islands, &c. <i>Original</i> .. £284,225 <i>Less Supplementary</i> £10,000	274,225	268,743 10 10	5,481 9 2	—
M.—Civil Defence Measures (Electricity) <i>Original</i> .. £13,000 <i>Less Supplementary</i> £5,000	8,000	6,697 16 2	1,302 3 10	—
N.—Miscellaneous Services arising out of the War <i>Original</i> £5,000 <i>Less Supplementary</i> £3,100	1,900	1,338 6 —	561 14 —	—
GROSS TOTAL <i>Original</i> .. £2,263,043 <i>Supplementary</i> .. £5,810	£ 2,268,853	2,243,886 16 10	25,704 4 8	738 1 6
<i>Deduct—</i> Z.—Appropriations in Aid <i>Original</i> .. £82,620 <i>Supplementary</i> .. £5,800	Estimated 88,420	Applied 88,420 — —		
NET TOTAL <i>Original</i> .. £2,180,423 <i>Supplementary</i> .. £10	£ 2,180,433	2,155,466 16 10	Surplus to be surrendered £24,966 3 2	

Receipts payable to Exchequer	Estimated	Realised
	£	£ s. d.
(i) Receipts of classes authorised to be used as Appropriations in Aid	88,420	88,760 18 11
(ii) Receipts of other classes	—	16 — —
Total		£88,776 18 11
Appropriated in aid (Subhead Z)		88,420 — —
Payable separately to Exchequer		£356 18 11

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

M.—Due to delay in the settlement of final costs.

N.—Due mainly to delay in the submission of a claim.

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 Pensions and National Insurance	1,200	1,160
Recoveries in connection with services on behalf of the Scottish Dental Estimates Board	3,750	3,749
Recoveries of legal expenses	450	451
Recoveries in connection with services on behalf of the Treasury Solicitor	3,640	3,726
Recoveries in connection with inquiries under the Electricity (Scotland) Acts, 1943 to 1954	650	140 (a)
Fees under the Private Legislation Procedure (Scotland) Act, 1936 and the Statutory Orders (Special Procedure) Act, 1945	1,700	1,477
Recoveries in connection with services on behalf of the Central Office of Information	5,700	5,700
Recoveries in connection with services on behalf of the National Health Service, Scotland	2,000	2,000
Parental contributions in respect of children and young persons in the care of local authorities	68,400	68,088
Loch Torridon Transport Service	180	124
Miscellaneous receipts	750	2,146 (b)
Total	£88,420	88,761
(ii) Receipts of other classes :—		
Recovery of legal expenses written off in a previous year ..	—	13
Miscellaneous receipts	—	3
Total		£16

(a) Full recovery of expenses could not be effected during the year.

(b) Excess due mainly to receipts from sale of vehicles (£797) and recoveries in respect of loaned staff (£579).

NOTES

Subhead L.—Loch Shiel. The capital expenditure of £913 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, Class VIII, Vote 12 (L.O. 66/02).

South Isles of Orkney. This subhead includes expenditure of £6,122 in connection with the provision of a vessel for the South Isles of Orkney Service (T.I. 4/145/06).

The expenditure of administering a hostel for Borstal inmates on licence (including expenditure by another Department) was £534 and income £172, the resultant deficit being £362.

3 October 1958.

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.

E. G. Compton,
Comptroller and Auditor General.

SCOTTISH RECORD OFFICE

ACCOUNT of the sum expended, in the year ended 31 March 1958, 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.				
Original	£52,565			
Supplementary	£646			
	53,211	53,193 11 11	17 8 1	—
B.—Travelling and Incidental Expenses				
Original	£885			
Supplementary	£165			
	1,050	971 - 3	78 19 9	—
C.—Purchase of Historical Charter				
Supplementary	29	28 12 -	8 -	—
GROSS TOTAL				
Original	£53,450			
Supplementary	£840			
	£ 54,290	54,193 4 2	96 15 10	—
<i>Deduct—</i>	<i>Estimated</i>	<i>Applied</i>		
Z.—Appropriations in Aid				
Original	£12,170			
Supplementary	£830			
	13,000	13,000 - -		
NET TOTAL			Surplus to be surrendered	
Original	£41,280			
Supplementary	£10			
	£ 41,290	41,193 4 2	<u>£96 15 10</u>	

Receipts payable to Exchequer			Estimated	Realised
			£	£ s. d.
Receipts authorised to be used as Appropriations in Aid	.. ..	.. ..	13,000	13,511 11 8
Appropriated in aid (Subhead Z)	.. ..	.. ..		13,000 - -
Payable separately to Exchequer	.. ..	.. ..		<u>£511 11 8</u>

EXPLANATION of the Causes of Variation between Expenditure and Grant

B.—Savings on travelling (£40), telephone accounts (£20) and carriage (£19).

Details of Receipts	Estimated	Realised
	£	£
Receipts from fee stamps	9,074	9,522
Contribution from the Vote for the Department of the Registers of Scotland in respect of salaries of jointly-employed staff	3,926	3,974
Miscellaneous	—	15
Total	£13,000	13,511

James Fergusson,
Accounting Officer.

11 July 1958.

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.

E. G. Compton,
Comptroller and Auditor General.

CIVIL ACCOUNTS,
1957—58

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		
			£	£	£	£	s.	d.
69	1	Foreign Service	16,970,750	1,758,990	15,211,760	17,118,272	19	3
75	2	Foreign Office Grants and Services ..	16,716,754	424,849	16,291,905	16,443,273	15	4
87	3	British Council	2,390,850	—	2,390,850	2,277,000	—	—
91	4	Commonwealth Relations Office ..	2,516,900	71,900	2,445,000	2,431,010	6	—
94	5	Commonwealth Services	5,110,232	10,100	5,100,132	4,640,062	14	11
99	6	Oversea Settlement	192,675	500	192,175	190,126	15	2
101	7	Colonial Office	1,562,170	39,055	1,523,115	1,520,921	18	1
103	8	Colonial Services	32,192,917	2,629,022	29,563,895	31,569,014	14	9
112	9	Development and Welfare (Colonies, &c.)	18,253,000	3,000	18,250,000	18,063,829	17	7
121	10	Development and Welfare (Federation of Rhodesia and Nyasaland, and South African High Commission Territories)..	1,700,000	—	1,700,000	1,224,013	17	7
122	11	Imperial War Graves Commission ..	1,149,242	—	1,149,242	1,143,512	18	10
		Total £	98,755,490	4,937,416	93,818,074	96,621,039	17	6

CLASS II
COMMONWEALTH AND FOREIGN

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	1,758,990	- -	15,359,282	19 3	*147,522	19 3	—	—	—	—	404,598	4 9	
2	424,849	- -	16,018,424	15 4	273,480	4 8	—	—	273,480	4 8	3,990,173	16 1	
3	—	—	2,277,000	- -	113,850	- -	—	—	113,850	- -	—	—	
4	71,900	- -	2,359,110	6 -	85,889	14 -	—	—	85,889	14 -	12,191	6 4	
5	10,100	- -	4,629,962	14 11	470,169	5 1	—	—	470,169	5 1	99,296	14 5	
6	500	- -	189,626	15 2	2,548	4 10	—	—	2,548	4 10	981	12 10	
7	38,950	4 10	1,481,971	13 3	41,248	1 11	104	15 2	41,143	6 9	—	—	
8	2,615,561	13 4	28,953,453	1 5	623,902	5 3	13,460	6 8	610,441	18 7	1,731,380	2 3	
9	3,000	- -	18,060,829	17 7	189,170	2 5	—	—	189,170	2 5	161,718	15 6	
10	—	—	1,224,013	17 7	475,986	2 5	—	—	475,986	2 5	—	—	
11	—	—	1,143,512	18 10	5,729	1 2	—	—	5,729	1 2	411	8 4	
	4,923,850	18 2	91,697,188	19 4	2,281,973	1 9	13,565	1 10			6,400,752	- 6	
					*147,522	19 3							
Total amount to be surrendered£									2,268,407 19 11				

* See Report, paragraph 12.

FOREIGN SERVICE

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31 March 1958, 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, 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.
SALARIES, &c.						
A.1.—Salaries, &c. (Home)						
Original .. £3,418,050						
Supplementary £204,000						
	3,622,050	3,660,371 1 1	—		38,321 1 1	
A.2.—Salaries, &c. (Abroad)						
Original .. £9,945,080						
Less Supplementary £154,000						
	9,791,080	9,975,789 8 10	—		184,709 8 10	
A.3.—Outfits	108,000	115,965 3 7	—		7,965 3 7	
A.4.—Medical Attendance	100,000	137,103 18 7	—		37,103 18 7	

EXPLANATION of the Causes of Variation between Expenditure and Grant

A.1.—Due mainly to expenditure on staff engaged in handling applications for passports being greater than anticipated.

The subhead includes expenditure of £202 for meetings connected with the Baghdad Pact (IF.371/251/01) and £75 for other meetings connected with the United Nations, &c. (IF.71/584/01; IF.371/251/01).

The subhead also includes £127 in respect of an *ex gratia* payment of leave allowance to an officer while on sick leave (IF.93/220/01D).

A.2.—Savings due to favourable movements of exchange rates and to certain posts remaining closed during the year were more than offset by increases in remuneration and related charges in respect of the previous year. These changes did not produce the savings anticipated when the Supplementary Estimate was prepared.

The subhead includes *ex gratia* payments ranging from £61 to £125 and totalling £474 to five locally engaged employees abroad (IF.93/014; IF.149/514/01; IF.548/514/01); unvouched expenditure (£344) due to the evacuation from Egypt in November 1956 (DP.110/317/09); and nugatory expenditure incurred in Egypt (£2,078) and Syria (£174) consequent upon the break in diplomatic relations with those countries in 1956 (IF.107/93/01).

The subhead also includes charges (£97,445) certified by the Protecting Power in Egypt to have been incurred on salaries, &c., of staff specially engaged.

A.3.—Due mainly to higher rates of transfer allowances consequent upon improvement in salary scales.

A.4.—Due to a general rise in the cost of medical treatment overseas and to the payment of subscriptions to group hospitalisation schemes for local staff in the United States of America with effect from July 1957.

The subhead includes *ex gratia* payments towards the medical expenses of six locally engaged employees and of a Foreign Service officer, £16 (IF.113/142/01); £21 (IF.115/514/01); £22 (IF.115/514/01); £30 (IF.113/105/01); £60 (IF.113/243/01); £138 (IF.113/98/01); £183 (IF.113/03); and loans to two locally engaged employees, £30 (IF.113/142/01) and £187 of which £47 has been repaid (IF.113/02).

(75078)

C 3

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£ s. d.	£ s. d.	£ s. d.
SALARIES, &c.—contd.				
A.5.—Gratuities and Police Pensions ..	156,500	149,789 9 1	6,710 10 11	—
A.6.—Living Quarters and Services for British Staff in Germany	91,000	91,739 18 9	—	739 18 9
	£ 13,868,630	14,130,758 19 11	6,710 10 11	268,839 10 10
B.—Buildings and Furniture (Abroad) .. £	187,000	189,709 12 9	—	2,709 12 8
COMMUNICATIONS				
C.1.—Queen's Messengers' and Couriers' Travelling Expenses ..	313,000	288,494 19 10	24,505 - 2	—
C.2.—Carriage and Postage	195,000	192,956 12 10	2,043 7 2	—
C.3.—Telegrams ..	265,000	198,021 - 2	66,978 19 10	—
C.4.—Telephones ..	475,000	494,898 11 10	—	19,898 11 10
C.5.—Technical Equipment and Services	311,000	226,095 16 1	84,904 3 11	—
	£ 1,559,000	1,400,467 - 9	178,431 11 1	19,898 11 10

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

A.5.—52 compassionate gratuities totalling £4,873 were granted during the year in accordance with the scales and within the limits laid down by the Treasury, as follows :—under £25, 12 ; £25 and under £50, 7 ; £50 and under £75, 10 ; £75 and under £100, 6 ; £100 and under £125, 6 ; £125 and under £150, 3 ; £150 and under £175, 1 ; £200 and under £225, 2 ; £225 and under £250, 1 ; £250 and under £275, 1 ; £277 ; £362 ; £520.

The subhead also includes an *ex gratia* payment of £87 to a former locally engaged employee (IF.138/026).

Pensions paid to Police Staff Officers on retirement, and to widows of such officers, totalled £124,332.

Pensions paid to Police Officers formerly with the Police Mission to Greece totalled £10,937.

Allied Commission for Austria : pensions paid to Police Officers totalled £9,560.

B and C.2.—The subheads include £2,972 and £563 respectively, unvouched expenditure relating to earlier years incurred on behalf of the Foreign Office by another Government Department for which the vouchers cannot now be traced (IF.207/93/01B).

C.1.—Due mainly to certain claims for air passages and excess air baggage charges being received too late for payment in the year of account. The relative charges are carried forward. Savings also arose because certain services for which provision had been made were not operated or were withdrawn during the year.

C.3.—Expenditure cannot be estimated exactly. Certain savings arose through the introduction of more economical methods of transmission.

C.4.—Due to expenditure at overseas posts being greater than anticipated.

C.5.—Due mainly to the abandonment or postponement of certain projects and to the provision made for certain new equipment not being required. The subhead includes an extra-contractual payment of £60 (IF.74/586/01C).

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
TRANSPORT	£	£ s. d.	£	s. d.	£	s. d.
D.1.—Journeys on the Public Service (Home)	63,000	74,518 12 7	—		11,518 12 7	
D.2.—Journeys on the Public Service (Abroad)	750,000	836,672 17 5	—		86,672 17 5	
D.3.—Initial cost of Official Transport, &c.	98,500	104,139 6 -	—		5,639 6 -	
D.4.—Maintenance and Running Expenses of Official Transport	275,550	214,324 6 2	61,225 13 10		—	
	£ 1,187,050	1,229,655 2 2	61,225 13 10		103,330 16 -	
HOSTELS AND INCIDENTAL EXPENSES						
E.1.—Hostels (Home) : Wages, &c. ..	3,770	3,300 7 11	469 12 1		—	
E.2.—Hostels (Home) : General Expenses	4,300	3,395 13 1	904 6 11		—	
E.3.—Incidental Expenses (Home)	30,000	30,027 9 10	—		27 9 10	
E.4.—Incidental Expenses (Abroad)	128,500	128,281 - 1	218 19 11		—	
	£ 166,570	165,004 10 11	1,592 18 11		27 9 10	

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

D.1.—Due to the number of visits abroad by home based staff being greater than anticipated ; to payment of claims provided for in the previous year but not received ; and to a general increase in air fares.

D.2.—Due mainly to increased air fares generally and to increases in the cost of certain sea passages ; to increases in rates of subsistence allowance ; to overseas postings of technical staff being more numerous than anticipated ; and to belated charges in respect of the previous year.

The subhead includes £12,353 certified by the Protecting Power in Egypt to have been incurred on travel expenditure.

D.3.—Due to unforeseen replacements required abroad.

D.4.—Due to certain posts in the Middle East remaining closed during the year and to general economies in maintenance and repair of vehicles abroad.

E.3.—The subhead includes expenditure of £1,403 in connection with the Suez Conferences in London (IF.799/681/01) ; £1,259 for the meetings of the United Nations Sub-Committee on Disarmament in London (IF.71/128/06) ; £115 for a Western European Union Ministerial meeting (IF.689/02) ; and £259 for other meetings in London connected with the United Nations, Baghdad Pact, &c. (IF.371/251/01 ; IF.71/584/01).

The subhead also includes an *ex gratia* award of £1,000 for an invention (DM.25/56/02).

E.4.—The subhead includes expenditure of £680 in respect of the repatriation of undesirable aliens from the Persian Gulf (IF.490/706/01) ; an *ex gratia* payment of £110 towards the funeral expenses of an officer who died abroad (IF.253/01) ; an *ex gratia* payment of £257 for legal expenses in connection with a fire at the flat of a Vice-Consul abroad (IF.93/019) ; and unvouched expenditure of £41 relating to earlier years incurred on behalf of the Foreign Office by another Government Department for which the vouchers cannot now be traced (IF.207/93/01B).

The subhead also includes charges (£9,044) certified by the Protecting Power in Egypt to have been incurred on administrative expenditure and on certain other services which cannot be allocated conveniently to other subheads.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£ s. d.	£ s. d.	£ s. d.
F.—Compensation ..£	2,500	1,219 5 4	1,280 14 8	—
G.—Losses Irrecoverable and Compensation £	—	1,458 7 6	—	1,458 7 6
GROSS TOTAL				
Original .. £16,920,750				
Supplementary £50,000				
£16,970,750	16,970,750	17,118,272 19 3	249,241 9 5	396,764 8 8
Deduct—	Estimated	Applied		
Z.—Appropriations in Aid				
Original .. £1,709,000				
Supplementary £49,990				
1,758,990	1,758,990	1,758,990 - -		
NET TOTAL				
Original .. £15,211,750				
Supplementary .. £10				
£15,211,760	15,211,760	15,359,282 19 3		
			Excess of Expenditure over Gross Estimate £147,522 19 3	

Receipts payable to Exchequer	Estimated	Realised
	£	£ s. d.
(i) Receipts of classes authorised to be used as Appropriations in Aid	1,758,990	2,106,777 15 7
(ii) Receipts of other classes	800,000	56,810 9 2
Total	£2,558,990	2,163,588 4 9
Appropriated in aid (Subhead Z)		1,758,990 - -
£257,085 5s. 6d. payable separately to Exchequer		£404,598 4 9
£147,512 19s. 3d. available for Excess Vote		

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

F.—Expenditure relates to 17 cases of compensation ranging from £1 to £150 in respect of accidents involving official cars, £476 ; to four cases of *ex gratia* compensation for loss or damage to personal property in local disorders, £6 (IF.74/147/01), £34 (IF.275/02), £77 (IF.54/241/01) and £292 (RG.1892/6) ; and to deprivation allowances, £284, paid to 19 officers and a loan, £50, to one officer in respect of their effects abandoned on evacuation from Egypt in November 1956 (IF.86/514/02; IF.50/86/01).

Details of Receipts	Estimated	Realised
(i) Receipts of classes authorised to be used as Appropriations in Aid:—	£	£
Passport fees	999,990	1,154,755 (a)
Consular fees, fines, &c.	300,000	406,854 (b)
Fees from Passport Control Officers for grant of visas	100,000	108,698
Proceeds of sale of stores and equipment, including cars	60,000	101,231 (c)
Recoveries in respect of transport services	70,000	65,412
Receipts from hostels	8,000	5,906
Payment by British Broadcasting Corporation for transmission of broadcasts	35,000	35,090
Recoveries in respect of messing and accommodation	25,000	18,320
Fees received for attesting signatures and legalising documents	3,000	5,041
Recoveries in respect of certain common services	20,000	18,521
Pension contributions by Home Police Authorities and Police Staff Officers	38,000	40,434
Recoveries in respect of telegraph, telephone and postage facilities	50,000	46,448
Recoveries from Baghdad Pact Secretariat in respect of salaries, &c., of Foreign Service officers serving with the Organisation (see Class II, Vote 2, Subhead C.8)	—	12,287
Contribution of Government of Kenya towards expenses of Mega Consulate	—	5,770
Gain by exchange	—	5,991
Miscellaneous	50,000	76,020 (d)
Total	£1,758,990	2,106,778
(ii) Receipts of other classes :—		
Receipts arising from exchanges of British Armed Forces Special Vouchers for German occupation currency	50,000	45,664
Sterling equivalent of local currency drawn for voted services	750,000	— (e)
Sterling equivalent of local currency receipts used for voted services	—	9,829
Cathay Pacific Aircraft Claim Deposit Account : surrender of balance	—	720
Repayment of loan to Moscow Embassy Commissariat	—	500
Repayment of loans to locally engaged employees	—	97
Total	£800,000	56,810

(a) Due to increased demand for passport facilities.

(b) Due to the increased use of Consular facilities abroad.

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

(d) Includes interest on bank deposits £2,227 ; prior year recoveries £15,873 ; and receipts in respect of the following services :—medical £2,924, court fees £6,045, salaries of loaned staff £6,481.

(e) Due to the liquidation of the Special Deutschemark (Hamburg) Fund in the previous year (see Civil Appropriation Accounts 1956-57, Class II, Vote 1).

LOSSES AND COMPENSATION

1.—Amounts charged to Subhead G :—	£
(1) Cash losses due to theft, fraud, &c. :—	
Theft of a safe with contents from a Consulate in Egypt after the evacuation in November 1956 (DP.110/317/09 Pt. 1)	529
One sum under £25 written off under delegated powers	13
(2) Other cash losses and unvouched expenditure :—	
Compensation to a widow whose husband died abroad (IF.17/014) (see also Appropriation Account 1956-57, Subhead G, and earlier years)	87
Compensation to a landlord for damage to a house leased abroad, allocation of the responsibility for which has proved impracticable (IF.139/02)	199
Foreign currency notes inadvertently destroyed during evacuation of the Embassy in Egypt in November 1956 (IF.207/93/01)	171
Unvouched expenditure in Egypt : vouchers had to be abandoned on evacuation in November 1956 (DP.110/317/09)	157
56 miscellaneous cases, not exceeding £50 in any one case, written off mainly under delegated powers. In one case £24 due to an officer in respect of a travel claim was withheld. (Treasury authority has been obtained in five cases (EG.61/62/012C, Pt. 6 ; IF.548/514/01 ; IF.207/89/01 ; IF.413/189/06))	302
Total	£1,458

LOSSES AND COMPENSATION— <i>contd.</i>		£
2.—Amounts charged in previous years since ascertained to have been losses (additional to amounts noted under I above) :—		
Overpayment of foreign allowance to a former official of the Control Commission for Germany resulting from the submission of fraudulent claims. Disciplinary action has been taken and recovery is being made (IF.207/93/01)	459	
Abandonment of a claim against a Colonial Government for damage to vehicles resulting from civil disturbances in 1950 (DMB/537)	357	
Overpayment of pension to the widow of a former Police Staff Officer in Germany (IF.207/89/01)	34	
One case written off under delegated powers	2	
Total	<u>£852</u>	
3.—Stores losses :—		
(1) Due to theft, fraud, &c. :—		
Landrover stolen from a post overseas which on recovery was found to be damaged beyond repair (IF.207/74/01)	600	
(2) Due to other causes :—		
Deficiencies discovered on stocktaking (IF.207/74/01)	6,450	
In addition surpluses totalling £7,120 were taken on charge.		
108 cases ranging from under £1 to £24 written off under delegated powers ..	171	
Total	<u>£7,221</u>	

NOTES

Fees have been waived under statutory powers (a) in the United Kingdom, to the value of £80 for legalising various documents and £6,120 for the issue and renewal of passports and visas and (b) at posts abroad, to the value of £32,927.

The expenditure on hostels administered by the Department was £14,320 and income £5,989, with a resultant deficit of £8,331.

LOANS OUTSTANDING AT 31 MARCH 1958

Loan to the German company owning the newspaper "Die Welt"	Deutschemark 200,000
--------------------------------------------------------------------	-------------------------

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 1,100,000. Of this sum, DM 900,000, together with interest payments, was brought to account in the Special Deutschemark (Hamburg) Fund. (See Appropriation Account, Class II, Vote 1, 1955-56). This Fund was closed during 1956-57 and subsequent repayments, together with interest, have been credited to the Embassy's account at a German bank in Bonn and used for voted services. The sterling equivalent of the moneys so used has been paid over to the Exchequer.

Moscow Embassy Commissariat (IF.50/126/01)	£ 2,000
Loans to two locally engaged employees (IF.113/02 ; IF.113/142/01)	170
Loan to member of technical staff overseas (IF.50/86/01)	50

F. R. Hoyer Millar,
Accounting Officer.

20 November 1958.

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.

E. G. Compton,
Comptroller and Auditor General.

FOREIGN OFFICE GRANTS AND SERVICES

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31 March 1958, compared with the sum granted, for sundry grants and services connected with Her Majesty's Foreign Service, including subscriptions to international organisations and grants in aid.

SUMMARY

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Special Missions and Services	218,500	197,176 18 11	21,323	1 1	—	—
B.—Information						
Original .. £795,000						
Supplementary £46,400	841,400	708,810 18 9	132,589	1 3	—	—
INTERNATIONAL ORGANISATIONS						
C.—Subscriptions						
Original .. £3,035,810						
Supplementary .. £2,600						
Supplementary £757,150	3,795,560	3,780,190 18 —	15,369	2 —	—	—
D.—International Assistance	2,974,000	2,974,000 — —	—	—	—	—
E.—Direct Assistance to Foreign Countries						
Original .. £7,828,919						
Supplementary £636,696						
Less Supplementary £595,240	7,870,375	7,804,347 6 11	66,027	13 1	—	—
F.—Payments in Respect of Individuals						
Original .. £221,010						
Supplementary £67,419						
Supplementary £260,000	548,429	496,808 14 10	51,620	5 2	—	—
G.—Miscellaneous ..	468,490	481,917 — 8	—	—	13,427	— 8

SUMMARY—*contd.*

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
H.—Losses Irrecoverable and Compensation	—	21 17 3	—		21 17 3	
GROSS TOTAL						
Original ..	£15,541,729					
Supplementary	£706,715					
Supplementary	£468,310					
	£16,716,754	16,443,273 15 4	286,929 2 7		13,448 17 11	
Deduct—	Estimated	Applied				
Z.—Appropriations in Aid						
Original ..	£509,849					
Less Supplementary	£85,000					
	424,849	424,849 - -				
NET TOTAL						
Original ..	£15,031,880					
Supplementary	£706,715					
Supplementary	£553,310					
	£16,291,905	16,018,424 15 4				
			Surplus to be surrendered			
			£273,480 4 8			

Receipts payable to Exchequer	Estimated	Realised
	£	£ s. d.
(i) Receipts of classes authorised to be used as Appropriations in Aid.. .. .	424,849	435,678 12 4
(ii) Receipts of other classes	1,066,676	3,979,344 3 9
Total	£1,491,525	4,415,022 16 1
Appropriated in aid (Subhead Z)		424,849 - -
Payable separately to Exchequer		£3,990,173 16 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.
A.—Special Missions and Services	218,500	197,176 18 11	21,323 1 1		—	
B.—Information						
Original .. £795,000						
Supplementary £46,400						
	841,400	708,810 18 9	132,589 1 3		—	
INTERNATIONAL ORGANISATIONS SUBSCRIPTIONS						
C.1.—United Nations ..	1,200,000	1,199,999 - -	1 - -		—	
C.2.—United Nations Emergency Force						
Original .. £40,000						
Supplementary £450,000						
	490,000	485,458 8 1	4,541 11 11		—	
C.3.—Organisation for European Economic Co-operation ..	547,750	547,094 12 9	655 7 3		—	
C.4.—Council of Europe	150,000	149,999 15 11	4 1		—	
C.5.—North Atlantic Council (Civilian Agencies)	433,000	424,800 7 -	8,199 13 -		—	
C.6.—Western European Union	80,000	79,999 8 -	12 -		—	
C.7.—International Supervisory Commissions in Indo-China						
Original .. £500,000						
Supplementary £330,500						
	830,500	830,476 - -	24 - -		—	

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 £21,326 was realised on those Missions and Services which were separately estimated for, due mainly to savings on meetings of Foreign Ministers, on meetings of United Nations Commissions, and on Technical Assistance and Training Visits, &c., which more than offset excesses over the provision for the expenses of the United Kingdom delegations to the United Nations Assembly, and to the Baghdad Pact and South-East Asia Treaty Organisation Council and Committees. A saving on the provision for other Missions and Services (£2,099) offset an excess on the provision for unforeseen items (£2,102).

B.—Savings greater than could be foreseen when the Supplementary Estimate was prepared arose on broadcasting services, due mainly to certain capital expenditure in the Middle East not being required until 1958-59. Further savings were due to other activities, particularly in Germany, being below the levels for which provision was made.

C.5.—The amount of the advance required towards Her Majesty's Government's share of the Council's expenses for the year ending 31 December 1958 was less than anticipated.

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.
INTERNATIONAL ORGANISATIONS— <i>contd.</i>						
SUBSCRIPTIONS— <i>contd.</i>						
C.8.—Baghdad Pact Organisation ..	31,000	30,427 14 3	572 5 9			
C.9.—South-East Asia Treaty Organisation						
Original .. £15,000						
Supplementary £11,650						
	26,650	26,650 - -				
C.10.—Suez Canal Users' Association						
Original .. £36,700						
Supplementary .. £2,600						
Less Supplementary £35,000						
	4,300	4,067 - -	233 - -			
C.11.—Other International Organisations ..	2,360	1,218 12 -	1,141 8 -			
INTERNATIONAL ASSISTANCE						
D.1.—United Nations : Technical Assistance for Economic Development (Grant in Aid) ..	650,000	650,000 - -				
D.2.—Relief of Palestine Refugees (Grant in Aid)	2,000,000	2,000,000 - -				
D.3.—United Nations Children's Fund (Grant in Aid) ..	220,000	220,000 - -				
D.4.—United Nations High Commissioner for Refugees (Grant in Aid)	100,000	100,000 - -				

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

C.8.—During the year approximately £20,735 has been charged to subheads of the Foreign Service Vote (Class II, Vote 1) in respect of salaries, allowances and certain other expenses of Foreign Service officers serving with the Baghdad Pact Organisation. The Secretariat has refunded to Her Majesty's Government the sum of £12,287, being the total emoluments to which such officers were entitled as members of the Secretariat staff for the period 1 August 1956 to 31 July 1957, and for which provision had been made in the Organisation's budget. (See Class II, Vote 1, Subhead Z). Further refunds, when received, will be credited to Appropriations in Aid of the Foreign Service Vote.

C.10.—Saving due to restriction of issues to the actual cash requirements of the Association.

C.11.—Her Majesty's Government's subscription to the budget of the Permanent Bureau of The Hague Conference on Private International Law for the year ending 30 June 1958 was less than anticipated mainly due to the carry forward of savings from the previous year.

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.
INTERNATIONAL ASSISTANCE— <i>contd.</i>						
D.5.—International Red Cross Committee (Grant in Aid) ..	4,000	4,000 - -	—	—	—	—
DIRECT ASSISTANCE TO FOREIGN COUNTRIES						
E.1.—Jordan (Grant in Aid)	525,010	525,000 - -	10 - -	—	—	—
E.2.—Jordan (Loans)						
Original £10						
Supplementary £499,990						
	500,000	500,000 - -	—	—	—	—
E.3.—Libya (Grant in Aid)	4,371,599	4,371,599 - -	—	—	—	—
E.4.—Payment to the Sultanate of Muscat	6,500	6,480 - -	20 - -	—	—	—
E.5.—Yugoslavia (Grant in Aid) (Revote)	416,000	345,706 5 6	70,293 14 6	—	—	—
E.6.—Technical Co-operation Scheme for South and South-East Asia : Technical Assistance to Foreign Countries	250,000	298,737 7 7	—	—	48,737 7 7	—
E.7.—British School in the Lebanon (Grant in Aid)						
Original .. £55,000						
Supplementary £63,000						
	118,000	118,000 - -	—	—	—	—
E.8.—Technical Assistance under the Baghdad Pact						
Original .. £95,000						
Supplementary .. £10						
	95,010	59,447 9 2	35,562 10 10	—	—	—

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

E.5.—Owing to delay in agreeing and completing the supply programmes, savings of £22,419 arose on the grants for the third and fourth programmes and of £47,874 on a further programme.

E.6.—Due mainly to payment of claims for consultants' fees (£16,000) brought forward from 1956-57 (see Appropriation Account 1956-57, Class II, Vote 2, Subhead E.6) and to requests for assistance from foreign Governments during the year being more numerous than anticipated.

E.8.—A saving on the cost of technical assistance (£45,500), due to requests from other member Governments of the Baghdad Pact being less than expected, was partly offset by additional expenditure in respect of the Nuclear Training Centre at Baghdad (£9,500).

Expenditure includes Her Majesty's Government's contribution of £13,427 towards running costs of the Nuclear Training Centre. Payments are at present supported by simple cash receipts for the sums issued. Detailed vouchers have not yet been produced in support of this contribution nor of the £3,406 contributed in 1956-57 (see Appropriation Account 1956-57, Class II, Vote 2, Subhead E.11).

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.
DIRECT ASSISTANCE TO FOREIGN COUNTRIES— <i>contd.</i>						
E.9.—Supply of Arms, Transport and other Equipment to Muscat						
<i>Original</i> £3,000						
<i>Supplementary</i> £70,770						
	73,770	52,284 8 7	21,485 11 5			—
E.10.—Relief of Distress caused by Earthquakes in the Lebanon	9,800	9,800 — —	—			—
E.11.—Trucial States (Grant in Aid) ..	65,000	63,749 12 10	1,250 7 2			—
E.12.—Turkey (Loan)						
<i>Original</i> .. £2,000,000						
<i>Less Supplementary</i> £1,270,000						
	730,000	770,507 12 7	—			40,507 12 7
E.13.—Lebanon : Loan of Arms, &c. ..	32,000	30,786 6 3	1,213 13 9			—
E.14.—Gift of Aircraft to Iraq : Payment to Air Ministry						
<i>Supplementary</i>	632,000	608,145 7 8	23,854 12 4			—
E.15.—Diversion of Supplies for the Lebanon						
<i>Supplementary</i>	4,686	4,685 10 5	9 7			—
E.16.—Relief of Distress caused by Earthquake in Turkey						
<i>Supplementary</i>	30,000	28,613 4 4	1,386 15 8			—
E.17.—Relief of Distress caused by Earthquakes in Iran						
<i>Supplementary</i>	11,000	10,805 2 —	194 18 —			—

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

E.9.—Claims from the War Office for repayment of the cost of arms and equipment supplied were less than anticipated.

E.12.—Expenditure on the work of refit proved to be greater than the Admiralty forecast which gave rise to the surrender of £1,270,000 in the Supplementary Estimate.

E.14.—Due to an overestimate of the cost of the aircraft, including spares, (£19,950) and of servicing charges (£3,900).

E.16.—The claim from the War Office for the cost of stores was less than anticipated.

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.
PAYMENTS IN RESPECT OF INDIVIDUALS						
F.1.—Relief of Distressed British Subjects						
Original ..	£70,000					
Supplementary	£218,000					
	288,000	232,521 18 10	55,478	1 2	—	
F.2.—Relief of British West Indian Subjects	11,000	11,812 10 3	—		812 10 3	
F.3.—Relief of Distressed British Subjects of Maltese Extraction						
Original ..	£70,000					
Supplementary	£20,000					
	90,000	98,064 13 7	—		8,064 13 7	
F.4.—Advances on account of benefits due to British Subjects formerly employed in China	50,000	46,444 4 11	3,555	15 1	—	
F.5.—Assistance to Polish Refugees	15,000	14,718 4 8	281	15 4	—	
F.6.—Resettlement of Assyrians in Iraq (Revote)	5,000	4,999 17 2		2 10	—	
F.7.—Gratuities to certain former British Officials of the Sudan Government	10	—	10	- -	—	

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

F.1.—Due to savings on the additional provision for relief payments by the Protecting Power in Egypt (£42,000), mainly resulting from an underestimate of the amount deemed to be recoverable from Colonial Governments, and therefore not chargeable to this Vote, and to savings on the normal provision for repatriation costs (£4,500) and relief payments (£7,500). The subhead includes £445 being the cost of blankets supplied at a Consular post in Europe to British subjects en route from Egypt to the United Kingdom (IF.381/530/04) and £32 unvouched expenditure due to evacuation from Egypt (IF.207/93/01).

Sums amounting to £34,575 advanced in the year of account and past years have been written off, with Treasury approval or under delegated authority, as irrecoverable.

F.2.—Higher relief payments than anticipated in Cuba (£1,028) were partly offset by a saving on expenditure in the Dominican Republic (£218).

F.3.—Provision for assisted passages to Australia was not required in the year of account. The saving (£38,500) was more than offset by relief payments in Egypt (£70,500) and elsewhere (£27,500) being greater than anticipated. The subhead includes £888 being the cost of blankets supplied at a Consular post in Europe to British subjects of Maltese origin en route from Egypt to the United Kingdom (IF.381/530/04).

Sums amounting to £30,171 advanced in the year of account and past years have been written off, with Treasury approval or under delegated authority, as irrecoverable.

F.4.—Due to provision for lump sum settlements (£2,250) not being required and to a reduction in pension payments (£1,300) owing to deaths of pensioners.

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.	
PAYMENTS IN RESPECT OF INDIVIDUALS—<i>contd.</i>						
F.8.—Relief in Hungary and Assistance to Hungarian Refugees (Contribution in Kind)						
<i>Supplementary</i>	2,419	2,418 8 1	11 11	—		
F.9.—Exchange of Egyptian Currency Notes						
<i>Supplementary</i>	65,000	65,604 19 —	—	604 19 —		
F.10.—Grants to Distressed British Subjects						
<i>Supplementary</i>	22,000	20,223 18 4	1,776 1 8	—		
MISCELLANEOUS						
G.1.—Middle East Centre for Arab Studies ..	22,500	23,792 2 10	—	1,292 2 10		
G.2.—Foreign Compensation Commission	44,840	45,511 17 4	—	671 17 4		
G.3.—Marshall Aid Commemoration Commission (Grant in Aid)	23,500	20,777 9 3	2,722 10 9	—		
G.4.—Reimbursement of Purchase Tax ..	70,000	70,159 15 11	—	159 15 11		
G.5.—Security Force in the Persian Gulf ..	250,000	254,301 5 8	—	4,301 5 8		
G.6.—British Graves and Cemeteries in certain Foreign Countries	500	373 9 9	126 10 3	—		

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

F.9.—The subhead includes £708 in respect of an exchange into Cyprus pounds of Egyptian currency brought to Cyprus by a British subject (IF.381/530/06).

Egyptian currency to the value of £E65,604.95 was held by the Department on 31 March 1958.

F.10.—The number of passages provided during the second half of the year was less than anticipated.

G.1.—Increases in salaries and allowances and in general running expenses were partly offset by savings in travelling expenses and in the provision for preliminary training (see Subhead Z).

G.2.—The total expenses incurred on behalf of the Commission amounted to approximately £53,710, including charges by other Departments £8,195; of the total of £53,710, approximately £2,355 in respect of the Hungary, Bulgaria and Roumania Orders was not recoverable in the year of account (HF.371/023).

G.3.—Issues were restricted to the actual cash requirements of the Commission.

G.5.—The subhead includes expenditure (£10,501) by Her Majesty's Government on the Dubai Police Force.

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.
MISCELLANEOUS— <i>contd.</i>						
G.7.—Mixed Tribunals and Boards (Germany)	40,000	48,763 14 2	—		8,763 14 2	
G.8.—British National Committee of the World Assembly of Youth (Grant in Aid)	750	750 - -	—		—	
G.9.—North Atlantic Treaty Organisation Continuing Committee of Parliamentarians (Grant in Aid)	1,400	1,400 - -	—		—	
G.10.—Remanet Services	15,000	16,087 5 9	—		1,087 5 9	
H.—Losses Irrecoverable and Compensation	—	21 17 3	—		21 17 3	
	Estimated	Applied				
Z.—Appropriations in Aid <i>Original</i> .. £509,849 <i>Less Supplementary</i> £85,000	424,849	424,849 - -	—		—	

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

G.7.—Due mainly to the extra costs resulting from the appointment of an additional British Judge and to increases in the pay and allowances of certain members of the Supreme Restitution Court.

G.10.—The saving on claims in respect of relief imports for Germany (£4,990) was more than offset by additional expenditure incurred on minor claims and charges outstanding in respect of services formerly provided for in connection with the administration of certain African territories (£5,909).

The subhead also includes £147 for the passages to Canada of dependants of an ex-member of the Trieste Police (see Appropriation Account 1955-56, Class II, Vote 2, Subhead G.9) (IF.381/657/01) and £31 in respect of belated charges for the relief of distress caused by floods in Nepal (see Appropriation Account 1955-56, Class II, Vote 2, Subhead E.11) (IF.140/541/01).

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) . .	169,000	181,854 (a)
Recovery from Departments of sums advanced to the Organisation for European Economic Co-operation (Subhead C.3) . .	4,250	5,087
Repayment of sums expended in relief of distressed British subjects (Subheads F.1 and F.3)	35,000	27,392 (b)
Payments for tuition of students at the Middle East Centre for Arab Studies (Subhead G.1)	10,000	12,064 (c)
Recovery from the Foreign Compensation Commission (Subhead G.2)	54,000	53,067 (d)
Recovery of expenditure incurred in connection with the care of British interests in territories formerly under enemy control	5,000	983 (b)
Repayment of loans made to the Government of Cyrenaica (Subhead E.3)	121,599	121,599
Recovery from German Federal Government in respect of British members of Supreme Restitution Court (Subhead G.7)	23,000	23,411 (e)
Contribution towards cost of relief of British West Indian subjects (Subhead F.2)	—	1,302
Miscellaneous	3,000	8,919 (f)
Total	£424,849	435,678
(ii) Receipts of other classes :—		
Financial Assistance to Greece—repayment on account of loan (Cmd. 6733)	1,000,000	2,000,000 (g)
Argentina—repayment of revolving credit	10	1,470,019 (h)
(see Appropriation Account 1955-56, Class II, Vote 2, Subhead E.10)		
—interest on credit advances		352,946 (h)
Jordan—part repayment of loan of £1,000,000 made in 1950	66,666	133,333 (i)
Organisation for European Economic Co-operation—refund consequent on the adjustment of United Kingdom share of the Working Capital Fund	—	1,370
Refund by Singapore Government consequent on revision of 1949 settlement relating to costs incurred in connection with the British Far Eastern Broadcasting Service (see Appropriation Account 1948-49, Class II, Vote 2, Subhead E.6) . .	—	21,676
Total	£1,066,676	3,979,344

(a) Mainly due to the fact that receipts from film revenues and cultural activities did not decrease to the extent anticipated when the Supplementary Estimate was prepared.

(b) These receipts cannot be accurately estimated.

(c) The number of students in respect of whom recovery was made was more than anticipated.

(d) Includes approximately £8,400 for the expenses of other Government Departments (T.M. 1 June 1951) (see also Subhead G.2).

(e) Receipts covered the period from 1 January 1957 to 30 September 1957, i.e., three quarters instead of four as estimated for (see Appropriation Account 1956-57, Class II, Vote 2, Subhead Z) ; this was offset by additional recoveries arising out of extra costs incurred (see Subhead G.7).

(f) Includes refunds of purchase tax on cars previously reimbursed (see Subhead G.4), £6,236.

(g) Both the sixth annual instalment, due on 1 July 1956 but not received during the financial year 1956-57 (see Note to Appropriation Account 1956-57, Class II, Vote 2), and the seventh annual instalment were received during 1957-58.

(h) The negotiations referred to in the Note to the Appropriation Account 1956-57, Class II, Vote 2, were concluded on 25 November 1957 by the signing of the Agreement between the United Kingdom Government and the Argentine Government on the Consolidation of Debts (Cmd. 359). To conform with the arrangements set out in the First Schedule to the Agreement, £1,470,019 of the total sum received from the Argentine Government between 1 April 1957 and the date of the Agreement was designated as repayment of the first instalment of capital, £98,709 as the balance of interest due on the first instalment, and £254,237 as the amount of interest due to be paid by 30 June 1958 as the second instalment.

(i) Both the first annual instalment, due to be repaid by 31 December 1956 but not received during the financial year 1956-57 (see Note to Appropriation Account 1956-57, Class II, Vote 2), and the second annual instalment due by 31 December 1957, were received during 1957-58.

LOSSES AND COMPENSATION

Amounts charged to Subhead H :—

Cash losses due to causes other than theft, fraud, &c. :—

Six miscellaneous cases, not exceeding £50 in any one case, written off under delegated powers £22

NOTE

A settlement was reached with the Burmese Government whereby they agreed to accept the sum of £1,735 held by them to the credit of the European Cemeteries Endowment Fund in full and final settlement of all claims against Her Majesty's Government arising from the care and maintenance of European Cemeteries in Burma since 4 January 1948.

LOANS OUTSTANDING AT 31 MARCH 1958

	Gold Francs
European Commission of the Danube :—	
Wartime Advances (1915-1919)	1,200,000
1930 Loan	117,244
	<u>1,317,244</u>

For further loans outstanding see Finance Accounts of the United Kingdom for the financial year 1957-58.

19 November 1958.

F. R. Hoyer Millar,
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.

E. G. Compton,
Comptroller and Auditor General.

STATEMENT showing the expenditure on Special Missions and Services charged against Subhead A in the year 1957-58 and, where appropriate, the cumulative expenditure to 31 March 1958.

	Expendi- ture 1957-58 £	Total to 31 March 1958 £
(1) United Kingdom delegation to United Nations Assembly : expenses of delegates and staff	45,275	429,877
(2) United Kingdom delegation to Economic and Social Council of the United Nations	6,491	124,289
(3) Expenses of United Kingdom delegations to various United Nations Commissions	8,451	169,089
(4) Meetings of Foreign Ministers	4,574	334,590
(5) United Kingdom delegation to the Consultative Assembly and to various committees of the Council of Europe	11,431	115,269
(6) United Kingdom representation at various committees of the Western European Union	3,071	4,649
(7) United Kingdom delegations to meetings of the Council and various committees of the Baghdad Pact Organisation	23,921	33,024
(8) United Kingdom delegation to meeting of the Council of the South-East Asia Treaty Organisation	23,400	23,400 (a)
(9) British Military Mission to Libya	14,500	23,800
(10) Technical Assistance and Training Visits and other Technical Services	20,456	74,561
(11) Secretary of State's visit to Washington and Ottawa in January 1956 ..	25	6,906
(12) Secretary of State's visit to Rome in January 1957	563	960
(13) Secretary of State's visit to Yugoslavia in September 1957	2,310	2,310
(14) Secretary of State's visit to Washington and Ottawa in October 1957 ..	304	304
(15) Secretary of State's visit to Athens in February 1958	2,661	2,661
(16) Expenses of United Kingdom representative to the inauguration ceremony of the President of the Dominican Republic, including the cost of a subsequent goodwill visit to South and Central America	1,694	1,694
(17) Expenses of United Kingdom representative to Buddhist celebrations in Laos	226	226
(18) Special Mission to the Coronation of the King of Nepal	52	1,877
(19) Expenses of United Kingdom representative on the Committee of Experts on Emoluments paid by International Organisations ..	1,460	1,460
(20) Travelling expenses of staff nominated by Her Majesty's Government for service with the South-East Asia Treaty Organisation Secretariat	1,170	1,170
(21) Travelling expenses of staff nominated by Her Majesty's Government for service with the Baghdad Pact Secretariat	961	961
(22) Muscat : contributions towards the running of a hospital and a mobile dispensary	3,474	7,434
(23) Contribution to the cost of State Visits	2,613	2,613
(24) Presentations	260	—
(25) Expenses of United Kingdom representatives at meetings of North Atlantic Treaty Organisation Parliamentarians	1,251	1,251
(26) Economic Commission for Asia and the Far East Iron and Steel study group—visit to the United Kingdom in October 1957 ..	1,010	1,010
(27) Law of the Sea Conference in Geneva in February 1958	3,318	3,318
(28) Legal expenses of Association of (former) British Officials of the Egyptian Government	8,525	8,904 (b)
(29) Cost of relief stores to alleviate distress following a tidal wave in the Persian Gulf area	741	741
(30) Contribution to relief fund in aid of victims of an earthquake in Peru ..	158	158
(31) Miscellaneous	2,831	—
	£197,177	

(a) Similar expenditure in previous years has been included under Meetings of Foreign Ministers and Secretary of State's visits.

(b) Expenditure of £379 charged to Miscellaneous in previous years.

BRITISH COUNCIL

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31 March 1958, compared with the sum granted, for a grant in aid of the British Council.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
British Council (Grant in Aid)				
Original ..	£2,315,850			
Supplementary	£75,000			
	2,390,850	2,277,000	113,850	—
Surplus to be surrendered ..			£113,850	

EXPLANATION of the Cause of Variation between Expenditure and Grant

Issues from the grant in aid were restricted as expenditure generally was less than anticipated and recommendations of the Committee on Oversea Information Services were not fully implemented within the year of account.

F. R. Hoyer Millar,
Accounting Officer.

11 November 1958.

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

E. G. Compton,
Comptroller and Auditor General.

BRITISH COUNCIL (GRANT IN AID) ACCOUNT

Receipts			Payments		
	£	s. d.		£	s. d.
Balance, 1 April 1957 ..	204,545	19 11	A.—Salaries, &c. (Estimate £2,194,530) ..	2,176,219	4 8
Grant in Aid transferred from Vote for British Council ..	2,277,000	— —	B.—Rents, maintenance and running expenses (Estimate £571,018) ..	564,926	18 9
Z.—Receipts (Estimate £1,689,255) ..	1,685,591	4 11	C.—Travelling, subsistence, &c. (Estimate £204,557) ..	183,866	3 5
			D.—Land and buildings (Estimate £200,564) ..	81,990	4 2
			E.—Equipment (Estimate £108,386) ..	96,363	4 9
			F.—Hospitality (Estimate £18,128) ..	12,724	10 —
			G.—Services and material (Estimate £276,133) ..	255,715	16 10
			H.—Scholarships, courses, &c. (Estimate £345,771) ..	333,931	1 5
			I.—Grants to Educational Institutions, Anglophil Societies, &c. (Estimate £161,018) ..	151,220	3 6
			J.—Losses and Compensation ..	10,941	11 10
			Balance, 31 March 1958 ..	299,238	5 6*
	£4,167,137	4 10		£4,167,137	4 10

* Includes provision of £94,000 for new premises in Paris, not purchased until 1958-59 (GS.29/92/01). £3,828 was held in suspense, being the unexpended balance of £15,998 received from the Egyptian Government in 1952-53 in settlement of a claim of £29,295 in respect of losses due to civil riots in Egypt. The rest of the amount received, £12,170, has been credited to receipts in previous years, expenditure of this amount having been incurred in these years for rehabilitation of Council premises (GS.29/65/039).

NOTES

A.—Underspending of £18,311. Due to the fact that it proved impossible to fill all the additional posts created as a result of the recommendations of the Committee on the Oversea Information Services ; to resignations and inability to recruit replacements of staff at headquarters in the junior grades ; and to consequential under-expenditure in the Council's contribution towards staff pensions ; partly offset by the introduction of revised scales of children's allowance (GS.498/05) and oversea allowance (GS.498/02). Includes a constructive loss on the cost of teaching activities suspended in Greece, £813 (GS.29/65/010) ; nugatory expenditure on vacant staff accommodation in Iraq, £147 (GS.14/29/01E), and on a retaining fee paid to a local medical adviser in Iraq who died in July 1957, £50 (GS.14/29/01E).

B.—Underspending of £6,091. Due mainly to non-return to Egypt and Syria ; to the reduction of activities in Greece and Cyprus ; to the postponement of the reopening of a full Council representation in Aden ; to the postponement of adaptations and redecoration of premises in Ghana ; to the favourable movement of the rate of exchange in Poland ; to the payment of rent of the new premises in Israel for one year instead of for three years in advance as expected ; to the postponement of the annual programme of cleaning and redecorating at Queens Gardens Residence, London, owing to the interference of work on dry rot repairs undertaken by the lessor ; to reduction in expenditure on freight owing to the postponement of the supply of furniture and equipment for new posts overseas which could not be filled ; partly offset by additional expenditure on increased rent of premises in the Lebanon and Turkey ; increased rates and heating charges at Albion House, London ; increased postage and telephone charges at headquarters ; and to loss on exchange in balances held in foreign countries which were subject to unfavourable movements in exchange rates.

C.—Underspending of £20,691. Due mainly to non-return to Egypt and Syria ; to the reduction of activities in Greece and Cyprus ; to the cancellation of summer schools and courses, notably in Malaya and India ; to postponements of and economies in vehicle replacements ; to the cost of staff transfers proving less than expected ; and to general economies in travel overseas.

D.—Underspending of £118,574. Due mainly to failure to conclude the arrangements for the purchase of new premises in Paris at an estimated cost of £94,000 ; to postponement of the proposed move of the Council's representation from Bandung to Djakarta in Indonesia ; to deferment of the proposal to contribute towards the cost of building a Cultural Centre in Kampala which would house the Council Office ; to delay in the commencement of work on the building of an additional staff house in Lagos ; and to delay in obtaining the final bills for the erection of a building to provide a Council Directorate in Bo, Sierra Leone.

E.—Underspending of £12,023. Due mainly to postponement of expenditure on the provision of additional office and staff furniture and equipment for new posts created as a result of the recommendations of the Committee on the Oversea Information Services, many of which could not be filled ; to postponement of the purchase of new and replacement furniture and equipment owing to the delay in the move of the Council's representation in Indonesia ; and to the fact that the replacement of furniture and equipment generally cost less than expected ; partly offset by additional expenditure on furnishing the Council's new Centre in the Sudan.

F.—Underspending of £5,403. Due to a reduction in the number of functions held, owing to inability to arrange all the visits to the United Kingdom planned, notably those proposed by the Soviet Relations Committee ; and to general economies, mainly in the Colonies.

G.—Underspending of £20,417. Due to temporary cessation of the programme of activities proposed by the Soviet Relations Committee ; to inability to provide in the time available all the additional material recommended by the Committee on the Oversea Information Services ; and to lack of suitable films.

H.—Underspending of £11,840. Due to the cancellation of courses in the United Kingdom owing to under-recruitment ; to the cancellation of courses and summer schools overseas owing to lack of suitable teachers, notably in India, Pakistan and Italy ; to the lack of demand for study tours in the United Kingdom, mainly from the Middle East ; to the cancellation of visits to the United Kingdom too late in the year to allow of alternative arrangements ; and to failure to use in full a donation from the Ford Foundation for fellowships for science teachers from India ; partly offset by additional expenditure on travel grants under the Universities Interchange Scheme (provided by a donation from the Australian Vice-Chancellors' Committee) ; to scholarships for Polish students covered by a donation from the Ford Foundation ; to increased maintenance allowances for scholars with effect from 1 October 1957 ; and to implementation of the recommendations of the Committee on the Oversea Information Services, although to a less extent than expected.

Includes 10 cases of nugatory expenditure on courses, travel expenses and accommodation for visitors not taken up, ranging from £1 to £15, total £56 (GS.14/29/05).

I.—Underspending of £9,798. Due to inability to fill all the additional subsidised posts created as a result of the recommendations of the Committee on the Oversea Information Services ; partly offset by additional expenditure on a grant to the English High School for Boys in Istanbul.

Includes nugatory expenditure on accommodation on the transfer of the subsidised Professor of English Language and Literature at Chulalongkorn University, Thailand, £348 (GS.14/29/01E).

LOSSES AND COMPENSATION—*contd.*

4. Stores losses :—		£
Due to theft, fraud, &c. :—		
Four cases above £25 but not exceeding £50 in any one case. (Treasury approval has been obtained in all cases (GS.06 ; GS.29/65/031 ; GS.14/29/01E (2)) ; in one case £6 due to the officer was withheld and prosecution was not undertaken)		130
Seven cases not exceeding £25 in any one case written off under delegated powers (GS.29/27/05) ; £2 compensation required in one case	.. .. .	46
Due to other causes :—		
Loss of 76 films, Colombia (GS.14/29/01E)	.. .. .	874
Loss of 58 films, Argentine (GS.29/65/034)	.. .. .	726
Loss of 27 films, Brazil (GS.14/29/01)	.. .. .	201
Loss of 328 books, Burma (GS.14/29/01)	.. .. .	164
Loss of eight films, Fiji (GS.14/29/01E)	.. .. .	91
Loss of one film, India (GS.29/65/031)	.. .. .	63
Loss of 16 framed lithographs, Germany (GS.14/29/01)	.. .. .	56
Loss of eight films, Burma (GS.29/65/03)	.. .. .	59
Loss of one film, New Zealand (GS.14/29/01E)	.. .. .	52
Four cases above £25 but not exceeding £50 in any one case. (Treasury approval has been obtained in all cases (GS.14/29/01E (3) ; GS.29/65/039))	.. .. .	154
49 cases not exceeding £25 in any one case written off under delegated powers (GS.29/27/05) ; £7 compensation received in one case	.. .. .	285
	Total	<u>£2,901</u>

PRESENTATIONS AND PERMANENT LOANS

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

Subhead E (Equipment). One collection under £25 in value, £22 ; nine collections ranging in value from £40 to £520 and of a total value of £1,521.

Subhead G (Material). 17 collections each under £25 in value and of a total value of £272 ; 46 collections ranging in value from £25 to £666 and of a total value of £7,041.

RESIDENCES

The Council operated and subsidised five residences in 1957-58 (four exclusively for Colonial students and one, for part of the year only, for all students from overseas). Gross expenditure £141,435 ; gross receipts £84,317 ; resulting in a net subsidy of £57,118. The Governments of Ghana and the Federation of Malaya contributed £3,382 and £1,691 respectively towards this sum.

STATEMENT OF LOANS OUTSTANDING AT 31 MARCH 1958

	Advance	Repayments 1957-58	Outstanding at 31 March 1958
	£	£	£
Loan to school in Iraq	40,000	3,000	37,000 (a)
Loans to British schools in Egypt	17,397	10,004	7,393 (b)
Loan to school in Burma	3,750	1,000	2,750 (c)

(a) Advanced 1956-57. Repayable with interest at 2 per cent. per annum by annual payments to January 1969.

(b) Advanced 1956-57. These loans were granted to the governing bodies to enable them to pay salaries due to British teachers, and repatriation expenses on evacuation from Egypt, recurrent subsidies to the schools having ceased on 31 October 1956. Repayable, interest free, immediately the schools' assets are unfrozen.

(c) Advanced 1957-58. Repayable, interest free, at £1,000 per annum, and £750 in 1960-61.

A. P. Sinker,
Director General.

3 October 1958.

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.

E. G. Compton,
Comptroller and Auditor General.

COMMONWEALTH RELATIONS OFFICE

ACCOUNT of the sum expended, in the year ended 31 March 1958, 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.	£ s. d.	£ s. d.	
A.—Salaries, &c. (Home)						
Original .. £623,591						
Supplementary .. £2,600						
	626,191	630,573 15 1	—		4,382 15 1	
B.—Salaries, &c. (Overseas)						
Original .. £1,230,409						
Supplementary .. £69,200						
	1,299,609	1,250,729 8 5	48,879 11 7		—	
C.—Travelling Expenses, &c. (Home) ..	12,000	12,778 16 6	—		778 16 6	
D.—Travelling Expenses, &c. (Overseas) ..	167,750	157,704 1 —	10,045 19 —		—	
E.—Office and Incidental Expenses (Home)						
Original .. £14,000						
Supplementary .. £3,300						
	17,300	16,088 11 11	1,211 8 1		—	
F.—Office and Incidental Expenses (Overseas)						
Original .. £103,800						
Supplementary .. £8,000						
	111,800	100,949 13 2	10,850 6 10		—	

EXPLANATION of the Causes of Variation between Expenditure and Grant

A.—Excess mainly due to smaller savings from staff changes and vacancies than had been anticipated.

B.—Savings on rent charges (£18,240), on increases in pay and allowances (£17,000) and on staff changes, unfilled posts, &c. (£13,640).

C.—Excess due to journeys abroad for which no provision had been made.

D.—Expenditure on local travelling overseas was less than had been expected.

E.—Savings on maintenance of India Office Library (£776), commission on pensions paid abroad (£293) and miscellaneous items (£142).

F.—Savings on purchase of vehicles (£4,666), medical expenses (£4,994) and miscellaneous items (£1,190). Expenditure includes £1,160, the cost of a presentation on the attainment of independence by the Federation of Malaya. It also includes £227, repairs to a film van damaged in a riot at Dacca: a claim for compensation has been made.

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
G.—Communications						
Original ..	£212,350					
Supplementary	£69,900					
	282,250	262,021 6 -	20,228 14 -			
H.—Losses	—	164 13 11	—		164 13 11	
GROSS TOTAL						
Original ..	£2,363,900					
Supplementary	£153,000					
	£2,516,900	2,431,010 6 -	91,215 19 6		5,326 5 6	
Deduct—	Estimated	Applied				
Z.—Appropriations in Aid						
Original ..	£56,900					
Supplementary	£15,000					
	71,900	71,900 - -				
NET TOTAL						
Original ..	£2,307,000					
Supplementary	£138,000					
	£2,445,000	2,359,110 6 -			Surplus to be surrendered £85,889 14 -	

Receipts payable to Exchequer	Estimated	Realised
Receipts of classes authorised to be used as Appropriations in Aid	£ 71,900	£ 84,091 6 4
Appropriated in aid (Subhead Z)		71,900 - -
Payable separately to Exchequer		£12,191 6 4

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

G.—Savings on telegrams and telephones (£17,089) and air mail (£3,140). The cost of these services cannot be closely estimated.

Details of Receipts	Estimated	Realised
Receipts of classes authorised to be used as Appropriations in Aid :—	£	£
Passport fees	55,000	65,444
Repayment of cost of accounting services performed for the Commonwealth Economic Committee and the Executive Council of the Commonwealth Agricultural Bureaux	2,200	2,400
Contribution from Foreign Office towards cost of certain messengerial staff	2,500	2,500
Recoveries in respect of salaries, &c., of seconded officers	1,200	857
Sale of vehicles	3,000	2,697
Miscellaneous fees, recoveries, &c.	8,000	10,193
Total	£71,900	84,091

LOSSES

1. Amounts charged to Subhead H :—

Due to theft, fraud, &c. :—	£
(i) Misappropriation of cash (£172) by a locally engaged clerk overseas who also rendered false accounts of expenditure (see Class II, Vote 5, Subhead A.2). Emoluments to date of dismissal (£40) were surrendered and further repayments are being made by small instalments (IF.207/130/01) . .	132
(ii) Theft of cash (£40) at an oversea post, less contribution (£20) from the officer in charge (IF.207/130/01)	20
(iii) Cost of replacing a stolen bicycle (IF.207/130/01)	13
Total	<u>£165</u>

2. Loss of stores :—

Stores to the value of £721 could not be accounted for by a locally engaged transport officer at an oversea post, from whom emoluments of £104 due up to the date of dismissal have been withheld. It was decided not to prosecute the officer (IF.207/130/01)	<u>£617</u>
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J. G. Laithwaite.
Accounting Officer.

15 October 1958.

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.

E. G. Compton,
Comptroller and Auditor General.

COMMONWEALTH SERVICES

ACCOUNT of the sum expended, in the year ended 31 March 1958, compared with the sum granted, for sundry Commonwealth services, including subscriptions to certain international organisations and certain grants in aid; the salaries and expenses of Pensions Appeal Tribunals in the Republic of Ireland; a grant 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						
Original ..	£529,100					
Supplementary	£19,500					
	548,600	535,049 14 11	13,550	5 1	—	
A.2.—Information Services (Overseas)						
Original ..	£43,724					
Supplementary ..	£1,000					
	44,724	39,764 19 8	4,959	— 4	—	
B.—Subscriptions to Commonwealth Economic and Research Services						
Original ..	£86,990					
Supplementary ..	£1,186					
	88,176	88,175 5 11		14 1	—	
TECHNICAL CO-OPERATION SCHEME FOR SOUTH AND SOUTH-EAST ASIA						
C.1.—Technical Assistance to Commonwealth Countries						
Original ..	£750,000					
Less Supplementary	£60,000					
	690,000	707,612 18 4	—		17,612 18 4	
C.2.—Subscriptions towards the Expenses of the Technical Co-operation Bureau and of the Colombo Plan Information Unit						
	2,500	1,875 — —	625	— —	—	

EXPLANATION of the Causes of Variation between Expenditure and Grant

A.2.—Savings due mainly to delay in expansion of activities. Expenditure includes £1,395, the cost of replacement of film equipment damaged in a riot. A claim for compensation has been made. Expenditure under this subhead in 1954-55 included an amount estimated at £378 lost through falsification of accounts at an oversea post (IF.207/130/01). (See also Class II, Vote 4, 1957-58.)

C.1.—Excess due mainly to payments in respect of trainees. Expenditure includes funeral expenses, &c. (£86) and maintenance grant overpaid (£22) in respect of a trainee who died (IF.520/183/05E).

C.2.—The combined subscription required was less than had been expected.

Service	Grant	Expenditure		Expenditure compared with Grant			
				Less than Granted		More than Granted	
	£	£	s.	d.	£	s.	d.
D.—Passages and Miscellaneous Expenses of Governors, &c. <i>Original</i> £10,000 <i>Supplementary</i> .. £5,500	15,500	15,853	9	9	—	353	9 9
E.—Reimbursement of Purchase Tax to Representatives of Commonwealth Governments <i>Original</i> £45,000 <i>Supplementary</i> .. £14,000	59,000	59,244	4	8	—	244	4 8
F.—Commonwealth Conferences	7,000	6,954	9	1	45	10	11
INDIA, PAKISTAN AND BURMA							
G.1.—Compensation for Premature Termination of Employment (India and Burma Services) ..	25,000	14,125	—	—	10,875	—	—
G.2.—Passages, &c., on Premature Retirement (Indian Government Employees)	1,000	96	17	—	903	3	—
H.—Maintenance of European Graves and Cemeteries in India and Pakistan ..	3,000	2,346	11	2	653	8	10
REPUBLIC OF IRELAND							
I.—Pensions Appeal Tribunals	800	878	11	3	—	78	11 3
J.—Grant to the Republic of Ireland in respect of Compensation to Transferred Officers	61,500	60,096	6	7	1,403	13	5

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

D.—A statement of expenditure is appended.

G.1.—Fewer officers retired during the year than had been expected.

G.2.—Claims for which provision had been made did not materialise within the year.

H.—Expenditure by local Cemetery Boards in India and Pakistan was less than was expected.

I.—Excess mainly due to additional travelling expenses.

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
K.—Maintenance, Repatriation, &c., of British Subjects and others evacuated to Commonwealth Countries.	1,000	706 17 -	293 3 -	—	—	
L.—Repatriation, &c., of United Kingdom Citizens from other Commonwealth Countries						
Original £4,500						
Supplementary £20,500						
	25,000	23,322 3 3	1,677 16 9	—	—	
M.1.—Bechuanaland Protectorate : Bamangwato Chieftainship	1,050	1,369 12 6	—	319 12 6	—	
M.2.—Bechuanaland Protectorate : Grant in Aid	633,000	480,000 - -	153,000 - -	—	—	
N.—South African Constabulary : Disability Pensions . .	20	18 5 4	1 14 8	—	—	
O.—Maintenance of War Graves in South Africa	10	—	10 - -	—	—	
P.—Assistance to the Maldives Islands						
Original (Revote) £9,000						
Supplementary £64,000						
	73,000	74,301 8 6	—	1,301 8 6	—	
Q.—Compassionate Addition to an Iraq Government Pension	28	28 - -	—	—	—	
R.1.—Ghana : Grant to Kumasi College of Technology						
Original £250,000						
Less Supplementary £55,000						
	195,000	195,000 - -	—	—	—	
R.2.—Ghana : Technical Assistance						
Supplementary	4,500	2,763 - -	1,737 - -	—	—	

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

K.—Saving due to cessation of allowances.

L.—The number of persons repatriated was less than had been expected.

M.1.—Excess due to arrear charges for 1956-57.

M.2.—The grant required by the Protectorate was less than had been estimated.

R.2.—The amount required in the first year of this scheme could not be accurately estimated.

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
S.1.—Federation of Malaya : Grant in Aid	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
Original .. £2,625,000						
Less Supplementary £785,186						
	1,839,814	1,750,000 - -	89,814 - -			
S.2.—Federation of Malaya : Contribution in Kind						
Supplementary	750,000	551,521 - -	198,479 - -			
S.3.—Federation of Malaya : Grant for University of Malaya						
Supplementary	10	—	10 - -			
T.—Aid to Pakistan						
Supplementary	21,000	16,818 7 -	4,181 13 -			
U.—Relief of Distress caused by Floods in Ceylon						
Supplementary	20,000	12,140 13 -	7,859 7 -			
GROSS TOTAL						
Original .. £5,089,222						
Supplementary £21,000						
Supplementary .. £10						
	£ 5,110,232	4,640,062 14 11	490,079 10 1	19,910 5 -		
Deduct—	Estimated	Applied				
Z.—Appropriations in Aid	10,100	10,100 - -				
NET TOTAL						
Original .. £5,079,122						
Supplementary £21,000						
Supplementary .. £10						
	£ 5,100,132	4,629,962 14 11				
			Surplus to be surrendered			
			£470,169 5 1			
			Estimated	Realised		
			£	£ s. d.		
(i) Receipts of classes authorised to be used as Appropriations in Aid			10,100	16,465 10 1		
(ii) Receipts of other classes			89,995	92,931 4 4		
		Total	£100,095	109,396 14 5		
Appropriated in aid (Subhead Z)				10,100 - -		
				£99,296 14 5		

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

S.1.—The grant towards the cost of expansion of the Federation's armed forces was not issued during the year.

S.2.—The amount of equipment supplied during the year from Service Department stocks was less than expected.

T.—The cost of the training provided was less than expected.

U.—The full amount of the provision, which was additional to the cost of emergency assistance given by Service Departments, was not required.

(75078)

D

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. ..	4,000	7,984
Recoveries in respect of repatriation, &c., of United Kingdom citizens from other Commonwealth countries	6,000	8,458
Miscellaneous recoveries	100	24
Total	£10,100	16,466
(ii) Receipts of other classes :—		
Swaziland—Interest and Sinking Fund on loans for settlers	1,647	1,647
Nauru and Ocean Islands—Repayment on account of purchase money and interest thereon	87,348	87,348
Refunds by officers granted permanent posts under H.M. Government of compensation in respect of loss of career in India	1,000	2,906
Miscellaneous	—	1,030
Total	£89,995	92,931

J. G. Laithwaite,
Accounting Officer.

14 November 1958.

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.

E. G. Compton,
Comptroller and Auditor General.

STATEMENT OF EXPENDITURE ON ACCOUNT OF PASSAGES OF GOVERNORS, &c., charged to the Vote for 1957-58 and referred to in "Explanations, &c." under Subhead D.

Passage allowances on appointment :

The Right Honourable The Earl of Dalhousie, G.B.E., M.C., Federation of Rhodesia and Nyasaland, £2,617 ; Colonel Sir Henry Abel Smith, K.C.V.O., D.S.O., Queensland, £3,098.

Leave passage allowances on extension of appointment :

General Sir Dallas Brooks, K.C.B., K.C.M.G., K.C.V.O., D.S.O., Victoria, £5,116 ; The Right Honourable Sir Ronald Cross, Bt., K.C.M.G., K.C.V.O., Tasmania, £1,734 (supplementary to payment in 1956-57) ; Lieutenant-General Sir Charles Gairdner, K.C.M.G., K.C.V.O., C.B., C.B.E., Western Australia, £12 (supplementary to payment in 1956-57).

Miscellaneous :

Pay and allowances of certain Aides-de-Camp to Governors of Australian States, £2,749 ; passage costs on return to the United Kingdom of staff of the Governor of Southern Rhodesia, £293, and of the Governor of South Australia, £234.

OVERSEA SETTLEMENT

ACCOUNT of the sum expended, in the year ended 31 March 1958, compared with the sum granted, for expenses connected with oversea settlement, 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.—Grants in Aid of Voluntary Societies	8,600	8,530 - -	70 - -	—	—	
EMPIRE SETTLEMENT						
B.—Assisted Passages	150,075	150,000 - -	75 - -	—	—	
C.—Settlement of Migrants	34,000	31,596 15 2	2,403 4 10	—	—	
GROSS TOTAL .. £	192,675	190,126 15 2	2,548 4 10	—	—	
Deduct—						
Z.—Appropriations in Aid	Estimated 500	Applied 500 - -				
NET TOTAL .. £	192,175	189,626 15 2	Surplus to be surrendered £2,548 4 10			

Receipts payable to Exchequer		Estimated	Realised
		£	£ s. d.
Receipts authorised to be used as Appropriations in Aid		500	1,481 12 10
Appropriated in aid (Subhead Z)			500 - -
Payable separately to Exchequer			£981 12 10

EXPLANATION of the Cause of Variation between Expenditure and Grant

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

Details of Receipts		Estimated	Realised
		£	£
Repayments in respect of land settlement loans		450	1,346 (a)
Miscellaneous		50	136
Total		£500	1,482

(a) Includes interest payments of £1,178.

(75078)

D 2

STATEMENT OF OUTSTANDING LOANS ISSUED UNDER THE EMPIRE SETTLEMENT ACTS, 1922 TO 1957,
IN CONNECTION WITH APPROVED SCHEMES

	Outstanding 1 April 1957	Advances in year 1957-58	Repayments in year 1957-58	Written off in year 1957-58	Outstanding 31 March 1958
	£	£	£	£	£
Land Settlement Scheme (Canada):—					
Clandonald Colony	12,685	—	168	—	12,517

J. G. Laithwaite,
Accounting Officer.

17 September 1958.

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.

E. G. Compton,
Comptroller and Auditor General.

COLONIAL OFFICE

ACCOUNT of the sum expended, in the year ended 31 March 1958, 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.						
<i>Original</i> .. £1,219,359						
<i>Supplementary</i> .. £52,776						
	1,272,135	1,255,585 3 -	16,549 17 -			
B.—Travelling and Incidental Expenses						
<i>Original</i> .. £150,055						
<i>Supplementary</i> .. £1,095						
	151,150	129,370 14 10	21,779 5 2			
C.—Telegraph and Telephone Services, &c.						
<i>Original</i> .. £103,145						
<i>Supplementary</i> .. £35,740						
	138,885	135,966 - 3	2,918 19 9			
GROSS TOTAL						
<i>Original</i> .. £1,472,559						
<i>Supplementary</i> .. £89,611						
	£ 1,562,170	1,520,921 18 1	41,248 1 11			
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £41,248 1 11			
Deduct—						
Z.—Appropriations in Aid						
<i>Original</i> .. £36,085						
<i>Supplementary</i> .. £2,970						
	39,055	38,950 4 10				
			Deficiency of Appropriations in Aid realised £104 15 2			
NET TOTAL						
<i>Original</i> .. £1,436,474						
<i>Supplementary</i> .. £86,641						
	£ 1,523,115	1,481,971 13 3	Net Surplus to be surrendered £41,143 6 9			

EXPLANATION of the Cause of Variation between Expenditure and Grant

B.—Savings due principally to unforeseen delay in opening new Information Offices (£14,000); lower expenses of the West Indian Comptroller and Staff (£2,000); fewer visits abroad than estimated (£1,400); reduced expenditure on diplomatic bag service (£1,200).

Details of Receipts	Estimated	Realised
	£	£
Reimbursement from Colonial, &c., Governments and other authorities of salaries, &c., of seconded officers	15,255	15,683
Reimbursement from the Vote for Development and Welfare (Colonies, &c.) of salaries, &c., of officers serving under schemes financed from that Vote	12,400	11,438
Reimbursement by other Government Departments for use of the diplomatic bag service (Subhead B)	10,800	10,983
Miscellaneous	600	846
Total	£39,055	38,950

NOTES

Subhead A.—Seven Principals, one Assistant Principal and two Higher Executive Officers 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 nine Overseas Service Officers (£1,450-£2,050) temporarily attached to the Colonial Office for varying periods during the year were borne by the Colonial Governments concerned.

21 October 1958.

J. S. Macpherson,
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.

E. G. Compton,
Comptroller and Auditor General.

COLONIAL SERVICES

ACCOUNT of the sum expended, in the year ended 31 March 1958, compared with the sum granted, for sundry Colonial services, including subscriptions to certain international organisations and grants in aid ; certain expenditure in connection with the liabilities of the former Government of Palestine and certain non-effective services.

SUMMARY

Service	Grant	Expenditure		Expenditure compared with Grant			
				Less than Granted		More than Granted	
	£	£	s.	d.	£	s.	d.
A & B.—Financial Aid to Colonial, &c., Governments <i>Original</i> .. £16,206,264 <i>Supplementary</i> £5,556,151	21,762,415	21,422,182	2	11	340,232	17	1
C.—Special Services <i>Original</i> .. £7,032,994 <i>Supplementary</i> £2,651,635	9,684,629	9,414,761	13	9	269,867	6	3
D.—Subscriptions to International Organisations ..	76,913	74,084	14	6	2,828	5	6
E.—Payments in Respect of Other Organisations	47,800	47,800	—	—	—	—	—
F.—General Services <i>Original</i> .. £615,800 <i>Supplementary</i> .. £5,360	621,160	610,186	3	7	10,973	16	5
GROSS TOTAL <i>Original</i> .. £23,979,771 <i>Supplementary</i> £8,213,146	£32,192,917	31,569,014	14	9	623,902	5	3
<i>Deduct—</i>	Estimated	Realised		Surplus of Gross Estimate over Expenditure £623,902 5 3			
Z.—Appropriations in Aid <i>Original</i> .. £294,378 <i>Supplementary</i> £2,334,644	2,629,022	2,615,561	13	4	Deficiency of Appropriations in Aid realised £13,460 6 8		
NET TOTAL <i>Original</i> .. £23,685,393 <i>Supplementary</i> £5,878,502	£29,563,895	28,953,453	1	5	Net Surplus to be surrendered £610,441 18 7		
					Estimated	Realised	
Receipts payable to Exchequer					£	£	s. d.
					1,645,495	1,731,380	2 3

(75078)

D 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.	£ s. d.	£ s. d.	
FINANCIAL AID TO COLONIAL, &C., GOVERNMENTS						
GRANTS IN AID						
A.1.—St. Helena ..	78,700	78,450 - -	250 - -	- -	- -	
A.2.—British Solomon Islands Protectorate	250,000	250,000 - -	- -	- -	- -	
A.3.—Somaliland Protectorate						
<i>Original</i> ..	£700,000					
<i>Supplementary</i>	£18,980					
	718,980	718,451 - -	529 - -	- -	- -	
A.4.—British Honduras						
<i>Original</i> ..	£542,940					
<i>Less Supplementary</i>	£18,242					
	524,698	477,940 - -	46,758 - -	- -	- -	
A.5.—British Honduras (Loan)						
<i>Original</i> ..	£68,100					
<i>Less Supplementary</i>	£824					
	67,276	67,276 - -	- -	- -	- -	
A.6.—Antigua						
<i>Original</i> ..	£230,000					
<i>Supplementary</i>	£104,450					
	334,450	334,450 - -	- -	- -	- -	
A.7.—Montserrat						
<i>Original</i> ..	£48,737					
<i>Supplementary</i>	£39,000					
	87,737	87,737 - -	- -	- -	- -	
A.8.—Virgin Islands ..	54,600	54,600 - -	- -	- -	- -	
A.9.—Dominica						
<i>Original</i> ..	£196,000					
<i>Supplementary</i>	£92,500					
	288,500	288,500 - -	- -	- -	- -	
A.10.—St. Lucia						
<i>Original</i> ..	£22,000					
<i>Supplementary</i>	£50,600					
	72,600	72,600 - -	- -	- -	- -	
A.11.—St. Lucia (Loan)						
<i>Original</i> ..	£58,334					
<i>Less Supplementary</i>	£28,334					
	30,000	30,000 - -	- -	- -	- -	
A.12.—St. Vincent						
<i>Original</i> ..	£178,400					
<i>Supplementary</i>	£91,800					
	270,200	270,200 - -	- -	- -	- -	

EXPLANATION of the Causes of Variation between Expenditure and Grant

A.4.—The hurricane relief, rehabilitation and reconstruction programme did not proceed as rapidly as 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.
FINANCIAL AID TO COLONIAL, &c., GOVERNMENTS— <i>contd.</i>							
GRANTS IN AID— <i>contd.</i>							
A.13.—Turks and Caicos Islands							
Original ..	£17,153						
Supplementary	£14,700						
	31,853	31,103	-- --	750	-- --		
B.1.—Cyprus							
Original ..	£3,237,800						
Supplementary	£4,406,000						
	7,643,800	7,387,800	-- --	256,000	-- --		
B.2.—Malta							
Original ..	£3,246,000						
Supplementary	£728,850						
	3,974,850	3,952,478	-- --	22,372	-- --		
B.3.—Falkland Islands Dependencies							
Original ..	£400,000						
Supplementary	£46,000						
	446,000	436,256	-- --	9,744	-- --		
B.4.—Aden (Loan) ..	120,000	120,000	-- --				
B.5.—Hong Kong (Loan)	800,000	800,000	-- --				
B.6.—Malaya							
Original ..	£1,875,000						
Less Supplementary	£625,000						
	1,250,000	1,250,000	-- --				
B.7.—Kenya	1,500,000	1,500,000	-- --				
B.8.—Kenya (Loan) ..	1,500,000	1,500,000	-- --				
B.9.—Grenada							
Original ..	£237,000						
Less Supplementary	£41,497						
	195,503	191,674	-- --	3,829	-- --		
B.10.—Grenada (Loan)							
Original ..	£645,500						
Less Supplementary	£28,169						
	617,331	617,331	-- --				
B.11.—British Caribbean Federation							
Original ..	£200,000						
Less Supplementary	£200,000						
B.12.—Jamaica							
Supplementary	35,337	35,336	2 11	17	1		
B.13.—Federation of Malaya : Contribution in Kind							
Supplementary	870,000	870,000	-- --				

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.
SPECIAL SERVICES								
C.1.—Internal Security Measures (Certain African Territories)								
Original ..	£2,744,360							
Less Supplementary	£212,370							
	2,531,990	2,491,275	-	-		40,715	-	-
C.2.—Internal Security Measures (West Indian Colonies)	245,000	220,280	-	-		24,720	-	-
C.3.—Aden Protectorate								
Original ..	£1,733,247							
Supplementary	£368,200							
	2,101,447	2,094,956	18	9		6,490	1	3
C.4.—Aden Protectorate (Grants in Aid)								
Original ..	£220,000							
Supplementary	£114,000							
	334,000	280,812	19	11		53,187	-	1
C.5.—Kamaran								
Original ..	£31,850							
Less Supplementary	£4,100							
	27,750	25,336	8	5		2,413	11	7
C.6.—Palestine	1,030,200	919,555	16	2		110,644	3	10
C.7.—Malayan Police Unit	22,400	21,459	5	9		940	14	3
C.8.—Cyprus Police Unit	225,100	217,426	4	7		7,673	15	5
C.9.—Tonga								
Original	£9,467							
Supplementary ..	£1,778							
	11,245	10,724	9	7		520	10	5
C.10.—New Hebrides ..	119,700	98,199	13	3		21,500	6	9
C.11.—Christmas and Canton Islands ..	8,000	7,665	-	-		335	-	-
C.12.—Cyprus : Maintenance of distressed British subjects of Maltese origin								
Original	£7,000							
Less Supplementary	£1,000							
	6,000	5,617	4	-		382	16	-

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

C.2.—The cost of the Jamaica Regiment was less than expected.

C.4.—Issues were based on the latest estimates of the amounts required.

C.6.—Mainly due to fewer claims for outstanding commitments being settled during the year (£29,369) and to savings on pensions (£78,706).

C.10.—There were savings under several heads of expenditure.

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.
SPECIAL SERVICES—<i>contd.</i>						
C.13.—Zanzibar ..	1,000	1,000 - -	—	—	—	—
C.14.—British Caribbean Federation : Seat of Federal Government ..	200,000	200,000 - -	—	—	—	—
C.15.—East Africa High Commission : Desert Locust Control in the Ethiopian-Somali Area ..	50,000	50,000 - -	—	—	—	—
C.16.—Nigeria : Tribunal of Enquiry ..	35,670	35,334 17 10	335 2 2	—	—	—
C.17.—Gold Coast : Compensation Payment	350,000	350,000 - -	—	—	—	—
C.18.—Ghana Independence Celebrations <i>Supplementary</i> ..	25,293	25,292 9 10	10 2	—	—	—
C.19.—The West Indies Federation : Joint Capital Commission <i>Supplementary</i> ..	1,500	1,491 19 -	8 1 -	—	—	—
C.20.—Tanganyika Agricultural Corporation <i>Supplementary</i> ..	25,000	25,000 - -	—	—	—	—
C.21.—Singapore : Christmas Island <i>Ex gratia</i> Payment <i>Supplementary</i> ..	2,333,334	2,333,333 6 8	13 4	—	—	—
SUBSCRIPTIONS TO INTERNATIONAL ORGANISATIONS						
D.1.—Caribbean Commission ..	47,000	44,333 6 -	2,666 14 -	—	—	—
D.2.—South Pacific Commission ..	29,913	29,751 8 6	161 11 6	—	—	—
PAYMENTS IN RESPECT OF OTHER ORGANISATIONS						
E.1.—Bureau of Hygiene and Tropical Diseases (Grant in Aid)	1,000	1,000 - -	—	—	—	—
E.2.—Imperial College of Tropical Agriculture, Trinidad (Grant in Aid) ..	35,000	35,000 - -	—	—	—	—

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

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
PAYMENTS IN RESPECT OF OTHER ORGANISATIONS— <i>contd.</i>	£	£ s. d.	£	s. d.	£	s. d.
E.3.—International African Institute (Grant in Aid)	1,500	1,500 - -	—	—	—	—
E.4.—National Institute of Oceanography	10,000	10,000 - -	—	—	—	—
E.5.—Hong Kong University	300	300 - -	—	—	—	—
GENERAL SERVICES						
F.1.—Passages, &c., of Governors and other Colonial Officers and cost of special visits						
Original	£40,000					
Supplementary	£11,000					
	51,000	50,568 1 9	431 18 3	—	—	—
F.2.—British Council						
Original	£563,950					
Supplementary	£3,500					
	567,450	558,073 11 11	9,376 8 1	—	—	—
F.3.—Allowances to Governors	1,200	1,061 19 11	138 - 1	—	—	—
F.4.—Firemen: Pension Scheme						
Original	£9,150					
Less Supplementary	£9,150					
	—	—	—	—	—	—
F.5.—Minor Colonial Services	1,500	482 10 -	1,017 10 -	—	—	—
F.6.—Her Majesty's Overseas Civil Service						
Supplementary	10	—	10 - -	—	—	—
	Estimated	Realised				Deficit
Z.—Appropriations in Aid	—	—	—	—	—	—
Original	£294,378					
Supplementary	£2,334,644					
	2,629,022	2,615,561 13 4	—	—	13,460 6 8	—

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

F.1.—A statement of expenditure is appended.

F.5.—Due mainly to savings on miscellaneous items.

Details of Receipts	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid :—		
Tonga—Miscellaneous receipts (Subhead C.9(a))	138	439
New Hebrides (Subhead C.10(a)) :		
(i) Miscellaneous receipts	3,260	1,905
(ii) Subventions from local joint revenue	17,480	2,254
Malayan Police Unit—Reimbursement by the Government of the Federation of Malaya of salaries, &c. (Subhead C.7)	22,400	21,459
Cyprus Police Unit—Reimbursement by the Government of Cyprus of salaries, &c. (Subhead C.8)	225,100	217,426
Aden Protectorate—Miscellaneous receipts (Subhead C.3)	24,810	34,061
Kamaran—Miscellaneous receipts (Subhead C.5)	2,400	4,684
Singapore—Reimbursement by the Governments of Australia and New Zealand of Christmas Island <i>ex gratia</i> payment (Subhead C.21)	2,333,334	2,333,334
Miscellaneous receipts	100	—
Total	£2,629,022	2,615,562
(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
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.	500	232
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	130,100	81,570
Repayment of loans overissued to Jamaica in connection with hurricane damage sustained in 1951	—	30,168
Nyasaland—Interest on and repayment of instalments of loan of £773,000 for redemption of certain Trans-Zambesian Railway Company securities in 1945-46	32,956	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	—	75,000
Malta—Repayment instalment of amount issued in 1952-53 for general financial aid but not used for that purpose	—	25,905
Repayment of unspent balance of grant in aid of emigration programme issued in 1956-57	—	3,471
Aden—Repayment instalment of loans to Aden Protectorate States for various purposes	1,900	1,291
Repayment instalment of loans to farmers and cultivators in the Aden Protectorate	1,800	1,536
Repayment annuities on loan for expenditure on municipal services at Little Aden	247,774	240,407
East Africa High Commission—Instalment of interest on loan issued for development of port facilities in Kenya and Tanganyika	218,217	218,217
Far Eastern Territories—Repayment instalment of loans to the Governments of the Federation of Malaya and Singapore to assist in meeting expenditure under a Joint War Damage Compensation Scheme	775,000	774,083

Details of Receipts— <i>contd.</i>	Estimated	Realised
	£	£
(ii) Receipts of other classes— <i>contd.</i>		
Firemen : Pension Scheme—Receipts of Secretary of State (Subhead F.4)	1,000	3,664
Falkland Islands—Receipts from sale of aerial survey equipment	—	885
Palestine—Miscellaneous receipts	—	2,665
Publicity Services—Receipts from the hire of films	—	3,024
Miscellaneous	—	58
Total	£1,645,495	1,731,380

NOTES

Subhead C.3.—Stores deficiencies to the value of £162 were written off under delegated powers. The sum of £194, being balance of irrecoverable debts, was written off (IF.158/156/01).

Subhead C.6.—During 1957-58 the following *ex gratia* awards of pension, &c., were made:— (a) one case of an *ex gratia* addition to a pension (IF.21/225/01), (b) one case of an *ex gratia* compassionate allowance to the widow of a former pensioner (IF.B.26 and 28) and (c) responsibility was accepted by H.M. Government in two cases for payment of *ex gratia* pensions to former officials of Palestine Municipalities (£156 and £477 per annum); £2,530 was charged in respect of previous years (IF.21/018).

Subhead C.9.—Includes £663, the cost of a mace and a volume of Erskine May's Parliamentary Practice presented to the Tonga Legislative Assembly on the occasion of the revision of the Treaty of Friendship with Her Majesty's Government (IF.61/10/04).

Subhead C.10.—£9 in respect of irrecoverable advances (IF.58/10/017) and £56 in respect of cash lost (IF.207/58/01) were written off.

Debts totalling £5,299 in respect of board and lodging charges incurred by Gibraltarian evacuees formerly housed at the Fulham Road Hostel were written off (IF.58/124/02).

STATEMENT OF LOANS OUTSTANDING AT 31 MARCH 1958

	Outstanding 1 April 1957	Advances in year 1957-58	Repay- ments in year 1957-58	Written off in year 1957-58	Outstand- ing 31 March 1958
	£	£	£	£	£
Loans to cultivators, Eastern Aden Protectorate	37,537	—	1,536	—	36,001
Loans to farmers, Western Aden Protectorate	1,368	—	—	—	1,368
Loans to peasants, Antigua, under a Relief Scheme	183	—	7	—	176
Loans to distressed British subjects of Maltese origin in Cyprus	48	—	15	—	33
Value of materials lent to sundry persons for hurricane reconstruction in Anguilla	66	—	—	—	66
Total .. £	39,202	—	1,558	—	37,644

Other loans provided on this Vote and outstanding at 31 March 1958 are recorded in the Finance Accounts.

J. S. Macpherson,
Accounting Officer.

18 November 1958.

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.

E. G. Compton,
Comptroller and Auditor General.

STATEMENT OF EXPENDITURE ON ACCOUNT OF PASSAGES, &c., OF GOVERNORS AND OTHER COLONIAL OFFICERS, AND COST OF SPECIAL VISITS charged to the Vote for 1957-58 and referred to in "Explanations, &c." under Subhead F.1.

Passage allowances on appointment :—

Sir William Goode, K.C.M.G., Singapore, £1,160 ; Sir Gawain Bell, K.C.M.G., C.B.E., Nigeria, Northern Region, £830 ; J. K. R. Thorp, Esq., C.M.G., M.B.E., Seychelles, £1,300 ; The Rt. Hon. Lord Hailes, P.C., G.B.E., The West Indies, £1,292 (IF.57/271/01C) ; Sir Kenneth Blackburne, K.C.M.G., O.B.E., Jamaica, £750 ; R. E. Alford, Esq., C.M.G., St. Helena, £880 ; General Sir Charles Keightley, G.C.B., G.B.E., D.S.O., Gibraltar, £320.

Passage allowances on retirement :—

Sir Donald MacGillivray, G.C.M.G., M.B.E., Federation of Malaya, £1,160 ; Sir William Addis, K.B.E., C.M.G., Seychelles, £1,300 ; Sir James Harford, K.B.E., C.M.G., St. Helena, £880 ; Field Marshal Lord Harding, G.C.B., C.B.E., D.S.O., M.C., Cyprus, £1,600 (IF.57/271/01) ; Sir Andrew Cohen, K.C.M.G., K.C.V.O., O.B.E., Uganda, £990 ; Sir Bryan Sharwood-Smith, K.C.M.G., K.C.V.O., K.B.E., Nigeria, Northern Region, £830 ; Sir Percy Wyn Harris, K.C.M.G., M.B.E., Gambia, £660 ; General Sir Harold Redman, K.C.B., C.B.E., Gibraltar, £320.

Passage allowances on transfer :—

Sir Robert Black, K.C.M.G., O.B.E., Singapore to Hong Kong, £2,270 ; Sir Hugh Foot, G.C.M.G., K.C.V.O., O.B.E., Jamaica to Cyprus, £1,180 ; Sir Raynor Arthur, K.C.M.G., C.V.O., Falkland Islands to Bahamas, £300 (balance).

Official visits to the United Kingdom :—

Sir John Nicoll, K.C.M.G., Singapore, £159 ; Sir Robert Black, K.C.M.G., O.B.E., Singapore, £191 ; Sir Andrew Cohen, K.C.M.G., K.C.V.O., O.B.E., Uganda, £22 ; Field Marshal Lord Harding, G.C.B., C.B.E., D.S.O., M.C., Cyprus, £575 ; Sir Theodore Pike, K.C.M.G., Somaliland, £22 ; Sir Donald MacGillivray, G.C.M.G., M.B.E., Federation of Malaya, £224 ; The Hon. Sir Evelyn Baring, G.C.M.G., K.C.V.O., Kenya, £158 ; Sir Alexander Grantham, G.C.M.G., Hong Kong, £245.

Miscellaneous :—

Sir Maurice Dorman, K.C.M.G., Sierra Leone, passage and freight costs prior to taking up appointment, £406 ; Sir Edward Windley, K.C.M.G., Gambia, miscellaneous charges for shipment of personal effects prior to taking up appointment, £54 ; Sir John Gutch, K.C.M.G., O.B.E., part cost of passage prior to taking up appointment, £137.

Balance of expenditure incurred in connection with the visit of Her Royal Highness The Duchess of Kent to Ghana, £6,100 (HF.11/71/03D).

Expenditure amounting to £21,753 was incurred in the year in connection with the visit of Their Royal Highnesses The Duke and Duchess of Gloucester to the Federation of Malaya (HF.11/71/03).

Expenditure amounting to £2,500 was incurred in the year in connection with the visit of Her Royal Highness The Princess Margaret to The West Indies (IF.71/378/01). A further sum of £21,975 will be charged in the accounts for the year 1958-59 making the total cost of the visit £24,475.

DEVELOPMENT AND WELFARE (COLONIES, &c.)

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31 March 1958, 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.	£ s. d.	£ s. d.	£ s. d.
DEVELOPMENT AND WELFARE SCHEMES						
A.1.—Directorate of Colonial Surveys	555,000	544,760 7 7	10,239 12 5	—		
A.2.—Colonial Products Laboratory ..	211,500	209,194 6 10	2,305 13 2	—		
A.3.—Colonial Geological Surveys	101,500	93,441 15 7	8,058 4 5	—		
A.4.—Other Development and Welfare Schemes	15,910,000	15,912,520 16 6	—	2,520 16 6		
<hr/>						
B.—Research Schemes ..	1,475,000	1,303,503 2 4	171,496 17 8	—		
<hr/>						
C.—Losses and Compensation	—	409 8 9	—	409 8 9		
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GROSS TOTAL	£18,253,000	18,063,829 17 7	192,100 7 8	2,930 5 3		
<hr/>						
	Estimated	Realised				
<i>Deduct—</i>						
Z.—Appropriations in Aid	3,000	3,000 - -				
<hr/>						
NET TOTAL	£18,250,000	18,060,829 17 7	Surplus to be surrendered £189,170 2 5			
<hr/>						
			Estimated	Realised		
			£	£ s. d.		
Receipts payable to Exchequer			150,000	161,718 15 6		

EXPLANATION of the Causes of Variation between Expenditure and Grant

A.4 and B.—The estimates were compiled after examination of forecasts made by the administering authorities; issues were related to their latest estimated 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 1958 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 International Co-operation Administration (formerly the Foreign Operations Administration) towards schemes provided for under Subheads A.4 and B		3,000	3,000
(ii) Receipts of other classes :—			
Interest on, and repayment of, loans under the Colonial Development and Welfare Acts, 1940 to 1955, and miscellaneous receipts		150,000	161,719 (a)
(a) Repayment of loans (£75,476); interest on loans (£15,684); payment by East African Railways and Harbours Administration of interest on advances received from the Overseas Food Corporation (£15,489); proceeds of sale of surplus buildings, equipment and stores of Tanganyika Agricultural Corporation (£49,744); miscellaneous receipts (£5,326).			
LOSSES AND COMPENSATION			
1.—Amounts charged to Subhead C :—			£
Compensation payments ranging from £1 to £302 (eight cases) (IF.508/147/01 and IF.D.625)			409
2.—Amounts charged in previous years, since ascertained to have been losses (additional to amounts noted under 1 above) :—			—
(1) Cash losses due to theft, fraud, &c. :—			
Subhead A.4.—Scheme D.2588 :—Loss of cash by theft in Aden Protectorate (IF.D.2588)			72
(2) Other cash losses :—			
Subhead A.4.—Scheme D.2057 :—Cash deficiency in respect of a timber industry scheme in St. Lucia written off (IF.D.2057)			73
Total			<u>£145</u>
3.—Claims waived, &c. :—			
(1) Subhead A.4.—Schemes D.686B, D.820, D.892, D.1006, D.1009 and D.1225 :—			
Of a total of £6,906 (all charged in previous years) expended on the training of 13 probationers who, for various reasons, resigned during training or from appointments in the Overseas Civil Service before having completed a minimum of three years service, the sum of £4,845 was written off. The balance of £2,061 is being recovered from the persons concerned. (IF.36/183/09c, IF.D.686B, IF.D.820, IF.D.892, IF.D.1006, IF.D.1009 and IF.D.1225)			4,845
(2) Subhead A.4.—Scheme D.1868 :—Outstanding balance of a contested claim by the British Honduras Department of Agriculture against a farmer for cost of land clearing was abandoned on legal advice (IF.D.1868)			159
Total			<u>£5,004</u>
4.—Stores losses :—			
(1) Due to theft, fraud, &c. :—			
(a) Subhead A.2.—Losses of items of equipment not exceeding £50 written off under delegated powers (one case) (IF.36/207/01)			15
(b) Subhead A.4.—Scheme D.2435 :—Value of a deck watch stolen from the Tanganyika Agricultural Corporation Offices (IF.D.2435)			64
(2) Due to other causes :—			
(a) Subhead A.1.—Losses of sundry items of equipment and stores not exceeding £100 written off under delegated powers (IF.36/207/01)			61
(b) Subhead A.4.—Scheme D.745 :—Deficiencies of Bailey Bridging parts in the British Solomon Islands Protectorate over a period of seven years on termination of the scheme (IF.D.745)			447
(c) Subhead A.4.—Scheme D.1172 :—Deterioration of equipment originally purchased for use in the Navigational Aids scheme, Gilbert and Ellice Islands Colony, and which was eventually abandoned (IF.D.1172)			2,424
(d) Subhead A.4.—Scheme D.2020 :—The value of a vehicle damaged in an accident in Tanganyika. The estimated cost of repairs was more than the value of the vehicle and it was written off (IF.D.2020)			300
Total			<u>£3,311</u>

NOTES

Subhead A.4.—Scheme D.636B :—Includes expenditure of £454 on air passages from the United Kingdom to Canada of a probationer and his nurse. The probationer, who was domiciled in Canada, was unable to take up his appointment in the Overseas Civil Service owing to serious ill-health and had to be transported by air back to Canada accompanied by a nurse (IF.D.686B).

Scheme D.686D :—During the year expenditure of £9,207 was incurred on a hostel for Overseas Service probationers and income amounted to £8,391, resulting in a net loss of £816.

STATEMENT OF ISSUES FROM DEVELOPMENT AND WELFARE (COLONIES, &C.) VOTE 1957-58

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.	£	s. d.
Colonial, &c., Governments :—						
Aden Colony	101,950	— —	—	—	Cr. 122	1 3
Aden Protectorate	220,416	7 5	—	—	9,245	4 2
Antigua	265,937	17 1	—	—	—	—
Barbados	164,543	17 2	—	—	1,000	— —
British Guiana	1,199,403	6 9	—	—	21,600	— —
British Honduras	374,244	7 —	—	—	—	—
British Solomon Islands Protectorate ..	101,548	4 6	—	—	Cr. 1,192	16 1
Cayman Islands	18,300	— —	—	—	—	—
Cyprus	55,055	4 9	—	—	—	—
Dominica	105,651	16 9	—	—	50	— —
East Africa High Commission	158,911	18 10	—	—	338,045	2 8
Falkland Islands	65,415	8 11	—	—	—	—
Fiji	148,575	— —	—	—	4,550	— —
Gambia	102,911	18 1	—	—	8,486	12 11
Gibraltar	59,150	— —	—	—	—	—
Gilbert and Ellice Islands Colony ..	75,344	7 6	—	—	—	—
Grenada	126,776	7 9	—	—	—	—
Hong Kong	93,953	2 6	6,250	— —	Cr. 460	13 5
Jamaica	566,324	12 —	—	—	3,032	18 5
Kenya	1,525,163	7 8	—	—	8,370	6 3
Leeward Islands	Cr. 408	9 3	—	—	—	—
Malaya, Federation of	142,746	4 —	—	—	12,461	1 6
Malta	286,070	— —	—	—	—	—
Mauritius	107,100	— —	—	—	878	3 2
Montserrat	41,839	18 7	—	—	—	—
Nigeria, Federation of	1,038,088	— —	—	—	Cr. 5,580	14 6
Nigeria, Eastern Region	205,947	10 —	—	—	—	—
Nigeria, Northern Region	2,091,900	— —	—	—	—	—
Nigeria, Western Region	Cr. 101,188	14 6	—	—	—	—
North Borneo	602,044	5 5	—	—	9,700	— —
Northern Rhodesia	Cr. 16	11 7	—	—	Cr. 7	7 6
Nyasaland	460,620	8 1	—	—	42,540	11 10
St. Helena	40,258	13 —	—	—	2,550	— —
St. Kitts-Nevis	67,829	3 9	—	—	—	—
St. Lucia	415,653	12 7	—	—	—	—
St. Vincent	102,367	10 6	—	—	—	—
Sarawak	427,559	9 10	—	—	24,350	— —
Seychelles	59,602	8 3	—	—	—	—
Sierra Leone	634,361	11 11	—	—	20,601	— —
Singapore	69,925	10 9	—	—	8,778	3 5
Somaliland Protectorate	561,096	2 10	—	—	991	11 3
Southern Cameroons	246,250	— —	—	—	—	—
Tanganyika	880,224	2 11	—	—	98,363	19 9
Trinidad	31,608	2 4	—	—	46,537	9 10
Turks and Caicos Islands	10,949	15 —	—	—	—	—
Uganda	—	—	—	—	3,787	9 5
Virgin Islands	21,952	14 3	—	—	—	—
Zanzibar	85,224	12 2	—	—	1,315	14 1
Other Bodies :—						
Hong Kong University	47,100	— —	—	—	—	—
Makerere College, Uganda	431,321	17 9	—	—	35,821	2 —
Nigerian College of Arts, Science and Technology	113,950	— —	—	—	—	—

STATEMENT OF ISSUES FROM DEVELOPMENT AND WELFARE (COLONIES, &C.) VOTE 1957-58—*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.	£	s. d.
<i>Other Bodies—contd.</i>						
Royal University of Malta	31,664	4 2	—	—	874	— —
University College, Ghana	—	—	—	—	1,491	4 11
University College, Nigeria	24,620	— —	—	—	5,720	— —
University of Malaya	333,750	— —	—	—	—	— —
West African Council for Medical Research	—	—	—	—	52,450	— —
West African Institute for Trypanosomiasis Research, Nigeria	—	—	—	—	48,350	— —
West African Inter-Territorial Secretariat	—	—	—	—	39,585	18 10
West Indies University College, Jamaica	292,677	— —	—	—	38,003	— —
Imperial College of Tropical Agriculture, Trinidad	30,515	— 1	—	—	90,530	— —
Medical Research Council	—	—	—	—	42,025	4 10
Other schemes on which issues were less than £10,000	6,086	14 11	—	—	3,944	— 2
<i>Colonial Office :—</i>						
(a) Colonial students in the United Kingdom—services provided by the British Council	95,726	13 6	—	—	—	—
(b) Contribution towards the costs of the Commission for Technical Co-operation in Africa South of the Sahara and The Scientific Council for Africa South of the Sahara	10,560	6 8	—	—	5,280	3 3
(c) Expenses of the Council for Overseas Colleges of Arts, Science and Technology	10,372	19 5	—	—	—	—
(d) Financial arrangements for the special relationship of the University of London with University Colleges overseas	14,963	11 3	—	—	—	—
(e) Inter-University Council for Higher Education Overseas	22,398	18 7	—	—	—	—
(f) Overseas Civil Service Training (allowances, &c., for administrative cadets and officers)	38,152	17 9*	—	—	—	—
(g) Overseas Civil Service Training (allowances, &c., for agricultural cadets)	12,790	17 9*	—	—	—	—
(h) Overseas Civil Service Training (allowances, &c., for gazetted police officers)	32,316	15 3	—	—	—	—
(i) Overseas Civil Service Training (allowances, &c., for police cadets and non-gazetted officers)	25,884	17 9	—	—	—	—
(j) Overseas Civil Service Training (payments to Universities)	22,104	7 1	—	—	—	—
(k) Purchase of lease and payment of nominal rent for Queen Elizabeth House, Oxford	18,616	7 3	—	—	—	—
(l) Queen Elizabeth's Overseas Nursing Service (study leave training of nursing sisters)	24,539	13 1	—	—	—	—

STATEMENT OF ISSUES FROM DEVELOPMENT AND WELFARE (COLONIES, &c.) VOTE 1957-58—*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.
Colonial Office— <i>contd.</i>						
(m) Scholarships to enable residents in the Colonies to qualify for the higher grades of the public service	54,554	11	6*	—	—	—
(n) Training of West Indians	13,152	15	8	—	—	—
(o) Transcription service for colonial schools	11,401	19	9	—	—	—
(p) Anti-locust Research Centre	—	—	—	—	49,604	11 2
(q) Colonial Products Council	—	—	—	—	16,432	2 4
(r) Colonial Section—Road Research Laboratory	—	—	—	—	33,381	13 8
(s) Provision of buildings, &c., for research on animal physiology of the Hannah Dairy Research Institute	—	—	—	—	33,601	17 11
(t) Other schemes in which issues were less than £10,000	127,865	1	10*	—	146,529	7 4
	£15,906,270	16	6	6,250	—	—
Total	£15,912,520 16 6			1,303,503 2 4		

* Net figures after crediting £74,134 received from various Colonial Governments, &c., to schemes for training officers for the Overseas Civil Service.

STATEMENT OF LOANS ISSUED FROM DEVELOPMENT AND WELFARE (COLONIES, &c.) VOTE AND OUTSTANDING AT 31 MARCH 1958

Colony, &c.	No. of Scheme and purpose for which advanced	Out-standing 1 April 1957	Advances in year 1957-58	Repay-ments or remissions in year 1957-58	Out-standing 31 March 1958
		£	£	£	£
Aden Protectorate	D.853 and D.853A.—Improvement and conservation of irrigation in the Abyan district	218,937	—	18,448	200,489 (a)
Antigua	D.465.—Agricultural development	2,499	—	1,549	950 (b)

(a) 13 years. Interest 3½ per cent. Annuities commence 1st year.

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

STATEMENT OF LOANS ISSUED FROM DEVELOPMENT AND WELFARE (COLONIES, &C.) VOTE AND OUTSTANDING AT 31 MARCH 1958—*contd.*

Colony, &c.	No. of Scheme and purpose for which advanced	Out-standing 1 April 1957	Advances in year 1957-58	Repay-ments or remissions in year 1957-58	Out-standing 31 March 1958
British Guiana	D.177.—Improvement of irrigation facilities in the Bonasika area	£ 326,581	£ —	£ —	£ 326,581 (c)
do.	D.310.—Drainage and irrigation scheme for increased rice production	209,700	—	—	209,700 (c)
do.	D.446 and 446A.—Rice expansion	7,963	—	4,248	3,715 (d)
do.	D.446.—do. do.	127,002	—	5,184	121,818 (e)
do.	D.537.—Development of rural housing in the Esse- quibo district	5,052	—	368	4,684 (f)
do.	D.545.—Drainage and irriga- tion, Corentyne scheme, Block III	42,064	—	2,814	39,250 (g)
do.	D.546.—Drainage and irriga- tion, Bloomfield-Whim area	7,724	—	629	7,095 (g)
British Honduras	D.2179.—Corozal sugar fac- tory	53,000	—	—	53,000 (h)
Gibraltar	D.1107.—Housing	162,500	—	12,500	150,000 (i)
Hong Kong	D.1967.—Mechanisation of fishing fleet	40,600	6,250	—	46,850 (j)
Jamaica	D.167 and D.167A to C.— Construction of Mona Reservoir and ancillary works for improvement of Kingston water supply	565,500	—	—	565,500 (k)
do.	D.242.—Establishment of agricultural credit fund	168,000	—	12,000	156,000 (i)
Kenya	290.—Road construction in the tea-growing areas	24	—	4	20 (g)
do.	353B.—Trunk telephone system	24	—	6	18 (l)
Montserrat	44.—Concrete houses	388	—	39	349 (m)

(c) Free of interest in the first instance. Terms of repayment or conversion to free grant to be settled later.

(d) 13 years. Free of interest for 3 years. Interest 3½ per cent. thereafter. Annuities commence 4th year.

(e) 25 years. Free of interest for 5 years. Interest 3½ per cent. thereafter. Annuities commence 6th year.

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

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

(h) 4 years. Interest 4½ per cent. Repayment by equated annuities, deferred until after 1958 crop.

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

(j) 15 years. Free of interest. Repayable by equal annual instalments commencing 6th year.

(k) Free of interest. Terms of repayment to be considered at the end of 1958.

(l) 20 years. Free of interest for 2 years. Interest 3½ per cent. thereafter. Annuities com- mence 3rd year.

(m) 25 years. Free of interest for 10 years. Interest 5 per cent. thereafter. Principal repayable by equal annual instalments commencing 6th year.

STATEMENT OF LOANS ISSUED FROM DEVELOPMENT AND WELFARE (COLONIES, &C.) VOTE AND OUTSTANDING AT 31 MARCH 1958—*contd.*

Colony, &c.	No. of Scheme and purpose for which advanced	Out-standing 1 April 1957	Advances in year 1957-58	Repay-ments or remissions in year 1957-58	Out-standing 31 March 1958
Nigeria, North-ern Region ..	D.549.—Hausa newspaper and literature bureau at Zaria	£ 13,573	£ —	£ 2,531	£ 11,042 (n)
North Borneo	D.1829.—Water supply, Tuaran	12,250	—	—	12,250 (o)
do.	D.2102.—Drainage and irrigation, Tuaran area ..	40,833	—	—	40,833 (p)
Northern Rhodesia	D.2113.—Loans to African peasant farmers	89,800	—	—	89,800 (q)
St. Kitts-Nevis	D.218.—Acquisition and development of an estate for land settlement in Nevis	300	—	143	157 (n)
do.	D.1780.—Slum clearance —loans to householders to meet cost of repairs ..	5,150	—	—	5,150 (r)
St. Lucia	D.376.—Land settlement, Black Bay estate	5,861	—	647	5,214 (g)
do.	D.1212.—Housing at Vide Bouteille	3,799	—	188	3,611 (s)
do.	D.1767B.—Assistance to the banana industry	8,000	—	—	8,000 (t)
do.	D.2057.—Development of the timber industry ..	4,750	—	—	4,750 (u)
do.	D.2336.—Agricultural develop-ment, purchase of fertilisers	5,000	—	—	5,000 (t)
do.	D.2454.—Assistance to banana growers	4,900	—	—	4,900 (t)
St. Vincent ..	D.20.—Purchase of Union Estate, Bequia, for agricul-tural plots	638	—	50	588 (v)
do.	D.233.—Agricultural experi-mental station	459	—	226	233 (w)
do.	D.277.—Land settlement, Canouan	1,204	—	92	1,112 (x)
do.	D.2146 and D.2146A to C.—Banana propagation	30,800	—	—	30,800 (y)

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

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

(o) Free of interest for 2 years after completion of installation on 1 February 1957. Interest 5 per cent. thereafter. Repayable by 5 annuities commencing 1 February 1959.

(p) Free of interest for 4 years. Terms of repayment then to be considered.

(q) Free of interest. Fixing of terms of repayment deferred indefinitely while scheme continues to be non-profit making.

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

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

(t) Free of interest. Repayable in full at the end of 20 years from the date of the first issue of loan funds under Scheme D.3285.

(u) Free of interest for 5 years. Terms of repayment under consideration.

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

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

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

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

STATEMENT OF LOANS ISSUED FROM DEVELOPMENT AND WELFARE (COLONIES, &C.) VOTE AND OUTSTANDING AT 31 MARCH 1958—*contd.*

Colony, &c.	No. of Scheme and purpose for which advanced	Out-standing 1 April 1957	Advances in year 1957-58	Repay-ments or remissions in year 1957-58	Out-standing 31 March 1958
		£	£	£	£
Singapore ..	D.1785.—Construction of a graving dock	204,167	—	13,611	190,556 (z)
Tanganyika ..	D.2542.—Tanganyika Agricultural Corporation (working capital) ..	150,000	—	—	150,000 (aa)
Turks and Caicos Islands ..	D.1575.—Reorganisation of the salt industry	50,000	—	50,000*	—
do.	D.2357.—Reorganisation of the salt industry (working capital)	5,000	—	5,000*	—
Central Schemes	D.1874.—Colonial Service Hostel at Oxford.. ..	200	—	200	—
	Total ..£	2,574,242	6,250	130,477	2,450,015

(z) Free of interest. Repayable by 15 equal annual instalments commencing October 1957.

(aa) Free of interest. Repayable by instalments commencing at £10,000 payable by 30 September 1958 and rising by annual increases of £10,000 to £50,000 payable by 30 September in each of the years 1959 to 1962.

* Converted to free grant (IF.D2357).

J. S. Macpherson,
Accounting Officer.

28 October 1958.

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.

E. G. Compton,
Comptroller and Auditor General.

COLONIAL DEVELOPMENT ACT, 1929
STATEMENT OF LOANS OUTSTANDING AT 31 MARCH 1958

Colony, &c.	Outstanding on 1 April 1957	Repayments in year 1957-58	Outstanding on 31 March 1958
	£ s. d.	£ s. d.	£ s. d.
Antigua	393 18 -	339 4 5	54 13 7
Bechuanaland	6,675 12 8	1,335 2 5	5,340 10 3
British Honduras	197 2 11	197 2 11	—
Grenada	402 15 10	212 17 7	189 18 3
Kenya	8,099 9 10	7,009 17 11	1,089 11 11
Malta	158 16 9	19 1 11	139 14 10
Montserrat	454 10 -	62 - -	392 10 -
St. Kitts-Nevis	542 13 -	87 17 3	454 15 9
St. Vincent	384 19 11	364 11 8	20 8 3
Swaziland	7,957 2 7	1,830 9 -	6,126 13 7
Total	£ 25,267 1 6	11,458 5 1 (a)	13,808 16 5

(a) The cash repayments are brought to account as Receipts Payable to the Exchequer under Class I, Vote 4 (at page 19).

23 September 1958.

Norman Brook,
Accounting Officer.

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

ACCOUNT of the sum expended, in the year ended 31 March 1958, 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	1,694,000	1,208,372 - 2	485,627 19 10	—		
B.—Research Schemes . .	6,000	15,641 17 5	—	9,641 17 5		
TOTAL . . .£	1,700,000	1,224,013 17 7	485,627 19 10	9,641 17 5		
Surplus to be surrendered . .			£475,986 2 5			

EXPLANATION of the Causes of Variation between Expenditure and Grant

A.—Progress on the Rhodesia and Nyasaland University Scheme and on certain new schemes in Bechuanaland Protectorate was slower than had been expected.

B.—Excess due to a new scheme approved 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, 1957-58

Administering Authority	Schemes approved under the Colonial Development and Welfare Acts, 1940 to 1955			
	Development and Welfare (Subhead A)		Research (Subhead B)	
	Grants	Loans	Grants	
	£ s. d.	£	£ s. d.	
Federation of Rhodesia and Nyasaland . .	83,404 4 6	—	—	
High Commission Territories :—				
Basutoland	220,551 17 1	—	2,391 - -	
Bechuanaland Protectorate	386,203 8 5	—	700 - -	
Swaziland	269,081 10 2	—	12,550 17 5	
University College of the Federation of Rhodesia and Nyasaland	249,131 - -	—	—	
Total£	1,208,372 - 2	—	15,641 17 5	

No loans were outstanding at 31 March 1958.

J. G. Laithwaite,
Accounting Officer.

17 September 1958.

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.

E. G. Compton,
Comptroller and Auditor General.

IMPERIAL WAR GRAVES COMMISSION

ACCOUNT of the sum expended, in the year ended 31 March 1958, 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)	1,139,242	1,139,242 - -	—	—	—	—
B.—Purchase of Land (United Kingdom)	1,000	29 - -	971 - -	—	—	—
C.—Maintenance of certain Graves and Cemeteries other than those of the Wars of 1914-18 and 1939-45 ..	7,000	1,861 2 11	5,138 17 1	—	—	—
D.—Maintenance of Allied and Enemy Graves of the War of 1939-45 in the United Kingdom ..	2,000	2,380 15 11	—	—	380 15 11	—
TOTAL .. £	1,149,242	1,143,512 18 10	6,109 17 1	—	380 15 11	—

Surplus to be surrendered £5,729 1 2

Receipts payable to Exchequer

	Estimated	Realised
	£	£ s. d.
Interment fees—Scutari Cemetery	—	22 - -
Amount received from the British West Indies on behalf of the United Kingdom Government	—	389 8 4
Total	—	£411 8 4

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 work at the cemeteries at Cephalonia and Zante (£1,150), on major repair work at Haidar Pasha Cemetery (£250) and Tel el Kebir (£3,000) and maintenance costs at various cemeteries being less than was estimated (£738).

D.—Excess due to maintenance of temporary wooden crosses necessarily retained for a longer period than anticipated.

W. J. Chalmers,

Accounting Officer.

21 October 1958.

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.

E. G. Compton,
Comptroller and Auditor General.

GRANT IN AID ACCOUNT

RECEIPTS		PAYMENTS	
	£		£
Balance, 1 April 1957	166,392	Total expenditure in connection with the graves of the 1914-18 war ..	785,034
From Vote, 1957-58, Subhead A	1,139,242	Less Current income of the Endowment Fund	220,360
			<u>£564,674</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 £564,674 ..	461,678
		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 £1,043,251	723,286
		Balance, 31 March 1958	<u>120,670</u>
	<u>£1,305,634</u>		<u>£1,305,634</u>

NOTE

The payments shown above include a proportion of compensatory payments, assessed in consultation with the Treasury, amounting to £528 in respect of injury to Commission employees.

W. J. Chalmers,
Accounting Officer.

21 October 1958.

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 Region and Headquarters	French Region
	£	£
1.—Salaries, wages, allowances and superannuation of staff :—		
(a) Administration, records and enquiries	27,345	23,123
(b) Architectural and technical	9,922	18,571
(c) Horticultural	10,960	266,739
(d) Transport	366	14,274
(e) Medical, welfare and educational expenses	—	6,285
	£ 48,593	328,992
2.—Maintenance fees, horticultural supplies, &c.	18,228	8,248
3.—Payments to contractors, materials and local labour for structural maintenance including minor construction	5,026	84,717
4.—Travelling expenses	6,455	15,775
5.—Transport : new vehicles and running costs	1,700	9,935
6.—Rent, rates, repairs, stores, office expenses, postage, stationery, &c.	9,162	9,916
7.—Purchase of premises	304	553
	£ 89,468	458,136

Deduct—

- 8.—Receipts :—Proceeds of sale of cemetery registers, annual reports, publication of photographs and motor transport ; interest received and sundry receipts (including sale of office premises) ..

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.

15 October 1958.

GRAVES COMMISSION

WAR (AFTER DEDUCTION OF MISCELLANEOUS RECEIPTS) FROM 1 APRIL 1957 TO 31 MARCH 1958
 War Graves and 1939-45 War Graves on a pre-arranged basis)

North West European Region	Southern Region	India, Pakistan and South East Asia Region	Canadian and South African Agencies and Other Agencies and Areas	Total	1956-57
£	£	£	£	£	£
11,698	10,705	311	4,302	77,484	70,411
4,499	4,496	115	—	37,603	31,984
85,374	31,151	491	179	394,894	380,187
2,778	3,185	10	—	20,613	18,456
2,107	1,175	14	—	9,581	7,992
106,456	50,712	941	4,481	540,175	509,030
2,216	4,766	40	841	34,339	33,202
24,409	22,958	976	875	138,961	156,094
3,038	7,664	229	179	33,340	24,676
2,746	4,726	75	—	19,182	19,528
3,416	3,525	97	223	26,339	22,361
—	577	—	—	1,434	21,703
142,281	94,928	2,358	6,599	793,770	786,594
				8,736	2,921
			£	785,034	783,673

J. T. Crocker,
Arthur N. Rucker, } Members of the Finance Committee.

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 Region and Headquarters	French Region	North West European Region
	£	£	£
1.—Salaries, wages, allowances and superannuation of staff :—			
(a) Administration	75,215	7,621	11,592
(b) Records and enquiries	45,761	2,350	2,323
(c) Architectural and technical	39,690	12,414	12,491
(d) Horticultural	19,524	47,071	46,927
(e) Transport	1,096	4,758	3,334
(f) Medical, welfare and educational expenses	—	2,095	2,460
	£ 181,286	76,309	79,127
2.—Payments to contractors, materials and local labour for construction, supply and erection of headstones, &c.	29,548	27,107	13,638
3.—Maintenance fees, horticultural supplies, &c.	16,239	2,738	3,225
4.—Payments to contractors, materials and local labour for structural maintenance	3,346	3,879	2,451
5.—Travelling expenses	19,834	5,258	4,362
6.—Transport : new vehicles and running costs ..	5,419	3,312	3,555
7.—Rent, rates, repairs, stores, office expenses, postage, stationery, &c.	49,722	6,071	3,550
8.—Purchase of premises	911	184	—
	£ 306,305	124,858	109,908
<i>Deduct—</i>			
9.—Receipts :—Proceeds of sale of cemetery registers, annual reports, publication of photographs and motor transport ; inscriptions on headstones, interest received and sundry receipts (including sale of office premises)			

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.

15 October 1958.

GRAVES COMMISSION

DEDUCTION OF MISCELLANEOUS RECEIPTS) FROM 1 APRIL 1957 TO 31 MARCH 1958
 War Graves and 1939-45 War Graves on a pre-arranged basis)

Southern Region	India, Pakistan and South East Asia Region	Canadian and South African Agencies and Other Agencies and Areas	Anzac Agency	Total	1956-57
£	£	£	£	£	£
29,470	9,665	4,758	5,111	143,432	141,278
—	1,168	—	4,142	55,744	52,293
56,905	11,396	—	2,217	135,113	154,681
75,210	24,079	119	16,952	229,882	222,475
6,998	312	—	585	17,083	19,163
4,255	457	—	58	9,325	10,927
172,838	47,077	4,877	29,065	590,579	600,817
60,489	44,251	5,398	3,702	184,133	445,558
20,598	8,559	954	5,033	57,346	53,204
31,330	2,788	467	2,878	47,139	29,527
23,912	7,389	214	5,731	66,700	60,697
12,678	2,426	—	6,894	34,284	38,106
13,451	5,093	272	1,958	80,117	61,648
2,309	—	—	24,252	27,656	7,234
337,605	117,583	12,182	79,513	1,087,954	1,296,791
				44,703	17,679
				£1 1,043,251	1,279,112

J. T. Crocker, }
 Arthur N. Rucker, } 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,
1957—58

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.
132	1	Home Office	13,753,510	1,395,800	12,357,710	13,237,201 10 4
136	2	Home Office (Civil Defence Services) ..	7,606,550	320,800	7,285,750	6,716,715 16 10
139	3	Police, England and Wales	45,031,455	294,880	44,736,575	44,923,642 10 4
150	4	Prisons, England and Wales	11,126,318	1,100,000	10,026,318	10,882,454 - 2
156	5	Child Care, England and Wales	10,056,300	821,200	9,235,100	10,038,794 3 5
159	6	Fire Services, England and Wales	5,741,366	18,950	5,722,416	5,734,502 6 10
161	7	Cavalry State Management District	1,885,155	1,885,045	110	1,864,097 7 10
164	8	Supreme Court of Judicature, &c.	1,984,557	1,628,550	356,007	1,962,685 10 5
168	9	County Courts	2,123,400	1,715,330	408,070	2,075,210 6 6
171	10	Legal Aid Fund	1,433,820	—	1,433,820	1,350,000 - -
172	11	Land Registry	904,560	904,460	100	874,356 9 1
173	12	Public Trustee	455,100	455,000	100	449,155 9 5
175	13	Law Charges	773,456	136,500	636,956	753,626 8 3
178	14	Miscellaneous Legal Expenses	66,015	—	66,015	60,471 2 7
180	15	Scottish Home Department (Civil Defence Services)	549,683	13,100	536,583	502,230 16 2
182	16	Police, Scotland	4,862,856	9,300	4,853,556	4,846,089 4 1
184	17	Prisons, Scotland	1,060,570	118,115	942,455	1,036,625 19 6
187	18	Approved Schools, Scotland	277,000	9,000	268,000	269,151 3 9
188	19	Fire Services, Scotland	566,919	1,238	565,681	559,494 - 6
191	20	State Management Districts, Scotland	496,280	496,170	110	486,528 11 2
194	21	Law Charges and Courts of Law, Scotland	598,849	284,835	314,014	587,679 6 6
198	22	Department of the Registers of Scotland	174,058	173,948	110	172,706 14 2
200	23	Supreme Court of Judicature, &c., Northern Ireland	92,609	24,695	67,914	89,845 10 11
203	24	Irish Land Purchase Services	1,179,055	95	1,178,960	1,178,717 8 1
		Total	112,799,441	11,807,011	100,992,430	110,651,981 16 10

HOME OFFICE

ACCOUNT of the sum expended, in the year ended 31 March 1958, 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 subordinate offices; grants towards the expenses of the probation of offenders, of magistrates' courts and of school crossing patrols; certain grants in aid; and sundry other services.

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.						
<i>Original</i> ..	£2,118,715					
<i>Supplementary</i>	£80,000					
	2,198,715	2,220,898 2 6	—		22,183 2 6	
A.2.—Travelling and Incidental Expenses						
<i>Original</i> ..	£82,770					
<i>Supplementary</i> ..	£6,000					
	88,770	83,593 7 7	5,176 12 5		—	
A.3.—Telegraph and Telephone Services						
<i>Original</i> ..	£50,300					
<i>Supplementary</i> ..	£3,500					
	53,800	48,947 5 10	4,852 14 2		—	
A.4.—Purchase and Maintenance of Vehicles						
	3,000	1,833 1 4	1,166 18 8		—	
PROBATION OF OFFENDERS, &c.						
B.1.—Grants towards the Expenses of Probation						
<i>Original</i> ..	£920,000					
<i>Supplementary</i>	£90,000					
	1,010,000	1,012,261 15 3	—		2,261 15 3	
B.2.—Probation Hostels and Homes						
<i>Original</i> ..	£90,000					
<i>Supplementary</i>	£13,675					
	103,675	99,221 10 10	4,453 9 2		—	
B.3.—Attendance Centres						
	13,500	11,745 19 4	1,754 - 8		—	
B.4.—Expenses of Research						
	3,350	3,525 - -	—		175 - -	

EXPLANATION of the Causes of Variation between Expenditure and Grant

A.1.—Mainly due to a retrospective award increasing the remuneration of Children and Probation Inspectors.

A.2.—The amount of travelling undertaken was less than expected.

A.3.—The effect of increased telephone charges was less than expected.

A.4.—The purchase of new vehicles was curtailed.

B.2.—Mainly due to savings on capital expenditure.

B.3.—The number of additional Attendance Centres opened during the year was less than originally intended and a pay award to Instructors was less, and took effect later, than expected.

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
C.—Grants towards Expenses of Magistrates' Courts <i>Original</i> .. £2,595,000 <i>Supplementary</i> £305,000	2,900,000	2,894,850 18 1	5,149 1 11			—
D.—Grants towards expenses of School Crossing Patrols <i>Original</i> .. £364,000 <i>Supplementary</i> £17,000	381,000	380,024 15 11	975 4 1			—
E.—Marriage Guidance (Grants in Aid) ..	16,100	16,100 — —	—			—
F.—Royal Society for the Prevention of Accidents (Grant in Aid) ..	1,500	1,500 — —	—			—
G.1.—Assistance to British Subjects from Egypt <i>Original</i> .. £50,000 <i>Less Supplementary</i> £20,000	30,000	23,881 15 3	6,118 4 9			—
G.2.—Anglo-Egyptian Resettlement Board (Registered Trustees) (Grant in Aid) <i>Original</i> .. £700,000 <i>Supplementary</i> £2,800,000 <i>Supplementary</i> £3,050,000	6,550,000	6,075,000 — —	475,000 — —			—
G.3.—Anglo-Egyptian Aid Society (Grant in Aid) <i>Supplementary</i>	50,000	50,000 — —	—			—
H.1.—Assistance to Refugees from Hungary <i>Original</i> .. £250,000 <i>Less Supplementary</i> £35,000	215,000	184,161 6 5	30,838 13 7			—

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

G.1.—The amount of residual claims relating to the previous financial year proved to be less than expected.

G.2.—Maintenance and resettlement expenditure and payment of *ex gratia* loans against reckonable assets was less than expected due to limited knowledge of the assistance likely to be required.

H.1.—The responsibility for the maintenance of Hungarian refugees was transferred to the National Assistance Board from 1 October 1957. Outstanding liabilities were less than expected.

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
H.2.—British Council for Aid to Refugees (Grant in Aid)	30,000	30,000 — —	—	—	—	—
I.—Other Services Original .. £120,400 Less Supplementary £15,300	105,100	99,179 1 5	5,920 18 7	—	—	—
J.—Losses and Compensation	—	477 10 7	—	—	477 10 7	—
GROSS TOTAL						
Original .. £7,408,635 Supplementary £2,850,000 Supplementary £3,494,875	£13,753,510	13,237,201 10 4	541,405 18 —	—	25,097 8 4	—
<i>Deduct—</i>	<i>Estimated</i>	<i>Applied</i>				
Z.—Appropriations in Aid Original .. £1,260,800 Supplementary £135,000	1,395,800	1,395,800 — —				
NET TOTAL						
Original .. £6,147,835 Supplementary £2,850,000 Supplementary £3,359,875	£12,357,710	11,841,401 10 4				
			Surplus to be surrendered £516,308 9 8			

	Receipts payable to Exchequer		Estimated	Realised
			£	£ s. d.
(i) Receipts of classes authorised to be used as Appropriations in Aid			1,395,800	1,501,037 14 2
(ii) Receipts of other classes			—	28,016 14 11
		Total ..		£1,529,054 9 1
Appropriated in aid (Subhead Z)				1,395,800 — —
Payable separately to Exchequer				£133,254 9 1

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

J.—Losses and Compensation—Payments under this subhead were:—	£
1. Cash losses—one case written off under delegated authority	7
2. Compensation, <i>ex gratia</i> payments, &c.:—	
(a) Compensation to a member of the public for wrongful imprisonment (L.O.98/1/04)	150
(b) 22 road accident cases involving departmental vehicles where amounts ranged from £1 to £130 (L.O.105/1/05)	316
(c) Compensation to a member of the public for loss of a passport (L.O.98/1/04)	3
(d) <i>Ex gratia</i> payments under delegated authority for damage to personal effects of employees (three cases)	1
Total	£477

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.	200	434
Fees under the British Nationality Act, 1948	80,000	82,349
Fees for documents of identity (for persons of no nationality or doubtful nationality)	7,900	7,793
Fees, &c., under the Explosives Act, 1875	700	516
Fees for chemical examination of samples of explosives	100	79
Fees under the Petroleum Act, 1928	50	40
Burial Removal Licence fees under the Fees (Increase) Act, 1923	400	370
Fees under the Dangerous Drugs Act, 1951	9,400	9,612
Fines, England and Wales :—		
Fines and forfeitures under the Explosives Act, 1875	50	—
Other fines, fees, &c., payable to the Secretary of State under Section 27 of the Justices of the Peace Act, 1949, excluding sums payable to the Exchequer or to any Government Department or person on behalf of Her Majesty by virtue of specific enactments (see Subhead C)	1,285,000	1,385,245
Miscellaneous receipts	12,000	14,600
Total	£1,395,800	1,501,038
(ii) Receipts of other classes :—		
Fines transferable to Exchequer	—	27,210
Part proceeds from sale of probation hostels	—	566
Refund of maintenance grant on closure of probation hostel	—	129
Grants repaid by the Jewish Refugee Committee	—	59
Miscellaneous receipts (28 cases)	—	53
Total	—	£28,017

NOTES

Subheads G.1 and H.1 include *ex gratia* payments totalling £42 to contractors in respect of temporary increases in transport costs arising out of the increase in the price of motor spirit following upon the closure of the Suez Canal.

Subhead G.2 includes :—

£36,500 repaid into the Civil Contingencies Fund in respect of borrowings made for the purpose of making advances to pensioners of the Egyptian Government during 1956-57.

Charges, met from the grant in aid of the expenses of the Anglo-Egyptian Resettlement Board (Registered Trustees), which were authorised by the Home Office during 1956-57 and the accounts for which were not rendered until 1957-58 (L.O.441/119/01).

Subhead I includes £31,034 incurred in repairing and maintaining the Alderney breakwater. £3,620 was expended on re-bounding of land in connection with the rehabilitation of Alderney.

The following amounts have been written off as irrecoverable :—

Fines, fees and other sums payable to the Secretary of State under Section 27 (1) of the Justices of the Peace Act, 1949—

	£
Under Treasury authority (L.O.98/1/03 and L.O.98/1/04)	3,393
Under Secretary of State's authority	9,505

The fines, fees, &c., received in the year for transfer to the appropriate Departments totalled £1,300,892. This figure does not include the sum of £27,210 in respect of fines, fees, &c., payable separately to the Exchequer.

Fees amounting to £8 were remitted on the grant of a Supplemental Charter to "The Royal Naval Benevolent Trust (Grand Fleet and Kindred Funds)" (L.O./V.58).

C. C. Cunningham,
Accounting Officer.

7 October 1958.

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.

E. G. Compton,
Comptroller and Auditor General.

HOME OFFICE (CIVIL DEFENCE SERVICES)

ACCOUNT of the sum expended, in the year ended 31 March 1958, 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 ESTABLISHMENTS							
A.1.—Salaries, &c. ..	1,408,490	1,341,713	16	3	66,776	3	9
A.2.—Pay and Allowances of Trainees, &c. ..	156,000	62,227	8	1	93,772	11	11
A.3.—Travelling and Incidental Expenses	231,900	207,687	1	11	24,212	18	1
A.4.—Telegraph and Telephone Services ..	132,300	124,420	15	9	7,879	4	3
A.5.—Purchase and Maintenance of Vehicles	39,300	29,358	7	9	9,941	12	3
A.6.—Other Expenses ..	318,550	254,917	18	10	63,632	1	2
—							
B.—Equipment and Materials ..	1,705,400	1,323,186	—	5	382,213	19	7
C.—Grants to Local Authorities ..	3,014,000	2,982,644	10	4	31,355	9	8
D.—Grants for Uniforms	60,000	30,117	5	6	29,882	14	6
RADIO-ACTIVITY : NATIONAL MONITORING SERVICE							
E.1.—Repayment to Air Ministry	165,000	127,636	15	6	37,363	4	6
E.2.—Grant to the Government of Northern Ireland	25,000	15,594	16	2	9,405	3	10

EXPLANATION of the Causes of Variation between Expenditure and Grant

A.1.—Mainly due to reductions in staff at Depots and Stores and to certain posts at the Fire Service Training Centres remaining unfilled, partly offset by pay increases.

A.2.—During the year the intake of reservists ceased and training was confined to National Servicemen on wholetime service with the Royal Air Force. Accordingly, their pay and allowances fell to be borne by the Service Vote.

A.3.—The saving is due mainly to the revision of training periods at the Reservist Training Centres from a fortnightly to a monthly basis, and to reductions and repostings of staff at Depots and Stores.

A.5.—Expenditure on vehicles for the Reservist Training Centres, and Depots and Stores, was less than expected.

A.6.—Mainly due to (a) delayed deliveries of materials and plant and to the abandonment of a reallocation of stores at Depots and Stores (£48,500) and (b) to savings on food at the Reservist Training Centres (£14,700).

B.—Mainly due to curtailment of orders and to delays in delivery of electronics equipment (£173,000), uniforms and personal equipment (£84,000), general stores (£43,000), works and engineering stores (£97,000); offset by an excess of £20,000 due mainly to delays in the delivery of vehicles in respect of the prior year.

D.—Issues of uniforms qualifying for payment of grant were less than expected.

E.1 and E.2.—Certain building work was delayed owing to additional research work on final designs and siting of posts.

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
F.—Other Services ..	350,600	213,190 12 9	137,409 7 3		—	
G.—Civil Defence at St. Pancras Supplementary	10	3,390 14 3	—		3,380 14 3	
H.—Losses and Compensation	—	629 13 4	—		629 13 4	
GROSS TOTAL						
Original .. £7,606,540						
Supplementary .. £10						
£ 7,606,550		6,716,715 16 10	893,844 10 9		4,010 7 7	
Deduct—						
Z.—Appropriations in Aid	Estimated 320,800	Applied 320,800 - -				
NET TOTAL						
Original .. £7,285,740						
Supplementary .. £10						
£ 7,285,750		6,395,915 16 10			Surplus to be surrendered £889,834 3 2	

	Receipts payable to Exchequer	Estimated	Realised
		£	£ s. d.
(i) Receipts of classes authorised to be used as Appropriations in Aid		320,800	380,332 - 7
(ii) Receipts of other classes		—	1,799 12 -
	Total		£382,131 12 7
Appropriated in aid (Subhead Z)			320,800 - -
Payable separately to Exchequer			£61,331 12 7

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

F.—Due to retarded production of films (£62,000); deferment of certain research work (£57,000); and to the termination of charter of a helicopter (£25,000).

G.—Token provision only was made.

H.—Losses and Compensation—Payments under this subhead were:—

1. Cash losses—Two cases written off under delegated authority	£	4
2. Compensation, <i>ex gratia</i> payments, &c. :—		
(a) 47 road accident cases involving departmental vehicles where the amounts ranged from £1 to £106 (L.O.105/1/105)		582
(b) <i>Ex gratia</i> payment to a farmer for loss of livestock during the filming of a civil defence exercise from the air (L.O.105/123/01)		30
(c) <i>Ex gratia</i> payments under delegated authority for damage to personal effects (seven cases)		9
(d) Compensation for damage to a private motor vehicle sustained during a civil defence exercise (L.O.98/1/04)		5
Total		£630

Details of Receipts	Estimated £	Realised £
(i) Receipts of classes authorised to be used as Appropriations in Aid :—		
Sale of equipment, films and uniforms	204,900	250,070 (a)
Contributions from students and staff at Civil Defence Staff College and Civil Defence Schools	38,200	42,463 (b)
Contributions from staff at Fire Service Training Centres ..	4,500	3,333
Receipts from fire authorities, &c., for stores and services ..	11,000	16,345 (c)
Receipts for services of helicopter :—	£	
Scottish Home Department (Civil Defence Services) 6,500		
Northern Ireland	1,700	
	8,200	2,150 (d)
Miscellaneous receipts	54,000	65,971
Total ..	£320,800	380,332
(ii) Receipts of other classes :—		
Proceeds from sale as scrap of surplus respirators	—	£1,800
(a) Excess due to unexpected sale of vehicles and equipment to the War Office.		
(b) The numbers of students attending the schools were greater than expected.		
(c) Receipts from fire authorities for stores and services were greater than expected.		
(d) Receipts from hiring of helicopter were less than expected owing to termination of charter.		

NOTES

Subhead B includes :—

£3,445 extra-contractual payment disbursed on behalf of this Department by the Ministry of Supply, under delegated authority of that Department, on account of additional expenses incurred in the supply of civil defence rescue equipment due to suspensions and stoppages.

£418 extra-contractual payment to a contractor for modifying certain items of equipment which were found to be not according to specification after delivery. Other similar items were modified at a Home Office Repair Depot (G.S.138).

Subhead C includes :—

£82,392 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.

£1,200 extra-statutory payments of grant in respect of certain maintenance costs of specialised emergency fire appliances (L.O.135/106/04).

£991 grant on compensation for loss of, or damage to, chattels not hired or requisitioned in premises used for civil defence purposes (L.O.105/1/013).

£64 *ex gratia* payment of grant on compensation to a member of the Civil Defence Corps for personal injuries sustained in the execution of civil defence duties (L.O.105/319/01).

Subhead F includes £1,390 extra-statutory payments in respect of wireless maintenance costs of specialised emergency fire appliances (L.O.135/106/04).

A claim for £1,999 covering prior years, being the apportioned amount chargeable to the Fire Service College in respect of use of the lecture hall, was abandoned. One half of the amount would have been borne by fire authorities (L.O.135/106/01).

The following amounts have been written off :—

Losses and stocktaking deficiencies :—(i) under Treasury authority (eight cases) £11,233 (L.O.98/1/01 and L.O.98/1/04) ; (ii) under delegated authority (311 cases) £2,858.

Surpluses of stores totalling £17,022 have been taken on charge.

C. C. Cunningham,
Accounting Officer.

14 October 1958.

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.

E. G. Compton,
Comptroller and Auditor General.

POLICE, ENGLAND AND WALES

ACCOUNT of the sum expended, in the year ended 31 March 1958, 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; and a subscription to the International Criminal Police Commission.

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£	s. d.	£	s. d.
METROPOLITAN POLICE						
A.—Salaries under the Metropolitan Police Act, 1899 ..	10,231	10,434 - 10	—	—	203	- 10
B.—Contribution under the Police Act, 1909	100,000	100,000 - -	—	—	—	—
INSPECTORS OF CONSTABULARY						
C.—Salaries, &c. ..	19,810	20,670 2 5	—	—	860	2 5
D.—Travelling and Incidental Expenses ..	5,000	4,727 4 7	272	15 5	—	—
SPECIAL SERVICES						
E.1.—Salaries, &c. Original .. £604,150 Supplementary £19,500	623,650	618,205 13 2	5,444	6 10	—	—
E.2.—New Buildings, Alterations, &c. Original .. £109,356 Supplementary .. £4,500	113,856	90,430 4 4	23,425	15 8	—	—
E.3.—Other Expenses Original .. £726,280 Supplementary £24,500	750,780	698,281 12 1	52,498	7 11	—	—
F.—Grants in respect of Police Expenditure						
Original .. £42,000,000 Supplementary £1,400,000	43,400,000	43,372,948 1 1	27,051	18 11	—	—
G.—Subscription to the International Criminal Police Commission	2,703	2,703 - -	—	—	—	—

EXPLANATION of the Causes of Variation between Expenditure and Grant

E.2.—Due mainly to delays in building works at a Police Training Centre and at the Police College.

E.3.—Due to delay in the delivery of wireless equipment (£26,000), to savings at training establishments as a result of a reduction in the expected numbers of students (£22,000) and on the expenses of the Central Promotion Examination Board (£4,000).

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
H.—Compensation Payments Supplementary	5,425	5,242 11 10	182 8 2	—		
GROSS TOTAL						
Original .. £43,577,530						
Supplementary £1,453,925						
	£45,031,455	44,923,642 10 4	108,875 12 11	1,063 3 3		
Deduct—	Estimated	Applied				
Z.—Appropriations in Aid						
Original .. £289,880						
Supplementary .. £5,000						
	294,880	294,880 - -				
NET TOTAL						
Original .. £43,287,650						
Supplementary £1,448,925						
	£44,736,575	44,628,762 10 4	Surplus to be surrendered £107,812 9 8			

Receipts payable to Exchequer	Estimated	Realised
	£	£ s. d.
(i) Receipts of classes authorised to be used as Appropriations in Aid	294,880	325,724 6 4
(ii) Receipts of other classes	—	65 1 7
Total		£325,789 7 11
Appropriated in aid (Subhead Z)		294,880 - -
Payable separately to Exchequer		£30,909 7 11

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

H.—Payments under this subhead were :—	£
(a) Compensation resulting from a fatal accident at Bruche Police Training Centre (L.O.169/01)	5,000
(b) 15 road accident cases involving departmental vehicles where amounts ranged from £2 to £71 (L.O.105/1/05)	243
Total	£5,243

Details of Receipts	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid :—		
Rateable deductions	410	418
Contributions by staffs of regional wireless stations towards the cost of accommodation and transport	4,150	4,163
Rentals of wireless apparatus	170,000	193,039
Receipts in connection with special courses at Police Training Centres	8,860	7,150
Receipts from visitors and staff at Police Training Centres for accommodation and food	7,100	8,828
Receipts in respect of colonial students at the Police College ..	18,125	19,232
Receipts from visitors and staff at the Police College for accommodation and food	5,280	5,494
Contributions from Home Office (Civil Defence Services) Vote and from civil defence and fire authorities in respect of the maintenance of communications equipment	72,500	76,333
Miscellaneous receipts	8,455	11,067
Total	£294,880	325,724
(ii) Receipts of other classes :—		
Compensation paid by laundry for loss by fire of linen from Police Training Centre	—	32
Proceeds from sale of furniture at Police Training Centre	—	28
Miscellaneous receipts	—	5
Total		£65

NOTE

Subheads E.1 to E.3 and Subhead F.—During the year the grants payable under Subhead F were abated by £552,945 for police authorities' contributions towards certain of the expenditure included under Subheads E.1 to E.3 on Laboratories, Wireless Services and Training.

C. C. Cunningham,
Accounting Officer.

7 October 1958.

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.

E. G. Compton,
Comptroller and Auditor General.

METROPOLITAN

Receipts	Estimate	Actual		Receipts compared with Estimate			
				Less than Estimated		More than Estimated	
	£	£	s.	d.	£	s.	d.
METROPOLITAN POLICE							
A.—Exchequer Grants :							
(1) For Salaries of Commissioner, Receiver and two Assistant Commissioners, under s.1 of the Metropolitan Police Act, 1899	10,231	10,434	—	10	—	203	—
(2) For Police expenses, under s.3(1) of the Miscellaneous Financial Provisions Act, 1950 ..	12,109,200	12,076,084	9	4	33,115	10	8
(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 ..	72,000	86,377	4	8	—	14,377	4
(5) For licensing of taxi-cabs, under s.24(1)(b) of the Vehicles (Excise) Act, 1949	11,500	12,236	—	—	—	736	—
(6) For licensing of drivers and conductors of public service vehicles, under s.51(5) of the London Passenger Transport Act, 1933 ..	7,500	12,191	—	—	—	4,691	—
(7) For Civil Defence expenses, under s.3 of the Civil Defence Act, 1948 ..	39,500	45,332	12	2	—	5,832	12
(8) For school crossing patrols, under s.3 of the School Crossing Patrols Act, 1953	72,000	77,796	16	8	—	5,796	16
B.—Precept for Metropolitan Police purposes	12,859,000	13,332,797	15	2	—	473,797	15
C.—For the services of Police specially employed ..	449,500	419,345	6	2	30,154	13	10
D.—Contributions from pay of Police towards Pension ..	597,000	621,563	10	6	—	24,563	10
E.—Civil Staff Contributions under Widows' Pensions Scheme	4,750	5,417	18	—	—	667	18

EXPLANATION of the Causes of Variation between Receipts and Estimate

B.—Due to the actual product of a 1d. rate for 1956-57 exceeding the product estimated by local authorities—and to the shortfall of payments of police rate being less than expected.

C.—Some claims made in 1957-58 were not discharged until 1958-59.

POLICE FUND

Payments	Estimate	Actual	Payments compared with Estimate			
			Less than Estimated		More than Estimated	
METROPOLITAN POLICE	£	£ s. d.	£	s. d.	£	s. d.
A.—Administrative expenses : salaries, wages, printing, stationery, &c.	2,657,500	2,767,218 16 10	—	—	109,718	16 10
B.—Pay, allowances, clothing and equipment of the Force :						
(1) Pay of the Force	12,023,000	12,605,173 6 11	—	—	582,173	6 11
(2) Rent and other allowances . .	1,128,500	1,154,067 17 10	—	—	25,567	17 10
(3) Clothing, &c.	251,000	233,014 18 6	17,985	1 6	—	—
(4) Women Police—pay, cloth- ing, &c.	349,000	348,397 19 8	602	— 4	—	—
C.—Pay, allowances, clothing and equipment of Auxil- iaries :						
(1) Police Cadets—pay, cloth- ing, &c.	217,000	232,062 17 2	—	—	15,062	17 2
(2) School Crossing Patrols— pay, clothing, &c.	145,000	157,120 14 8	—	—	12,120	14 8
(3) First Police Reserve	4,500	4,240 — —	260	— —	—	—
(4) Special Constabulary ex- penses	36,000	28,349 7 5	7,650	12 7	—	—
D.—Land and buildings—pur- chase and construction :						
(1) Purchase of land, purchase and construction of buildings	870,000	594,192 2 9	275,807	17 3	—	—
(2) Professional and legal charges, &c.	50,000	44,440 8 9	5,559	11 3	—	—
(3) Furniture, fittings and plant	110,000	90,669 5 7	19,330	14 5	—	—
(4) Loan charges	368,600	368,569 14 10	30	5 2	—	—
E.—Buildings—alterations, im- provements and mainten- ance :						
(1) Alterations, improvements and repairs	410,000	309,023 17 6	100,976	2 6	—	—
(2) War damage; reinstatement of buildings	1,500	2,000 — —	—	—	500	— —
(3) Rent, insurance, rates and taxes	358,000	463,856 5 5	—	—	105,856	5 5
(4) Fuel, light, cleaning and miscellaneous	268,000	248,875 11 9	19,124	8 3	—	—
F.—Motor vehicles, boats, horses and dogs	654,500	592,185 14 3	62,314	5 9	—	—

EXPLANATION of the Causes of Variation between Payments and Estimate

- A.—Due to pay increases to civil staffs.
- B.(1)—Due to the pay award of February 1957.
- D.(1)—The purchase of some sites was deferred as a measure of economy and progress on some building works was below expectations.
- E.(1)—Some work was deferred as a measure of economy.
- E.(3)—Contributions in lieu of rates on police properties were increased in conformity with the provisions of the Rating and Valuation Act, 1955.
- F.—Due to economies in the purchase of new vehicles, spare parts, &c.

METROPOLITAN

Receipts	Estimate	Actual	Receipts compared with Estimate			
			Less than Estimated		More than Estimated	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
F.—Fees for service of summonses, certificates and licences, reports of street accidents, &c.	40,000	43,735 - 7	—		3,735 - 7	
G.—For medical and dental services	26,000	23,826 17 3	2,173 2 9		—	
H.—Interest on cash balance ..	80,000	138,627 6 4	—		58,627 6 4	
J.—Rents receivable	40,000	51,793 13 6	—		11,793 13 6	
K.—Sales of surplus property :						
(1) Land and buildings ..	30,000	450 - -	29,550 - -		—	
(2) Motor vehicles, boats, horses and dogs ..	44,500	52,242 9 7	—		7,742 9 7	
(3) Clothing and other articles	21,500	27,584 8 3	—		6,084 8 3	
L.—War damage compensation : police buildings ..	500	211 8 8	288 11 4		—	
M.—Miscellaneous receipts ..	119,000	160,268 5 9	—		41,268 5 9	
N.—Police prosecutions : legal expenses and witnesses' expenses recovered in non-indictable cases	78,000	98,576 - 6	—		20,576 - 6	
TOTAL, METROPOLITAN POLICE .. £	26,811,681	27,396,892 3 11	95,281 18 7		680,493 2 6	
LONDON PROBATION SYSTEM						
O.—Exchequer grant towards expenses of London Probation System, under s. 77 (3)(a) of the Criminal Justice Act, 1948	93,500	104,574 4 8	—		11,074 4 8	
P.—Precept for expenses of London Probation System ..	82,000	86,437 13 2	—		4,437 13 2	
TOTAL, LONDON PROBATION SYSTEM £	175,500	191,011 17 10	—		15,511 17 10	
METROPOLITAN POLICE COURTS						
Q.—Precept for Metropolitan Police Courts expenses ..	82,000	86,437 13 2	—		4,437 13 2	

EXPLANATION of the Causes of Variation between Receipts and Estimate—*contd.*

H.—The discount rates on Treasury Bills were higher than expected.

K.(1)—Sales of properties did not materialise.

M.—Due to increased receipts for agency services.

POLICE FUND—*contd.*

Payments	Estimate	Actual	Payments compared with Estimate			
			Less than Estimated		More than Estimated	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
G.—Civil Defence—buildings, warning system, sundry training expenses, &c. . .	47,700	50,112 1 5	—	—	2,412 1 5	—
H.—Payments towards expenses of Police College and representative and negotiating machinery . . .	24,000	25,817 16 8	—	—	1,817 16 8	—
J.—Grants to Police Welfare Organisations :						
(1) Contribution to Metropolitan Police canteens . . .	112,000	115,196 — —	—	—	3,196 — —	—
(2) Grant to Metropolitan Police Provident Association . . .	50,000	22,166 7 4	27,833 12 8	—	—	—
(3) Grant to Metropolitan Police sports clubs . . .	8,400	8,475 — —	—	—	75 — —	—
K.—Miscellaneous expenses :						
(1) Travelling expenses, subsistence, refreshment and detective expenses allowances, &c., of police . . .	269,000	277,190 6 9	—	—	8,190 6 9	—
(2) Recruit messing, rewards, compensation and sundry expenses . . .	98,000	98,527 11 11	—	—	527 11 11	—
(3) Nursing home, medical and dental expenses . . .	29,000	23,489 15 2	5,510 4 10	—	—	—
(4) Lanterns and traffic signals . . .	6,500	8,264 10 6	—	—	1,764 10 6	—
(5) Other expenses . . .	1,000	803 3 2	196 16 10	—	—	—
L.—Telephones, teleprinters and wireless . . .	266,000	241,001 4 3	24,998 15 9	—	—	—
M.—Pensions, &c., of retired members of Commissioner's and Receiver's offices . . .	94,000	108,011 8 10	—	—	14,011 8 10	—
N.—Pensions, &c., of Police . . .	5,211,000	5,275,286 7 —	—	—	64,286 7 —	—
O.—Police prosecutions : legal expenses and witnesses' expenses in non-indictable cases . . .	68,000	82,070 16 4	—	—	14,070 16 4	—
TOTAL, METROPOLITAN POLICE . . .£	26,186,700	26,579,871 9 2	568,180 9 1	—	961,351 18 3	—
LONDON PROBATION SYSTEM						
P.—Salaries and expenses . . .	203,000	225,508 14 3	—	—	22,508 14 3	—
TOTAL, LONDON PROBATION SYSTEM . . .£	203,000	225,508 14 3	—	—	22,508 14 3	—
METROPOLITAN POLICE COURTS						
Q.—Salaries, pensions, &c. . .	223,500	235,112 2 11	—	—	11,612 2 11	—

EXPLANATION of the Causes of Variation between Payments and Estimate—*contd.*

- J.(2)—The number of retirements was less than expected.
L.—The delivery of new wireless apparatus was delayed.
N.—Additional cost of applying the Police Pensions (No. 2) Regulations, 1956 (S.I. 1956 No. 1158), and the Police Pensions Regulations, 1958 (S.I. 1958 No. 48).
P.—Due to increases in pay.

METROPOLITAN

Receipts	Estimate	Actual		Receipts compared with Estimate			
				Less than Estimated		More than Estimated	
	£	£	s.	d.	£	s.	d.
R.—Exchequer grant towards expenses of the Metropolitan Police Courts, under s. 27 of the Justices of the Peace Act, 1949 ..	228,000	231,406	15	4	—	3,406	15 4
S.—Miscellaneous Metropolitan Police Courts receipts (including war damage compensation)	5,000	26,008	2	8	—	21,008	2 8
TOTAL, METROPOLITAN POLICE COURTS£	315,000	343,852	11	2	—	28,852	11 2
TOTAL ..£	27,302,181	27,931,756	12	11	95,281	18 7	724,857 11 6
Receipts from Loan		—					
Balance, 1 April 1957		2,747,511	2	11			
TOTAL ..£	30,679,267	15	10				

EXPLANATION of the Causes of Variation between Receipts and Estimate—*contd.*

S.—Receipt from the sale of a site at Blackfriars Road.

NOTES

N.—Includes extra-statutory awards in nine cases amounting to £11 under Regulation 60 of the Police Pensions Regulations, 1949 (925240/53) 11

The following losses and overpayments were written off and *ex gratia* payments made by the Secretary of State's authority :—

Receipts		
J.—Rent irrecoverable (POL.700/211/1)		115
Payments		
A.—Overpayments made in the salaries of six Assistant Superintendents of Works who were not required to make repayment (POL.754/1/9)		97
B.—Overpayment of personal allowance granted on regrading to certain Detective Superintendents (Grade II) who were not required to make repayment (POL.728/1/2)		435
19 cases of overpayment of rent allowances ; the individual amounts ranged from £1 to £158 (199906/50, POL.172/2/54 and POL.172/2/55)		757
D.—Fees for abortive work on an abandoned building scheme (POL.683/1/4)		460

POLICE FUND—*contd.*

Payments	Estimate	Actual	Payments compared with Estimate			
			Less than Estimated		More than Estimated	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
R.—Land and buildings :						
(1) Purchase of land ; purchase and construction of buildings	20,000	—	20,000	—	—	—
(2) Furniture, &c.	2,500	1,188 11 1	1,311 8 11	—	—	—
(3) Professional and legal charges	650	—	650	—	—	—
S.—Alterations, improvements and maintenance :						
(1) Alterations, improvements and repairs	22,300	12,619 12 8	9,680 7 4	—	—	—
(2) War damage ; reinstatement of buildings	—	—	—	—	—	—
(3) Rent, insurance, rates and taxes	16,000	17,223 4 —	—	—	1,223 4 —	—
(4) Fuel, light and miscellaneous expenses	14,400	14,959 1 6	—	—	559 1 6	—
TOTAL, METROPOLITAN POLICE COURTS	£ 299,350	281,102 12 2	31,641 16 3	13,394 8 5		
TOTAL .. £	26,689,050	27,086,482 15 7	599,822 5 4	997,255 — 11		
Expenditure defrayed from Loan		—				
Balance, 31 March 1958		3,592,785 — 3				
TOTAL .. £		30,679,267 15 10				

EXPLANATION of the Causes of Variation between Payments and Estimate—*contd.*

R.(1)—Due to deferment of the purchase of a site.

NOTES—*contd.*

- N.—Overpayments of pensions (a) in four cases where overpayments were outstanding at the date of pensioner's death (113201/2), (b) in one case where an instalment of that part of a pension paid direct to the pensioner's wife was issued before the receipt of notification of the pensioner's death (161820/44), (c) in two cases where overpayments were made of pensions increased under the Pensions (Increase) Acts, owing to departmental error (916923/60, POL.551/1/21 and POL.558/1/14) and (d) in one case where an overpayment of a child's allowance proved irrecoverable (POL.558/1/15) £ 101
- P.—Compensation paid for damage to premises caused by an overflow of water from a London Probation System office (PBN.168/2/21) £ 120

S. J. Baker,

30 October 1958.

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.

E. G. Compton,
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
		31 March 1956	1,000,000
TOTALS .. £	9,000,000		7,000,000

2. STATEMENT OF THE RECEIPTS AND PAYMENTS OF THE METROPOLITAN

Receipts

	Receipts prior to 1 April 1957	Receipts during the year ended 31 March 1958	Total Receipts
	£	£	£
From the Public Works Loan Commissioners ..	7,000,000	—	7,000,000
TOTALS .. £	7,000,000	—	7,000,000

POLICE FUND—*contd.*

REPAYMENT OF OUTSTANDING LOANS

Rate of Interest %	Period of Loan (years)	Amount paid off prior to 1 April 1957		Amount paid off during year ended 31 March 1958		Balance outstanding	
		£	s. d.	£	s. d.	£	s. d.
3½	20	500,000	—	—	—	—	—
3½	20	500,000	—	—	—	—	—
3½	20	448,820	1 2	33,812	16 5	17,367	2 5
3½	20	432,363	15 2	33,210	17 5	34,425	7 5
3	30	80,291	3 10	12,898	3 7	406,810	12 7
4½	30	46,226	— 2	10,469	17 2	443,304	2 8
4½	30	41,153	17 10	10,252	—	448,594	2 2
4½	30	36,187	6 4	10,038	13 8	453,774	—
4	30	65,183	11 7	20,344	14 3	914,471	14 2
4	30	36,138	2 10	19,171	5 7	944,690	11 7
5½	30	13,624	17 —	14,384	10 4	971,990	12 8
		2,199,988	15 11	164,582	18 5	4,635,428	5 8

POLICE LOAN ACCOUNT FROM 1 APRIL 1935 TO 31 MARCH 1958

Payments

	Payments prior to 1 April 1957		Payments during the year ended 31 March 1958		Total Payments	
	£	s. d.	£	s. d.	£	s. d.
Police Quarters—Purchase of land and buildings	1,792,243	17 1	—	—	1,792,243	17 1
Construction of buildings ..	4,051,525	4 6	—	—	4,051,525	4 6
Police Stations—Purchase of land and buildings	160,895	19 4	—	—	160,895	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 ..	222,156	4 3	—	—	222,156	4 3
Balance, 31 March 1958					—	
	£7,000,000	—	—	—	7,000,000	—

30 October 1958.

S. J. Baker,
Receiver for the Metropolitan Police District.

PRISONS, ENGLAND AND WALES

ACCOUNT of the sum expended, in the year ended 31 March 1958, 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.
PRISON COMMISSIONERS' OFFICE						
A.1.—Salaries, &c.						
Original .. £309,370						
Supplementary £15,630						
	325,000	326,300 19 -			1,300 19 -	
A.2.—Travelling and Incidental Expenses						
Original .. £23,000						
Supplementary .. £4,500						
	27,500	26,890 4 4	609 15 8			
A.3.—Telegraph and Telephone Services ..	5,500	5,011 14 1	488 5 11			
PRISON, &C., STAFF						
B.1.—Pay and Allowances						
Original .. £5,364,673						
Supplementary £660,020						
	6,024,693	5,975,296 - 3	49,396 19 9			
B.2.—Uniforms, &c. ..	96,000	85,950 7 6	10,049 12 6			
B.3.—Travelling and Removal Expenses, &c.	130,000	134,187 3 10			4,187 3 10	
PRISON, &C., BUILDINGS						
C.—New Buildings, Alterations, &c.						
Original .. £1,333,180						
Less Supplementary £173,430						
	1,159,750	1,005,099 4 3	154,650 15 9			

EXPLANATION of the Causes of Variation between Expenditure and Grant

Estimated number of inmates	23,200
Actual daily average number of inmates	23,192

B.2.—Due mainly to delays by contractors in delivery of serge, &c.

C.—Expenditure was less than grant, as amended by the Supplementary Estimate, on the following items :—

	Grant £	Expenditure £
New permanent security training prison at Everthorpe Hall ..	370,000	316,047(a)
Second permanent security training prison	50,000	40,992(a)
Psychiatric Institution at Grendon	25,000	183(b)
Provision of 341 extra quarters for staff at various establishments..	211,000	171,979(b)

(a) Progress not as anticipated.

(b) Delays in placing contracts for the work.

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£	s. d.	£	s. d.
PRISON, &c., BUILDINGS						
<i>—contd.</i>						
D.—Ordinary Repairs, &c.						
<i>Original</i> ..	£385,000					
<i>Supplementary</i>	£15,000					
	<u>400,000</u>	391,121 15 5	8,878	4 7	—	
E.—Rent, &c.	10,000	9,469 9 6	530	10 6	—	
PRISON, &c., SERVICES						
F.1.—Lighting, Water, Heating, &c. ..						
	230,000	234,422 3 1	—		4,422	3 1
F.2.—Victualling						
<i>Original</i> ..	£690,000					
<i>Supplementary</i>	£50,000					
	<u>740,000</u>	746,671 14 11	—		6,671	14 11
F.3.—Clothing, Bedding, Equipment, &c. ..	46,000	47,696 15 1	—		1,696	15 1
F.4.—Medicines, Surgical Instruments, &c.						
<i>Original</i> ..	£36,000					
<i>Supplementary</i> ..	£3,000					
	<u>39,000</u>	40,611 5 11	—		1,611	5 11
F.5.—Materials and Services for Farming, Manufacturing and Training						
<i>Original</i> ..	£1,175,300					
<i>Less Supplementary</i>	£146,000					
	<u>1,029,300</u>	967,796 3 2	61,503	16 10	—	

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

F.5.—Due mainly to orders for work from other Government Departments being less than estimated.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£ s. d.	£ s. d.	£ s. d.
PRISON, &c., SERVICES				
<i>—contd.</i>				
F.6.—Purchase, Maintenance, &c., of Plant, Machinery, Vehicles and Tools (other than for Works Services)				
<i>Original</i> .. £109,500				
<i>Supplementary</i> .. £5,500				
	115,000	105,305 2 3	9,694 17 9	—
F.7.—Petrol, Oil and Lubricants ..	28,400	22,412 16 6	5,987 3 6	—
F.8.—Freight	65,000	66,757 6 8	—	1,757 [6 8
G.—Escort and Conveyance of Prisoners, &c.				
<i>Original</i> .. £145,000				
<i>Supplementary</i> £20,000				
	165,000	175,521 3 11	—	10,521 3 11
H.—Education and Recreation	145,750	143,512 5 3	2,237 14 9	—
I.—Prisoners' Earnings, &c.				
<i>Original</i> .. £150,000				
<i>Supplementary</i> £10,000				
	160,000	167,529 3 8	—	7,529 3 8
J.—After-Care and Aid on Discharge				
<i>Original</i> .. £122,720				
<i>Supplementary</i> .. £4,780				
	127,500	122,370 16 2	5,129 3 10	—
K.—Incidental Expenses	23,000	25,752 17 6	—	2,752 17 6
L.—Telegraph and Telephone Services ..	33,925	38,863 9 11	—	4,938 9 11

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

F.6.—Due mainly to the purchase of secondhand machinery from other Government Departments and to delays by contractors in delivery.

G.—Due mainly to the movement of inmates being greater than anticipated.

L.—Due mainly to increases in telephone rental and call charges.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
PRISON, &C., SERVICES — <i>contd.</i>	£	£ s. d.	£ s. d.	£ s. d.
M.—Losses and Compensation	—	17,903 18 -	—	17,903 18 -
GROSS TOTAL				
Original .. £10,657,318				
Supplementary £469,000				
£11,126,318		10,882,454 - 2	309,157 1 4	65,293 1 6
			Surplus of Gross Estimate over Expenditure £243,863 19 10	
Deduct—	Estimated	Realised		
Z.—Appropriations in Aid	—	—		
Original .. £1,295,000				
Less Supplementary £195,000				
1,100,000		1,086,850 11 3		Deficiency of Appropriations in Aid realised £13,149 8 9
NET TOTAL				
Original .. £9,362,318				
Supplementary £664,000				
£10,026,318		9,795,603 8 11		Net Surplus to be surrendered £230,714 11 1
			Estimated	Realised
			£	£ s. d.
Receipts payable to Exchequer			—	2,573 10 11

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

	£
M.—Losses and Compensation :—	
(i) <i>Ex gratia</i> payments to members of the public for damage to, or loss of, property caused by inmates escaping :—	
52 cases, not exceeding £100 in any one case (Treasury authority was obtained in three cases amounting to £101)	647
(ii) Compensation to officers and members of the public for damage to property, &c. :—	
One case in respect of damage by fire to a leased house (L.O.98/7/01)	270
and 74 other cases, not exceeding £50 in any one case (Treasury authority was obtained in six cases amounting to £105)	239
(iii) One case of defalcation by an officer who was prosecuted, sentenced and dismissed. (£114 11s. 5d. was withheld from the salary, &c., of the officer responsible for the defalcation) (L.O.98/7/04c)	187
(iv) One case of compensation to an estate hand in respect of serious injuries received on duty ; total payment amounted to £14,750 of which £400 was made in 1956-57 (L.O.105/4/02 and P.509501)	14,350
(v) 11 cases of road accidents involving Departmental vehicles, where amounts ranged from £2 to £28 (L.O.105/15/08)	101
(vi) Eight cases of compensation to prisoners or ex-prisoners in respect of injuries, &c., received while in prison (£35, £50, £75, £75, £100, £150, £450 and £1,000) (L.O.105/7/01)	1,935
(vii) 67 other cases of <i>ex gratia</i> payments, not exceeding £50 in any one case (Treasury authority was obtained in two cases amounting to £41)	175

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) Post Office	340,000	331,688
(b) Ministry of Supply	240,000	220,610
(c) Admiralty	100,000	100,977
(d) Other Government Departments	90,000	103,874
(e) Other customers	180,000	166,786
Proceeds of hire of prison labour	100,000	91,498
Miscellaneous receipts (rents, sale of scrap metal, old stores, kitchen refuse, canteen profits, &c.)	42,735	65,498
Maintenance of prisoners on behalf of other Governments ..	7,000	5,640
Contribution from Prisons, Scotland, Vote towards salaries of Director and Catering Adviser (Subhead A.1)	265	280
Total	<u>£1,100,000</u>	<u>1,086,851</u>
(ii) Receipts of other classes :—		
Surrender value of Central After-Care Association and National Association of Discharged Prisoners' Aid Societies staff superannuation insurance policies		645
Payment received from the Yorkshire Electricity Board in respect of overcharges during the period November 1950 to March 1957 due to electricity supplies for private dwellings having been passed through the Hatfield Borstal meter		1,929
Total		<u>£2,574</u>

NOTES

Recovery of expenditure amounting to £189 was waived in respect of assistance rendered in connection with relief for Hungarian refugees (Subhead B.1.—£113, Subhead B.3.—£27, Subhead G.—£49) (LO.7/04).

Special payments amounting to £795 were made within the year to contractors in respect of temporary increases in transport costs arising out of the increases in price of motor spirit following upon the closure of the Suez Canal in November 1956 (Subhead F.2.—£284, Subhead F.8.—£297, Subhead G.—£214).

Subhead K includes a contribution of £10 towards the cost of repairs to Aldington (Kent) Parish Church (LO.15/81/01).

A strip of land fronting Shrewsbury Prison, value £20, was transferred without charge to the Shrewsbury Borough Council for road widening purposes (LO.7/213/01).

Expenditure in operating the non-industrial hostel at the Imperial Training School at Wakefield was £20,633. The deficit of £19,725 was offset by a saving of £30,086 in subsistence allowance as free board and accommodation was provided for officers normally entitled to subsistence allowance.

NOTES—*contd.*

The following sums were written off :—

	£
Stocktaking deficiencies at Prison Commission establishments in respect of the year ended 31 December 1957 (at 69 establishments, amounts varying from 1s. 8d. to £3,330 14s. 1d.) (L.O.15/210/02)	8,361
Surpluses not related to deficiencies (at 60 establishments, amounts ranging from 2s. 3d. to £390 7s. 8d.)—£3,021 during the same period.	
Stores destroyed and damage caused by fire in a prison kitchen (L.O.98/7/01) ..	219
Farm tractor damaged at a Borstal (L.O.98/48/01)	55
Overissues of oatmeal and cabbage in the dietary at a prison (L.O.98/7/04)	223
Machines damaged in prison workshops, two cases (£94, £60) (L.O.98/7/04 and L.O.98/7/04B)	154
Stocktaking losses of clothing and equipment at a prison (L.O.98/7/04)	64
Osiers damaged by woodworm in a prison store (L.O.98/7/04)	51
Portable crane damaged through being left in the open (L.O.98/7/04)	60
Cotton and blanket material damaged by floods in a prison store (L.O.98/7/04) ..	194
Salvaged lead stolen from a Borstal (L.O.98/7/04)	90
Unoccupied cottage damaged by unknown youths (L.O.98/7/04B)	125
Non-payment for hire of prison labour (L.O.98/7/04)	53
13 cases of traffic accidents in which the cost of repairs to official vehicles was not recovered, dealt with by Claims Commission under delegated authority	140
Stores losses, &c., not exceeding £50 in any one case (139 cases). Treasury authority was obtained in eight cases amounting to £263 (L.O.98/7/01, L.O.98/7/04, L.O.98/7/04B and L.O.98/48/01)	924

Lionel Fox,

Accounting Officer.

19 September 1958.

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.

E. G. Compton,
Comptroller and Auditor General.

CHILD CARE, ENGLAND AND WALES

ACCOUNT of the sum expended, in the year ended 31 March 1958, 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.	£	s. d.
A.1.—Grants in respect of Local Authority Approved Schools <i>Original</i> .. £436,000 <i>Supplementary</i> £43,000	479,000	475,984 14 -	3,015	6 -	—	—
A.2.—Grants in respect of Voluntary Approved Schools <i>Original</i> .. £1,123,000 <i>Supplementary</i> £37,000	1,160,000	1,153,669 19 11	6,330	- 1	—	—
B.—Approved Schools—Variable Grant ..	2,500	1,532 2 11	967	17 1	—	—
C.—Grants in respect of Remand Homes <i>Original</i> .. £215,000 <i>Supplementary</i> .. £2,000	217,000	216,999 11 -	9	-	—	—
D.—Payments in respect of Parental Contributions <i>Original</i> .. £380,000 <i>Less Supplementary</i> £16,000	364,000	362,820 6 9	1,179	13 3	—	—
E.—Grants for Care and Welfare of Children <i>Original</i> .. £7,500,000 <i>Supplementary</i> £230,000	7,730,000	7,729,998 12 10	1	7 2	—	—
F.—Grants in respect of Voluntary Homes	15,000	15,000 - -	—	—	—	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£ s. d.	£ s. d.	£ s. d.
G.—Training in Child Care				
Original ..	£86,000			
Supplementary ..	£2,800			
	88,800	82,788 16 -	6,011 4 -	—
GROSS TOTAL				
Original ..	£9,757,500			
Supplementary ..	£298,800			
	£10,056,300	10,038,794 3 5	17,505 16 7	—
<i>Deduct—</i>	<i>Estimated</i>	<i>Applied</i>		
Z.—Appropriations in Aid				
Original ..	£875,100			
Less Supplementary	£53,900			
	821,200	821,200 - -		
NET TOTAL				
Original ..	£8,882,400			
Supplementary ..	£352,700			
	£9,235,100	9,217,594 3 5		
			Surplus to be surrendered £17,505 16 7	

Receipts payable to Exchequer	Estimated	Realised
	£	£ s. d.
(i) Receipts of classes authorised to be used as Appropriations in Aid	821,200	834,614 6 2
(ii) Receipts of other classes	—	6,315 4 11
		<u>£840,929 11 1</u>
Appropriated in aid (Subhead Z)		821,200 — —
		<u>£19,729 11 1</u>

EXPLANATION of the Cause of Variation between Expenditure and Grant
G.—Maintenance grants were required by fewer trainees than expected.

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	820,000	833,409
Miscellaneous receipts	1,200	1,205
	<u>821,200</u>	<u>834,614</u>
Total	£821,200	834,614

Details of Receipts— <i>contd.</i>	Estimated	Realised
	£	£
(ii) Receipts of other classes :—		
Refund of grant on closure of approved schools (two cases)	—	1,258
Refund of grant on closure of voluntary homes (two cases)	—	2,600
Part proceeds from sale of local authority children's home (one case)	—	2,179
Refund of variable grant (seven cases)	—	278
Total ..		£6,315

NOTE

The number of children under detention in approved schools on 30 September 1957 was 6,971 as compared with 6,774 on 30 September 1956.

C. C. Cunningham,
Accounting Officer.

7 October 1958.

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.

E. G. Compton,
Comptroller and Auditor General.

FIRE SERVICES, ENGLAND AND WALES

ACCOUNT of the sum expended, in the year ended 31 March 1958, compared with the sum granted, for expenses in connection with the fire services in England and Wales, including the cost of inspection and training, and grants in respect of expenditure incurred by fire authorities; for certain superannuation and 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.						
Original .. £30,060						
Less Supplementary £2,000						
	28,060	28,322 17 7	—		262 17 7	
B.—Travelling and Incidental Expenses ..	4,000	2,949 11 1	1,050 8 11		—	
FIRE SERVICE COLLEGE						
C.1.—Salaries, &c. ..	36,026	37,023 14 4	—		997 14 4	
C.2.—Other Expenses ..	31,850	32,678 5 8	—		828 5 8	
D.—Accommodation Costs	5,000	2,226 14 9	2,773 5 3		—	
E.—Grants in respect of Expenditure on Fire Services						
Original .. £5,416,000						
Supplementary £131,900						
	5,547,900	5,541,190 2 5	6,709 17 7		—	
F.—Compensation for Loss of Emoluments or Employment	620	618 11 —	1 9 —		—	
G.—Superannuation						
Original .. £32,010						
Supplementary £25,000						
	57,010	60,112 16 9	—		3,102 16 9	
H.—Other Services ..	5,500	4,118 11 7	1,381 8 5		—	

EXPLANATION of the Causes of Variation between Expenditure and Grant

- B.—Mainly due to unfilled vacancies for Inspectors.
 C.1.—Due to staff changes and increased rates of pay.
 C.2.—Due mainly to an excess on maintenance of buildings (£2,150) partly offset by savings on food (£650) and incidental expenses (£650).
 D.—The number of requisitioned premises to be released and the amount of compensation payable cannot be forecast with accuracy.
 G.—The number of firemen returning to their Brigades was greater than expected.
 H.—Due mainly to an unfilled vacancy and savings on routine tests.

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.		
I.—National Fire Service, England and Wales						
Original ..	£12,000					
Supplementary	£13,400					
	25,400	25,261 1 8	138 18 4	—		
GROSS TOTAL						
Original ..	£5,573,066					
Supplementary	£168,300					
	£ 5,741,366	5,734,502 6 10	12,055 7 6	5,191 14 4		
			Surplus of Gross Estimate over Expenditure £6,863 13 2			
<i>Deduct—</i>	Estimated	Realised	Deficiency of Appropriations in Aid realised			
Z.—Appropriations in Aid	18,950	18,338 3 8	£611 16 4			
NET TOTAL						
Original ..	£5,554,116					
Supplementary	£168,300					
	£ 5,722,416	5,716,164 3 2	Net Surplus to be surrendered £6,251 16 10			

	Estimated	Realised
	£	£ s. d.
Receipts payable to Exchequer	28,000	26,246 6 9

Details of Receipts

	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid:—		
Receipts from students and staff for board and lodging, rent, &c.	8,565	9,481
Contribution from Vote for Fire Services, Scotland, in respect of the apportioned share under the Fire Service (Grant) Regulations towards the cost of the Fire Service College	5,580	5,603
Employees' contributions under the Firemen's Pension Scheme, 1952	3,290	2,406
Miscellaneous receipts	1,515	848
Total	£18,950	18,338
(ii) Receipts of other classes:—		
Transfer values under the Firemen's Pension Scheme, 1952 ..	£28,000	26,246

7 October 1958.

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.

E. G. Compton,
Comptroller and Auditor General.

CARLISLE STATE MANAGEMENT DISTRICT

ACCOUNT of the sum expended, in the year ended 31 March 1958, 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.	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, &c.						
Original ..	£355,260					
Supplementary	£14,700					
	369,960	369,103 17 10	856 2 2		—	
B.—Incidental Expenses	14,440	15,382 13 10	—		942 13 10	
C.—Purchase of Stores and Supplies						
Original ..	£1,226,100					
Supplementary	£65,350					
	1,291,450	1,288,293 13 —	3,156 7 —		—	
D.—Maintenance of Premises	26,450	26,101 8 11	348 11 1		—	
E.—Provision and Adaptation of Licensed Premises, &c., Furniture and Equipment						
Original ..	£79,605					
Less Supplementary	£6,650					
	72,955	54,124 8 1	18,830 11 11		—	
F.—Rates and Taxes, Licence Duties and Rents	50,400	48,129 2 2	2,270 17 10		—	
G.—Heating, Lighting and Cleaning	57,500	59,693 10 5	—		2,193 10 5	
H.—Telegraph and Telephone Services ..	2,000	2,541 19 8	—		541 19 8	

EXPLANATION of the Causes of Variation between Expenditure and Grant

E.—Due to delays in building and the replacement of plant (£14,700) and to net savings on completed building projects (£1,850) and on the purchase of vehicles (£2,300).

F.—Due mainly to a reduction of rateable values of certain properties.

G.—Due to increases in price of fuels.

H.—Due to increases in charges for telephone calls and rentals.

(75078)

F

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
I.—Losses and Compensation	£ —	£ 726 13 11	£ —	£ 726 13 11
GROSS TOTAL				
Original .. £1,811,755	£ 1,885,155	1,864,097 7 10	25,462 10 —	4,404 17 10
Supplementary £73,400				
Deduct—	Estimated	Applied	Surplus of Gross Estimate over Expenditure	
Z.—Appropriations in Aid			£21,057 12 2	
Original .. £1,811,655	1,885,045	1,864,097 7 10	Difference between Estimated and Applied Appropriations in Aid	
Supplementary £73,390				
NET TOTAL			Net Surplus to be surrendered	
Original £100	£ 110	—	£110	
Supplementary .. £10				

Receipts payable to Exchequer	Estimated	Realised
	£	£ s. d.
(i) Receipts of classes authorised to be used as Appropriations in Aid	1,985,685	1,993,801 2 9
(ii) Receipts of other classes	—	1,475 — —
Total ..	£1,985,685	1,995,276 2 9
Amount authorised to be appropriated in aid (Subhead Z) ..	1,885,045	1,864,097 7 10
Payable separately to Exchequer	£100,640	131,178 14 11

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

I.—Losses and Compensation :—

(1) Due to theft, fraud, &c. :—	£
(a) Loss by theft of takings at the Lowther Arms, Cumwhinton (L.O. 98/36/01) ..	85
(b) Loss of National Insurance cards at the Gretna Tavern, Carlisle (L.O. 98/36/01)	89
(c) Fraudulent wage payments as noted below (L.O. 98/36/01)	44
(2) Compensation, <i>ex gratia</i> payments, &c. :—	
(a) Five road accident cases involving departmental vehicles where the amounts ranged from £4 to £250 (L.O. 105/1/05)	287
(b) Compensation paid in respect of claim for injuries sustained in an accident at the Crown Hotel, Wetheral (P. 521180)	150
(c) 13 other cases, not exceeding £33 in any one case. Treasury authority was obtained for one loss of £12 (L.O. 105/36/01)	72
Total	£727

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.	1,985,685	1,993,801
(ii) Receipts of other classes :—		
Proceeds from sale of property	—	£1,475

NOTES

Subhead E includes a gift of £500 to the Carlisle Cathedral Restoration Fund (L.O. 94/02).

Thirteen managers and manageresses were prosecuted and convicted in respect of fraudulent wage payments involving a loss to public funds of £67. Of this amount £44 has been charged to Subhead I for the current year ; £23 charged to Subhead A in previous years has since proved to be fraudulent.

Investigations into the discrepancies, referred to in the note to the 1956-57 Account, between stock issues and bar takings revealed losses estimated at £2,200. One manager was prosecuted and convicted of fraud, six were dismissed, and two others severely reprimanded and downgraded (L.O. 98/36/01).

C. C. Cunningham,
Accounting Officer.

27 October 1958.

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.

E. G. Compton,
Comptroller and Auditor General.

SUPREME COURT OF JUDICATURE, &c.

ACCOUNT of the sum expended, in the year ended 31 March 1958, 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, the Lands Tribunal, and the Restrictive Practices Court; payments to jurors, trial of election petitions 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.	
SUPREME COURT OF JUDICATURE						
A.—Salaries, &c.						
<i>Original</i> ..	£1,130,713					
<i>Supplementary</i>	£67,287					
	1,198,000	1,180,369 4 6	17,630 15 6	—		
B.—Shorthand Reporting						
<i>Original</i> ..	£73,000					
<i>Supplementary</i>	£27,000					
	100,000	99,459 - 10	540 19 2	—		
C.—Circuit Allowances and Expenses ..						
	52,250	51,899 3 4	350 16 8	—		
D.—Salaries, &c., District Registries ..						
	167,287	167,831 19 7	—	544 19 7		
E.—Salaries, &c., District Probate Registries						
<i>Original</i> ..	£153,137					
<i>Supplementary</i> ..	£9,000					
	162,137	161,462 17 6	674 2 6	—		
F.—Official Solicitor's Disbursements ..						
	23,000	19,106 9 10	3,893 10 2	—		
G.—Travelling and Incidental Expenses						
<i>Original</i> ..	£12,250					
<i>Supplementary</i> ..	£4,000					
	16,250	17,183 5 8	—	933 5 8		
H.—Telegraph and Telephone Services						
<i>Original</i> ..	£13,225					
<i>Supplementary</i> ..	£6,775					
	20,000	19,133 10 2	866 9 10	—		
I.—Payments to Jurors ..						
	2,000	1,404 17 -	595 3 -	—		
J.—Fees to Commissioners						
<i>Original</i> ..	£23,000					
<i>Supplementary</i>	£12,000					
	35,000	34,884 3 -	115 17 -	—		

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
ELECTION PETITIONS						
K.—Trial of Election Petitions	10	—	10 — —	—		
COURTS-MARTIAL APPEAL COURT						
L.—Fees to Judges ..	50	—	50 — —	—		
M.—Travelling and Incidental Expenses ..	25	24 2 11	17 1	—		
JUDGE ADVOCATE GENERAL AND JUDGE ADVOCATE OF THE FLEET						
N.—Salaries, &c.						
Original .. £87,902						
Supplementary £10,000						
	97,902	97,855 14 4	46 5 8	—		
O.—Travelling and Incidental Expenses ..	20,000	18,559 19 6	1,440 — 6	—		
PENSIONS APPEAL TRIBUNALS						
P.—Salaries, &c. ..	28,705	30,647 1 3	—	1,942 1 3		
Q.—Travelling and Incidental Expenses ..	15,500	15,508 10 5	—	8 10 5		
LANDS TRIBUNAL						
R.—Salaries, &c. ..	40,659	42,230 13 11	—	1,571 13 11		
S.—Travelling and Incidental Expenses ..	2,000	2,627 14 2	—	627 14 2		
RESTRICTIVE PRACTICES COURT						
T.—Salaries, &c.						
Original .. £18,172						
Less Supplementary £14,500						
	3,672	2,497 2 6	1,174 17 6	—		
U.—Travelling and Incidental Expenses ..	100	—	100 — —	—		

EXPLANATION of the Causes of Variation between Expenditure and Grant

F and O.—The estimates are necessarily conjectural.

T.—The appointment of some Members of the Court has been delayed.

(75078)

F 3

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
DEPUTY METROPOLITAN MAGISTRATES V.—Fees to Deputy Metro- politan Magistrates	10	—	10	—	—	—
GROSS TOTAL						
Original .. £1,862,995						
Supplementary £121,562						
£ 1,984,557	1,984,557	1,962,685 10 5	27,499 14 7		5,628 5 -	
Deduct—	Estimated	Applied				
Z.—Appropriations in Aid						
Original .. £1,692,500						
Less Supplementary £63,950						
£ 1,628,550	1,628,550	1,628,550 - -				
NET TOTAL						
Original .. £170,495						
Supplementary £185,512						
£ 356,007	356,007	334,135 10 5				
			Surplus to be surrendered £21,871 9 7			

Receipts payable to Exchequer	Estimated		Realised	
	£	£ s. d.	£	s. d.
(i) Receipts of classes authorised to be used as Appropriations in Aid	1,628,550		1,709,068	15 -
(ii) Receipts of other classes	—		4,661	10 4
Total			£1,713,730	5 4
Appropriated in aid (Subhead Z)			1,628,550	- -
Payable separately to Exchequer			£85,180	5 4

Details of Receipts	Estimated		Realised	
	£	£	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid :—				
Judicature fee stamps	760,000		778,559	
Crown Office : fees in connection with warrants and letters patent	2,000		2,223	
Probate Registry : fees in respect of notification of charitable bequests	4,500		4,550	
Percentage, under Lunacy Act, 1890, and amending Acts, in cash, payable out of Funds in Court	52,000		56,133	
Official Solicitor's costs	82,000		83,398	
Fees of taxation on bills of costs payable out of Funds in Court	500		301	
Brokerage, &c., fees	40,000		36,665	
Royal Courts of Justice : fees for lockers, &c.	750		856	
Fees received by District Registrars	235,000		262,428	
Fees received by District Probate Registrars	441,050		476,606	
Lands Tribunal fee stamps	10,000		6,625	
Miscellaneous	750		725	
Total	£1,628,550		1,709,069	

Variations are caused mainly by factors outside the control of the Supreme Court, the estimates being necessarily conjectural.

Details of Receipts— <i>contd.</i>	Estimated	Realised
	£	£
(ii) Receipts of other classes :—		
Fines for Contempt of Court	—	300
Contribution by local authorities in respect of Crown Courts, Lancashire	—	4,362
Total		<u>£4,662</u>

LOSSES AND COMPENSATION

Compensation amounting to £52 has been paid for damage to the car of a Deputy Judge Advocate during a terrorist attack in Cyprus (LO.311/01) (Subhead O). In four cases compensation amounting in all to £10 has been paid for stolen or damaged clothing (Subhead G).

NOTES

A Crown Office fee of £60 in respect of letters patent appointing a Queen's Counsel has been remitted (LO.177/04).

A Crown Office fee of £65 in respect of a supplemental charter for the Royal Naval Benevolent Trust (Grand Fleet and Kindred Funds) has been remitted (LO.V.58).

George Coldstream,
Accounting Officer.

30 September 1958.

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.

E. G. Compton,
Comptroller and Auditor General.

COUNTY COURTS

ACCOUNT of the sum expended, in the year ended 31 March 1958, 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.	£ s. d.	£ s. d.
A.—County Court Department, Salaries, &c.						
<i>Original</i> .. £74,000						
<i>Supplementary</i> .. £6,000						
	80,000	79,540 1 3	459 18 9		—	
B.—County Court Officers, &c., Salaries, &c.						
<i>Original</i> .. £1,615,760						
<i>Supplementary</i> .. £194,240						
	1,810,000	1,773,727 12 3	36,272 7 9		—	
C.—Travelling and Subsistence						
<i>Original</i> .. £118,800						
<i>Supplementary</i> .. £11,200						
	130,000	122,826 17 —	7,173 3 —		—	
D.—Expenses of holding possession of Goods						
<i>Original</i> .. £8,500						
<i>Supplementary</i> .. £6,500						
	15,000	12,838 2 7	2,161 17 5		—	
E.—Postage for the Courts						
<i>Original</i> .. £45,000						
<i>Supplementary</i> .. £21,000						
	66,000	65,438 6 11	561 13 1		—	
F.—Telephone, &c., Services						
<i>Original</i> .. £10,000						
<i>Supplementary</i> .. £6,000						
	16,000	15,017 6 1	982 13 11		—	

EXPLANATION of the Causes of Variation between Expenditure and Grant

B.—Mainly due to unforeseen delay in filling vacancies for Registrars, Assistant Registrars and clerical staff.

C.—Mainly due to the travelling expenses of bailiffs being less than anticipated.

D.—Estimate necessarily largely conjectural.

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
G.—Conveyance of Persons committed to Prison						
Original £1,000						
Supplementary £1,000						
	2,000	1,544 12 3	455 7 9	—		
H.—Incidental Expenses						
Original £3,450						
Supplementary £800						
	4,250	4,173 12 8	76 7 4	—		
I.—Remuneration of Assessors						
Original £300						
Less Supplementary .. £150						
	150	103 15 6	46 4 6	—		
GROSS TOTAL						
Original £1,876,810						
Supplementary £246,590						
	£ 2,123,400	2,075,210 6 6	48,189 13 6	—		
Deduct—						
Z.—Appropriations in Aid						
Original £1,463,750						
Supplementary £246,580						
	1,715,330	1,715,330 - -				
NET TOTAL						
Original £408,060						
Supplementary £10						
	£ 408,070	359,880 6 6	Surplus to be surrendered £48,189 13 6			

Receipts payable to Exchequer	Estimated	Realised
	£	£ s. d.
Receipts authorised to be used as Appropriations in Aid	1,715,330	1,853,026 6 11
Appropriated in aid (Subhead Z)		1,715,330 - -
Payable separately to Exchequer		£137,696 6 11

EXPLANATION of the Causes of Variation between Expenditure and Grant—*contd.*
Z.—Due to the increase in business being greater than anticipated.

Details of Receipts	Estimated	Realised
	£	£
Fees payable by suitors, fines and other receipts ..	1,519,580	1,654,768
Fees for searches in the Registry of Judgments ..	6,000	8,508
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 £3,250 in respect of the audit of the accounts of those Registries by County Court Auditors and Clerks	156,750	156,750
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	33,000	33,000
Total	<u>£1,715,330</u>	<u>1,853,026</u>

The scale of fees is largely *ad valorem*.

NOTES

Subhead H.—Includes : £59 for legal expenses incurred by a bailiff as a successful defendant (LO.85/355/01) ; £52 in settlement of a claim against the Registrar of the Leeds County Court for loss of goods seized under Warrant of Execution (LO.98/85/01).

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 1958 :—
 £262,428 District Registry fees, transferred to the Vote for the Supreme Court of Judicature ; £202 fees for Medical Referees, transferred to the Vote for the Ministry of Pensions and National Insurance ; £494 fees for Companies (Winding up) business and £19,373 Bankruptcy fees, transferred to the Treasury (General Deposit) Account.

George Coldstream,
Accounting Officer.

19 September 1958.

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.

E. G. Compton,
Comptroller and Auditor General.

LEGAL AID FUND

ACCOUNT of the sum expended, in the year ended 31 March 1958, compared with the sum granted, for a grant to the Legal Aid Fund.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
Grant to the Legal Aid Fund	1,433,820	1,350,000	83,820	—
		Surplus to be surrendered	£83,820	

EXPLANATION of the Cause of Variation between Expenditure and Grant

The demand for legal aid was less than expected.

George Coldstream,
Accounting Officer.

2 October 1958.

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

E. G. Compton,
Comptroller and Auditor General.

LAND REGISTRY

ACCOUNT of the sum expended, in the year ended 31 March 1958, 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
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, &c.	838,835	809,741 2 3	29,093 17 9	—
B.—Travelling and Incidental Expenses	13,500	15,488 4 3	—	1,988 4 3
C.—Postage, Telegraph and Telephone Services ..	28,225	26,928 16 7	1,296 3 5	—
D.—Legal, &c., Costs ..	24,000	22,198 6 —	1,801 14 —	—
GROSS TOTAL .. £	904,560	874,356 9 1	32,191 15 2	1,988 4 3
	<u>Estimated</u>	<u>Applied</u>	Surplus of Gross Estimate over Expenditure £30,203 10 11	
<i>Deduct—</i>			Difference between Estimated and Applied Appropriations in Aid £30,103 10 11	
Z.—Appropriations in Aid ..	904,460	874,356 9 1	Net Surplus to be surrendered £100	
NET TOTAL .. £	100	—		

	Estimated	Realised
	£	£ s. d.
Receipts payable to Exchequer		
Receipts of classes authorised to be used as Appropriations in Aid	1,000,000	1,212,253 3 9
Amount authorised to be appropriated in aid (Subhead Z)	904,460	874,356 9 1
Payable separately to Exchequer	£95,540	337,896 14 8

EXPLANATION of the Causes of Variation between Expenditure and Grant

- A.—Savings due mainly to unfilled vacancies.
 B.—Excess due to removals and other associated expenses.
 C.—Saving due to the non-presentation of a postage account for the final quarter.
 D.—The number of cases which could be referred to Counsel was less than anticipated.

Details of Receipts	Estimated	Realised
	£	£
Land Registry fee stamps	1,000,000	1,211,743 (a)
Miscellaneous	—	510
Total		£1,212,253

(a) These receipts cannot be closely estimated.

25 July 1958.

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.

E. G. Compton,
Comptroller and Auditor General.

PUBLIC TRUSTEE

ACCOUNT of the sum expended, in the year ended 31 March 1958, 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	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, &c.	441,300	428,774 13 6	12,525 6 6	—	—	—
B.—Travelling and Incidental Expenses	2,600	3,589 5 10	—	—	989 5 10	—
C.—Postage, Telephone Services, &c.	11,200	15,290 11 10	—	—	4,090 11 10	—
D.—Loss	—	1,500 18 3	—	—	1,500 18 3	—
GROSS TOTAL .. £	455,100	449,155 9 5	12,525 6 6	—	6,580 15 11	—
			Surplus of Gross Estimate over Expenditure £5,944 10 7			
<i>Deduct—</i>	Estimated	Applied	Difference between Estimated and Applied Appropriations in Aid			
Z.—Appropriations in Aid ..	455,000	449,155 9 5	£5,844 10 7			
NET TOTAL .. £	100	—	Net Surplus to be surrendered £100			

EXPLANATION of the Causes of Variation between Expenditure and Grant

A.—Savings on unfilled vacancies and changes in personnel (£14,168), National Insurance contributions (£375) and lodging allowances for lowly paid staff (£84), offset by excesses on overtime (£2,072) and transfer grant (£30).

B.—Excess due to purchase of neon sign (£612) and excess on lodging allowances and removal expenses for transferred staff (£702), offset by savings on fares (£202), meal vouchers (£109) and incidental expenses (£14).

C.—Excesses on postage (£1,472) and telephone (£2,959), offset by a saving of £340 on stamps on cheques and receipts.

D.—Loss arising from the misappropriation of trust funds by a former officer of the Department who was prosecuted and convicted. A sum of £9 6s. 1d. due to him was withheld (L.O.98/19/01).

Receipts payable to Exchequer	Estimated	Realised	
	£	£	s. d.
Receipts of classes authorised to be used as Appropriations in Aid (Fees, &c.)	555,000	558,277	5 -
Amount authorised to be appropriated in aid (Subhead Z) ..	455,000	449,155	9 5
Payable separately to Exchequer	£100,000	109,121	15 7

R. P. Baulkwill,
Accounting Officer.

28 August 1958.

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.

E. G. Compton,
Comptroller and Auditor General.

LAW CHARGES

ACCOUNT of the sum expended, in the year ended 31 March 1958, 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.
LAW OFFICERS' DEPARTMENT							
A.1.—Salaries, &c.	28,495	29,131	4	11	—	636	4 11
A.2.—Travelling and Incidental Expenses	100	381	3	8	—	281	3 8
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	398,998	408,009	9	7	—	9,011	9 7
B.2.—Salaries, &c., Department of the Director of Public Prosecutions	89,438	94,552	5	9	—	5,114	5 9
B.3.—Travelling and Incidental Expenses	1,225	2,158	19	2	—	933	19 2
C.—Telephone, &c., Services	8,700	8,595	17	6	104	2	6
LEGAL PROCEEDINGS, &c.							
D.—Parliamentary Agency	1,000	—	—	—	1,000	—	—
E.—Civil	150,000	93,871	1	4	56,128	18	8

EXPLANATION of the Causes of Variation between Expenditure and Grant

- A.2.—Due to unexpected foreign travel expenses of the Solicitor-General.
 B.3.—Attendances of staff at international conferences were more numerous than anticipated.
 D.—No accounts were submitted for payment.
 E.—References involving heavy expenditure were less than expected. Provision made for the expenses of major hearings in the Restrictive Practices Courts was not required.

The expenditure is distributable as follows :—

Treasury and Miscellaneous, £10,439 ; Admiralty, £7,267 ; Ministry of Agriculture, Fisheries and Food, £905 ; Air Ministry, £8,229 ; Central Land Board, £5,397 ; Crown Estate Office, £1,593 ; Ministry of Education, £220 ; Foreign Service, £655 ; Home Office, £1,733 ; Ministry of Housing and Local Government (National Parks Commission), £584 ; Ministry of Power, £550 ; Prisons, England and Wales, £1,224 ; Registration of Restrictive Trading Agreements, £1,013 ; Department of Scientific and Industrial Research, £164 ; Ministry of Supply, £5,767 ; Ministry of Transport and Civil Aviation, £10,033 ; War Damage Commission, £267 ; War Office, £32,619 ; Ministry of Works, £2,703 ; Charity Cases, £2,232 ; Peerage Cases, £72 ; and Visiting Forces Cases, £205.

Service	Grant	Expenditure	Expenditure compared with Grant				
			Less than Granted		More than Granted		
	£	£	s.	d.	£	s.	d.
LEGAL PROCEEDINGS, &c.— <i>contd.</i>							
F.—Criminal	93,000	114,417	16	10	—	21,417	16 10
G.—Divorce Interventions ..	2,500	2,508	9	6	—	8	9 6
GROSS TOTAL ..£	773,456	753,626	8	3	57,233	1 2	37,403 9 5
	Estimated	Applied					
Z.—Appropriations in Aid	136,500	136,500	—	—	Surplus to be surrendered		
NET TOTAL ..£	636,956	617,126	8	3	£19,829 11 9		

Receipts payable to Exchequer	Estimated	Realised
	£	£ s. d.
(i) Receipts of classes authorised to be used as Appropriations in Aid	136,500	157,720 7 1
(ii) Receipts of other classes	—	392 15 4
Total		£158,113 2 5
Appropriated in aid (Subhead Z)		136,500 — —
Payable separately to Exchequer		£21,613 2 5

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

F.—The estimate is necessarily conjectural ; expenditure is dependent upon the number and complexity of the prosecutions undertaken.

Details of Receipts	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid :—		
Costs recovered :		
Civil proceedings	18,000	19,854 (a)
Criminal prosecutions	95,000	111,373 (a) (b)
Interventions by Queen's Proctor	1,500	2,090 (a)
Crown's Nominee Costs	15,500	15,512
Miscellaneous costs, fees, &c.	6,500	8,891 (a) (c)
Total	£136,500	157,720
(ii) Receipts of other classes :—		
Proceeds of sale of car	—	240
Recovery of costs of the Treasury Solicitor (£150) and costs of the Director of Public Prosecutions (£3) written off in previous years	—	153
Total		£393

(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) Increase is mainly due to costs received in respect of conveyancing work of the Crown Estate Office taken over during the year.

NOTES

Costs of the Treasury Solicitor in two cases, amounting to £299, were written off with Treasury authority (E.21595) ; costs of the Treasury Solicitor in 69 cases, amounting to £495, and not exceeding £50 in any one case, and costs of the Queen's Proctor in two cases (£77 and £70), were written off under delegated authority (S.15076, E.21595 and L.O. 67/02).

Ex gratia payments totalling £125 were made out of Subhead F to counsel and solicitors who acted in a case under the Poor Prisoners' Defence Act, 1930 (L.O. 65/71/017).

H. S. Kent,
Accounting Officer.

23 September 1958.

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.

E. G. Compton,
Comptroller and Auditor General.

MISCELLANEOUS LEGAL EXPENSES

ACCOUNT of the sum expended, in the year ended 31 March 1958, 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	58,050	56,458 5 7	1,591 14 5		—	
WRECK INQUIRIES (MERCHANT SHIPPING ACT, 1894)						
B.—Fees to Commissioners, Stipendiary Magistrates, Assessors, &c. ..	2,500	877 16 —	1,622 4 —		—	
C.—Travelling and Incidental Expenses	600	436 8 7	163 11 5		—	
D.—Shorthand Writers ..	1,900	498 13 2	1,401 6 10		—	
ACQUISITION OF LAND (ASSESSMENT OF COMPENSATION) (SCOTLAND) ACT, 1931						
E.—Salaries, &c.	600	259 17 6	340 2 6		—	
F.—Travelling and Incidental Expenses of Arbiters ..	100	12 12 —	87 8 —		—	

EXPLANATION of the Causes of Variation between Expenditure and Grant

A.—Advances of £18,395 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.

E and F.—Saving due to fewer arbitration cases than expected.

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
SHIPPING AND GENERAL CLAIMS TRIBUNALS (COMPENSATION (DEFENCE) ACT, 1939)						
G.—Salaries, &c.	2,115	1,860 11 6	254 8 6	—	—	—
H.—Travelling and Incidental Expenses	100	66 18 3	33 1 9	—	—	—
I.—Shorthand Writing ..	50	—	50 — —	—	—	—
TOTAL £	66,015	60,471 2 7	5,543 17 5	—	—	—
Surplus to be surrendered			£5,543 17 5			

Receipts payable to Exchequer	Estimated	Realised
	£	£ s. d.
Acquisition of Land (Assessment of Compensation) (Scotland) Act, 1931 : proceeds of sale of fee stamps	—	153 10 —

EXPLANATION of the Causes of Variation between Expenditure and Grant—*contd.*
G, H and I.—There were fewer appeals than expected.

T. Padmore,
Accounting Officer.

26 August 1958.

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.

E. G. Compton,
Comptroller and Auditor General.

SCOTTISH HOME DEPARTMENT (CIVIL DEFENCE SERVICES)

ACCOUNT of the sum expended, in the year ended 31 March 1958, 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.	£ s. d.		
CIVIL DEFENCE ESTABLISHMENTS						
A.1.—Salaries, &c.	41,753	37,067 8 5	4,685 11 7	—		
A.2.—Travelling and Incidental Expenses	3,650	4,076 13 8	—	426 13 8		
A.3.—Telegraph and Telephone Services	14,230	12,848 6 3	1,381 13 9	—		
A.4.—Other Expenses	8,450	6,278 17 9	2,171 2 3	—		
B.—Equipment and Materials	206,100	201,460 15 —	4,639 5 —	—		
C.—Grants to Local Authorities, &c.	229,000	206,888 8 —	22,111 12 —	—		
D.—Grants for Uniforms	3,500	3,567 18 6	—	67 18 6		
E.—Radio-Activity—National Monitoring Service	35,000	26,642 5 11	8,357 14 1	—		
F.—Other Services	8,000	3,400 2 8	4,599 17 4	—		
GROSS TOTAL	£ 549,683	502,230 16 2	47,946 16 —	494 12 2		
			Surplus of Gross Estimate over Expenditure £47,452 3 10			
<i>Deduct—</i>	Estimated	Realised	Deficiency of Appropriations in Aid realised £2,454 17 6			
Z.—Appropriations in Aid	13,100	10,645 2 6				
NET TOTAL	£ 536,583	491,585 13 8	Net Surplus to be surrendered £44,997 6 4			
			Estimated	Realised		
			£	£ s. d.		
Receipts payable to Exchequer			—	62 18 6		

EXPLANATION of the Causes of Variation between Expenditure and Grant

- A.1.—Less temporary assistance required.
A.2.—Additional travelling by depots and stores staff.
A.3.—Fewer line switchings were required for exercises.
A.4.—Due mainly to savings on petrol, &c., and hire charges consequent on postponement of transfers of equipment and vehicles (£1,500) and to less maintenance and repair work being carried out (£760).
B.—Due mainly to reduced expenditure on electronic equipment (£16,400), partly offset by excess expenditure on general stores (£12,800).
C.—Due mainly to the balance of grants for previous years being lower than expected and to restrictions on capital expenditure.
E.—Certain building work delayed owing to additional research on final designs and siting of posts.
F.—Use of the civil defence helicopter was restricted.

Details of Receipts	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid :—		
Receipts from the sale of equipment	13,000	9,856 (a)
Miscellaneous receipts	100	789 (b)
Total	£13,100	10,645
(ii) Receipts of other classes :—		
Refund of grant paid in a previous year	—	£63
(a) Sales to local authorities were fewer than expected.		
(b) Mainly from the disposal of vehicles.		

NOTES

Subhead A.4.—£386 was incurred in returning fire appliances to the makers for rectification (£100 in 1956-57 and £286 in 1957-58) (L.O.123/334/01).

Subhead B includes £191 extra-contractual payment disbursed on behalf of this Department by the Ministry of Supply under delegated authority of that Department on account of additional expenses incurred in the supply of civil defence rescue equipment due to suspensions and stoppages.

Subhead C includes £11,483 extra-statutory payments of grant to local authorities in respect of wartime civil defence measures.

Loss by theft of stores to the value of £275 was written off with Treasury authority (L.O.98/32/01).

W. S. Murrie,
Accounting Officer.

7 October 1958.

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.

E. G. Compton,
Comptroller and Auditor General.

POLICE, SCOTLAND

ACCOUNT of the sum expended, in the year ended 31 March 1958, 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	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
INSPECTOR OF CONSTABULARY						
A.—Salary, &c.						
Original £2,466						
Less Supplementary £440						
	2,026	2,024 4 10	1 15 2	—		
B.—Travelling and Incidental Expenses ..	550	461 10 9	88 9 3	—		
SPECIAL SERVICES						
C.1.—Salaries, &c., of Police College						
Original £71,824						
Less Supplementary £5,000						
	66,824	64,872 4 10	1,951 15 2	—		
C.2.—Buildings, Equipment, &c.						
Original £10,768						
Less Supplementary £4,000						
	6,768	4,685 9 3	2,082 10 9	—		
C.3.—Other Expenses						
Original £63,688						
Less Supplementary £2,000						
	61,688	60,376 2 2	1,311 17 10	—		
D.—Grants in respect of Police Expenditure						
Original £4,475,000						
Supplementary £250,000						
	4,725,000	4,713,669 12 3	11,330 7 9	—		
GROSS TOTAL						
Original £4,624,296						
Supplementary £238,560						
	4,862,856	4,846,089 4 1	16,766 15 11	—		
Deduct—						
Z.—Appropriations in Aid						
Original £8,250						
Supplementary .. £1,050						
	9,300	9,300 - -				
NET TOTAL						
Original £4,616,046						
Supplementary £237,510						
	4,853,556	4,836,789 4 1	Surplus to be surrendered £16,766 15 11			

EXPLANATION of the Causes of Variation between Expenditure and Grant

C.2.—Due to a decision to review all major capital projects, work on the site of the new building to house the Junior Division at Tulliallan was deferred (£2,357), and to savings on furniture and equipment (£799); partly offset by expenditure on adaptations being higher than expected (£1,073).

Receipts payable to Exchequer	Estimated	Realised	
	£	£	s. d.
(i) Receipts of classes authorised to be used as Appropriations in Aid ..	9,300	9,665	9 6
(ii) Receipts of other classes	—	75	— —
Total		£9,740	9 6
Appropriated in aid (Subhead Z)		9,300	— —
Payable separately to Exchequer		£440	9 6

Details of Receipts	Estimated	Realised	
	£	£	
(i) Receipts of classes authorised to be used as Appropriations in Aid :—			
Receipts from visitors and staff, sale of garden produce, &c., at			
Scottish Police College	2,200	2,550	
Receipts in respect of colonial students at Scottish Police College ..	7,050	7,062	
Miscellaneous receipts	50	53	
Total	£9,300	9,665	
(ii) Receipts of other classes :—			
Sale of land at Tulliallan (L.O. 14/106/04)	—	£75	

3 October 1958.

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.

E. G. Compton,
Comptroller and Auditor General.

PRISONS, SCOTLAND

ACCOUNT of the sum expended, in the year ended 31 March 1958, compared with the sum granted, for salaries and expenses in connection with the administration of Scottish prisons and Borstal institutions, including the maintenance of criminal lunatics.

Service	Grant	Expenditure		Expenditure compared with Grant			
				Less than Granted		More than Granted	
	£	£	s.	d.	£	s.	d.
A.—Salaries, &c., Headquarters Office							
<i>Original</i> ..	£21,625						
<i>Supplementary</i> ..	£2,150						
	23,775	23,316	3	—	458	17	—
B.1.—Pay and Allowances of Prison, &c., Staff							
<i>Original</i> ..	£537,135						
<i>Supplementary</i> ..	£55,500						
	592,635	591,610	17	11	1,024	2	1
B.2.—Uniforms, &c.							
<i>Original</i> ..	£8,640						
<i>Less Supplementary</i> ..	£1,100						
	7,540	8,058	8	3	—		518 8 3
C.—Travelling, Removal and Incidental Expenses							
	9,600	9,392	15	5	207	4	7
PRISON, &c., BUILDINGS							
D.—New Buildings, Alterations, &c.							
<i>Original</i> ..	£128,450						
<i>Less Supplementary</i>	£20,500						
	107,950	90,368	14	8	17,581	5	4
E.—Maintenance of Premises							
	32,185	31,687	11	5	497	8	7
PRISON, &c., SERVICES							
F.—Victualling, Stores, Equipment, &c.							
<i>Original</i> ..	£253,910						
<i>Less Supplementary</i> ..	£6,000						
	247,910	240,118	7	—	7,791	13	—
G.—Escort and Conveyance of Prisoners							
	5,750	6,459	14	—	—		709 14 —

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 2,353. The actual average number was 2,481.

B.2.—Requirements were underestimated.

D.—Due mainly to unforeseen delays in the erection of officers' quarters (£19,000), partly offset by excess expenditure on the open prison (£1,300).

G.—The increase in the number of prisoners involved transfers outwith the normal classification system.

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
H.—Education and Recreation	8,225	7,989 8 9	235 11 3		—	
I.—Miscellaneous	22,500	23,758 5 10	—		1,258 5 10	
J.—Telephone, &c., Services	2,500	2,799 12 3	—		299 12 3	
K.—Losses and Compensation	—	1,066 1 —	—		1,066 1 —	
GROSS TOTAL						
<i>Original</i>	£1,030,520					
<i>Supplementary</i> ..	£30,050					
	£1,060,570	1,036,625 19 6	27,796 1 10		3,852 1 4	
Deduct—						
Z.—Appropriations in Aid	Estimated	Applied				
<i>Original</i>	£128,115					
<i>Less Supplementary</i>	£10,000					
	118,115	118,115 — —				
NET TOTAL						
<i>Original</i>	£902,405					
<i>Supplementary</i> ..	£40,050					
	£ 942,455	918,510 19 6				
			Surplus to be surrendered			
			£23,944 — 6			

Receipts payable to Exchequer	Estimated	Realised
	£	£ s. d.
(i) Receipts of classes authorised to be used as Appropriations in Aid ..	118,115	127,427 9 10
(ii) Receipts of other classes	—	126 13 3
		£127,554 3 1
Appropriated in aid (Subhead Z)		118,115 — —
		£9,439 3 1

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

I.—Due mainly to the increase in the number of prisoners.

J.—The effect of the increase in charges was greater than expected.

K.—Losses and Compensation :—

(i) <i>Ex gratia</i> payments for loss of or damage to property caused by escapees (eight cases) (L.O.105/48/03)	£ 42
(ii) Accident involving departmental vehicle (L.O.98/32/01)	99
(iii) Compensation and <i>ex gratia</i> payments to ex-prisoners in respect of injuries while in prison (11 cases ranging from 17s. to £250) (L.O.105/48/07, L.O.105/32/03)	877
(iv) Miscellaneous payments (nine cases) under delegated authority	48
Total	£1,066

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) Post Office	35,320	35,460
(b) Other Government Departments	32,200	36,291
(c) Private customers	14,920	16,055
Proceeds of hire of prison labour	26,700	27,088
Sale of handicrafts	1,250	1,782
Contribution from the Vote for National Health Service, Scotland, in respect of supervision, maintenance, &c., of female criminal lunatics	2,850	3,000
Rents and rates recovered	1,875	2,457
Miscellaneous receipts (sale of scrap, old stores, &c.)	3,000	5,293
Total	£118,115	127,427
(ii) Receipts of other classes :—		
Recovery of expenditure in a previous year	—	£127

NOTES

Subhead D includes an extra-contractual payment of £800 due to an error in the tender submitted by the contractors (L.O.105/264/02).

Stores deficiencies, not exceeding £100 in any one case, written off under delegated authority, amounted to £126. Surpluses amounted to £57 (L.O. 98/32/01).

W. S. Murrie,
Accounting Officer.

3 October 1958.

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.

E. G. Compton,
Comptroller and Auditor General.

APPROVED SCHOOLS, SCOTLAND

ACCOUNT of the sum expended, in the year ended 31 March 1958, 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
A.1.—Grant in respect of an Education Authority Approved School ..	£ 21,500	£ s. d. 20,371 19 -	£ s. d. 1,128 1 -	£ s. d. —
A.2.—Grants in respect of Voluntary Approved Schools	252,000	245,324 16 1	6,675 3 11	—
B.—Approved Schools—Variable Grant ..	3,000	3,000 - -	—	—
C.—Payment in respect of Parental Contributions	500	454 8 8	45 11 4	—
GROSS TOTAL ..£	277,000	269,151 3 9	7,848 16 3	—
<i>Deduct—</i>	<i>Estimated</i>	<i>Applied</i>		
Z.—Appropriations in Aid ..	9,000	9,000 - -		
NET TOTAL ..£	268,000	260,151 3 9	Surplus to be surrendered £7,848 16 3	

Receipts payable to Exchequer

	Estimated	Realised
	£	£ s. d.
(i) Receipts of classes authorised to be used as Appropriations in Aid	9,000	10,743 10 11
(ii) Receipts of other classes	—	1,261 18 5
Total		£12,005 9 4
Appropriated in aid (Subhead Z)		9,000 - -
Payable separately to Exchequer		£3,005 9 4

EXPLANATION of the Causes of Variation between Expenditure and Grant

A.1.—Reduction of £699 in the balance of grant for 1956-57 and of £429 in instalments for 1957-58 owing to reduced expenditure on maintenance of school buildings.

A.2.—Saving of £11,882 in balances of grant for 1956-57 due to the closure of two schools and increased receipts from schools' trading departments; offset by increase of £5,207 in instalments for 1957-58 owing to increased maintenance costs.

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 in approved schools, less the prescribed deductions in respect of the cost of collection by education authorities	9,000	10,744 (a)
(ii) Receipts of other classes :— Recovery of grants, &c., overpaid following closure of one school ..	—	£1,262
(a) Increase was due to more intensive collection by education authorities.		

NOTE

The cost of departmental administration is borne on the Vote for Public Education, Scotland, Class IV, Vote 14.

30 September 1958.

W. F. Arbuckle,
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.

E. G. Compton,
Comptroller and Auditor General.

FIRE SERVICES, SCOTLAND

ACCOUNT of the sum expended, in the year ended 31 March 1958, compared with the sum granted, for expenses in connection with the fire services in Scotland, including the cost of inspection and training, and grants in respect of expenditure incurred by fire authorities and joint fire committees; and for certain superannuation and other expenses.

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
INSPECTORATE						
A.—Salaries, &c.						
<i>Original</i> £3,380						
<i>Supplementary</i> £250						
	3,630	3,625 17 6	4 2 6			—
B.—Travelling and Incidental Expenses						
<i>Original</i> £620						
<i>Supplementary</i> £100						
	720	662 2 11	57 17 1			—
TRAINING, &c.						
C.1.—Salaries, &c., of Fire Service Training School						
<i>Original</i> £13,426						
<i>Supplementary</i> £150						
	13,576	13,397 13 3	178 6 9			—
C.2.—Buildings, Equipment, &c.	7,680	7,005 15 11	674 4 1			—
C.3.—Other Expenses ..	14,073	13,538 16 2	534 3 10			—
D.—Central Purchase and Maintenance of Equipment						
<i>Original</i> £1,700						
<i>Less Supplementary</i> £850						
	850	—	850 — —			—
E.—Grants in respect of Expenditure on Fire Services						
<i>Original</i> £513,000						
<i>Supplementary</i> £8,000						
	521,000	516,548 13 9	4,451 6 3			—

EXPLANATION of the Causes of Variation between Expenditure and Grant

C.2.—Due mainly to delay in the delivery of a fire appliance (£400).

D.—Fire authorities made no use of these services 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.
F.—Superannuation						
Original	£3,010					
Supplementary	£1,350					
	4,360	4,353 10 1	6 9 11			—
G.—Miscellaneous Expenses						
Original	£2,030					
Less Supplementary	£1,000					
	1,030	104 9 1	925 10 11			—
H.—Losses	—	257 1 10	—			257 1 10
GROSS TOTAL						
Original	£558,919					
Supplementary	£8,000					
	£566,919	559,494 - 6	7,682 1 4			257 1 10
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £7,424 19 6			
<i>Deduct—</i>						
Z.—Appropriations in Aid						
Original	£2,238					
Less Supplementary	£1,000					
	1,238	540 12 11				Deficiency of Appropriations in Aid realised £697 7 1
NET TOTAL						
Original	£556,681					
Supplementary	£9,000					
	£565,681	558,953 7 7				Net Surplus to be surrendered £6,727 12 5

	Estimated	Realised
	£	£ s. d.
Receipts payable to Exchequer	3,090	4,759 16 8

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

G.—Only one claim for compensation on derequisitioning of premises was received.

H.—Losses :—

Expenses arising out of damage to a fire escape during training exercises at the Fire Services Training School. 75 per cent. is met by the fire authorities through grant deduction (L.O. 98/32/01B) £257

Details of Receipts	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid :—		
Receipts from fire authorities and joint fire committees in respect of equipment, &c., supplied and maintained (Subhead D)	700	— (a)
Employees' contributions under the Firemen's Pensions Scheme, 1956	163	159
Miscellaneous	375	382
Total	£1,238	541
(ii) Receipts of other classes :—		
Transfer values under the Firemen's Pensions Scheme, 1956	3,090	4,760

(a) See Subhead D.

W. S. Murrie,
Accounting Officer.

2 October 1958.

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.

E. G. Compton,
Comptroller and Auditor General.

STATE MANAGEMENT DISTRICTS, SCOTLAND

ACCOUNT of the sum expended, in the year ended 31 March 1958, 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.	£ s. d.	£ s. d.	
A.—Salaries, &c.						
Original ..	£71,620					
Supplementary ..	£3,380					
	75,000	72,072 15 4	2,927 4 8	—		
B.—Incidental Expenses ..	6,200	6,566 3 8	—	366 3 8		
C.—Purchase of Stores and Supplies						
Original ..	£325,000					
Supplementary ..	£35,000					
	360,000	357,245 2 10	2,754 17 2	—		
D.—Maintenance of Premises	10,000	10,293 5 10	—	293 5 10		
E.—Provision and Adaptation of Licensed Premises, &c., Furniture and Equipment	14,000	10,938 17 4	3,061 2 8	—		
F.—Rates and Taxes, Licence Duties and Rents ..	11,450	10,396 19 5	1,053 - 7	—		
G.—Heating, Lighting and Cleaning						
Original ..	£16,000					
Supplementary ..	£2,000					
	18,000	17,376 8 5	623 11 7	—		

EXPLANATION of the Causes of Variation between Expenditure and Grant

A.—Due mainly to fewer part time workers being required.

E.—Due to slow progress on one major scheme of reconstruction.

F.—Rent and rates of Chapelcross Canteen were lower than expected.

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.		
H.—Telegraph and Telephone Services						
<i>Original</i> £1,430						
<i>Supplementary</i> £200						
	1,630	1,638 18 4	—	8 18 4		
GROSS TOTAL						
<i>Original</i> £455,700						
<i>Supplementary</i> £40,580						
	496,280	486,528 11 2	10,419 16 8	668 7 10		
	Estimated	Applied	Surplus of Gross Estimate over Expenditure £9,751 8 10			
<i>Deduct—</i>						
Z.—Appropriations in Aid						
<i>Original</i> £455,600						
<i>Supplementary</i> £40,570						
	496,170	486,528 11 2	Difference between Estimated and Applied Appropriations in Aid £9,641 8 10			
NET TOTAL						
<i>Original</i> £100						
<i>Supplementary</i> £10						
	110	—	Net Surplus to be surrendered <u>£110</u>			

Receipts payable to Exchequer	Estimated	Realised
	£	£ s. d.
(i) Receipts of classes authorised to be used as Appropriations in Aid	540,000	535,012 5 7
(ii) Receipts of other classes	—	264 — —
Total	£540,000	535,276 5 7
Amount authorised to be appropriated in aid (Subhead Z)	496,170	486,528 11 2
Payable separately to Exchequer	£43,830	48,747 14 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.	540,000	535,012
(ii) Receipts of other classes :—		
Sale of vehicle	—	£264

NOTE

Amounts written off with Treasury authority (L.O.98/36/02) :—

	£
(a) Discrepancies between stock issues and bar takings	71
(b) Burglary losses	44
Total	<u>£115</u>

20 August 1958.

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.

E. G. Compton,
Comptroller and Auditor General.

LAW CHARGES AND COURTS OF LAW, SCOTLAND

ACCOUNT of the sum expended, in the year ended 31 March 1958, 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, of the office of the Scottish Land Court 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)	43,053	44,263 17 9	—		1,210 17 9	
B.—Criminal Prosecutions, &c. <i>Original</i> .. £61,000 <i>Supplementary</i> .. £4,000	65,000	62,432 12 11	2,567 7 1		—	
C.—Salaries, &c. (Procurators Fiscal) <i>Original</i> .. £126,990 <i>Supplementary</i> .. £9,000	135,990	134,975 3 7	1,014 16 5		—	
D.—Legal Expenses <i>Original</i> .. £27,350 <i>Supplementary</i> .. £1,000	28,350	24,748 7 10	3,601 12 2		—	
E.—Free Legal Assistance	8,300	8,147 6 —	152 14 —		—	
F.—Telephone, &c., Services	2,420	2,085 17 11	334 2 1		—	
	£ 283,113	276,653 6 —	7,670 11 9		1,210 17 9	

EXPLANATION of the Causes of Variation between Expenditure and Grant

A.—Excess mainly due to increases in remuneration offset by staff changes.

B.—Saving due mainly to the fact that the increase in serious criminal prosecutions did not take place to the extent anticipated. There was also a saving in the cost of jury service.

C.—Savings mainly on transfer grants.

D.—The expenditure was less than anticipated owing mainly to delay in the rendering of outstanding accounts. The total is made up as follows:—Admiralty, £3,925; Air Ministry, £2,513; Central Land Board, £5; Crown Estate Office, £802; Lord Advocate's Department, £13; Ministry of Agriculture, Fisheries and Food, £88; Ministry of Pensions and National Insurance, £264; Ministry of Power, £1,022; Ministry of Supply, £3,189; Ministry of Transport and Civil Aviation, £3,791; Ministry of Works, £5,371; National Assistance Board, £495; Secretary of State for Scotland, £70; War Damage Commission, £5; War Office, £3,195.

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
COURTS OF LAW AND JUSTICE						
G.—Salaries, &c. (Court of Session)						
<i>Original</i> ..	£47,447					
<i>Supplementary</i> ..	£2,030					
	49,477	49,584 3 11	—	107 3 11		
H.—Salaries, &c. (Court of Justiciary)						
	5,004	5,184 19 4	—	180 19 4		
I.—Circuit Expenses						
	2,000	1,089 9 7	910 10 5	—		
J.—Salaries, &c. (Accountant of Court's Office) ..						
	18,505	18,633 19 9	—	128 19 9		
K.—Travelling and Incidental Expenses						
	7,000	7,278 1 5	—	278 1 5		
L.—Election Petitions ..						
	10	—	10 - -	—		
M.—Sheriff Courts—Salaries, &c.						
<i>Original</i> ..	£182,908					
<i>Supplementary</i> ..	£6,700					
	189,608	186,696 6 9	2,911 13 3	—		
N.—Sheriff Courts—Incidental Expenses						
	9,000	7,643 8 6	1,356 11 6	—		
O.—Telephone, &c., Services						
	4,000	3,905 - -	95 - -	—		
	£ 284,604	280,015 9 3	5,283 15 2	695 4 5		
SCOTTISH LAND COURT						
P.—Salaries, &c.						
<i>Original</i> ..	£16,421					
<i>Supplementary</i> ..	£1,040					
	17,461	17,377 - 2	83 19 10	—		
Q.—Travelling and Incidental Expenses						
	2,940	2,969 10 6	—	29 10 6		
	£ 20,401	20,346 10 8	83 19 10	29 10 6		

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

I.—Expenses cannot be closely estimated.

M.—Savings mainly on fees to Temporary Sheriffs Substitute and on transfer grants.

N.—Expenses cannot be closely estimated.

(75078)

G 2

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£ s. d.	£ s. d.	£ s. d.
PENSIONS APPEAL TRIBUNALS				
R.—Salaries, &c.	8,931	9,146 7 4	—	215 7 4
S.—Travelling and Incidental Expenses	1,800	1,517 13 3	282 6 9	—
	£ 10,731	10,664 - 7	282 6 9	215 7 4
GROSS TOTAL				
<i>Original</i> ..	£575,079			
<i>Supplementary</i> ..	£23,770			
	£ 598,849	587,679 6 6	13,320 13 6	2,151 - -
	<u>Estimated</u>	<u>Applied</u>		
<i>Deduct—</i>				
Z.—Appropriations in Aid				
<i>Original</i> ..	£261,075			
<i>Supplementary</i> ..	£23,760			
	284,835	284,835 - -		
NET TOTAL				
<i>Original</i> ..	£314,004			
<i>Supplementary</i> ..	£10			
	£ 314,014	302,844 6 6	Surplus to be surrendered	
			<u>£11,169 13 6</u>	

Receipts payable to Exchequer		Estimated	Realised
		£	£ s. d.
(i) Receipts of classes authorised to be used as Appropriations in Aid	..	284,835	322,052 15 8
(ii) Receipts of other classes	.. .. .	—	5,033 12 4
	Total	..	<u>£327,086 8 -</u>
Appropriated in aid (Subhead Z)	.. .. .	..	<u>284,835 - -</u>
Payable separately to Exchequer	.. .. .	..	<u>£42,251 8 -</u>

Details of Receipts		Estimated	Realised
(i) Receipts of classes authorised to be used as Appropriations in Aid :—		£	£
Fees of Sheriff Clerk of Chancery .. .. .	.. .. .	750	835 (a)
Fees of Sheriff Clerks (Commissary business) .. .. .	.. .. .	140,000	147,558 (b)
Fees of Sheriff Clerks (Sheriff Court business) .. .. .	.. .. .	39,075	53,925 (a)
Fees collected by means of Law Court stamps .. .. .	.. .. .	28,550	32,905 (a)
Fees collected by Scottish Land Court by means of stamps .. .. .	.. .. .	700	386 (b)
Miscellaneous receipts .. .. .	.. .. .	2,000	1,749 (b)
Fines and forfeitures .. .. .	.. .. .	73,760	84,695 (b)
	Total	£284,835	322,053
(ii) Receipts of other classes :—			
Custodian of Enemy Property (Scotland) .. .. .	.. .. .	—	£5,034 (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 17 March 1958.

NOTES

Fines amounting to £528 have been written off as irrecoverable (L.O. 98/88/01).
Fines amounting to £70 were remitted by the Secretary of State for Scotland.

P. Jamieson,
Accounting Officer.

29 August 1958.

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.

E. G. Compton,
Comptroller and Auditor General.

DEPARTMENT OF THE REGISTERS OF SCOTLAND

ACCOUNT of the sum expended, in the year ended 31 March 1958, 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.
A.—Salaries, &c.						
<i>Original</i> .. £166,787						
<i>Supplementary</i> .. £3,266						
	170,053	168,921 15 10	1,131	4 2	—	
B.—Travelling and Incidental Expenses	2,160	2,068 15 10	91	4 2	—	
C.—Telephone, &c., Services						
<i>Original</i> £1,670						
<i>Supplementary</i> £175						
	1,845	1,716 2 6	128	17 6	—	
GROSS TOTAL						
<i>Original</i> £170,617						
<i>Supplementary</i> £3,441						
	£ 174,058	172,706 14 2	1,351	5 10	—	
	Estimated	Applied	Surplus of Gross Estimate over Expenditure £1,351 5 10			
Deduct—						
Z.—Appropriations in Aid						
<i>Original</i> £170,517						
<i>Supplementary</i> £3,431						
	173,948	172,706 14 2				
			Difference between Estimated and Applied Appropriations in Aid £1,241 5 10			
NET TOTAL						
<i>Original</i> £100						
<i>Supplementary</i> £10						
	£ 110	—	Net Surplus to be surrendered £110			

Receipts payable to Exchequer	Estimated	Realised
	£	£ s. d.
Receipts of classes authorised to be used as Appropriations in Aid ..	203,000	208,187 8 7
Amount authorised to be appropriated in aid (Subhead Z)	173,948	172,706 14 2
Payable separately to Exchequer	£29,052	35,480 14 5

EXPLANATION of the Causes of Variation between Expenditure and Grant

B.—Savings on postages (£97) and travelling (£64), offset by additional transfer expenses (£70).

C.—Saving mainly due to the charge for loan of telephonist not being made for fourth quarter of the year.

Details of Receipts	Estimated	Realised
	£	£
Receipts from fee stamps :—		
General Register of Sasines, Hornings, &c.	189,000	193,744
Register of Deeds	12,000	12,767
Chancery Department	2,000	1,635
Miscellaneous	—	41
Total	£203,000	208,187

G. Black,
Accounting Officer.

25 August 1958.

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.

E. G. Compton,
Comptroller and Auditor General.

SUPREME COURT OF JUDICATURE, &c., NORTHERN IRELAND

ACCOUNT of the sum expended, in the year ended 31 March 1958, 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, trial of election petitions 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.	
SUPREME COURT OF JUDICATURE, &c.						
A.—Salaries, &c.						
Original	£78,627					
Supplementary	£5,621					
	84,248	82,853 7 11	1,394 12 1		—	
B.—Assize Expenses						
	1,095	849 13 1	245 6 11		—	
C.—Incidental Expenses						
Original	£1,720					
Supplementary	£446					
	2,166	1,648 1 1	517 18 11		—	
D.—Bankruptcy (Queen's Bench Division): Costs of Official Assignee ..						
	10	—	10 — —		—	
E.—Telephone, &c., Services						
	370	316 17 2	53 2 10		—	
F.—Grant in Aid of the Expenses of administering the Poor Persons' Rules						
	250	250 — —	—		—	
ELECTION PETITIONS						
G.—Trial of Election Petitions						
	10	—	10 — —		—	
H.—Expenses in connection with Remanet Duties of Land Purchase in Northern Ireland ..						
	10	—	10 — —		—	

EXPLANATION of the Causes of Variation between Expenditure and Grant

B.—Savings on High Sheriffs' expenses which vary with the duration of the Assizes (£195) and on Judges' lodgings (£50).

C.—Savings on Medical Visitors' fees (£279) ; travelling and subsistence (£120) ; uniforms and miscellaneous expenses (£119).

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
PENSIONS APPEAL TRIBUNALS (PENSIONS APPEAL TRIBUNALS ACT, 1943)	£	£ s. d.	£ s. d.	£ s. d.
I.—Salaries, &c. <i>Original</i> £3,774 <i>Less Supplementary</i> .. £126	3,648	3,416 17 3	231 2 9	—
J.—Travelling and Incidental Expenses <i>Original</i> £880 <i>Less Supplementary</i> .. £110	770	473 1 11	296 18 1	—
K.—Telephone, &c., Services	32	37 12 6	—	5 12 6
GROSS TOTAL <i>Original</i> £86,778 <i>Supplementary</i> £5,831	£ 92,609	89,845 10 11	2,769 1 7	5 12 6
<i>Deduct—</i> Z.—Appropriations in Aid <i>Original</i> £24,445 <i>Supplementary</i> £250	Estimated 24,695	Applied 24,695 — —		
NET TOTAL <i>Original</i> £62,333 <i>Supplementary</i> £5,581	£ 67,914	65,150 10 11	Surplus to be surrendered £2,763 9 1	

Receipts payable to Exchequer	Estimated	Realised
	£	£ s. d.
(i) Receipts of classes authorised to be used as Appropriations in Aid ..	24,695	27,991 14 8
(ii) Receipts of other classes	140	854 12 8
Total	£24,835	28,846 7 4
Appropriated in aid (Subhead Z)		24,695 — —
Payable separately to Exchequer		£4,151 7 4

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

J.—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	19,850	21,468
Bankruptcy	721	965
Judgments Registry	324	381
Lunacy	1,105	1,330
Bankruptcy—Percentages	1,250	2,372
District Probate Registry—Agency fees	240	280
Lunacy—Percentages	720	650
Recovery from the Ministry of Finance, Northern Ireland, for cost of cleaning their Land Registry Department	480	524
Miscellaneous receipts	5	21
Total	£24,695	27,991
(ii) Receipts of other classes :—		
Moiety of fees for use of consulting rooms in the Courts	140	169
Surrender of accrued interest on Treasury Bills for the year to 31 March 1957, by Custodian of Enemy Property, Northern Ireland (T.L. 201/184/01)	—	671
Miscellaneous	—	14
Total	£140	854

Wm. T. Barry,
Accounting Officer.

18 October 1958.

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.

E. G. Compton,
Comptroller and Auditor General.

IRISH LAND PURCHASE SERVICES

ACCOUNT of the sum expended, in the year ended 31 March 1958, 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.	£ s. d.
A.—Land Purchase Annuities	921,080	920,773 - 5	306 19 7	—	—	—
B.—Excess Stock, &c. ..	128,570	128,552 2 9	17 17 3	—	—	—
C.—Land Purchase Aid Fund	114,330	114,325 13 2	4 6 10	—	—	—
D.—Management of Guaranteed Stocks and Bonds ..	14,980	14,975 3 1	4 16 11	—	—	—
E.—Improvement Annuities	95	91 8 8	3 11 4	—	—	—
GROSS TOTAL .. £	1,179,055	1,178,717 8 1	337 11 11	—	—	—
			Surplus of Gross Estimate over Expenditure £337 11 11			
<i>Deduct—</i>	Estimated	Realised	Deficiency of Appropriations in Aid realised			
Z.—Appropriations in Aid	95	88 13 9	£6 6 3			
NET TOTAL .. £	1,178,960	1,178,628 14 4	Net Surplus to be surrendered £331 5 8			

21 May 1958.

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.

E. G. Compton,
Comptroller and Auditor General.



CIVIL ACCOUNTS,
1957—58

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.
209	1	Ministry of Education	385 293,987	29,490,250	355,803,737	384,966,653 19 8
216	2	British Museum	734,926	69,380	665,546	717,576 16 2
219	3	British Museum (Natural History) ..	408,316	2,250	406,066	403,421 17 3
221	4	Imperial War Museum	51,925	3,829	48,096	51,580 8 3
223	5	London Museum	33,863	60	33,803	33,787 10 2
225	6	National Gallery	95,142	535	94,607	94,516 1 11
227	7	Tate Gallery	63,722	325	63,397	63,108 19 5
229	8	National Maritime Museum ..	59,044	158	58,886	58,788 14 2
231	9	National Portrait Gallery	32,710	2,700	30,010	32,667 7 7
233	10	Wallace Collection	41,258	4,000	37,258	40,805 15 2
235	11	Grants for Science and the Arts ..	1,656,445	50	1,656,395	1,642,880 3 2
237	12	Universities and Colleges, &c., Great Britain	41,545,000	10	41,544,990	41,541,299 3 6
247	13	Broadcasting	31,793,000	250,000	31,543,000	31,255,936 - -
250	14	Public Education, Scotland	53,608,460	4,211,409	49,397,051	53,577,805 9 7
257	15	National Galleries, Scotland ..	42,441	2,690	39,751	40,815 9 11
259	16	National Museum of Antiquities of Scotland	18,832	70	18,762	17,645 - 9
261	17	National Library, Scotland	60,063	5,017	55,046	57,403 12 3
		Total	515,539,134	34,042,733	481,496,401	514,596,692 8 11

CLASS IV
EDUCATION AND BROADCASTING

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	29,490,250	-	-	355,476,403	19	8	327,333	-	4	-	-	327,333	-	4	999,657	-	9	
2	69,380	-	-	648,196	16	2	17,349	3	10	-	-	17,349	3	10	9,045	7	8	
3	2,250	-	-	401,171	17	3	4,894	2	9	-	-	4,894	2	9	27	6	11	
4	3,829	-	-	47,751	8	3	344	11	9	-	-	344	11	9	471	17	9	
5	60	-	-	33,727	10	2	75	9	10	-	-	75	9	10	9	14	2	
6	535	-	-	93,981	1	11	625	18	1	-	-	625	18	1	4	18	7	
7	325	-	-	62,783	19	5	613	-	7	-	-	613	-	7	67	17	9	
8	150	9	2	58,638	5	-	255	5	10	7	10	247	15	-	-	-	-	
9	2,682	11	8	29,984	15	11	42	12	5	17	8	25	4	1	-	-	-	
10	4,000	-	-	36,805	15	2	452	4	10	-	-	452	4	10	209	16	10	
11	50	-	-	1,642,830	3	2	13,564	16	10	-	-	13,564	16	10	26	-	7	
12	10	-	-	41,541,289	3	6	3,700	16	6	-	-	3,700	16	6	143,194	5	5	
13	250,000	-	-	31,005,936	-	-	537,064	-	-	-	-	537,064	-	-	-	-	-	
14	4,211,409	-	-	49,366,396	9	7	30,654	10	5	-	-	30,654	10	5	12,700	5	9	
15	2,690	-	-	38,125	9	11	1,625	10	1	-	-	1,625	10	1	226	5	6	
16	70	-	-	17,575	-	9	1,186	19	3	-	-	1,186	19	3	16	4	-	
17	5,017	-	-	52,386	12	3	2,659	7	9	-	-	2,659	7	9	1	18	8	
	34,042,708	-	10	480,553,984	8	1	942,441	11	1	24	19	2			1,165,659	-	4	
Total amount to be surrendered £													942,416			11 11		

MINISTRY OF EDUCATION

ACCOUNT of the sum expended, in the year ended 31 March 1958, 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, a subscription to an international organisation, 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.
A.—Administration ..	1,230,247	1,251,646	1	9	—		21,399 1 9
B.—Inspection and Examination ..	1,293,456	1,453,571	6	1	—		160,115 6 1
C.—Grants to Local Education Authorities	335,992,000	336,672,897	14	7	—		680,897 14 7
D.—Grants and Loans to Persons other than Local Education Authorities ..	14,536,475	14,647,654	7	6	—		111,179 7 6
E.—Scholarships and Maintenance Allowances ..	3,516,600	3,509,492	10	1	7,107	9 11	—
F.—Grants for Physical Training and Recreation ..	302,000	332,955	4	—	—		30,955 4 —
H.—Victoria and Albert Museum ..	380,397	393,688	18	5	—		13,291 18 5
I.—Science Museum ..	238,674	242,349	16	4	—		3,675 16 4
K.—Short Courses, Experimental and Other Services ..	48,420	44,085	2	11	4,334	17 1	—
L.—Pensions to Teachers	25,954,000	24,640,700	13	—	1,313,299	7 —	—
M-O.—Other Services ..	1,801,718	1,777,272	4	7	24,445	15 5	—
P.—Losses and Compensation ..	—	340	—	5	—		340 — 5
GROSS TOTAL ..	£ 385,293,987	384,966,653	19	8	1,349,187	9 5	1,021,854 9 1
	Estimated	Applied					
<i>Deduct—</i>							
Z.—Appropriations in Aid	29,490,250	29,490,250	—	—			
NET TOTAL ..	£ 355,803,737	355,476,403	19	8	Surplus to be surrendered £327,333 — 4		

Receipts payable to Exchequer		Estimated	Realised	
		£	£	s. d.
(i) Receipts of classes authorised to be used as Appropriations in Aid ..	..	29,490,250	29,996,883	9 9
(ii) Receipts of other classes ..	..	390,800	493,023	11 —
	Total ..	£29,881,050	30,489,907	— 9
Appropriated in aid (Subhead Z) ..	..	..	29,490,250	— —
Payable separately to Exchequer ..	..	..	£999,657	— 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.
ADMINISTRATION							
A.1.—Salaries, &c. ..	1,187,657	1,211,995	6	6	—	24,338	6 6
A.2.—Travelling and Miscellaneous Expenses	17,850	16,510	8	3	1,339	11	9
A.3.—Central Advisory Councils, Miscellaneous Inquiries, &c.	4,550	4,732	8	3	—	182	8 3
A.4.—Telegraph and Telephone Services ..	20,190	18,407	18	9	1,782	1	3
INSPECTION AND EXAMINATION							
B.1.—Salaries, &c. ..	1,047,614	1,230,557	18	3	—	182,943	18 3
B.2.—Special Services Branch	24,042	26,322	—	10	—	2,280	— 10
B.3.—Travelling and Miscellaneous Expenses	210,800	186,086	14	1	24,713	5	11
B.4.—Telegraph and Telephone Services ..	11,000	10,604	12	11	395	7	1

EXPLANATION of the Causes of Variation between Expenditure and Grant

A.1 and B.1.—Excess due to increases in rates of remuneration and payment of arrears.

C.—The following table shows the grants paid to authorities in 1957-58 and the amounts remaining unpaid at the beginning and end of that year :—

	Estimated as outstanding on 31 March 1957	Paid in 1957-58	Estimated as outstanding on 31 March 1958	Net Total Grant for the year
	£	£	£	£
(1) Grants under Grant Regulations No. 1 :—				
1955-56 and previous years ..	3,363,381*	1,643,841	1,719,540	—
1956-57	25,192,825*	23,909,700	1,283,125	306,265,365*
1957-58	—	311,090,400	34,425,600	345,516,000
Total		£336,643,941		
(2) Special Grants to authorities in Wales and Monmouthshire ..	—	28,957	—	28,957
Total	£28,556,206*	336,672,898	37,428,265	

* These figures differ from those quoted in the Notes to the Appropriation Account, 1956-57, as they are based on later information.

Expenditure includes £383 extra-contractual payment for additional costs on building and equipment for a school canteen mainly due to delay in the delivery of supplies.

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

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
GRANTS	£	£ s. d.	£	s. d.	£	s. d.
C.—Grants to Local Education Authorities	335,992,000	336,672,897 14 7	—		680,897 14 7	
D.1.—Grants for Educational Services and Research provided by Persons other than Local Education Authorities (including a Grant in Aid)	10,356,580	10,197,590 14 11	158,989	5 1	—	
D.2.—Grants in respect of Building Work for Aided and Special Agreement Schools	2,200,000	2,532,102 9 3	—		332,102 9 3	
D.3.—Loans in respect of Aided and Special Agreement Schools	1,000,000	948,016 2 10	51,983	17 2	—	
D.4.—College of Aeronautics (Grant in Aid)	590,000	590,000 — —	—		—	
D.5.—College of Aeronautics : Grants for Capital Expenditure	124,895	120,760 — —	4,135	— —	—	
D.6.—Imperial Institute (Grant in Aid) ..	40,000	40,000 — —	—		—	
D.7.—Imperial Institute : Lease of New Site	225,000	219,185 — 6	5,814	19 6	—	
E.—Scholarships and Maintenance Allowances granted by the Minister ..	3,516,600	3,509,492 10 1	7,107	9 11	—	

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

D.1.—Main savings were :—(a) £108,423 on grants to training colleges (higher students' contributions towards board and lodging and lower approved fees than expected), (b) £79,252 on grants to grammar and technical schools (mainly remitted fee grant) and (c) £36,664 on grants for further education (mainly due to slower building work than expected at some colleges (£62,527)); partly offset by increased expenditure on adult education due to higher remuneration for tutors (£27,475). Excesses were (a) £46,858 on grants to special schools and (b) £20,772 on the youth service (in each case more claims matured than expected).

D.2.—Excess due to the number of claims for minor works being unexpectedly large.

D.3.—High interest rates discouraged loan applications.

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—<i>contd.</i>							
F.—Grants for Physical Training and Recreation ..	302,000	332,955	4	—	—	30,955	4
VICTORIA AND ALBERT MUSEUM							
H.1.—Salaries, &c. ..	342,334	355,607	15	2	—	13,273	15
H.2.—Travelling and Miscellaneous Expenses	12,620	12,285	17	1	334	2	11
H.3.—Purchase Grant in Aid	20,453	20,453	—	—	—	—	—
H.4.—Purchases by Local Museums (Grant in Aid)	1,320	1,320	—	—	—	—	—
H.5.—Telegraph and Telephone Services ..	3,670	4,022	6	2	—	352	6
SCIENCE MUSEUM							
I.1.—Salaries, &c. ..	225,892	229,606	15	6	—	3,714	15
I.2.—Travelling and Miscellaneous Expenses	8,232	7,859	8	5	372	11	7
I.3.—Purchase (Grant in Aid)	2,000	2,000	—	—	—	—	—
I.4.—Telegraph and Telephone Services ..	2,550	2,883	12	5	—	333	12
SHORT COURSES, EXPERIMENTAL AND OTHER SERVICES							
K.1.—Short Courses for Teachers arranged by the Ministry ..	15,500	14,171	18	9	1,328	1	3
K.2.—Special Experimental Work in Educational Methods and School Building ..	2,050	2,767	—	2	—	717	—
K.3.—Assistance to Teachers on Interchange	30,870	27,146	4	—	3,723	16	—

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

F.—Settlement of claims for capital grant was accelerated.

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

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
PENSIONS TO TEACHERS	£	£ s. d.	£	s. d.	£	s. d.
L.1.—Pensions, &c., to Teachers	24,994,000	23,510,604 17 7	1,483,395	2 5	—	—
L.2.—Repayment to Teachers in respect of Superannuation Contributions ..	960,000	1,130,095 15 5	—	—	170,095	15 5
OTHER SERVICES						
M.—Temporary School Accommodation : Repayment Annuities	1,272,900	1,272,791 18 —	108	2 —	—	—
N.1.—United Nations Educational, Scientific and Cultural Organisation : Subscription ..	265,958	265,958 — —	—	—	—	—
N.2.—United Nations Educational, Scientific and Cultural Organisation : Representation ..	2,755	2,337 11 10	417	8 2	—	—
O.—Education of Poles	260,105	236,184 14 9	23,920	5 3	—	—
P.—Losses and Compensation ..	—	340 — 5	—	—	340	— 5
Z.—Appropriations in Aid	Estimated	Applied				
	29,490,250	29,490,250 — —	—	—	—	—

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

L.1.—Saving, which includes £548,000 on pensions increases, was mainly due to an overestimate of the number of pensioners who would elect to change from quarterly to monthly payment.

O.—Saving mainly due to a reduction in the number of children attending Polish schools.

The expenditure includes £16,271 paid to the Ministry of Works for maintenance of buildings.

P.—Losses and Compensation :—

Case	Charged in previous years £ s. d.	Charged in this account £ s. d.
1. <i>Ex gratia</i> payment to manual attendant injured whilst on duty (P.520208)	—	138 18 —
2. Overissue of pension (£777 18s. 10d.) and pensions increases (£278 14s.) written off with Treasury authority (three cases) (SS.4/156/08 ; SS.80/01B)	1,042 18 9	13 14 1
3. Maintenance grants overpaid to students written off under delegated powers, i.e., sums not exceeding £100 (27 cases)	381 7 4	—
4. Cash losses, overpayments, compensation, &c. :—		
(a) Sums not exceeding £50 written off under delegated powers (15 cases)	—	58 — 1
(b) Compensation arising out of accidents to motor vehicles paid under delegated powers (four cases)	—	129 8 3
Total	£1,424 6 1	340 — 5

Details of Receipts	Estimated	Realised
(i) Receipts of classes authorised to be used as Appropriations in Aid :—	£	£
Pensions Contributions :—		
Teachers	14,400,000	14,679,734
Employers	14,400,000	14,556,824
Receipts from local authorities towards cost of pensions to educational organisers and to teachers in former poor law schools	3,000	4,064
Transfer values under Superannuation Regulations and Rules ..	78,500	144,182 (a)
Victoria and Albert Museum :—		
Fees for loan of collections and for admission to special exhibitions, to Ham House, Osterley Park and Apsley House ; and miscellaneous receipts	6,400	6,934
Science Museum :—		
Sale of postcards, lantern slides, &c., recovery of postage on loan of books and miscellaneous receipts	3,050	3,787
Repayment of grants, &c., overpaid in previous years	25,000	13,557
Fees for examinations	7,700	8,608
Fees for examination of educational cinematograph films	125	51
Annual payments by local education authorities in respect of temporary school accommodation (see Subhead M)	560,000	559,647
Reimbursement of salaries, &c., of officers loaned or seconded to other Departments, &c.	1,850	3,805
Miscellaneous receipts	4,625	15,690
Total	£29,490,250	29,996,883
(ii) Receipts of other classes :—		
Interest on, and repayment of, loans to Managers and Governors of Aided and Special Agreement Schools under Section 105 of the Education Act, 1944	112,000	126,821 (b)
Sums receivable from the Receiver and Manager of the National Camps Corporation, Ltd.	250,000	325,000 (c)
Payments by the Board of Education of the Isle of Man, the Public Instruction Committee of the States of Jersey and the Education Council of Guernsey in respect of the training of teachers	20,800	20,791
Sale or rental to local education authorities of premises of former wartime nurseries	8,000	18,352
Sale of capital assets of the former Committee for the Education of Poles in Great Britain	—	2,030
Charges for heating and lighting made to outside bodies using museum accommodation	—	27
Sale of surplus furniture from Community Centre	—	3
Total	£390,800	493,024

(a) Excess mainly due to the issue during the year of amending rules which increased the number of bodies eligible to pay transfer values.

(b) Receipts were :—principal £44,813 19s. 10d. (including lump sum repayments of capital amounting to £12,256 4s. 10d.), interest £82,007 5s. 1d. The amount of loans owing to the Exchequer at 31 March 1958 was £2,603,328 7s. 8d.

(c) Excess due to delayed sale of some camps for which allowance was made in the previous year.

NOTES

During 1957-58, the final year of the first postwar quinquennial stocktaking at the Victoria and Albert Museum, the loss of objects of estimated value £9,052 was revealed. The missing objects have been written off in the Museum records (SS.10/236/01).

Gifts were made by the Victoria and Albert Museum of a printing press valued at £20 to the Libraries and Museums Department of the City of Edinburgh (SS.10/264/01), and oil paintings to the value of £44 to the Musée de Dijon.

Three objects to the value of £10 at the Science Museum and one of value £5 at the Victoria and Albert Museum were lost, presumably by theft, and have been written off in the Museum records.

NOTES—*contd.*

An object of value £3, accidentally broken, was written off in the Victoria and Albert Museum records.

The Victoria and Albert Museum received from the Commissioners of Inland Revenue, in accordance with a Treasury direction, the following work of art :—

The Set of Four Gothic Hunting Tapestries.

This is one of the eight works from the Chatsworth collection accepted in settlement of estate duty at a total cost to the National Land Fund of £1,025,000.

Various items of equipment were transferred during 1957-58 to the Science Museum as free issues by other Government Departments (S.51253).

A claim for superannuation contributions of £4 over-refunded to a teacher was abandoned.

The cost of services provided for the College of Aeronautics by the Ministry of Works borne on Class VII was £87 (Vote 1, £10, Vote 3, £77). Surplus items of equipment for instructional purposes were provided without charge by the Ministry of Supply during 1957-58 for use by the College.

The cost of maintenance of the premises occupied by the Imperial Institute (now the Commonwealth Institute) was borne on Class VII (Vote 1, £2,519 ; Vote 3, £17,157 ; and Vote 8, £4,374). The Institute also received a grant of £2,180 from the Education (Scotland) Fund (Class IV, Vote 14).

Teachers' (Superannuation) Acts, 1918 to 1956

The credit balance in the Account of Revenue and Expenditure kept in accordance with Section 15 of the 1925 Act is provisionally estimated to have been approximately £637m. on 31 March 1958. Section 4 of the 1956 Act provides for any future deficiencies on the scheme revealed by the quinquennial actuarial enquiries, made under Section 3 of the Act, to be met by payment of supplementary contributions by the employers.

GRANT IN AID ACCOUNTS, 1957-58

	Victoria and Albert Museum Purchase Grant			Local Museums Grants in Aid			Science Museum Purchase Grant		
	£	s.	d.	£	s.	d.	£	s.	d.
Balances, 1 April 1957	504	3	9	3	13	3	4,095	2	11
Grants in Aid, 1957-58, Subheads H.3, H.4 and I.3	20,453	-	-	1,320	-	-	2,000	-	-
Donations, &c.	3,059	12	3	-	-	-	47	19	7
Totals	£24,016	16	-	1,323	13	3	6,143	2	6
<i>Deduct</i> —Expenditure 1957-58	23,623	18	2	897	-	-	281	7	7
Balances, 31 March 1958	£392	17	10	426	13	3	5,861	14	11

G. N. Flemming,
Accounting Officer.

30 September 1958.

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.

E. G. Compton,
Comptroller and Auditor General.

BRITISH MUSEUM

ACCOUNT of the sum expended, in the year ended 31 March 1958, 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.	£ s. d.	
A.—Salaries, &c.						
Original ..	£510,621					
Supplementary ..	£14,800					
	525,421	522,966 4 8	2,454 15 4		—	
B.—Travelling and Miscellaneous Expenses ..	8,650	8,116 11 1	533 8 11		—	
C.—Purchases and Acquisitions (Grant in Aid)						
Original ..	£72,000					
Supplementary ..	£65,000					
	137,000	137,000 — —	—		—	
D.—Mounting and Preparing Exhibits, &c. ..	4,225	4,198 9 2	26 10 10			
E.1.—Printing, Photography, &c.						
Original ..	£32,520					
Less Supplementary ..	£500					
	32,020	32,018 12 7	1 7 5		—	
E.2.—General Catalogue of Printed Books						
Supplementary ..	15,000	2,200 19 10	12,799 — 2		—	
F.—Publications (Net)						
Original ..	£3,350					
Less Supplementary ..	£1,600					
	1,750	1,655 9 2	94 10 10		—	
G.—Telephone, &c., Services						
Original ..	£3,480					
Supplementary ..	£2,000					
	5,480	4,439 14 6	1,040 5 6		—	

EXPLANATION of the Causes of Variation between Expenditure and Grant

A.—Saving due to unfilled vacancies.

B.—Saving on travelling, subsistence, &c. (£116), uniforms (£390), entertainment (£14) and furniture and fittings (£602); partly offset by unexpected excess in expenditure on Museum property (£50) and carriage and sundry expenses (£539).

E.2.—The production of the new edition of the General Catalogue of Printed Books has been delayed.

G.—The estimated figure was supplied by the Post Office and was not reached.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£ s. d.	£ s. d.	£ s. d.
H.—Refund of Subscriptions	5,380	4,980 15 2	399 4 10	—
GROSS TOTAL				
Original .. £640,226	£ 734,926	717,576 16 2	17,349 3 10	—
Supplementary .. £94,700				
	Estimated	Applied		
Deduct—				
Z.—Appropriations in Aid				
Original .. £54,380	69,380	69,380 - -		
Supplementary .. £15,000				
NET TOTAL				
Original .. £585,846	£ 665,546	648,196 16 2	Surplus to be surrendered £17,349 ⁰ 3 10	
Supplementary .. £79,700				

Receipts payable to Exchequer	Estimated	Realised
	£	£ s. d.
Receipts authorised to be used as Appropriations in Aid ..	69,380	78,425 7 8
Appropriated in aid (Subhead Z)		69,380 - -
Payable separately to Exchequer		£9,045 7 8

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

H.—The refund of one subscription was not made.

Details of Receipts	Estimated	Realised
	£	£
Receipts in respect of General Catalogue of Printed Books (Subhead E.2)	15,100	20,824
Proportion of dividends on £30,000 Consols	500	500
Receipts from the sale of Museum publications, old material, &c.	6,000	5,950
Receipts from the sale of photographs and negatives and for the use of the photographic studio	7,000	10,431
Rents from houses, &c.	40,080	40,048
Miscellaneous receipts	700	672
Total	£69,380	78,425

NOTES

The Museum received from the Commissioners of Inland Revenue, in accordance with a Treasury direction, the following works of art :—

The Greek Head of Apollo (470-460 B.C.)

The Benedictional of St. Aethelwold

The Van Dyck Sketchbook formerly owned by Sir Peter Lely

The " Liber Veritatis " of Claude Lorraine

These are four of the eight works from the Chatsworth collection accepted in settlement of estate duty at a total cost to the National Land Fund of £1,025,000.

The purchase of Chatsworth books was not effected by 31 March 1958.

A number of general reference books (16) were reported as missing from the open access shelves of the Reading Room. Estimated value £40 (Department of Printed Books).

A silver coin valued under £30 was stolen and one of similar appearance and lesser value substituted. Several lead coins and tokens of little value have disintegrated in spite of laboratory treatment (Department of Coins and Medals).

Part of a small gold cross of the Oxus Treasure was noticed to be missing. It is not known if this loss is of recent date. The value of the loss would not exceed £10. 67 clay tablets are noted as having deteriorated beyond recovery. The notional value of these is about £120 (Department of Western Asiatic Antiquities).

A shortage of bookstall stock of publications revealed at annual stocktaking, sales value £114 19s. 5d., has been written off (SS.10/91/06).

Subhead F.—Details are as follows :—

	Estimated	Actual
	£	£
Salaries, &c.	2,549	2,697
Printing, &c.	9,751	12,527
	<u>£12,300</u>	<u>15,224</u>
Less—Receipts from sale of pictorial postcards, reproductions, handbooks, &c.	10,550	13,569
Net Total	<u>£1,750</u>	<u>1,655</u>

GRANT IN AID ACCOUNT (PURCHASES AND ACQUISITIONS)

Receipts			Payments		
	£	s. d.		£	s. d.
Balance, 1 April 1957	12,418	12 10	Expenditure, 1957-58 ..	81,545	5 8
Grant in Aid, 1957-58 (Sub- head C)	137,000	- -	Balance, 31 March 1958 ..	91,740	4 6
Donations, &c.	23,866	17 4		<u>£173,285</u>	<u>10 2</u>
	<u>£173,285</u>	<u>10 2</u>			

T. D. Kendrick,
Accounting Officer.

14 August 1958.

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.

E. G. Compton,
Comptroller and Auditor General.

BRITISH MUSEUM (NATURAL HISTORY)

ACCOUNT of the sum expended, in the year ended 31 March 1958, compared with the sum granted, for the salaries and expenses of the British Museum (Natural History), including a grant in aid.

Service	Grant	Expenditure	Expenditure compared with Grant				
			Less than Granted		More than Granted		
	£	£	s.	d.	£	s.	d.
A.—Salaries, &c.							
Original ..	£349,899						
Supplementary ..	£15,372						
	365,271	362,646	3	7	2,624	16	5
B.—Travelling and Miscellaneous Expenses ..	12,095	11,739	8	4	355	11	8
C.—Purchases and Acquisitions (Grant in Aid) ..	5,000	5,000	—	—	—	—	—
D.—Preparing Exhibits, Book-binding, &c.							
Original ..	£17,500						
Less Supplementary ..	£1,750						
	15,750	16,205	17	9	—	455	17
E.—Publications (Net) ..	6,200	3,917	4	1	2,282	15	11
F.—Telephone, &c., Services							
Original ..	£2,940						
Supplementary ..	£1,060						
	4,000	3,913	3	6	86	16	6
GROSS TOTAL							
Original ..	£393,634						
Supplementary ..	£14,682						
	£ 408,316	403,421	17	3	5,350	—	6
Deduct—	Estimated	Applied					
Z.—Appropriations in Aid							
Original ..	£2,500						
Less Supplementary ..	£250						
	2,250	2,250	—	—			
NET TOTAL							
Original ..	£391,134						
Supplementary ..	£14,932						
	£ 406,066	401,171	17	3	Surplus to be surrendered £4,894 2 9		

Receipts payable to Exchequer	Estimated	Realised
	£	£ s. d.
Receipts authorised to be used as Appropriations in Aid	2,250	2,277 6 11
Appropriated in aid (Subhead Z)		2,250 — —
Payable separately to Exchequer		£27 6 11

EXPLANATION of the Causes of Variation between Expenditure and Grant

- A.—Saving due to unavoidable delays in filling specialised vacancies.
 B.—Savings by general economies in travelling.
 D.—Excess due to increased cost of materials for preparing exhibits.
 E.—For details of estimate and expenditure see Notes (page 220).

Details of Receipts	Estimated	Realised
	£	£
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
Recoveries in respect of seconded officer	1,350	1,208
Miscellaneous	250	419
Total	£2,250	2,277

NOTES

52 specimens of a total value of £2 1s. were written off as lost during the year.

Subhead E.—Details are as follows :—

	Estimated	Actual
	£	£
Salaries, &c.	2,048	2,193
Printing, &c.	16,152	16,563
	£18,200	18,756
	Estimated	Actual
	£	£
<i>Less—</i>		
Receipts from sales	8,000	10,808
Cost price of publications given in exchange or for services rendered (see Subhead B) ..	4,000	4,031
	12,000	14,839
Net Total	£6,200	3,917

GRANT IN AID ACCOUNT (PURCHASES AND ACQUISITIONS)

Receipts			Payments		
	£	s. d.		£	s. d.
Balance, 1 April 1957 ..	12,257	10 8	Expenditure, 1957-58 ..	6,978	13 -
Grant in Aid, 1957-58 (Sub-head C)	5,000	- -			
Sale of duplicates	90	- -	Balance, 31 March 1958 ..	10,368	17 8
	£17,347	10 8		£17,347	10 8

Gavin de Beer,
Accounting Officer.

11 November 1958.

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.

E. G. Compton,
Comptroller and Auditor General.

IMPERIAL WAR MUSEUM

ACCOUNT of the sum expended, in the year ended 31 March 1958, compared with the sum granted, 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.
A.—Salaries, &c.				
Original ..	£47,510			
Supplementary..	£1,959			
	49,469	49,180 12 5	288 7 7	—
B.—Travelling and Miscellaneous Expenses ..	1,321	1,288 19 8	32 — 4	—
C.—Bookbinding, Preparation and Care of Exhibits, &c.				
Original ..	£1,205			
Less Supplementary ..	£620			
	585	560 16 2	24 3 10	—
D.—Purchases and Acquisitions (Grant in Aid) ..	550	550 — —	—	—
GROSS TOTAL				
Original ..	£50,586			
Supplementary..	£1,339			
	51,925	51,580 8 3	344 11 9	—
	<u>Estimated</u>	<u>Applied</u>		
Deduct—				
Z.—Appropriations in Aid				
Original ..	£2,500			
Supplementary..	£1,329			
	3,829	3,829 — —		
NET TOTAL				
Original ..	£48,086			
Supplementary..	£10			
	48,096	47,751 8 3	Surplus to be surrendered £344 11 9	

Receipts payable to Exchequer	Estimated	Realised
	£	£ s. d.
Receipts authorised to be used as Appropriations in Aid	3,829	4,300 17 9
Appropriated in aid (Subhead Z)		3,829 — —
Payable separately to Exchequer		£471 17 9

Details of Receipts								Estimated	Realised
								£	£
Reproduction fees	..	..	..	..	..	..	..	1,250	1,495
Fees for use and reproduction of films	..	..	..	..	..	..	..	2,403	2,590
Miscellaneous receipts	..	..	..	..	..	..	..	176	123
Sale of booklets, &c.	..	..	..	..	..	..	..	—	93
Total								£3,829	4,301

NOTES

A claim for £291 in respect of material provided to a company for a film was abandoned with Treasury agreement due to lack of assets to meet this liability (SS.80/10/04).

GRANT IN AID ACCOUNT (PURCHASES AND ACQUISITIONS)

Receipts			Payments		
	£	s. d.		£	s. d.
Balance, 1 April 1957	..	566 5 -	Expenditure, 1957-58	..	408 1 9
Grant in Aid, 1957-58 (Sub-head D)	..	550 - -	Balance, 31 March 1958	..	708 3 3
		£1,116 5 -			£1,116 5 -

L. R. Bradley,
Accounting Officer.

23 July 1958.

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.

E. G. Compton,
Comptroller and Auditor General.

LONDON MUSEUM

ACCOUNT of the sum expended, in the year ended 31 March 1958, 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 £30,308				
Supplementary.. .. £1,918				
	32,226	32,155 19 7	70 - 5	—
B.—Travelling and Miscellaneous Expenses				
Original £1,470				
Less Supplementary .. £208				
	1,262	1,256 10 7	5 9 5	—
C.—Purchases and Acquisitions (Grant in Aid) ..	375	375 - -	—	—
GROSS TOTAL				
Original £32,153				
Supplementary.. .. £1,710				
	33,863	33,787 10 2	75 9 10	—
Deduct—	Estimated	Applied		
Z.—Appropriations in Aid				
Original £50				
Supplementary.. .. £10				
	60	60 - -		
NET TOTAL				
Original £32,103				
Supplementary.. .. £1,700				
	33,803	33,727 10 2	Surplus to be surrendered £75 9 10	

Receipts payable to Exchequer	Estimated	Realised
	£	£ s. d.
Receipts authorised to be used as Appropriations in Aid	60	69 14 2
Appropriated in aid (Subhead Z)		60 - -
Payable separately to Exchequer		£9 14 2

Details of Receipts	Estimated	Realised
	£	£
Proceeds of sale of photographs and reproduction fees	60	70

GRANT IN AID ACCOUNT (PURCHASES AND ACQUISITIONS)

Receipts			Payments		
	£	s. d.		£	s. d.
Balance, 1 April 1957 ..	281	3 5	Purchases	644	15 9
Grant in Aid, 1957-58 (Sub-head C)	375	- -	Balance, 31 March 1958 ..	11	7 8
	<u>£656</u>	<u>3 5</u>		<u>£656</u>	<u>3 5</u>

D. B. Harden,
Accounting Officer.

15 September 1958.

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.

E. G. Compton,
Comptroller and Auditor General.

NATIONAL GALLERY

ACCOUNT of the sum expended, in the year ended 31 March 1958, 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.						
<i>Original</i> .. £62,272						
<i>Supplementary</i> .. £4,500						
	66,772	66,203 16 8	568 3 4	—		
B.—Travelling and Miscellaneous Expenses						
<i>Original</i> .. £3,970						
<i>Less Supplementary</i> .. £100						
	3,870	3,812 5 3	57 14 9	—		
C.—Purchase of Pictures (Grant in Aid)						
<i>Original</i> .. £12,500						
<i>Supplementary</i> .. £12,000						
	24,500	24,500 — —	—	—		
GROSS TOTAL						
<i>Original</i> .. £78,742						
<i>Supplementary</i> .. £16,400						
	95,142	94,516 1 11	625 18 1	—		
	Estimated	Applied				
Deduct—						
Z.—Appropriations in Aid						
<i>Original</i> .. £525						
<i>Supplementary</i> .. £10						
	535	535 — —				
NET TOTAL						
<i>Original</i> .. £78,217						
<i>Supplementary</i> .. £16,390						
	94,607	93,981 1 11	Surplus to be surrendered £625 18 1			

Receipts payable to Exchequer	Estimated	Realised
	£	£ s. d.
Receipts authorised to be used as Appropriations in Aid	535	539 18 7
Appropriated in aid (Subhead Z)		535 — —
Payable separately to Exchequer		£4 18 7

(75078)

H

Details of Receipts								Estimated	Realised
								£	£
Contribution by the National Portrait Gallery towards the cost of centralised accounting								520	520
Miscellaneous receipts.. .. .								15	20
Total								£535	540

GRANT IN AID ACCOUNT (PURCHASE OF PICTURES)

Receipts				Payments			
				£			£
Grant in Aid, 1957-58 (Sub-head C)				24,500	Purchase of pictures ..		24,500

NOTES

Rent free accommodation is provided for the International Institute for the Conservation of Museum Objects.

The Gallery received from the Commissioners of Inland Revenue, in accordance with a Treasury direction, the following works of art :—

The Donne Triptych by Hans Memlinc

“ The Philosopher ” by Rembrandt

These are two of the eight works from the Chatsworth collection accepted in settlement of estate duty at a total cost to the National Land Fund of £1,025,000.

Philip Hendy,
Accounting Officer.

29 September 1958.

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.

E. G. Compton,
Comptroller and Auditor General.

TATE GALLERY

ACCOUNT of the sum expended, in the year ended 31 March 1958, compared with the sum granted, for the salaries and expenses of the Tate 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.	£ s. d.	
A.—Salaries, &c.						
Original ..	£46,603					
Supplementary..	£3,834					
	50,437	49,997 5 3	439 14 9	—		
B.—Travelling and Miscellaneous Expenses ..	3,285	3,111 14 2	173 5 10	—		
C.—Purchase of Pictures and Sculpture (Grant in Aid)	10,000	10,000 — —	—	—		
GROSS TOTAL						
Original ..	£59,888					
Supplementary..	£3,834					
	£ 63,722	63,108 19 5	613 — 7	—		
Deduct—	Estimated	Applied				
Z.—Appropriations in Aid ..	325	325 — —				
NET TOTAL						
Original ..	£59,563					
Supplementary..	£3,834					
	£ 63,397	62,783 19 5	Surplus to be surrendered £613 — 7			

Receipts payable to Exchequer	Estimated	Realised
	£	£ s. d.
Receipts authorised to be used as Appropriations in Aid	325	392 17 9
Appropriated in aid (Subhead Z)		325 — —
Payable separately to Exchequer		£67 17 9

Details of Receipts	Estimated	Realised
	£	£
Net contribution by Publications Department in respect of rent and services	300	248
Miscellaneous receipts from organisers of exhibitions, &c.	25	145
Total	£325	393

(75078)

H 2

100
100
100

GRANT IN AID ACCOUNT (PURCHASE OF PICTURES AND SCULPTURE)

Receipts			Payments		
	£	s. d.		£	s. d.
Balance, 1 April 1957	6,590	2 11	Purchase of pictures, &c. ..	14,815	1 8
Grant in Aid, 1957-58 (Subhead C)	10,000	- -	Balance, 31 March 1958 ..	1,775	1 3
	<u>£16,590</u>	<u>2 11</u>		<u>£16,590</u>	<u>2 11</u>

NOTE

The loss of a plaster sculpture of a Caryatid by Rodin, valued at £120, was discovered in the course of a physical check of the collection in 1956. The loss was reported to the police but the sculpture has not been recovered. It was accordingly written off with Treasury authority (SS.80/10/04). The Gallery possesses a bronze cast from the lost plaster.

25 September 1958.

John Rothenstein,
Accounting Officer.

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.

E. G. Compton,
Comptroller and Auditor General.

NATIONAL MARITIME MUSEUM

ACCOUNT of the sum expended, in the year ended 31 March 1958, 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.	£ s. d.	£ s. d.
A.—Salaries, &c.						
Original £55,570						
Supplementary £1,702						
	57,272	56,979 17 3	292 2 9			
B.—Travelling and Miscellaneous Expenses	1,080	1,109 - 7	--		29 - 7	
C.—Preparation and Care of Exhibits						
Original £550						
Less Supplementary £238						
	312	319 16 4	--		7 16 4	
D.—Purchases and Acquisitions (Grant in Aid) ..	380	380 - -	--			
GROSS TOTAL						
Original £57,580						
Supplementary £1,464						
	59,044	58,788 14 2	292 2 9		36 16 11	
			Surplus of Gross Estimate over Expenditure £255 5 10			
Deduct—	Estimated	Realised				
Z.—Appropriations in Aid						
Original £95						
Supplementary £63						
	158	150 9 2				
			Deficiency of Appropriations in Aid realised £7 10 10			
NET TOTAL						
Original £57,485						
Supplementary £1,401						
	58,886	58,638 5 -				
			Net Surplus to be surrendered £247 15 -			

Details of Receipts	Estimated	Realised
	£	£
Receipts from reproduction fees	60	49
Miscellaneous receipts	98	101
Total	£158	150

EXPLANATION of the Cause of Variation between Expenditure and Grant

A.—Savings due to unfilled vacancies.

(75078)

H 3

GRANT IN AID ACCOUNT (PURCHASES AND ACQUISITIONS)							
Receipts				Payments			
	£	s.	d.		£	s.	d.
Balance, 1 April 1957	504	8	2	Purchases	652	8	7
Grant in Aid, 1957-58 (Subhead D)	380	-	-	Transfer to Trust Fund Account	112	8	7
Donations	34	10	-	Balance, 31 March 1958 ..	154	1	-
	<hr/>				<hr/>		
	£918	18	2		£918	18	2
	<hr/>				<hr/>		

3 September 1958.

Frank G. G. Carr,
Accounting Officer.

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.

E. G. Compton,
Comptroller and Auditor General.

NATIONAL PORTRAIT GALLERY

ACCOUNT of the sum expended, in the year ended 31 March 1958, 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.				
Original .. £25,121				
Supplementary.. .. £1,250				
	26,371	26,328 18 —	42 2 —	—
B.—Travelling and Miscellaneous Expenses				
Original .. £4,920				
Less Supplementary .. £250				
	4,670	4,669 9 7	10 5	—
C.—Purchase of Portraits (Grant in Aid) ..	1,669	1,669 — —	—	—
GROSS TOTAL				
Original .. £31,710				
Supplementary.. .. £1,000				
	£ 32,710	32,667 7 7	42 12 5	—
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £42 12 5	
<i>Deduct—</i>			Deficiency of Appropriations in Aid realised £17 8 4	
Z.—Appropriations in Aid ..	2,700	2,682 11 8		
NET TOTAL			Net Surplus to be surrendered £25 4 1	
Original .. £29,010				
Supplementary.. .. £1,000				
	£ 30,010	29,984 15 11		

Details of Receipts	Estimated	Realised
	£	£
Proceeds of sale of picture postcards, photographs, catalogues and guides	2,385	2,203
Commission on the sale of photographs, and copyright fees	310	415
Miscellaneous receipts	5	65
Total	£2,700	2,683

(75078)

H 4

GRANT IN AID ACCOUNT (PURCHASE OF PORTRAITS)							
Receipts			Payments				
	£	s.	d.		£	s.	d.
Balance, 1 April 1957	2,547	4	4	Purchase of portraits ..	1,722	19	1
Grant in Aid, 1957-58 (Subhead C)	1,669	-	-	Balance, 31 March 1958 ..	2,493	5	3
	<u>£4,216 4 4</u>				<u>£4,216 4 4</u>		

NOTE

The Gallery received from the Commissioners of Inland Revenue, in accordance with a Treasury direction, the following work of art :—

The Holbein Cartoon of Henry VIII and Henry VII

This is one of the eight works from the Chatsworth collection accepted in settlement of estate duty at a total cost to the National Land Fund of £1,025,000.

C. K. Adams,
Accounting Officer.

29 September 1958.

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.

E. G. Compton,
Comptroller and Auditor General.

WALLACE COLLECTION

ACCOUNT of the sum expended, in the year ended 31 March 1958, 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.	£ s. d.	£ s. d.
A.—Salaries, &c.						
Original ..	£33,943					
Supplementary ..	£1,100					
	35,043	34,765 7 1	277 12 11			—
B.—Travelling and Miscellaneous Expenses						
Original ..	£2,365					
Supplementary ..	£400					
	2,765	2,590 15 2	174 4 10			—
C.—Publications						
Original ..	£4,150					
Less Supplementary ..	£700					
	3,450	3,449 12 11	7 1			—
D.—Purchase of Armour						
Original ..	£60					
Less Supplementary ..	£60					
	—	—	—			—
GROSS TOTAL						
Original ..	£40,518					
Supplementary ..	£740					
	£41,258	40,805 15 2	452 4 10			—
	Estimated	Applied				
<i>Deduct—</i>						
Z.—Appropriations in Aid ..	4,000	4,000 - -				
NET TOTAL						
Original ..	£36,518					
Supplementary ..	£740					
	£37,258	36,805 15 2				
			Surplus to be surrendered			
			£452 4 10			

Receipts payable to Exchequer	Estimated	Realised
	£	£ s. d.
Receipts authorised to be used as Appropriations in Aid ..	4,000	4,209 16 10
Appropriated in aid (Subhead Z)		4,000 - -
Payable separately to Exchequer		£209 16 10

EXPLANATION of the Causes of Variation between Expenditure and Grant

B.—Savings on uniforms (£70), entertainment (£33) and sundry items (£71).

Details of Receipts	Estimated	Realised
	£	£
Proceeds of sale of picture postcards, catalogues, photographs and coloured prints, and miscellaneous receipts	4,000	4,210

25 August 1958.

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.

E. G. Compton,
Comptroller and Auditor General.

GRANTS FOR SCIENCE AND THE ARTS

ACCOUNT of the sum expended, in the year ended 31 March 1958, 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.1.—Royal Society ..	102,000	102,000 - -	—	—	—	—
A.2.—Royal Society— Special Grant in Aid for Inter- national Geophysi- cal Year	108,105	108,105 - -	—	—	—	—
B.—Royal Society of Edinburgh ..	4,000	4,000 - -	—	—	—	—
C.—Royal Geographical Society	2,000	2,000 - -	—	—	—	—
D.—Royal Scottish Geo- graphical Society..	275	275 - -	—	—	—	—
E.—National Library of Wales	77,725	77,725 - -	—	—	—	—
F.—National Museum of Wales	101,100	101,100 - -	—	—	—	—
G.—Royal Academy of Music	23,250	23,250 - -	—	—	—	—
H.—Royal College of Music	13,000	13,000 - -	—	—	—	—
I.—Royal Manchester College of Music..	12,000	12,000 - -	—	—	—	—
J.—Royal Scottish Academy of Music	6,500	6,500 - -	—	—	—	—
K.—Royal Academy of Dramatic Art ..	4,000	4,000 - -	—	—	—	—
L.—British Academy ..	48,300	48,300 - -	—	—	—	—
M.—National Central Library	46,850	46,850 - -	—	—	—	—
N.—Scottish Central Library	6,450	6,450 - -	—	—	—	—
O.—Arts Council of Great Britain	985,000	985,000 - -	—	—	—	—
P.—Soane Museum ..	4,325	4,325 - -	—	—	—	—
Q.—British Film Institute	64,100	64,100 - -	—	—	—	—

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
OTHER SERVICES						
R.—Edinburgh Observatory	20,938	20,876 12 7	61 7 5	—		
S.—Isaac Newton Telescope: Payment towards Capital Cost	15,000	1,497 4 6	13,502 15 6	—		
T.—Royal Albert Hall (Loan) (Revote) ..	11,527	11,526 6 1	13 11	—		
GROSS TOTAL .. £	1,656,445	1,642,880 3 2	13,564 16 10	—		
<i>Deduct—</i>	<i>Estimated</i>	<i>Applied</i>				
Z.—Appropriations in Aid	50	50 - -				
NET TOTAL .. £	1,656,395	1,642,830 3 2	Surplus to be surrendered £13,564 16 10			

Receipts payable to Exchequer	Estimated	Realised
	£	£ s. d.
Receipts authorised to be used as Appropriations in Aid	50	76 - 7
Appropriated in aid (Subhead Z)		50 - -
Payable separately to Exchequer		£26 - 7

EXPLANATION of the Cause of Variation between Expenditure and Grant
S.—Saving due to postponement of work on the telescope.

STATEMENT OF LOAN OUTSTANDING AT 31 MARCH 1958

	Outstanding 1 April 1957	Advances in year	Outstanding 31 March 1958
	£ s. d.	£ s. d.	£ s. d.
Royal Albert Hall :—			
Loan of £40,000 to the Corporation of the Hall of Arts and Sciences (a)	28,473 13 11	11,526 6 1	40,000 - -
(a) Free of interest.			

26 August 1958.

T. Padmore,
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.

E. G. Compton,
Comptroller and Auditor General.

UNIVERSITIES AND COLLEGES, &c., GREAT BRITAIN

ACCOUNT of the sum expended, in the year ended 31 March 1958, compared with the sum granted, for a grant in aid of the expenses of universities, colleges, &c., in Great Britain; for a grant to universities in respect of the cost of certain medical school accommodation; and for the cost of certain post-graduate studentships.

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
A.—Universities, Colleges, &c., Great Britain (Grant in Aid)	£	£ s. d.	£	s. d.	£	s. d.
<i>Original</i> .. £39,787,000						
<i>Supplementary</i> £1,722,000						
	41,509,000	41,509,000 - -				
B.—Medical Schools, Great Britain (Grant)						
<i>Original</i> .. £50,000						
<i>Less Supplementary</i> £20,000						
	30,000	26,876 - -	3,124 - -			
C.—Post-Graduate Studentships in Oriental, Slavonic, East European and African Studies ..						
<i>Original</i> .. £8,000						
<i>Less Supplementary</i> £2,000						
	6,000	5,423 3 6	576 16 6			
GROSS TOTAL						
<i>Original</i> .. £39,845,000						
<i>Supplementary</i> £1,700,000						
	£ 41,545,000	41,541,299 3 6	3,700 16 6			
	Estimated	Applied				
<i>Deduct—</i>						
Z.—Appropriations in Aid	10	10 - -				
NET TOTAL						
<i>Original</i> .. £39,844,990						
<i>Supplementary</i> £1,700,000						
	£ 41,544,990	41,541,289 3 6				
			Surplus to be surrendered £3,700 16 6			

Receipts payable to Exchequer

	Estimated	Realised
	£	£ s. d.
(i) Receipts authorised to be used as Appropriations in Aid ..	10	18 10 -
(ii) Receipts of other classes	20,580	143,185 15 5
Total	£20,590	143,204 5 5
Appropriated in aid (Subhead Z)		10 - -
Payable separately to Exchequer		£143,194 5 5

EXPLANATION of the Cause of Variation between Expenditure and Grant

B.—The grants required were not as large as expected.

Details of Receipts	Estimated	Realised
(i) Receipts of classes authorised to be used as Appropriations in Aid :—	£	£
Sale of equipment, &c., provided for use of post-graduate students	10	19
(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	14,580	10,032(a)
Interest .. .. .			9,700
Rents received on properties purchased by Universities	6,000	7,701(b)
Part repayment of an interest-free loan for the acquisition of sites	—	109,753
Refund of a grant issued in a prior year	—	6,000
Total	£20,580	143,186

(a) Excess receipts due to unexpected repayment of principal.

(b) Excess due to rents being received from more Universities than expected.

UNIVERSITY COLLEGES, &c., GRANTS DEPOSIT ACCOUNT, 1957-58

Receipts			Payments		
	£	s. d.		£	s. d.
Balance, 1 April 1957	8,724	10 4	Payments as per Schedule below	41,511,670	—
Grant in Aid	41,509,000	—	Balance, 31 March 1958	6,054	10 4
	£41,517,724	10 4		£41,517,724	10 4

GRANTS TO UNIVERSITIES AND COLLEGES, &c.

	Recurrent Grants	Non-recurrent Grants		Total
		Capital Grants	Loans	
	£	£	£	£
Birmingham University	1,353,067	656,385	—	2,009,452
Bristol University, including Faculty of Engineering at Bristol Merchant Venturers' Technical College	953,207	488,195	—	1,441,402
Cambridge University	2,120,567	664,080	—	2,784,647
Durham University, including the Durham Division and the Newcastle Division	1,349,597	645,593	—	1,995,190
Exeter University	270,430	149,470	—	419,900
Hull University	287,720	102,885	—	390,605
Leeds University	1,283,783	591,810	—	1,875,593
Leicester University	230,037	214,189	—	444,226
Liverpool University	1,167,503	518,544	—	1,686,047
London University, including its Colleges and Schools	9,272,133	3,141,450	1,650	12,415,233
Manchester University	1,490,220	401,855	—	1,892,075
Manchester College of Science and Technology	584,150	549,189	—	1,133,339
North Staffordshire University College	199,850	111,692	—	311,542
Nottingham University	609,793	283,338	—	893,131
Oxford University	1,862,243	317,946	—	2,180,189
Reading University	431,003	141,417	—	572,420
Sheffield University	829,957	330,109	—	1,160,066
Southampton University	332,917	229,305	—	562,222
University of Wales, including Aberystwyth, Bangor, Cardiff and Swansea University Colleges and the Welsh National School of Medicine	1,444,047	336,427	—	1,780,474
Aberdeen University	682,517	155,648	—	838,165
Edinburgh University	1,489,833	194,123	—	1,683,956
Glasgow University	1,524,450	242,373	—	1,766,823
Glasgow Royal College of Science and Technology	327,137	154,918	—	482,055
St. Andrews University	712,700	80,218	—	792,918
	£30,808,861	10,701,159	1,650	41,511,670

STATEMENT OF LOANS OUTSTANDING AT 31 MARCH 1958

	Outstanding 1 April 1957 £	Advances in year £	Repayments in year £	Outstanding 31 March 1958 £
(i) Loans free of Interest—				
London University	1,332,117	1,650	109,753	1,224,014
Leicester University College	43,500	—	—	43,500
Durham University	145,283	—	—	145,283
(ii) Loans for Housing—*				
University of London (on behalf of University College)	33,315	—	1,088	32,227
Leicester University College	5,831	—	197	5,634
University College of North Wales, Bangor	1,619	—	53	1,566
Royal Holloway College	3,355	—	103	3,252
University of Oxford	13,360	—	5,609	7,751
Exeter University	6,956	—	192	6,764
Hull University	12,493	—	314	12,179
University College of North Staffordshire	187,360	—	2,476	184,884

* Repayable by 40, 60 or 90 half-yearly Annuities at 3 per cent., 3½ per cent., or 4½ per cent. per annum.

T. Padmore,
Accounting Officer.

24 September 1958.

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.

E. G. Compton,
Comptroller and Auditor General.

NON-RECURRENT GRANTS

Summary of Expenditure under the headings shown in Schedule 2 of the Appendix to the Estimate

	Provision	Expenditure	Expenditure compared with Provision	
			Less than provided	More than provided
	£	£	£	£
Part I	5,568,450	4,891,250	677,200	—
„ II	2,650,000	1,211,536	1,438,464	—
„ III	652,300	870,461	—	218,161
„ IV	925,250	569,179	356,071	—
„ V	760,000	882,153	—	122,153
„ VI	900,000	1,273,766	—	373,766
„ VII	744,000	1,004,464	—	260,464
	£ 12,200,000	10,702,809	2,471,735	974,544
Deduct for services in Parts I, II and III not carried out during the year	1,500,000			
	£ 10,700,000			

NON-RECURRENT GRANTS—*contd.*
Details of services where appreciable variations occurred—

	Provision	Expenditure	Expenditure compared with Provision	
			Less than provided	More than provided
	£	£	£	£
I.—BUILDING WORKS, ESTIMATED TO COST £30,000 OR MORE, COMMENCED BEFORE 1 DECEMBER 1956 :				
BIRMINGHAM UNIVERSITY :				
2. Chemistry extension (The work was completed earlier than expected) ..	20,000	60,510	—	40,510
3. Library (Progress was delayed by frost)	200,000	171,850	28,150	—
BRISTOL UNIVERSITY :				
7. New Engineering School—final stage (Work proceeded more rapidly than expected)	200,000	235,790	—	35,790
CAMBRIDGE UNIVERSITY :				
10. Chemical laboratories—stage I (The work was completed but final accounts were not submitted before 31 March 1958)	15,430	5,877	9,553	—
11. Chemical laboratories—stages II and III (Delay in starting foundation work and in delivering joinery)	292,500	242,310	50,190	—
12. Engineering laboratory—stage II (Progress was slower than expected) ..	142,000	94,465	47,535	—
14. Veterinary Anatomy (Progress was much slower than expected)	90,000	43,885	46,115	—
KING'S COLLEGE, NEWCASTLE :				
16. Arts building—stage I (Progress was more rapid than expected)	77,500	92,626	—	15,126
EXETER UNIVERSITY :				
17. Arts building (Work did not proceed quite as quickly as expected)	165,000	115,770	49,230	—
LEEDS UNIVERSITY :				
20. Rayon Technology building (Rapid progress in 1956-57 left only £5,000 of the total grant available for 1957-58)	17,000	4,987	12,013	—
21. Chemistry and Physics extension (Work was speeded up by increasing the labour force)	80,000	109,920	—	29,920
22. Fuel Technology building (The accelerated progress in 1956-57 was maintained in 1957-58)	150,000	266,000	—	116,000
LIVERPOOL UNIVERSITY :				
25. Chemistry laboratories—stage II (Progress was a little more rapid than expected)	100,000	119,258	—	19,258
LONDON UNIVERSITY —				
BIRKBECK COLLEGE :				
26. Completion of new building (The University decided not to ask for the grant which represented increased costs)	39,000	—	39,000	—

NON-RECURRENT GRANTS—*contd.*

	Provision	Expenditure	Expenditure compared with Provision	
			Less than provided	More than provided
I.—BUILDING WORKS, ESTIMATED TO COST £30,000 OR MORE, COMMENCED BEFORE 1 DECEMBER 1956— <i>contd.</i>	£	£	£	£
LONDON UNIVERSITY— <i>contd.</i>				
IMPERIAL COLLEGE OF SCIENCE AND TECHNOLOGY :				
30. Extension to Union building (Excess due partly to work done in 1956-57 being paid for in 1957-58 and partly to unforeseen increases in the cost of labour and materials)..	22,000	48,015	—	26,015
32. Engineering building—stage I (Substantial replanning held up the work)	486,000	161,099	324,901	—
SCHOOL OF PHARMACY :				
37. Brunswick Square building—stage II (The final accounts had not been cleared by 31 March 1958)	16,000	621	15,379	—
38. Brunswick Square building—stage III (The final accounts had not been cleared by 31 March 1958)	14,000	400	13,600	—
UNIVERSITY COLLEGE :				
39. Biological Sciences block—stage I (Excess due to payment for work done in 1956-57 falling in 1957-58)	96,000	109,166	—	13,166
GUY'S HOSPITAL MEDICAL SCHOOL :				
40. Conversion of Nag's Head Yard warehouse (Delay in submitting accounts)	51,000	38,626	12,374	—
SENATE :				
43. New building for Institute of Archaeology and Classical Studies (Progress was faster than expected)	200,000	269,400	—	69,400
44. New Courtauld-Warburg building (A payment of £39,000 for work done in 1957-58 was not made until after 1 April 1958)	200,000	162,696	37,304	—
45. Brunswick Square building—completion of examination portion (The work did not proceed quite as quickly as expected)	220,000	195,332	24,668	—
MANCHESTER UNIVERSITY :				
47. Unions building (Rapid progress in 1956-57 not maintained in 1957-58)	120,000	107,700	12,300	—
MANCHESTER COLLEGE OF SCIENCE AND TECHNOLOGY :				
49. Jackson Street cotton mill—stage I (Work completed ahead of schedule)	181,300	211,030	—	29,730

NON-RECURRENT GRANTS—*contd.*

	Provision	Expenditure	Expenditure compared with Provision	
			Less than provided	More than provided
	£	£	£	£
I.—BUILDING WORKS, ESTIMATED TO COST £30,000 OR MORE, COMMENCED BEFORE 1 DECEMBER 1956—<i>contd.</i>				
OXFORD UNIVERSITY :				
53. Nuffield College—final stage (Work progressed more rapidly than expected, especially on stonework) ..	37,500	58,056	—	20,556
55. Human Anatomy extension (Work proceeded more slowly than scheduled)	85,000	47,614	37,386	—
SHEFFIELD UNIVERSITY :				
58. Mining and Engineering extensions (An additional grant of £25,000 was approved after the estimates were framed)	3,465	24,137	—	20,672
59. Library (The work fell many months behind schedule due partly to bad weather and site difficulties)	300,000	104,385	195,615	—
ABERDEEN UNIVERSITY :				
63. Marischal College reconstruction—stages I and II (Overlapping of sections of the work shifted the weight of payments from earlier years into 1957-58)	17,000	41,955	—	24,955
GLASGOW UNIVERSITY :				
72. New boiler house, &c. (Delay in settling final accounts)	20,850	—	20,850	—
73. Engineering department (Work to the extent of £67,000 was done in 1957-58 but not paid for by 31 March 1958) ..	175,000	105,809	69,191	—
75. New Arts building (The work started much later than originally intended)	100,000	18,375	81,625	—
GLASGOW ROYAL COLLEGE OF SCIENCE AND TECHNOLOGY :				
76. Montrose Street extension (About £9,000 which was expected to be paid before 31 March 1957 fell into 1957-58)	13,125	23,613	—	10,488
78. John Street extension and new boiler house (More payments were made before 31 March 1957 than were expected when the estimates were framed)	33,750	23,122	10,628	—
ST. ANDREWS UNIVERSITY :				
79. Library extension at St. Andrews (Delays due to bad weather and late delivery of materials)	50,000	18,814	31,186	—

NON-RECURRENT GRANTS—*contd.*

	Provision	Expenditure	Expenditure compared with Provision	
			Less than provided	More than provided
II.—BUILDING WORKS, ESTIMATED TO COST £30,000 OR MORE, NOT COMMENCED AT 1 DECEMBER 1956 :—	£	£	£	£
BIRMINGHAM UNIVERSITY :				
1. Chemistry—new block (Planning difficulties delayed start)	20,000	—	20,000	—
2. Physics and Mathematics block (Planning difficulties delayed start)	35,000	—	35,000	—
3. Manor House hall of residence—2nd wing (Work delayed by bad weather)	47,000	35,943	11,057	—
BRISTOL UNIVERSITY :				
4. Churchill Hall—stage II (Work completed ahead of schedule)	25,000	50,000	—	25,000
CAMBRIDGE UNIVERSITY :				
6. Physiology and Experimental Psychology building (Work started later than expected due to delays in planning and obtaining tenders)	15,000	—	15,000	—
DURHAM COLLEGES :				
7. Men's College—stage I (Main contract let five months after expected and site proved more difficult than expected)	38,000	9,492	28,508	—
KING'S COLLEGE, NEWCASTLE :				
9. Library extension (Bad winter weather retarded progress in excavation and foundation work)	95,500	33,849	61,651	—
10. Medical School extension (north wing) (Work progressed ahead of schedule)	15,000	42,964	—	27,964
11. Physics building (Work held up by delay in obtaining possession of site)	116,500	3,250	113,250	—
EXETER UNIVERSITY :				
12. Students' Union—stage I (Part of the road section only was paid for in 1957-58. Work on the main contract did not start until April 1958, instead of late 1957)	50,000	7,350	42,650	—
LEEDS UNIVERSITY :				
13. Tetley Hall development (Work progressed faster than expected)	10,000	28,379	—	18,379
LEICESTER UNIVERSITY :				
14. Chemistry building (Modification in plans led to delay in starting the work)	30,000	—	30,000	—
LONDON UNIVERSITY :				
BEDFORD COLLEGE :				
16. Extension of Tuke building for Chemistry, Physics and Psychology (Commencement of work delayed by replanning)	40,000	—	40,000	—

NON-RECURRENT GRANTS—*contd.*

	Provision	Expenditure	Expenditure compared with Provision	
			Less than provided	More than provided
	£	£	£	£
II.—BUILDING WORKS, ESTIMATED TO COST £30,000 OR MORE, NOT COMMENCED AT 1 DECEMBER 1956— <i>contd.</i>				
LONDON UNIVERSITY— <i>contd.</i>				
IMPERIAL COLLEGE :				
17. Physics building—stage I (Late alteration in the design of the building led to delays in it being started)	100,000	33,415	66,585	—
QUEEN MARY COLLEGE :				
18. New Engineering block—stage I(a) (The grant was increased by £25,500 for new boilers)	46,000	75,560	—	29,560
19. Engineering block—stage II (Part of the work has been deferred and the other part fell behind schedule)	100,000	17,366	82,634	—
SCHOOL OF PHARMACY :				
21. Brunswick Square building—stage IV (The placing of the contract was deferred)	48,000	34,729	13,271	—
22. Brunswick Square building—stage V (The contract was divided into two, after the estimates were framed, and expenditure under the final contract was not incurred during 1957-58)	130,000	82,404	47,596	—
UNIVERSITY COLLEGE :				
24. Biological Sciences block—stage II (Completion date put back owing to bad weather and lack of suitable labour)	180,000	133,720	46,280	—
25. Biological Sciences block—stage III (Work on this stage commenced later than expected due to delay in placing the contract)	100,000	7,740	92,260	—
26. Engineering building—stage I (The commencement of the work was held up whilst queries were settled)	35,000	—	35,000	—
27. Animal house—stage II (The scheme was put out to tender much later than expected)	25,000	—	25,000	—
KING'S COLLEGE HOSPITAL MEDICAL SCHOOL :				
28. Medical School extension—stage II (Work commenced considerably later than expected)	45,000	27,400	17,600	—
SENATE :				
32. Construction of basement of University Hall building (Commencement of the work delayed by planning difficulties)	20,000	—	20,000	—
33. North-east wing of University Library (Commencement of work delayed by revision of plans)	35,000	—	35,000	—
NOTTINGHAM UNIVERSITY :				
34. Agricultural Sciences (Work progressed more rapidly than expected)	50,000	62,450	—	12,450

NON-RECURRENT GRANTS—*contd.*

	Provision	Expenditure	Expenditure compared with Provision	
			Less than provided	More than provided
	£	£	£	£
II.—BUILDING WORKS, ESTIMATED TO COST £30,000 OR MORE, NOT COMMENCED AT 1 DECEMBER 1956— <i>contd.</i>				
OXFORD UNIVERSITY :				
35. Dyson Perrins extension (Work was late in starting and no claims were made for work done in 1957-58) ..	60,000	—	60,000	—
READING UNIVERSITY :				
36. Department of Physics (Commencement was delayed by replanning of the buildings)	50,000	—	50,000	—
SHEFFIELD UNIVERSITY :				
37. Chemistry extensions (Start was delayed and initial progress was very slow)	125,000	13,315	111,685	—
38. Fuel Technology and Chemical Engineering (Delay in approval of plans caused start to be delayed until 1958-59)	20,000	—	20,000	—
39. Central boiler house (Student expansion entailed replanning of University development plan and the proposed boiler house was moved to a new site which was not available in 1957-58) ..	50,000	—	50,000	—
SOUTHAMPTON UNIVERSITY:				
41. New Women's Hall (Work started later than planned and was further delayed by unexpected site difficulties) ..	60,000	5,085	54,915	—
42. Engineering extension—stage I (Work started later than planned and was further delayed by difficulties over piling and foundations)	80,000	22,950	57,050	—
UNIVERSITY OF WALES—				
ABERYSTWYTH UNIVERSITY COLLEGE :				
43. New Biology building (Delay in the constructional steel work, largely due to weather conditions)	170,000	53,020	116,980	—
SWANSEA UNIVERSITY COLLEGE :				
44. Chemistry building (Delay in placing the contract led to work being held up by bad weather)	100,000	4,460	95,540	—
ABERDEEN UNIVERSITY :				
45. Hall of Residence, Old Aberdeen (Contract held up considerably and work then hampered by bad weather) ..	15,000	1,756	13,244	—
GLASGOW UNIVERSITY :				
48. High tension electricity supply and distribution system (The placing of the contract depends on the siting and timing of proposed new buildings and was delayed so that work did not start in 1957-58 as expected)	15,000	—	15,000	—

NON-RECURRENT GRANTS—*contd.*

	Provision	Expenditure	Expenditure compared with Provision	
			Less than provided	More than provided
	£	£	£	£
III.—BUILDING WORKS ESTIMATED TO COST LESS THAN £30,000 (The excess is due to a speeding up of work on minor projects and to a more prompt submission of accounts by contractors)	652,300	870,461	—	218,161
IV.—BUILDING WORKS LIKELY TO BE STARTED DURING THE YEAR ON WHICH GRANT HAS NOT YET BEEN PROMISED (The amount of uncommitted work done, and paid for, during the year proved to be much less than expected)	925,250	569,179	356,071	—
V.—PURCHASE OF SITES AND PROPERTIES : (Grants for the purchase of two properties, the purchase of which was not foreseen when the estimates were framed, were approved in the last quarter of the year and payment of £123,000 in respect of them was made within the quarter) .. .	760,000	882,153	—	122,153
VI.—PURCHASE OF FURNITURE AND EQUIPMENT : (The excess was due to increased prices, to more buildings being completed for furnishing and equipment than expected and to a larger expenditure on electronic computing machines than was expected)	900,000	1,273,766	—	373,766
VII.—PROFESSIONAL FEES : (The excess was partly due to an increase in fees and partly to the fact that more payments were made than was expected)	744,000	1,004,464	—	260,464

24 September 1958.

T. Padmore,
Accounting Officer.

BROADCASTING

ACCOUNT of the sum expended, in the year ended 31 March 1958, compared with the sum granted, for grants to and grants in aid of the British Broadcasting Corporation and the Independent Television Authority.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
BRITISH BROADCASTING CORPORATION HOME SERVICES (SOUND AND TELEVISION)	£	£	£	£
A.1.—Grant for General Purposes <i>Original</i> .. £25,000,000 <i>Supplementary</i> £700,000	25,700,000	25,200,000	500,000	—
A.2.—Grant for Civil Defence Expenditure	5,000	1,936	3,064	—
EXTERNAL SERVICES, &c.				
B.1.—Grant in Aid of Broadcasting Services <i>Original</i> .. £5,443,000 <i>Supplementary</i> £68,000	5,511,000	5,487,000	24,000	—
B.2.—Grant in Aid of Monitoring Services <i>Original</i> .. £492,000 <i>Supplementary</i> .. £8,000	500,000	500,000	—	—
B.3.—Additional Grant in Aid for Civil Defence Expenditure <i>Original</i> .. £55,000 <i>Supplementary</i> £22,000	77,000	67,000	10,000	—

EXPLANATION of the Causes of Variation between Expenditure and Grant

A.1.—The revenue from broadcast receiving licences, on which the grant is based, was over-estimated.

A.2.—Due mainly to delay by the British Broadcasting Corporation in settling accounts.

B.3.—Due mainly to delay in dismantling masts at Ottringham.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
INDEPENDENT TELEVISION AUTHORITY	£	£	£	£
C.—Independent Television Authority (Grant in Aid)				
Original .. £100,000				
Less Supplementary £100,000				
	—	—	—	—
GROSS TOTAL				
Original .. £31,095,000				
Supplementary £698,000				
	£31,793,000	31,255,936	537,064	—
<i>Deduct—</i>	Estimated	Realised		
Z.—Appropriations in Aid	—	—		
Original .. £246,000				
Supplementary .. £4,000				
	250,000	250,000		
NET TOTAL				
Original .. £30,849,000				
Supplementary £694,000				
	£31,543,000	31,005,936	Surplus to be surrendered <u>£537,064</u>	

Details of Receipts	Estimated	Realised
	£	£
Repayments by other Departments for services rendered in connection with monitoring services (Subhead B.2) :—		
Foreign Office (Class II, Vote 2)	150,000	150,000
Ministry of Defence	100,000	100,000
Total	<u>£250,000</u>	<u>250,000</u>

NOTES

Expenditure of £360,100 under Subhead A.1 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.

The expenditure under Subheads B.1 and B.2 is divisible between revenue and capital as follows :—

		Grant £	Expenditure £
B.1.—Revenue Expenditure	.. .. .	5,270,000	5,270,000
Capital Expenditure ..	.. .. .	241,000	217,000
		<u>£5,511,000</u>	<u>5,487,000</u>
B.2.—Revenue Expenditure	.. .. .	490,000	490,000
Capital Expenditure ..	.. .. .	10,000	10,000
		<u>£500,000</u>	<u>500,000</u>

30 September 1958.

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.

E. G. Compton,
Comptroller and Auditor General.

PUBLIC EDUCATION, SCOTLAND

ACCOUNT of the sum expended, in the year ended 31 March 1958, compared with the sum granted, for public education in Scotland, including grants in aid and other payments into the Education (Scotland) Fund ; for grants in aid and expenses in connection with the Royal Scottish Museum, Edinburgh ; for the education of Poles ; and for other educational services.

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£	s. d.	£	s. d.
ADMINISTRATION						
A.1.—Salaries, &c. ..	215,545	222,256 10 3	—		6,711 10 3	
A.2.—Travelling and Miscellaneous Expenses	6,040	7,627 9 1	—		1,587 9 1	
A.3.—Telephone, &c., Services	3,810	4,765 13 10	—		955 13 10	
INSPECTION						
B.1.—Salaries, &c.	169,845	192,295 15 7	—		22,450 15 7	
B.2.—Travelling and Miscellaneous Expenses	32,530	34,800 6 9	—		2,270 6 9	
PAYMENTS INTO THE EDUCATION (SCOTLAND) FUND						
C.1.—General Grant in Aid	47,537,842	47,533,871 - -	3,971 - -		—	
C.2.—Superannuation of Teachers (Grant in Aid)	3,559,000	3,558,073 - -	927 - -		—	
C.3.—Milk in Schools (Grant)	1,670,000	1,607,761 - -	62,239 - -		—	
THE ROYAL SCOTTISH MUSEUM, EDINBURGH						
D.1.—Salaries, &c. ..	66,031	69,947 - 2	—		3,916 - 2	

EXPLANATION of the Causes of Variation between Expenditure and Grant

A.1.—Excess due to increases in rates of remuneration ; partly offset by savings on vacancies and staff changes.

A.2.—Unforeseen staff changes resulting in additional expenditure on removals (£780) ; increased expenditure on travelling (£600) and on advertisements (£295).

A.3.—Excess due to increased charges.

B.1.—Excess mainly due to increases in rates of remuneration.

B.2.—Higher fares ; extended use of private cars ; more removals than expected ; additional staff (two) ; upgrading of certain staff resulted in payment of higher subsistence rates.

C.1 and C.2.—Expenditure represents final calculation of amounts payable in the year—see account appended.

C.3.—Mainly due to discounts received by education authorities.

D.1.—Excess mainly due to pay increases.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
THE ROYAL SCOTTISH MUSEUM, EDINBURGH — <i>contd.</i>	£	£ s. d.	£ s. d.	£ s. d.
D.2.—Travelling and Miscellaneous Expenses	4,110	4,136 9 3	—	26 9 3
D.3.—Purchase of Specimens, Books, &c. (Grant in Aid) ..	4,200	4,200 — —	—	—
D.4.—Purchases by Local Museums (Grant in Aid)	210	210 — —	—	—
OTHER SERVICES				
E.1.—Further Education and Training Scheme	5,500	5,031 5 —	468 15 —	—
E.2.—Temporary School Accommodation : Repayment Annuities	331,200	331,172 3 —	27 17 —	—
E.3.—Training of Disabled Persons	1,500	661 5 6	838 14 6	—
E.4.—Education of Poles	1,097	996 11 2	100 8 10	—
GROSS TOTAL .. £	53,608,460	53,577,805 9 7	68,572 15 4	37,918 4 11
	Estimated	Applied		
Z.—Appropriations in Aid	4,211,409	4,211,409 — —	Surplus to be surrendered	
NET TOTAL .. £	49,397,051	49,366,396 9 7	£30,654 10 5	

Receipts payable to Exchequer	Estimated	Realised
	£	£ s. d.
(i) Receipts of classes authorised to be used as Appropriations in Aid	4,211,409	4,217,837 — 1
(ii) Receipts of other classes	6,272	6,272 5 8
Total	£4,217,681	4,224,109 5 9
Appropriated in aid (Subhead Z)		4,211,409 — —
Payable separately to Exchequer		£12,700 5 9

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

E.3.—Fewer new awards than expected.

Details of Receipts	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid :—		
(1) Education (Scotland) Act, 1946, Superannuation (Miscellaneous Provisions) Act, 1948 and the Teachers (Superannuation) Act, 1956 :—		
Pension contributions (recovery from the Education (Scotland) Fund—see account appended) :—		
Teachers	1,996,628	1,996,628
Employers	1,982,596	1,982,596
(2) Education (Scotland) Act, 1946 :—		
(a) Educational Endowments :—		
Repayment of cost of advertisements (Subhead A.2 (c))	150	154
(b) Repayment of fees and expenses (Subhead A.2 (d)) ..	10	—
(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.2 (d)) ..	150	170
(4) Fees for examinations	225	55
(5) Annual payments by Education Authorities in respect of temporary school accommodation (Subhead E.2)	215,600	217,373
(6) Receipts in respect of services rendered in connection with the building of schools	15,000	20,000
(7) Miscellaneous receipts	1,050	861
Total	£4,211,409	4,217,837
(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 (a)

(a) Receipts were : principal, £5,515 -s. 1*d.*, interest £757 5*s.* 7*d.* The amount of the loan owing to the Exchequer at 31 March 1958 was £14,782 1*s.* 5*d.*

30 September 1958.

W. F. Arbuckle,
Accounting Officer.

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.

E. G. Compton,
Comptroller and Auditor General.

GRANT IN AID ACCOUNT, ROYAL SCOTTISH MUSEUM
(PURCHASE OF SPECIMENS, BOOKS, &C.)

Receipts	£	s.	d.	Payments	£	s.	d.
Balance, 1 April 1957	1,078	10	-	Expenditure, 1957-58	4,095	10	4*
Grant in Aid, 1957-58 (Subhead D.3)	4,200	-	-	Balance, 31 March 1958	1,182	19	8
	£5,278	10	-		£5,278	10	-

*Additional expenditure amounting to £263 for binding books and specifications of patents was borne on the Vote for Stationery and Printing (Class VII, Vote 9).

GRANT IN AID ACCOUNT, LOCAL MUSEUMS
(GRANTS TO LOCAL MUSEUMS AND ART GALLERIES)

Receipts	£	s.	d.	Payments	£	s.	d.
Balance, 1 April 1957	467	10	6	Expenditure, 1957-58	11	12	-
Grant in Aid, 1957-58 (Subhead D.4)	210	-	-	Balance, 31 March 1958	665	18	6
	£677	10	6		£677	10	6

30 September 1958.

W. F. Arbuckle,
Accounting Officer.

EDUCATION
ACCOUNT OF RECEIPTS AND PAYMENTS

	RECEIPTS	£	s.	d.
Balance, 1 April 1957		56,999	9	2
1. Grants from Vote of Parliament, 1957-58 (Class IV, Vote 14) :—				
(i) General Grant in Aid (Subhead C.1) :—				
Education (Scotland) Act, 1946 :—				
Section 69 (2) (a)		586,842	—	—
Section 69 (2) (b)		2,306,835	—	—
Section 69 (2) (c)		44,640,194	—	—
(ii) Superannuation of Teachers (Subhead C.2) :—				
Education (Scotland) Act, 1946, Section 69 (2) (d) ; Pensions (Increase) Act, 1944, Section 9 (d) ; Superannuation (Miscellaneous Provisions) Act, 1948, Section 2 (8) ; Pensions (Increase) Act, 1952, Section 4 (4) ; and Pensions (Increase) Act, 1956, Section 12 (2)				
		3,558,073	—	—
(iii) Milk in Schools (Subhead C.3) :—				
Education (Scotland) Act, 1946, Section 69 (5)				
		1,607,761	—	—
2. Superannuation Contributions :—				
Education (Scotland) Act, 1946, Section 69 (4) :—				
(i) Teachers' contributions		1,956,420	2	11
(ii) Employers' contributions		1,927,973	2	11*
3. Other Receipts :—				
Education (Scotland) Act, 1946, Section 69 (5) :—				
(i) Interest on Scottish Teachers' Superannuation Fund		56,549	16	8
(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		11,114	17	8†
(iii) School Meals Premises (Reimbursement of Minister of Works) (Scotland) Regulations, 1950		232	16	1
		£56,708,995	5	5

* Includes contributions by education authorities amounting to £1,742,654 8s. 4d.

† Includes receipts from local authorities amounting to £6,377 -s. 3d. Also includes an extra-statutory receipt of £548 4s. 10d. from a local authority in respect of a teacher who was compulsorily transferred to the Scottish Teachers' Superannuation Scheme from a local government superannuation scheme to which he had contributed for over 11 years. As it would not have been possible under existing statutory provisions for this teacher to have received any benefit in respect of this service either from the local government scheme or from the Scottish Teachers' Superannuation Scheme it was decided with Treasury approval (E.S. 31/26/07) that a payment should be made to the Education (Scotland) Fund representing the transfer value which would have been paid in respect of this teacher under the provisions of the Superannuation (Teaching and Local Government) (Scotland) Rules, 1951, if they had applied to the transfer. In addition compound interest at the rate of three per cent. on this amount was paid from the date of transfer. In consequence of this payment the service of this teacher which came under the local government superannuation scheme will be aggregated with his service under the Scottish Teachers' Superannuation Scheme in the calculation of his superannuation benefits under the latter scheme (E.S. 31/26/07).

(SCOTLAND) FUND

FOR THE YEAR ENDED 31 MARCH 1958

		PAYMENTS		£	s.	d.
1.	Education (Scotland) Act, 1946, Section 70, paragraphs :—					
	(1) Expenses of Certificate Examinations (Secondary Education)			35,365	2	9
	(2) Retiring allowances to teachers (including refund of contributions, pension increases, transfer values and other payments)			3,444,798	4	4‡
	(3) Grants in aid of retiring allowances to teachers			—		
	(4) Payments to Exchequer in respect of :—					
	(a) Teachers' superannuation contributions			1,996,628	—	—
	(b) Employers' superannuation contributions			1,982,596	—	—
	(5) 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 ..			1,473,575	15	3
	Regulations for the Preliminary Education, Training and Certification of Teachers for various grades of Schools (Scotland), 1931, as amended			392,277	7	7
	Supply of Teachers (Emergency Arrangements) (Scotland) Regulations, 1947			2,025	15	—
	Teachers (Special Recruitment) (Scotland) Regulations, 1952			270,686	7	9
	Residential Special Schools and Orphanages (Scotland) Grant Regulations, 1948			195,231	7	5
	Educational Development, Research and Services (Scotland) Grant Regulations, 1946			30,117	6	9§
	Regional Advisory Councils (Scotland) Grant Regulations, 1948			5,571	1	10
	Supplemental Allowances (Scottish Scholars at English Universities) Regulations, 1949, as amended			13,893	5	8
	Education (Scotland) Fund Bursaries Regulations, 1950 and 1957 ..			13,141	11	6
	Education (Scotland) Additional Grants Minute, 1941			286	13	2
	Education (Scotland) Teachers' Superannuation Grant Regulations, 1928			42,290	9	11
	Education Authorities (Scotland) Grant Regulations, 1948 to 1957 :—					
				£		
	In respect of :—					
	1951-52			51,863		
	1952-53			20,332		
	1953-54			110,185		
	1954-55			80,332		
	1955-56			86,500		
	1956-57			4,962,672		
	1957-58			40,657,875		
				45,969,759	—	—||
	Further Education (Voluntary Associations) (Scotland) Grant Regulations, 1952			104,555	2	—¶
	Education (Scotland) Miscellaneous Grants Regulations, 1948, as amended			659,238	12	6
	Balance, 31 March 1958			16,958	2	—
				£56,708,995	5	5ø

‡ The amount of the charge is net after crediting £236 13s. 6d. received for annuities (Education (Scotland) Act, 1946, Section 107) accrued in the year ended 31 December 1957 to grantees of disablement allowances who had attained the age of 65.

§ Includes £2,180 to the Commonwealth Institute in respect of expenditure incurred on the activities of the Institute in Scotland and of administrative and other expenses applicable thereto (this grant is additional to the grant in aid included in the Account of the Ministry of Education (Class IV, Vote 1)).

|| Includes £1,607,761 in respect of the Milk in Schools Scheme—see under Receipts *contra*.

¶ Grant is paid under these Regulations to the Scottish National Camps Association, Ltd. A theft at the Head Office of the Association resulted in the payment of additional grant amounting to £21 10s. The police were informed but the thief was not traced. Steps have been taken to prevent the recurrence of a similar incident.

ø Includes approximately £1,234,000 in respect of grant in aid of capital expenditure.

SECURITIES HELD AT 31 MARCH 1958 FOR THE SCOTTISH TEACHERS' SUPERANNUATION FUND

	Nominal Amount			Cost			Market Value, 31 March 1958		
	£	s.	d.	£	s.	d.	£	s.	d.
Consolidated Stock, 4 per cent., 1957, or after	314,603	13	4	254,752	11	4	225,728	2	7
Conversion Stock, 3½ per cent., 1961, or after	578,066	5	2	440,963	—	5	378,633	8	—
Treasury Stock, 2½ per cent., 1975, or after	450,720	5	2	450,720	5	2	219,726	2	5
War Stock, 3½ per cent.	356,153	12	—	343,571	13	4	232,390	4	6
Total .. £	1,699,543	15	8	1,490,007	10	3	1,056,477	17	6

NOTES

In connection with the provision of school meals premises, an extra-contractual payment (against claim of right) amounting to £148 was made by the Ministry of Works to a contractor for prolongation of contract through delay in the supply of equipment by the Ministry ; settlement was approved under powers delegated to the Ministry by the Treasury.

An overpayment, amounting to £13, in respect of maintenance allowance paid under the Supplemental Allowances (Scottish Scholars at English Universities) Regulations, 1949, has been written off with Treasury authority (SS.12/80/01B).

EDUCATION (SCOTLAND) ACTS 1939-56

The credit balance in the Teachers Superannuation Account kept in accordance with the Fourth Schedule to the Education (Scotland) Act, 1946, is estimated to have been approximately £86 m. at 31 March 1958. Under Section 103 (2) of the 1946 Act, as amended by Section 29 (1) of the Teachers (Superannuation) Act, 1956, future deficiencies, as ascertained from quinquennial inquiries, will be met by the payment of supplementary contributions by the employers.

W. F. Arbuckle,
Accounting Officer.

30 September 1958.

NATIONAL GALLERIES, SCOTLAND

ACCOUNT of the sum expended, in the year ended 31 March 1958, 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.	34,826	34,670 5 7	155 14 5	—		
B.—Travelling and Miscellaneous Expenses	4,815	3,345 4 4	1,469 15 8	—		
C.—Purchase of Pictures, Prints, Drawings and Other Exhibits (National Gallery) (Grant in Aid)	2,500	2,500 — —	—	—		
D.—Purchase of Portraits (Scottish National Portrait Gallery) (Grant in Aid)	300	300 — —	—	—		
GROSS TOTAL	42,441	40,815 9 11	1,625 10 1	—		
<i>Deduct—</i>	<i>Estimated</i>	<i>Applied</i>				
Z.—Appropriations in Aid	2,690	2,690 — —				
NET TOTAL	39,751	38,125 9 11	Surplus to be surrendered £1,625 10 1			

Receipts payable to Exchequer	Estimated	Realised
	£	£ s. d.
Receipts authorised to be used as Appropriations in Aid	2,690	2,916 5 6
Appropriated in aid (Subhead Z)		2,690 — —
Payable separately to Exchequer		£226 5 6

EXPLANATION of the Causes of Variation between Expenditure and Grant

B.—Savings mainly on printing catalogues (£866) and framing, labelling and mounting (£399).

Details of Receipts	Estimated	Realised
	£	£
Proceeds of sales of publications, &c.	450	676
Contribution from the National Museum of Antiquities of Scotland Vote in respect of the remuneration of jointly employed staff	2,240	2,240
Total	£2,690	2,916

(75078)

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GRANT IN AID ACCOUNTS

	Purchase of Pictures, Prints, Drawings and Other Exhibits (National Gallery)	Purchase of Portraits (Scottish National Portrait Gallery)
Balances, 1 April 1957	£ s. d. 26 4 5	£ s. d. 100 11 8
Grants in Aid, 1957-58 (Subheads C and D respectively)	2,500 - -	300 - -
Totals	2,526 4 5	400 11 8
<i>Deduct—</i> Expenditure, 1957-58	24 15 9	301 15 -
Balances, 31 March 1958	2,501 8 8	98 16 8

D. Baxandall,
Accounting Officer.

20 August 1958.

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.

E. G. Compton,
Comptroller and Auditor General.

NATIONAL MUSEUM OF ANTIQUITIES OF SCOTLAND

ACCOUNT of the sum expended, in the year ended 31 March 1958, 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.	15,142	15,202 17 11	—	60 17 11
B.—Travelling and Miscellaneous Expenses	1,190	942 2 10	247 17 2	—
C.—Purchases and Acquisitions (Grant in Aid)	2,500	1,500 - -	1,000 - -	—
GROSS TOTAL . . . £	18,832	17,645 - 9	1,247 17 2	60 17 11
	<u>Estimated</u>	<u>Applied</u>		
<i>Deduct—</i> Z.—Appropriations in Aid	70	70 - -	Surplus to be surrendered	
NET TOTAL . . . £	18,762	17,575 - 9	£1,186 19 3	

Receipts payable to Exchequer	Estimated	Realised
	£	£ s. d.
Receipts authorised to be used as Appropriations in Aid	70	86 4 -
Appropriated in aid (Subhead Z)		70 -
Payable separately to Exchequer		<u>£16 4 -</u>

EXPLANATION of the Causes of Variation between Expenditure and Grant

B.—Savings on travelling and subsistence expenses (£80) and printing of catalogues, &c. (£153).

C.—The £1,000 special grant for the purchase of Scottish coins from the Lockett coin collection was not required for the first part of the sale of these coins. The second part of the sale will be held in 1959-60 and a revote of the special grant will be requested for that year.

Details of Receipts	Estimated	Realised
	£	£
Proceeds of sales of publications, &c.	70	86

GRANT IN AID ACCOUNT (PURCHASES AND ACQUISITIONS)

Receipts				Payments			
	£	s.	d.		£	s.	d.
Balance, 1 April 1957 ..	1,272	-	5	Expenditure, 1957-58 ..	2,117	9	7
Grant in Aid, 1957-58 (Subhead C)	1,500	-	-	Balance, 31 March 1958 ..	654	10	10
	<u>£2,772</u>	-	5		<u>£2,772</u>	-	5

Robert B. K. Stevenson,
Accounting Officer.

4 September 1958.

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.

E. G. Compton,
Comptroller and Auditor General.

NATIONAL LIBRARY, SCOTLAND

ACCOUNT of the sum expended, in the year ended 31 March 1958, 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.	£ s. d.	£ s. d.
A.—Salaries, &c.	55,338	53,085 10 4	2,252 9 8	—	—	—
B.—Travelling and Miscellaneous Expenses	1,705	1,319 15 1	385 4 11	—	—	—
C.—Purchase of Books (Grant in Aid)	1,000	1,000 — —	—	—	—	—
D.—Expenses of Copyright Agency	1,600	1,515 5 4	84 14 8	—	—	—
E.—Telegraph and Telephone Services	420	483 1 6	—	—	63 1 6	—
GROSS TOTAL	60,063	57,403 12 3	2,722 9 3	63 1 6	63 1 6	—
<i>Deduct—</i>	<i>Estimated</i>	<i>Applied</i>				
Z.—Appropriations in Aid	5,017	5,017 — —				
NET TOTAL	55,046	52,386 12 3	Surplus to be surrendered			
			£2,659 7 9			

Receipts payable to Exchequer	Estimated	Realised
	£	£ s. d.
Receipts authorised to be used as Appropriations in Aid	5,017	5,018 18 8
Appropriated in aid (Subhead Z)		5,017 — —
Payable separately to Exchequer		£1 18 8

The receipts consist mainly of income from the investments of the Endowment Fund.

EXPLANATION of the Causes of Variation between Expenditure and Grant

B.—Due to savings on uniforms, window cleaning, carriage and miscellaneous expenses, partly offset by excess expenditure on travelling (£42).

D.—Saving due to the expenditure in general not being as high as the agency anticipated.

E.—Excess due to increase in number of calls, cost of calls, telephone rental, &c.

GRANT IN AID ACCOUNT (PURCHASE OF BOOKS)

Receipts			Payments		
	£	s. d.		£	s. d.
Balance, 1 April 1957	2	12 8	Expenditure on Subscriptions, &c. .	1,146	- 8
Grant in Aid, 1957-58 (Subhead C)	1,000	- -			
Refund of Bank Charges	6	3 -			
Refund of Commission	26	1 6			
Refund of Postages	13	6 -			
Friends of the National Libraries (final payment towards purchase of Bute Collection)	100	- -	Balance, 31 March 1958	2	2 6
	<u>£1,148</u>	<u>3 2</u>		<u>£1,148</u>	<u>3 2</u>

W. Beattie,
Accounting Officer.

28 May 1958.

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.

E. G. Compton,
Comptroller and Auditor General.

CIVIL ACCOUNTS,
1957—58

CLASS V

HEALTH, HOUSING AND LOCAL GOVERNMENT

CLASS V

HEALTH, HOUSING AND LOCAL GOVERNMENT

SUMMARY

Page	No. of Vote	SERVICE	Estimated Gross Expenditure	Authorised Appropriations in Aid	Supply Grant	Actual Gross Expenditure
			£	£	£	£ s. d.
266	1	Ministry of Housing and Local Government	22,548,640	669,000	21,879,640	21,712,375 7 10
273	2	Housing, England and Wales	66,285,960	2,392,240	63,893,720	66,139,637 4 6
279	3	Exchequer Grants to Local Revenues, England and Wales	89,768,000	—	89,768,000	89,674,035 — —
280	4	Ministry of Health	32,444,760	4,277,000	28,167,760	31,887,404 7 3
286	5	National Health Service, England and Wales	578,294,455	92,989,370	485,305,085	572,803,314 10 5
304	6	Medical Research Council	2,813,175	175	2,813,000	2,813,175 — —
309	7	Registrar General's Office	730,998	323,765	407,233	723,680 8 2
311	8	Central Land Board	129,700	1,200	128,500	125,190 17 2
313	9	War Damage Commission	709,500	78,000	631,500	702,349 14 7
315	10	Department of Health for Scotland ..	6,096,470	606,000	5,490,470	5,458,152 13 —
320	11	National Health Service, Scotland	71,032,680	11,006,800	60,025,880	70,469,008 2 4
331	12	Housing, Scotland	15,749,500	376,720	15,372,780	15,711,155 1 —
337	13	Exchequer Grants to Local Revenues, Scotland	14,975,000	—	14,975,000	14,941,398 — —
338	14	Registrar General's Office, Scotland ..	67,900	10,600	57,300	66,034 9 —
		Total£	901,646,738	112,730,870	788,915,868	893,226,910 15 3

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	669,000	- -	21,043,375	7 10	836,264	12 2	—	—	836,264	12 2	136,838	10 10
2	2,392,240	- -	63,747,397	4 6	146,322	15 6	—	—	146,322	15 6	2,760,678	12 1
3	—	—	89,674,035	- -	93,965	- -	—	—	93,965	- -	—	—
4	4,077,735	17 2	27,809,668	10 1	557,355	12 9	199,264	2 10	358,091	9 11	36,322	10 2
5	92,357,341	11 1	480,445,972	19 4	5,491,140	9 7	632,028	8 11	4,859,112	- 8	641,976	11 2
6	175	- -	2,813,000	- -	—	—	—	—	—	—	—	—
7	323,571	17 8	400,108	10 6	7,317	11 10	193	2 4	7,124	9 6	—	—
8	845	7 -	124,345	10 2	4,509	2 10	354	13 -	4,154	9 10	—	—
9	77,916	18 3	624,432	16 4	7,150	5 5	83	1 9	7,067	3 8	—	—
10	489,119	8 6	4,969,033	4 6	638,317	7 -	116,880	11 6	521,436	15 6	3,479	13 9
11	11,006,800	- -	59,462,208	2 4	563,671	17 8	—	—	563,671	17 8	59,521	17 2
12	376,720	- -	15,334,435	1 -	38,344	19 -	—	—	38,344	19 -	96,881	3 6
13	—	—	14,941,398	- -	33,602	- -	—	—	33,602	- -	—	—
14	10,600	- -	55,434	9 -	1,865	11 -	—	—	1,865	11 -	319	9 7
	111,782,065	19 8	781,444,844	15 7	8,419,827	4 9	948,804	- 4			3,736,018	8 3
Total amount to be surrendered£									7,471,023	4 5		

MINISTRY OF HOUSING AND LOCAL GOVERNMENT

ACCOUNT of the sum expended, in the year ended 31 March 1958, compared with the sum granted, for the salaries and expenses of the Office of the Minister of Housing and Local Government and Minister for Welsh Affairs, and the salary and expenses of the Minister of State for Welsh Affairs; the salaries and expenses of Rent Control Tribunals, Local Valuation Panels and Courts, the Local Government Commissions for England and Wales, and the National Parks Commission; grants and other expenses in connection with water supply, sewerage, coast protection, flood emergency, abating the pollution of the air, and certain civil defence services; grants and other payments in connection with planning and redevelopment, town development, new towns, national parks, &c.; a contribution to the Ironstone Restoration Fund; and sundry other services.

SUMMARY

Service	Grant	Expenditure		Expenditure compared with Grant			
				Less than Granted		More than Granted	
	£	£	s.	d.	£	s.	d.
A.—Administration							
<i>Original</i> .. £3,862,555							
<i>Supplementary</i> .. £7,590							
	3,870,145	3,769,350	7	4	100,794	12	8
B.—Water Supply and Sewerage	980,000	963,623	5	—	16,376	15	—
C.—Coast Protection, &c.							
<i>Original</i> .. £823,500							
<i>Less Supplementary</i> £60,000							
	763,500	649,834	1	10	113,665	18	2
D.—Planning, Development, &c.							
<i>Original</i> .. £16,173,205							
<i>Supplementary</i> £170,420							
	16,343,625	15,750,711	1	5	592,913	18	7
E.—Civil Defence Services							
<i>Original</i> .. £247,000							
<i>Supplementary</i> £71,000							
	318,000	313,878	19	8	4,121	—	4

SUMMARY—*contd.*

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£ s. d.	£ s. d.	£ s. d.
F.—Other Services				
Original ..	£462,370			
Less Supplementary	£189,000			
	273,370	264,977 12 7	8,392 7 5	—
GROSS TOTAL				
Original ..	£22,548,630			
Supplementary ..	£10			
	£22,548,640	21,712,375 7 10	836,264 12 2	—
<i>Deduct—</i>	Estimated	Applied		
Z.—Appropriations in Aid	669,000	669,000 - -		
NET TOTAL				
Original ..	£21,879,630			
Supplementary ..	£10			
	£21,879,640	21,043,375 7 10		
			Surplus to be surrendered £836,264 12 2	

Receipts payable to Exchequer		Estimated	Realised
		£	£ s. d.
(i) Receipts of classes authorised to be used as Appropriations in Aid		669,000	694,303 3 9
(ii) Receipts of other classes		50,000	111,535 7 1
	Total	£719,000	805,838 10 10
Appropriated in aid (Subhead Z)			669,000 - -
	Payable separately to Exchequer		£136,838 10 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.
ADMINISTRATION				
A.1.—Salaries, &c. ..	3,028,370	3,036,519 15 -	—	8,149 15 -
A.2.—Travelling, &c. ..	197,750	175,633 1 -	22,116 19 -	—
A.3.—Special Inquiries and Services ..	21,350	19,357 8 7	1,992 11 5	—

EXPLANATION of the Causes of Variation between Expenditure and Grant

A.2.—Provision for payments to staff transferred and for the travelling expenses of technical officers was not wholly 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.	£ s. d.	£ s. d.	
ADMINISTRATION—<i>contd.</i>						
A.4.—Rent Control Tribunals						
Original ..	£95,120					
Supplementary	£12,330					
	107,450	104,843 - 10	2,606 19 2		—	
A.5.—Local Valuation Panels and Courts	409,000	328,585 15 5	80,414 4 7		—	
A.6.—Payments to Claimants in respect of Professional Assistance						
Original ..	£13,000					
Supplementary ..	£8,000					
	21,000	19,697 18 5	1,302 1 7		—	
A.7.—Telegraph and Telephone Services						
Original ..	£75,165					
Less Supplementary	£12,760					
	62,405	61,422 17 6	982 2 6		—	
A.8.—Incidental Expenses	22,800	23,290 10 7	—		490 10 7	
A.9.—Local Government Commission for England						
Supplementary	10	—	10 - -		—	
A.10.—Local Government Commission for Wales						
Supplementary	10	—	10 - -		—	
WATER SUPPLY AND SEWERAGE						
B.1.—Grants under the Rural Water Supplies and Sewerage Acts, 1944 to 1955	510,000	555,252 5 -	—		45,252 5 -	
B.2.—Grants in respect of Water and Sewerage Services in Development Areas ..	470,000	408,371 - -	61,629 - -		—	

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

A.5.—Fewer courts were held than was envisaged and staffing remained below authorised complement.

B.2.—The rate of progress on one large scheme 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						
<i>Original</i> ..	£685,000					
<i>Less Supplementary</i>	£60,000					
	625,000	524,490 - -	100,510 - -			
C.2.—Flood Emergency Services						
	138,500	125,344 1 10	13,155 18 2			
PLANNING, DEVELOPMENT, &C.						
D.1.—Grants to Local Authorities under the Town and Country Planning Act, 1947						
<i>Original</i> ..	£764,000					
<i>Supplementary</i> ..	£4,000					
	768,000	750,828 - -	17,172 - -			
D.2.—Annuities under the Town and Country Planning Act, 1954						
<i>Original</i> ..	£4,800,000					
<i>Less Supplementary</i>	£198,580					
	4,601,420	4,601,419 3 7	16 5			
D.3.—Compensation Payments under the Town and Country Planning Act, 1954						
<i>Original</i> ..	£10,250,000					
<i>Supplementary</i>	£495,000					
	10,745,000	10,282,269 17 2	462,730 2 10			
D.4.—Grants to Local Authorities under the Town Development Act, 1952						
<i>Original</i> ..	£300,000					
<i>Less Supplementary</i>	£127,000					
	173,000	61,000 - -	112,000 - -			

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

C.1.—Fewer schemes were approved than was envisaged.

D.3.—The actual average amount of compensation per claim was less than the figure on which the Estimate was based.

D.4.—Progress on schemes already started and on those under consideration was slow with the result that some expected claims for grant did not mature within the financial year.

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

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
PLANNING, DEVELOPMENT, &c.— <i>contd.</i>	£	£ s. d.	£	s. d.	£	s. d.
D.5.—Grants to Develop- ment Corporations	15,525	15,524 13 1		6 11	—	
D.6.—National Parks Commission ..	32,920	33,314 - 4	—		394 - 4	
D.7.—Grants to Local Authorities under the National Parks and Access to the Countryside Act, 1949						
<i>Original</i> .. £10,750						
<i>Less Supplementary</i> £3,000						
	7,750	6,355 7 3	1,394 12 9		—	
D.8.—Acquisition and Management of Land under the National Parks and Access to the Countryside Act, 1949	10	—	10 - -		—	
CIVIL DEFENCE SERVICES						
E.1.—Capital Expenditure of the Minister						
<i>Original</i> .. £33,000						
<i>Supplementary</i> £14,000						
	47,000	47,527 18 4	—		527 18 4	
E.2.—Current Expendi- ture of the Minister	39,000	35,153 6 3	3,846 13 9		—	
E.3.—Grants to Local Authorities, &c.						
<i>Original</i> .. £175,000						
<i>Supplementary</i> £57,000						
	232,000	231,197 15 1	802 4 11		—	
OTHER SERVICES						
F.1.—Contribution to the Ironstone Restora- tion Fund ..	46,000	44,588 17 5	1,411 2 7		—	
F.2.—Payments under the Requisitioned Land and War Works Act, 1945						
<i>Original</i> .. £400,000						
<i>Less Supplementary</i> £180,000						
	220,000	217,351 1 4	2,648 18 8		—	

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.
OTHER SERVICES—<i>contd.</i>						
F.3.—Grants in respect of Services (other than Water and Sewerage) in Development Areas ..	10	—	10	—	—	—
F.4.—Grants to Local Authorities under the Clean Air Act, 1956 <i>Original</i> .. £10,000 <i>Less Supplementary</i> £9,000	1,000	—	1,000	—	—	—
F.5.—Miscellaneous ..	6,360	3,037 13 10	3,322	6 2	—	—
	<u>Estimated</u>	<u>Applied</u>				
Z.—Appropriations in Aid	669,000	669,000 — —	—	—	—	—

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

F.4.—Provision was made for grants which, in the event, were not paid in the financial year.

F.5.—The incidence of payments on remanet services is unpredictable.

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	650,000	671,601
Repayment from Redemption Annuities Account of cost of staff employed on work arising from the Tithe Act, 1936	640	692
Recoveries towards the cost of public inquiries	13,000	13,316
Recovery from the Ironstone Restoration Fund of administrative expenses incurred by the Ministry	1,180	993
Repayment from Ministry of Power in respect of 14 loaned staff	2,025	4,647
Miscellaneous receipts	2,155	3,054
Total	£669,000	694,303
(ii) Receipts of other classes :—		
Recoveries under the Town and Country Planning Act, 1954, of certain grants and payments of compensation made under Parts II and IV of that Act and under Section 59 of the Town and Country Planning Act, 1947	50,000	110,715
Sale of transcripts of evidence at a public inquiry	—	820
Total	£50,000	111,535

NOTES

	£
1. Subhead D.1.—Includes an extra-statutory payment of grant towards the loss borne by an authority in meeting in full compensation to an owner in respect of the acquisition of a property which was subject to a building preservation order the terms of which inequitably reduced the compensation statutorily payable (SS.64/282/01)	182
2. Recovery under the Town and Country Planning Act, 1954, was remitted in 13 cases to the extent that income tax had been effectively borne on the interest element in the payment for war damaged land made under Section 59 of the Town and Country Planning Act, 1947, under an arrangement relating to recovery from those developers who were recipients of the original payment or were indemnified against recovery by the recipients (GS.337/012)	3,944
3. Two amounts, £25,533 and £1,342, originally paid for war damaged land and recoverable under Section 29 of the Town and Country Planning Act, 1954, when new development took place, were written off as claims abandoned (SS.80/02)	26,875
4. The following losses have been incurred :—	
Subhead A.2.—An overpayment of subsistence allowances written off on grounds of hardship (ED.102/423/01)	20
Subhead D.3.—An excess payment where recovery was not practicable (SS.64/104/01)	57
Subheads E.1 and E.3.—Civil Defence equipment mislaid or stolen (Subhead E.1.—three cases, £463 ; Subhead E.3.—eight cases, £56) (Treasury authority has been obtained where necessary)	519

E. A. Sharp,
Accounting Officer.

29 September 1958.

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.

E. G. Compton,
Comptroller and Auditor General.

HOUSING, ENGLAND AND WALES

ACCOUNT of the sum expended, in the year ended 31 March 1958, compared with the sum granted, for grants and other payments in respect of the provision, reconditioning, maintenance and improvement of housing accommodation, and 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.
A.—Permanent Housing							
Original ..	£53,912,050						
Supplementary	£117,000						
	54,029,050	53,956,821	8	4	72,228	11	8
B.—Temporary Housing							
Original ..	£7,015,060						
Supplementary	£362,250						
	7,377,310	7,371,143	17	11	6,166	2	1
C.—Emergency Housing							
Original ..	£5,221,620						
Less Supplementary	£362,000						
	4,859,620	4,792,170	6	2	67,449	13	10
D.—Other Services							
Original ..	£2,990						
Supplementary	£16,990						
	19,980	19,501	12	1	478	7	11
GROSS TOTAL							
Original ..	£66,151,720						
Supplementary	£134,240						
	£66,285,960	66,139,637	4	6	146,322	15	6
Deduct—							
Z.—Appropriations in Aid							
Original ..	£2,258,010						
Supplementary	£134,230						
	2,392,240	2,392,240	—	—			
NET TOTAL							
Original ..	£63,893,710						
Supplementary ..	£10						
	£63,893,720	63,747,397	4	6	Surplus to be surrendered £146,322 15 6		

Receipts payable to the Exchequer

	Estimated	Realised	
	£	£	s. d.
(i) Receipts of classes authorised to be used as Appropriations in Aid	2,392,240	2,648,032	19 8
(ii) Receipts of other classes	63,000	2,504,885	12 5
Total	£2,455,240	5,152,918	12 1
Appropriated in aid (Subhead Z)		2,392,240	— —
Payable separately to Exchequer		£2,760,678	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.
PERMANENT HOUSING						
A.1.—Annual Grants towards Housing Expenses under Superseded Housing Legislation <i>Original</i> .. £10,885,450 <i>Supplementary</i> £197,000	11,082,450	11,045,880 14 2	36,569	5 10	—	—
A.2.—Annual Grants towards Housing Expenses under the Housing (Financial Provisions) Act, 1938 (as amended)	57,000	54,923 — —	2,077	— —	—	—
A.3.—Annual Grants towards Housing Expenses under the Housing (Financial and Miscellaneous Provisions) Act, 1946 (as amended) <i>Original</i> .. £39,680,000 <i>Supplementary</i> £821,000	40,501,000	40,479,271 4 —	21,728	16 —	—	—
A.4.—Annual Grants towards Housing Expenses under the Housing Act, 1949 (as amended) <i>Original</i> .. £1,000,000 <i>Less Supplementary</i> £60,000	940,000	939,890 4 2	109	15 10	—	—
A.5.—Annual Grants towards Housing Expenses under the Housing Subsidies Act, 1956 <i>Original</i> .. £1,815,060 <i>Less Supplementary</i> £833,000	982,060	972,021 10 —	10,038	10 —	—	—

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.	
PERMANENT HOUSING <i>—contd.</i>						
A.6.—Annual Grants to- wards Housing Ex- penses under the New Towns Act, 1946, and the Town Development Act, 1952						
<i>Original</i> .. £474,500						
<i>Less Supplementary</i> £13,000						
	461,500	460,334 16 -	1,165 4 -			
A.7.—Capital Grants for New-tradition Houses						
<i>Original</i> £40						
<i>Supplementary</i> .. £5,000						
	5,040	4,500 - -	540 - -			
TEMPORARY HOUSING						
B.1.—Annuities and other Payments in respect of Temporary Housing	6,396,100	6,396,080 5 -	19 15 -			
B.2.—Grants and other Payments in respect of Temporary Housing Accom- modation						
<i>Original</i> .. £195,710						
<i>Supplementary</i> £389,000						
	584,710	579,259 13 5	5,450 6 7			
B.3.—Grants in respect of measures to remedy defects in Tem- porary Houses						
<i>Original</i> £4,750						
<i>Supplementary</i> .. £5,250						
	10,000	9,567 1 10	432 18 2			
B.4.—Grants in respect of Houses retained for use pending demo- lition						
<i>Original</i> .. £418,500						
<i>Less Supplementary</i> £32,000						
	386,500	386,236 17 8	263 2 4			

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.
EMERGENCY HOUSING							
C.1.—Requisitioned Houses and Camps							
<i>Original</i> ..	£378,000						
<i>Supplementary</i>	£528,000						
	906,000	842,460	8	—	63,539	12	—
C.2.—Grants under the Requisitioned Houses and Housing (Amendment) Act, 1955							
<i>Original</i> ..	£4,843,620						
<i>Less Supplementary</i>	£890,000						
	3,953,620	3,949,709	18	2	3,910	1	10
OTHER SERVICES							
D.1.—Losses on Premature Repayment of Housing Loans ..							
	20	—			20	—	—
D.2.—Grants towards the Cost of providing Hostels							
	2,910	2,868	—	—	42	—	—
D.3.—Grants towards Housing Experiments							
<i>Original</i> ..	£30						
<i>Supplementary</i>	£13,760						
	13,790	13,770	9	8	19	10	4
D.4.—Miscellaneous							
<i>Original</i> ..	£30						
<i>Supplementary</i> ..	£3,230						
	3,260	2,863	2	5	396	17	7
Z.—Appropriations in Aid							
<i>Original</i> ..	£2,258,010						
<i>Supplementary</i>	£134,230						
	2,392,240	2,392,240	—	—	—	—	—

Details of Receipts	Estimated	Realised
(i) Receipts of classes authorised to be used as Appropriations in Aid :—	£	£
Recoveries from local authorities under the Housing Subsidies Act, 1956	64,000	30,654 (a)
Receipts from local authorities under Section 3 of the Housing (Temporary Accommodation) Act, 1944	1,834,000	1,853,273
Receipts from local authorities under Section 12 of the Housing (Financial and Miscellaneous Provisions) Act, 1946	2,010	15,535 (b)
Recoveries in respect of emergency housing services	492,230	748,571 (c)
Total	£2,392,240	2,648,033
(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	43,000	44,084 (d)
Repayment in respect of loan to the North Eastern Housing Association, Ltd.	20,000	19,524 (e)
Sums received from local authorities in respect of the purchase of temporary houses	—	2,328,550
Refunds of grants :—	£	
Housing (Rural Workers) Acts, 1926-42	592	
Housing Act, 1949	85,656	86,248
Sums received from the sale and disposal of installations and equipment in connection with the emergency housing service	—	19,014
Refund of insurance value of damaged temporary houses	—	7,253
Receipt from a local authority in respect of adaptations to requisitioned properties subsequently purchased by them	—	200
Miscellaneous	—	13
Total	£63,000	2,504,886

(a) The data from importing authorities needed for claiming against exporting authorities was received too late for full claims to be made.

(b) The increase arose partly from the proceeds of sales of materials from demolished buildings and partly as a result of the reassessment of contributions from certain local authorities.

(c) The estimate assumed that camps would be vacated at a faster rate than in fact proved possible.

(d) Receipts were as under :—

	£	s.	d.
Principal	12,213	3	—
Interest	31,871	7	7
Total	£44,084	10	7

(e) Receipts were as under :—

Principal	6,265	2	5
Interest	13,258	15	3
Total	£19,523	17	8

LOANS OUTSTANDING AT 31 MARCH 1958

	£	s.	d.
(1) Loans from the Special Areas Fund—North Eastern Housing Association, Ltd.	831,791	7	2
(2) Loans made by the Ministry to the North Eastern Housing Association, Ltd.—War Requirements Scheme	525,641	18	5
Total	£1,357,433	5	7

NOTES ON SUBHEADS

A.3 and A.6.—These subheads include extra-statutory payments amounting to £704 10s. to a Development Corporation on account of contributions promised under Sections 1 and 2 of the Housing (Financial and Miscellaneous Provisions) Act, 1946, and grant in lieu of rate fund contributions for 19 houses which, owing to their being used as hostel accommodation from the date of completion until conversion for family occupation, failed to meet the requirements of Section 1 of the Act of 1946.

Annual contributions of £313 10s. under the Act and £104 10s. in lieu of rate fund contributions will be paid until the year 2009-10 (LB.52/31/012).

C.1.—This subhead includes an *ex gratia* payment of £1,357 in respect of personal injuries caused by an accident in requisitioned premises (SS.104/6/01C).

C.2.—This subhead includes extra-statutory payments amounting to £2,923 in respect of emergency housing accommodation taken by agreement before 30 November 1954 and £14,825 in respect of halfway houses owned by the London County Council (SS.6/125/02).

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 under 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 under Subhead Z. A decision to grant an abatement may have retrospective effect to the date on which the houses were completed, in which case a payment is made to the authority and charged to Subhead B.2 ;
- (c) for a payment by the Minister in extreme cases of abnormal site costs—these payments are chargeable to Subhead B.2, and an amount of £145 has been paid within the year.

The financial effect of the abatements allowed in England and Wales under paragraph (b) above is as follows :—

	For the period ended 31 March 1957	For the year ended 31 March 1958
	£	£
Total amount receivable by the Minister if no abatements allowed under paragraph (b) above	29,095,905	2,726,186
Amount received and brought to account under Subhead Z ..	22,492,500	1,853,273
	6,603,405	872,913
Refunds of amounts overpaid by local authorities in previous years (charged to Subhead B.2)	724,049	416,293
Total amount of the abatements	£7,327,454	1,289,206
Amount of the abatement for high site costs	6,048,346	898,568
Amount of the abatement for high running costs	1,279,108	390,638
	£7,327,454	1,289,206

E. A. Sharp,
Accounting Officer.

29 September 1958.

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.

E. G. Compton,
Comptroller and Auditor General.

EXCHEQUER GRANTS TO LOCAL REVENUES, ENGLAND AND WALES

ACCOUNT of the sum expended, in the year ended 31 March 1958, 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
	£	£	£	£
Exchequer Grants to Local Authorities	89,768,000	89,674,035	93,965	—
			} Surplus to be surrendered <u>£93,965</u>	

E. A. Sharp,
Accounting Officer.

29 September 1958.

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.

E. G. Compton,
Comptroller and Auditor General.

MINISTRY OF HEALTH

ACCOUNT of the sum expended, in the year ended 31 March 1958, compared with the sum granted, for the salaries and expenses of the Ministry of Health and the Board of Control ; expenses in connection with welfare food services and food hygiene ; expenditure on the Polish health services ; port health administration ; residential accommodation for the aged, infirm, &c. ; purchases on repayment for other Government Departments ; and sundry other services, including a subscription to 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 .. £2,867,460						
Supplementary £36,050						
	2,903,510	2,862,565 7 8	40,944 12 4			
E.—Welfare Food Services						
Original .. £27,309,345						
Less Supplementary £235,800						
	27,073,545	26,702,345 5 6	371,199 14 6			
F.—Polish Health Services						
Original .. £279,610						
Supplementary .. £267,443 13 9						
	279,610	267,443 13 9	12,166 6 3			
G.—Other Services						
Original .. £1,975,350						
Supplementary £54,600						
	2,029,950	1,899,546 9 4	130,403 10 8			
WELSH BOARD OF HEALTH						
L-O.—Administration ..	144,645	141,949 1 3	2,695 18 9			
P.—Other Services ..	13,500	13,554 9 9			54 9 9	
GROSS TOTAL						
Original .. £32,589,910						
Less Supplementary £145,150						
	£32,444,760	31,887,404 7 3	557,410 2 6		54 9 9	
Deduct—	Estimated	Realised	Surplus of Gross Estimate over Expenditure			
Z.—Appropriations in Aid			£557,355 12 9			
Original .. £4,827,300						
Less Supplementary £550,300			Deficiency of Appropriations in Aid realised			
	4,277,000	4,077,735 17 2	£199,264 2 10			
NET TOTAL			Net Surplus to be surrendered			
Original .. £27,762,610			£358,091 9 11			
Supplementary £405,150						
	£28,167,760	27,809,668 10 1				
			Estimated	Realised		
			£	£	s. d.	
Receipts payable to Exchequer			35,000	36,322	10 2	

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.	
MINISTRY OF HEALTH						
ADMINISTRATION						
A.1.—Salaries, &c.						
Original .. £2,385,200						
Supplementary £69,800						
	2,455,000	2,438,795 14 6	16,204 5 6	—		
A.2.—Part-time Regional Medical and Dental Staff						
Original .. £135,650						
Less Supplementary £19,750						
	115,900	108,678 2 6	7,221 17 6	—		
A.3.—Repayment of Staff Costs, &c. ..	32,800	28,600 — —	4,200 — —	—		
B.—Travelling, &c.						
Original .. £149,000						
Less Supplementary £14,000						
	135,000	128,552 17 10	6,447 2 2	—		
C.1.—Special Inquiries and Services ..	7,700	8,658 2 —	—	958 2 —		
C.2.—Medical and Dental Referee Services—General Expenses	45,950	36,041 3 11	9,908 16 1	—		
C.3.—Board of Control ..	50,460	52,396 — 9	—	1,936 — 9		
D.1.—Incidental Expenses	14,500	15,299 16 1	—	799 16 1		
D.2.—Telegraph and Telephone Services	46,200	45,543 10 1	656 9 11	—		
WELFARE FOOD SERVICES						
E.1.—National Milk Scheme						
Original .. £20,550,000						
Supplementary £1,150,000						
	21,700,000	21,405,491 14 9	294,508 5 3	—		

EXPLANATION of the Causes of Variation between Expenditure and Grant

A.2.—Fewer references than expected were received.

A.3.—Saving due to the contraction of the common services provided.

C.1.—Excess due to (a) increased expenditure by the Pharmaceutical Society on sampling (£690) and (b) payments on other special services being greater than expected (£940); offset by reduced expenditure on departmental committees (£415) and on medical interviewing committees (£257).

C.2.—The number of sessions required was less than expected.

E.1.—Saving mainly due to underadvances to the Milk Marketing Board during the year, adjusted during 1958-59, partly offset by payments by the Board to retailers being greater 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.	£ s. d.	
MINISTRY OF HEALTH—<i>contd.</i>						
WELFARE FOOD SERVICES—<i>contd.</i>						
E.2.—Other Welfare Foods						
Original ..	£5,960,000					
Less Supplementary	£1,130,000					
	4,830,000	4,753,308 10 9	76,691 9 3		—	
E.3.—Payments for Agency Services						
Original ..	£799,345					
Less Supplementary	£255,800					
	543,545	543,545 — —	—		—	
POLISH HEALTH SERVICES						
F.1.—Salaries, &c.—Hospitals	200,810	195,456 — 7	5,353 19 5		—	
F.2.—Maintenance and Upkeep of Hospitals	58,500	52,802 1 3	5,697 18 9		—	
F.3.—Hostels set up by the National Assistance Board — Salaries, &c., of Staff engaged by the Minister of Health	16,800	16,599 18 3	200 1 9		—	
F.4.—Hostels set up by the National Assistance Board—Other Expenses	3,500	2,585 13 8	914 6 4		—	
OTHER SERVICES						
G.1.—Payments to Port (including Airport) Health Authorities, &c.	130,000	141,945 15 9	—		11,945 15 9	
G.2.—Subscription to the World Health Organisation ..	430,700	427,033 15 5	3,666 4 7		—	

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

F.4.—Saving due mainly to expenditure on medical, &c., equipment being less than expected (£340) and to payments to the National Assistance Board for board, lodging and laundry of staff being no longer charged to this subhead (£630). As from 1 October 1957 the sums recovered from staff are paid over to the Board (E.D.7/222/01).

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>						
<i>OTHER SERVICES—contd.</i>						
G.3.—Grants towards the cost of providing Residential Accommodation for the Aged, Infirm, &c. <i>Original</i> .. £160,000 <i>Less Supplementary</i> £10,000	150,000	146,120 15 10	3,879 4 2	—		
G.4.—Purchases on Re- payment for Other Government De- partments, &c. <i>Original</i> .. £1,186,700 <i>Supplementary</i> £64,600	1,251,300	1,120,285 15 6	131,014 4 6	—		
G.5.—Miscellaneous ..	67,950	64,160 6 10	3,789 13 2	—		
WELSH BOARD OF HEALTH						
ADMINISTRATION						
L.1.—Salaries, &c. ..	104,890	106,388 1 10	—	1,498 1 10		
L.2.—Part-time Regional Medical and Den- tal Staff ..	16,820	15,720 12 —	1,099 8 —	—		
M.—Travelling, &c. ..	13,235	11,914 19 9	1,320 — 3	—		
N.1.—Special Inquiries and Services ..	850	232 1 10	617 18 2	—		
N.2.—Medical and Dental Referee Services— General Expenses	6,600	5,859 3 11	740 16 1	—		
O.1.—Incidental Expenses	100	70 9 6	29 10 6	—		
O.2.—Telegraph and Telephone Services	2,150	1,763 12 5	386 7 7	—		

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

G.4.—Saving due mainly to (a) a shortfall in the production of poliomyelitis vaccine, resulting in reduced allocations to Scotland and Northern Ireland (£78,000) and to (b) smaller demands than expected for medical equipment from Scotland, Northern Ireland and the Service Departments (£44,000).

N.1.—Expenditure on medical interviewing committees and on other special services including medical examinations of silicotics was less than expected.

N.2.—The number of sessions required was less than expected.

O.2.—The estimate was necessarily conjectural.

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.
OTHER SERVICES						
P.1.—Grants towards the cost of providing Residential Accommodation for the Aged, Infirm, &c.	12,000	13,018 15 2	—		1,018 15 2	
P.2.—Miscellaneous ..	1,500	535 14 7	964	5 5	—	
	Estimated	Realised			Deficit	
Z.—Appropriations in Aid <i>Original</i> .. £4,827,300 <i>Less Supplementary</i> £550,300	4,277,000	4,077,735 17 2	—		199,264	2 10

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

P.2.—Grants to certain voluntary organisations were lower than expected and there was no expenditure on other miscellaneous services.

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	527,000	530,048
Recoveries from other Government Departments, &c., in respect of purchases on repayment	1,307,500	1,200,702(a)
Receipts in respect of disposal of surplus stores and equipment ..	1,000	22(b)
Receipts from Polish hospitals for staff quarters and meals, &c.	33,000	28,760(c)
Recoveries in respect of Welfare Food Services	2,385,000	2,302,597
Recoveries in respect of salaries, &c., of 73 staff loaned to the Ministry of Power	9,500	4,026(d)
Miscellaneous receipts	14,000	11,581(e)
Total	£4,277,000	4,077,736
(ii) Receipts of other classes :—		
Receipts in respect of sale, or renting, of hatted nurseries ..	10,000	12,903(f)
Net receipts in respect of sale of Welfare Food containers ..	25,000	23,420
Total	£35,000	36,323

(a) The demands for medical supplies and equipment were lower than expected.

(b) The estimate was necessarily conjectural.

(c) More hospital staff than expected were provided with accommodation in upgraded huts for which rentals are payable to the Ministry of Works.

(d) Staff were returned to the Department consequent upon the cessation of petrol rationing.

(e) These receipts are numerous and varied in character.

(f) More sales of hutments were completed than was expected.

Losses		£
1. Amounts written off as irrecoverable :—		
Arrears of charges in respect of accommodation provided for homeless civilian repatriates, relating to hostels closed in previous years, written off under delegated powers (two cases)		58
2. Stores losses :—		
Miscellaneous deficiencies, revealed at stocktaking at the Polish hospital, written off under delegated powers (£13). Surpluses amounted to £1		13
3. Losses incurred on the Welfare Food Services :—		
(i) Cash losses :—		
Shortfall of Appropriations in Aid during the period 1 October 1955 to 31 March 1957 due to losses of cash and stamps in the hands of local authorities as agents (SS.292/494/04)		457
(ii) Losses of Welfare Milk tokens written off under delegated powers :—		
(a) Fraudulent application (eight cases)		31
(b) Excess issues of free tokens by agent departments (13,083 tokens)		1,526
(c) Excess issues of standard tokens by agent departments (10,285 tokens)		1,160
(d) Tokens misused by beneficiaries or retailers (89 cases)		271
(iii) Stores losses :—		
Losses of welfare foods in the hands of local authorities as agents due to :—		
(a) fraud, theft and pilfering during the period 1 October 1955 to 31 March 1957 (SS.292/494/04)		389
(b) deficiencies, breakages and deterioration, &c., written off under delegated powers		8,515
(iv) Claims abandoned :—		
(a) One case with Treasury approval (SS.292/494/06)		164
(b) 25 cases under delegated powers		435
Potential losses :—		
(a) During the year a number of lost standard Welfare Milk and National Dried Milk token books and free milk tokens were replaced by agent departments free of charge. The maximum potential loss to public funds by the presentation of the lost tokens by unauthorised persons is estimated to be £22,900 (Welfare Milk) and £1,360 (National Dried Milk).		
(b) Agent departments investigated cases of possible misuse of tokens due to various causes. Actual misuse could not be proved. The maximum potential loss to public funds by the presentation of these tokens by unauthorised persons is £227.		
(c) In the case of a number of hospital authorities which could not recover tokens from beneficiaries at the time of their admission to hospital, credits amounting to £8,513 were given in respect of the value of missing tokens. The agent department normally recovered the tokens in these cases, but kept no records. To the extent that recovery was not possible, the maximum potential loss to public funds by the presentation of the tokens by unauthorised persons is the amount stated.		

NOTES

Subheads G.3 and P.1 include respectively £2,961 and £145 extra-statutory payments of grant in respect of certain accommodation provided by Housing Associations (SS.76/48/01).

Subhead E.1 includes :—

- | | |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|
| (i) Extra-statutory payments (46 cases) to beneficiaries who had been deprived of Welfare Milk either through alleged or admitted official error, or from the incorrect use of milk tokens by distributors, &c. The payments range from a few shillings to £7 (SS.292/494/06) | 81 |
| (ii) <i>Ex gratia</i> payment to a distributor for the cost of free or cheap milk in a case where the claim was out of date and insufficient records had been kept (SS.292/494/06) | 1,200 |

Subhead E.2 includes £1,871 for special payments within the year to contractors in respect of temporary increases in transport costs arising out of the increase in the price of motor spirit following upon the closure of the Suez Canal in November 1956 (DM.75/92/010).

25 September 1958.

J. M. K. Hawton,
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.

E. G. Compton,
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 1958, compared with the sum granted, for the provision of a comprehensive health service for England and Wales and other services connected therewith, including payments to Northern Ireland and the Isle of Man, medical services for pensioners, &c., disabled as a result of war, or of service in the Armed Forces after 2 September 1939, certain training arrangements, including a grant in aid, 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.	£ s. d.	
HOSPITAL, SPECIALIST AND ANCILLARY SERVICES						
A & AA.—Advances to Boards (Capital Account)						
<i>Original</i> .. £17,880,000						
<i>Less Supplementary</i> £884,000						
	16,996,000	17,188,553 16 1	—		192,553 16 1	
B & BB.—Advances to Boards (Revenue Account)						
<i>Original</i> .. £335,058,000						
<i>Supplementary</i> £5,063,000						
	340,121,000	337,587,632 7 5	2,533,367 12 7		—	
C & CC.—Directly Administered Hospitals, Limb Fitting Centres, &c.						
<i>Original</i> .. £1,796,475						
<i>Less Supplementary</i> £36,000						
	1,760,475	1,658,103 6 6	102,371 13 6		—	
D & DD.—Other Expenditure						
<i>Original</i> .. £8,519,740						
<i>Supplementary</i> £667,240						
	9,186,980	8,571,934 7 3	615,045 12 9		—	
	£368,064,455	365,006,223 17 3	3,250,784 18 10		192,553 16 1	

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, PHARMA- CEUTICAL AND SUPPLEMENTARY OPHTHALMIC SERVICES						
EXPENSES OF EXECUTIVE COUNCILS						
E & EE.—Administration						
Original .. £2,797,300						
Supplementary £122,900						
	2,920,200	2,931,715 1 8	—		11,515 1 8	
F & FF.—General Medi- cal Services						
Original .. £62,196,000						
Supplementary £646,000						
	62,842,000	62,800,775 1 6	41,224 18 6		—	
G & GG.—Pharmaceu- tical Services						
Original .. £52,329,000						
Supplementary £1,770,000						
	54,099,000	53,319,704 7 1	779,295 12 11		—	
H & HH.—General Den- tal Services						
Original .. £35,921,000						
Less Supplementary £737,000						
	35,184,000	34,459,453 3 6	724,546 16 6		—	
I & II.—Supplementary Ophthalmic Ser- vices						
Original .. £9,239,000						
Supplementary £131,000						
	9,370,000	8,903,187 4 4	466,812 15 8		—	
J.—OTHER EXPENSES ..	807,760	787,183 14 9	20,576 5 3		—	
	£ 165,222,960	163,202,018 12 10	2,032,456 8 10		11,515 1 8	
K & KK.—Grants to Local Health Authorities						
Original .. £25,153,000						
Supplementary £1,402,000						
	26,555,000	26,449,654 19 2	105,345 - 10		—	
L & LL.—Training Ser- vices, &c... ..	1,652,860	1,640,476 17 5	12,383 2 7		—	
M.—Broadmoor Institu- tion, and Mental Deficiency Hos- pitals administered by the Board of Control	1,325,800	1,307,939 13 4	17,860 6 8		—	

SUMMARY—*contd.*

Service	Grant	Expenditure		Expenditure compared with Grant			
				Less than Granted		More than Granted	
	£	£	s.	d.	£	s.	d.
N & NN.—Liabilities arising from the establishment of the National Health Service <i>Original</i> .. £4,009,500 <i>Supplementary</i> £61,500	4,071,000	3,962,518	4	—	108,481	16	—
O.—Superannuation <i>Original</i> .. £10,120,000 <i>Less Supplementary</i> £162,000	9,958,000	10,006,366	17	4	—	—	48,366 17 4
P & PP.—Civil Defence Services <i>Original</i> .. £722,830 <i>Less Supplementary</i> £50,000	672,830	486,967	1	6	185,862	18	6
Q & QQ.—Other Services	771,550	741,148	7	7	30,401	12	5
<i>Included in the above—</i>							
<i>Total, England</i> .. £	520,210,750	515,453,998	—	2	—	—	—
<i>Total, Wales</i> .. £	31,561,750	31,561,963	10	11	—	—	—
<i>Total, England and Wales (Joint Sub-heads)</i> £	26,521,955	25,787,352	19	4	—	—	—
GROSS TOTAL <i>Original (revised sum)</i> £570,299,815 <i>Supplementary</i> £7,994,640	£578,294,455	572,803,314	10	5	5,743,576	4	8
<i>Deduct—</i>	Estimated	Realised		Surplus of Gross Estimate over Expenditure £5,491,140 9 7			
Z.—Appropriations in Aid <i>Original (revised sum)</i> £92,423,450 <i>Supplementary</i> £565,920	92,989,370	92,357,341	11	1	Deficiency of Appropriations in Aid realised £632,028 8 11		
NET TOTAL <i>Original (revised sum)</i> £477,876,365 <i>Supplementary</i> £7,428,720	£485,305,085	480,445,972	19	4	Net Surplus to be surrendered £4,859,112 — 8		
					Estimated	Realised	
					£	£	s. d.
Receipts payable to Exchequer					387,125	641,976	11 2

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							
ADVANCES ON CAPITAL ACCOUNT							
A.1.—Regional Hospital Boards							
<i>Original</i> .. £14,138,000							
<i>Less Supplementary</i> £925,000							
	13,213,000	13,497,631	10	—		284,631	10 —
A.2.—Teaching Hospitals							
<i>Original</i> .. £2,346,000							
<i>Supplementary</i> £121,000	2,467,000	2,290,541	11	11	176,458	8	1 —
ADVANCES ON REVENUE ACCOUNT							
B.1.—Regional Hospital Boards							
<i>Original</i> .. £272,899,000							
<i>Supplementary</i> £3,938,000	276,837,000	274,321,733	—	—	2,515,267	—	—
B.2.—Teaching Hospitals							
<i>Original</i> .. £43,880,000							
<i>Supplementary</i> £734,000	44,614,000	44,500,424	17	6	113,575	2	6 —
DIRECTLY ADMINISTERED HOSPITALS, LIMB FITTING CENTRES, &c.							
<i>England and Wales</i>							
C.1.—Salaries, &c.—Hos- pitals ..	666,510	635,178	—	11	31,331	19	1 —
C.2.—Travelling Expenses —Hospital Staff ..	3,500	3,328	10	5	171	9	7 —
C.3.—Capital Expendi- ture—Hospitals, &c.	150,000	73,707	6	11	76,292	13	1 —

EXPLANATION of the Causes of Variation between Expenditure and Grant

A.2.—Saving due mainly to slow progress in the work on certain major projects.

B.1.—Saving due to an unexpected increase in creditor balances (£2,222,000) and a rundown of stores (£317,000); offset by a small net change in other items (£24,000).

C.3.—Saving due mainly to slower progress than expected with the work of reconstruction and erection of new buildings at Roehampton (£68,000) and Leopardstown Park (£6,000).

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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.
HOSPITAL, SPECIALIST AND ANCILLARY SERVICES— <i>contd.</i>							
DIRECTLY ADMINISTERED HOSPITALS, LIMB FITTING CENTRES, &c.— <i>contd.</i>							
<i>England and Wales—contd.</i>							
C.4.—General Expenses— Hospitals, &c. ..	351,615	337,370	8	1	14,244	11	11
<i>England</i>							
C.5.—Salaries, &c.—Limb Fitting, &c., Centres	534,200	549,620	15	6	—	15,420	15
C.6.—Capital Expendi- ture—Limb Fitting, &c., Centres							
<i>Original</i> .. £40,000							
<i>Less Supplementary</i> £36,000	4,000	2,878	18	—	1,121	2	—
C.7.—General Expenses— Limb Fitting, &c., Centres	18,500	21,136	—	2	—	2,636	—
OTHER EXPENDITURE							
<i>England</i>							
D.1.—Acquisition of Hos- pitals and Land							
<i>Original</i> .. £565,000							
<i>Supplementary</i> £170,000	735,000	591,763	2	7	143,236	17	5
D.2.—Expenses in con- nection with Re- search	33,800	41,775	—	7	—	7,975	—
<i>England and Wales</i>							
D.3.—Conversion and Extension of War- time Hospitals ..	2,300	25,985	15	—	—	23,685	15

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

C.6.—The cost of the new building was less than anticipated.

D.1.—Saving due mainly to purchases of three properties (£151,743) and hospital equipment (£5,051) not being completed within the financial year; offset by an increase in the number of leasehold properties purchased to maintain security of tenure (£13,557).

D.2.—Excess due to investigations into radiological hazards to patients (£4,753), experiments in fluoridation of water supplies (£2,127) and a net increase in expenditure on other inquiries and services (£1,095).

D.3.—Excess due mainly to the carryover from 1956-57 of settlement of final 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.
ENGLAND— <i>contd.</i>							
HOSPITAL, SPECIALIST AND ANCILLARY SERVICES— <i>contd.</i>							
OTHER EXPENDITURE — <i>contd.</i>							
<i>England and Wales—contd.</i>							
D.4.—Appliances, Equip- ment, Stores, &c. —Capital Expendi- ture	940,000	996,164	19	2	—	56,164	19 2
D.5.—Appliances, Equip- ment, Stores, &c. —Current Expendi- ture <i>Original</i> . . . £4,360,640 <i>Supplementary</i> £122,090	4,482,730	4,339,632	6	4	143,097	13	8
D.6.—Public Health La- boratory Service— Capital Expendi- ture	90,000	46,805	8	9	43,194	11	3
D.7.—Public Health La- boratory Service— Current Expendi- ture	1,071,000	1,084,524	7	7	—	13,524	7 7
D.8.—Blood Drying Units —Capital Expendi- ture	2,500	3,515	5	2	—	1,015	5 2
D.9.—Expenses in con- nection with the Preparation of Lymph, Toxoids, Plasma, &c. <i>Original</i> . . . £1,298,000 <i>Supplementary</i> £375,150	1,673,150	1,302,107	10	5	371,042	9	7
D.10.—Miscellaneous . .	114,500	97,963	—	10	16,536	19	2

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

D.6.—Saving due mainly to delay in beginning construction of new laboratories at Maidstone and Sheffield and the late submission of final accounts for other works.

D.9.—Saving due to (a) shortfall in supplies of British poliomyelitis vaccine owing to production difficulties (£373,306), (b) reduction in the epidemic reserve of lymph (£1,924) and (c) reduced expenditure on preparation of plasma and other blood products (£3,178); offset by increased demand for immunological supplies (£4,077) and a net increase in expenditure on other services (£3,289).

D.10.—Saving due to (a) temporary reduction in the services provided by the Radiochemical Centre caused by the reconstruction of the radium laboratory (£16,032) and (b) fewer claims than expected being made by the National Assistance Board for reimbursement of travelling expenses to certain hospital patients (£1,636); offset by net excess expenditure on other services (£1,131).

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.
ENGLAND— <i>contd.</i>						
GENERAL MEDICAL, DENTAL, PHARMA- CEUTICAL AND SUPPLEMENTARY OPHTHALMIC SERVICES						
EXPENSES OF EXECUTIVE COUNCILS						
E.—Administration						
Original .. £2,613,300						
Supplementary £122,900						
	2,736,200	2,748,762 16 10	—		12,562 16 10	
F.—General Medical Ser- vices						
Original .. £58,263,000						
Supplementary £674,000						
	58,937,000	58,898,011 1 1	38,988 18 11		—	
G.—Pharmaceutical Ser- vices						
Original .. £48,587,000						
Supplementary £1,635,000						
	50,222,000	49,546,824 1 5	675,175 18 7		—	
H.—General Dental Ser- vices						
Original .. £34,538,000						
Less Supplementary £737,000						
	33,801,000	33,091,726 16 4	709,273 3 8		—	
I.—Supplementary Oph- thalmic Services						
Original .. £8,715,000						
Supplementary £131,000						
	8,846,000	8,402,967 3 1	443,032 16 11		—	

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

G.—Saving due mainly to the Asian influenza epidemic being less prolonged than expected ; and over the whole year there was a shortfall of more than 6,000,000 in the number of prescriptions for which payment was expected. The saving on gross expenditure after allowing for an increase in the average cost per prescription (£1,039,800) was offset by reduced payments by patients consequent on the shortfall in the number of prescriptions (£364,600).

H.—Approximately 300,000 fewer courses of treatment than had been expected were paid for in the year ; the saving on gross expenditure after allowing for an increase in the average cost per treatment (£915,800) was offset by reduced payments by patients consequent on the shortfall in the number of courses of treatment (£206,500).

I.—Approximately 350,000 fewer sight tests and 210,000 fewer pairs of glasses were paid for than expected ; the saving on gross expenditure (£733,700) was offset by reduced payments by patients consequent on the shortfall in the number of pairs of glasses supplied (£290,700).

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.
GENERAL MEDICAL, DENTAL, PHARMA- CEUTICAL AND SUPPLEMENTARY OPHTHALMIC SERVICES— <i>contd.</i>						
OTHER EXPENSES						
<i>England and Wales</i>						
J.1.—Medical Practices Committee ..	9,500	7,548 19 10	1,951	- 2	—	—
J.2.—Dental Estimates Board	608,500	592,780 15 7	15,719	4 5	—	—
J.3.—Tribunal under Sec- tion 42 of the National Health Service Act, 1946	1,000	784 19 1	215	- 11	—	—
J.4.—Central Register ..	188,760	186,069 - 3	2,690	19 9	—	—
GRANTS TO LOCAL HEALTH AUTHORITIES						
K.1.—Care of Mothers and Young Children <i>Original</i> .. £4,169,000 <i>Supplementary</i> £204,000	4,373,000	4,384,848 - -	—	—	11,848	- -
K.2.—Midwifery <i>Original</i> .. £2,297,000 <i>Supplementary</i> £122,000	2,419,000	2,409,254 - -	9,746	- -	—	—
K.3.—Health Visiting ..	1,727,000	1,736,865 - -	—	—	9,865	- -
K.4.—Home Nursing <i>Original</i> .. £3,011,000 <i>Supplementary</i> £207,000	3,218,000	3,212,290 - -	5,710	- -	—	—
K.5.—Vaccination and Immunisation ..	439,000	397,667 - -	41,333	- -	—	—
K.6.—Prevention of Ill- ness, &c.	1,146,000	1,138,581 - -	7,419	- -	—	—
K.7.—Domestic Help <i>Original</i> .. £3,461,000 <i>Supplementary</i> £254,000	3,715,000	3,709,181 - -	5,819	- -	—	—

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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.
GRANTS TO LOCAL HEALTH AUTHORITIES— <i>contd.</i>						
K.8.—Mental Health <i>Original</i> .. £1,410,000 <i>Supplementary</i> £180,000	1,590,000	1,585,464 - -	4,536 - -	- -	- -	- -
K.9.—Health Centres ..	34,000	30,746 - -	3,254 - -	- -	- -	- -
K.10.—Ambulance Services <i>Original</i> .. £5,926,000 <i>Supplementary</i> £370,000	6,296,000	6,277,180 - -	18,820 - -	- -	- -	- -
K.11.—Miscellaneous ..	72,000	73,763 19 2	- -	- -	1,763 19 2	- -
TRAINING SERVICES, &c.						
<i>England</i>						
L.1.—Training and Refresher Courses, &c.	60,050	46,392 4 9	13,657 15 3	- -	- -	- -
<i>England and Wales</i>						
L.2.—Payments to the General Nursing Council	15,600	24,941 8 3	- -	- -	9,341 8 3	- -
L.3.—Advances to the General Nursing Council	1,572,700	1,565,431 - -	7,269 - -	- -	- -	- -
L.4.—Midwife Teachers' Training College—Grant in Aid ..	2,000	2,000 - -	- -	- -	- -	- -
L.5.—Payments to the General Dental Council	10	125 - -	- -	- -	115 - -	- -

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

L.1.—The expenditure on courses, &c, for doctors, dentists, health visitors, almoners and psychiatric social workers was less than expected.

L.2.—Excess due mainly to a final payment of £5,241 in respect of 1956-57 and the full effect of salary increases and staff appointments in 1956-57.

L.5.—This is a new service for which only a token provision was made.

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.
BROADMOOR INSTITUTION AND MENTAL DEFICIENCY HOSPITALS ADMIN- ISTERED BY THE BOARD OF CONTROL						
<i>England and Wales</i>						
M.1.—Salaries, &c. ..	654,100	654,633 15 4	—		533 15 4	
M.2.—Capital Expenditure	90,000	68,644 7 8	21,355 12 4		—	
M.3.—General Expenses	581,700	584,661 10 4	—		2,961 10 4	
LIABILITIES ARISING FROM THE ESTAB- LISHMENT OF THE NATIONAL HEALTH SERVICE						
<i>England</i>						
N.1.—Liabilities transfer- red to the Minister <i>Original</i> .. £1,572,500 <i>Supplementary</i> £61,500	1,634,000	1,632,418 - 4	1,581 19 8		—	
<i>England and Wales</i>						
N.2.—Compensation for Loss of Right to sell Medical Prac- tices	2,319,000	2,209,444 4 10	109,555 15 2		—	
N.3.—Compensation for Loss of Office, &c.	38,000	38,322 17 10	—		322 17 10	
SUPERANNUATION						
<i>England and Wales</i>						
O.—Superannuation <i>Original</i> .. £10,120,000 <i>Less Supplementary</i> £162,000	9,958,000	10,006,366 17 4	—		48,366 17 4	

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

M.2.—Saving due to (a) unavoidable delay in the commencement of new work, (b) postponement of some works for reason of economy and (c) economies achieved by replanning.

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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.
CIVIL DEFENCE SERVICES						
<i>England</i>						
P.1.—Capital Expenditure	20,000	3,871 1 10	16,128 18 2		—	
P.2.—Current Expenditure	279,000	140,604 12 9	138,395 7 3		—	
P.3.—Grants to Local Authorities						
Original ..	£210,000					
Less Supplementary	£50,000					
	160,000	134,240 7 4	25,759 12 8		—	
<i>England and Wales</i>						
P.4.—Purchase and Storage of Materials for Reserve ..	193,830	193,156 9 10	673 10 2		—	
OTHER SERVICES						
<i>England and Wales</i>						
Q.1.—Central Health Services Council and Standing Advisory Committees ..	1,500	1,879 19 9	—		379 19 9	
Q.2.—Information Services	74,950	51,069 11 3	23,880 8 9		—	
Q.3.—Other Assistance to Disabled Persons	591,250	567,512 5 11	23,737 14 1		—	
Q.4.—Testing of Therapeutic Substances	45,750	60,076 16 8	—		14,326 16 8	
Q.5.—Payments to Northern Ireland and the Isle of Man ..	28,000	25,620 — —	2,380 — —		—	
<i>England</i>						
Q.6.—Miscellaneous Expenses	30,000	34,834 19 —	—		4,834 19 —	

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

P.1.—Saving due to delays in settlement of compensation to owners of derequisitioned sites (£11,569) and the decision, during the year, that expenditure on hatted hospital accommodation should be borne by the hospital authorities (£4,560).

P.2.—Saving due to (a) recruitment to the National Hospital Service Reserve being less than expected and to late ordering of uniforms (£82,716) and (b) reduced expenditure on hospital and first aid services (£63,377) ; offset by increased expenditure on training equipment for the ambulance service (£7,698).

P.3.—Saving due mainly to recovery of overpayments of grants in previous years.

Q.2.—Saving due mainly to the abandonment of the usual autumn recruitment campaign for the National Hospital Service Reserve.

Q.4.—Quantities of substances tested were greater than expected.

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

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
WALES	£	£ s. d.	£	s. d.	£	s. d.
HOSPITAL, SPECIALIST AND ANCILLARY SERVICES						
REGIONAL HOSPITAL BOARDS AND BOARDS OF GOVERNORS OF TEACHING HOSPITALS					£	
ADVANCES ON CAPITAL ACCOUNT						
AA.1.—Regional Hos- pital Boards						
Original .. £1,340,000						
Less Supplementary £120,000						
	1,220,000	1,301,661 12 2	—		81,661 12 2	
AA.2.—Teaching Hos- pitals						
Original .. £56,000						
Supplementary £40,000						
	96,000	98,719 2 —	—		2,719 2 —	
ADVANCES ON REVENUE ACCOUNT						
BB.1.—Regional Hos- pital Boards						
Original .. £17,112,000						
Supplementary £295,000						
	17,407,000	17,474,327 4 11	—		67,327 4 11	
BB.2.—Teaching Hos- pitals						
Original .. £1,167,000						
Supplementary £96,000						
	1,263,000	1,291,147 5 —	—		28,147 5 —	
LIMB FITTING, &c., CENTRES						
CC.5.—Salaries, &c.— Limb Fitting, &c., Centres	32,150	34,883 6 6	—		2,733 6 6	
OTHER EXPENDITURE						
DD.1.—Acquisition of Hospitals and Land	40,000	39,677 12 8	322 7 4		—	
DD.2.—Expenses in con- nection with Re- search	2,000	2,019 18 2	—		19 18 2	

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

AA.1.—Progress on building schemes was quicker than expected.

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.
GENERAL MEDICAL, DENTAL, PHARMACEUTICAL AND SUPPLEMENTARY OPHTHALMIC SERVICES						
*EXPENSES OF EXECUTIVE COUNCILS						
EE.—Administration ..	184,000	182,952 4 10	1,047 15 2			
FF.—General Medical Services						
Original .. £3,933,000						
Less Supplementary £28,000						
	3,905,000	3,902,764 - 5	2,235 19 7			
GG.—Pharmaceutical Ser- vices						
Original .. £3,742,000						
Supplementary £135,000						
	3,877,000	3,772,880 5 8	104,119 14 4			
HH.—General Dental Services	1,383,000	1,367,726 7 2	15,273 12 10			
II.—Supplementary Oph- thalmic Services ..	524,000	500,220 1 3	23,779 18 9			
GRANTS TO LOCAL HEALTH AUTHORITIES						
KK.1.—Care of Mothers and Young Children	166,000	165,999 - -	1 - -			
KK.2.—Midwifery ..	206,000	205,999 - -	1 - -			
KK.3.—Health Visiting..	100,000	99,999 - -	1 - -			
KK.4.—Home Nursing						
Original .. £240,000						
Supplementary £21,000						
	261,000	257,583 - -	3,417 - -			
KK.5.—Vaccination and Immunisation ..	22,000	13,032 - -	8,968 - -			
KK.6.—Prevention of Ill- ness, &c.	43,000	34,267 - -	8,733 - -			
KK.7.—Domestic Help						
Original .. £246,000						
Supplementary £19,000						
	265,000	261,912 - -	3,088 - -			

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

KK.5.—Saving due mainly to reduced advances of grant for the year of account (£7,000) and to recoveries in respect of previous years being more than expected (£2,000).

KK.6.—Saving due mainly to recoveries in respect of previous years.

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.
GRANTS TO LOCAL HEALTH AUTHORITIES— <i>contd.</i>						
KK.8.—Mental Health ..	73,000	73,001 - -	—		1 - -	
KK.9.—Health Centres ..	3,000	21 - -	2,979 - -		—	
KK.10.—Ambulance Services						
Original ..	£358,000					
Supplementary	£25,000					
	383,000	378,238 - -	4,762 - -		—	
KK.11.—Miscellaneous ..	4,000	3,764 - -	236 - -		—	
TRAINING SERVICES, &c.						
LL.1.—Training and Refresher Courses, &c.	2,500	1,587 4 5	912 15 7		—	
LIABILITIES ARISING FROM THE ESTABLISHMENT OF THE NATIONAL HEALTH SERVICE						
NN.1.—Liabilities transferred to the Minister	80,000	82,333 1 -	—		2,333 1 -	
CIVIL DEFENCE SERVICES						
PP.2.—Current Expenditure	3,500	2,751 6 8	748 13 4		—	
PP.3.—Grants to Local Authorities ..	16,500	12,343 3 1	4,156 16 11		—	
OTHER SERVICES						
QQ.6.—Miscellaneous Expenses	100	154 15 -	—		54 15 -	
Z.—Appropriations in Aid	Estimated	Realised			Deficit	
Original ..	£92,423,450	—	—		—	
Supplementary	£565,920	—	—		—	
	92,989,370	92,357,341 11 1	—		632,028 8 11	

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

KK.9.—Saving due to recovery in respect of previous year (£2,229) and to reduced advances for the year of account (£750).

LL.1.—Fewer dental courses were held than expected.

PP.3.—Saving due mainly to recovery of overpayments of grant in previous years (£6,500); offset by increased advances of grant during the year of account (£2,300).

Details of Receipts	Estimated £	Realised £
(i) Receipts of classes authorised to be used as Appropriations in Aid :—		
Contributions towards the cost of the National Health Service :—		
(i) Under Section 37 of the National Insurance Act, 1946	16,164,000	16,291,431
(ii) Under Section 4 of the National Health Service Contributions Act, 1957	40,930,000	40,583,170
Recoveries in respect of pay beds, amenity beds, and other services, by Regional Hospital Boards, Hospital Management Committees and Boards of Governors of Teaching Hospitals, &c.	4,620,000	4,430,544
Contributions in respect of employees and employers and transfer values in accordance with the provisions of the National Health Service (Superannuation) Regulations, 1955, and recoveries in respect of persons subject to other superannuation arrangements	30,611,150	30,366,960
Cash receipts in respect of recoveries from patients for pharmaceutical services	357,000	320,825 (a)
Payment out of the Hospital Endowments Fund towards the cost of discharging the liabilities of voluntary hospitals transferred to the Minister (Subheads N.1, NN.1)	10,000	22,573 (b)
Recoveries by Broadmoor Institution and Mental Deficiency Hospitals (Subheads M.1-3) in respect of :—		
(i) Sale of produce of farms and gardens	28,800	25,932
(ii) Proceeds of patients' shop (Rampton)	9,800	16,020 (c)
(iii) Staff rations and quarters, proceeds of industries, &c.	42,400	45,585
Receipts by directly administered hospitals for staff quarters and meals, sale of produce, &c.	33,320	33,780
Contributions from Service Departments for treatment of Service personnel on leave, &c.	58,000	58,160
Miscellaneous receipts	124,900	162,362 (d)
Total	<u>£92,989,370</u>	<u>92,357,342</u>
(ii) Receipts of other classes :—		
Receipts from the sale of land or buildings, &c.	350,000	461,390 (e)
Receipts by Regional Hospital Boards and Boards of Governors of Teaching Hospitals on Capital Account	36,000	14,931 (f)
Superannuation funds transferred to the Minister in accordance with the provisions of the National Health Service (Superannuation) Regulations, 1947 to 1955 ..	1,000	4,678 (g)
Rent of Broadmoor School	125	125
Receipts from the sale of Indian opium	—	160,843
Proceeds from securities transferred to the Minister under Section 6 (1) of the National Health Service Act, 1946	—	10
Total	<u>£387,125</u>	<u>641,977</u>

(a) Fewer prescriptions were dispensed than expected.

(b) Surplus due to the carryover from 1956-57 of settlement of funds where transferability was in dispute.

(c) Surplus due to increased turnover at the shop.

(d) The estimate was necessarily conjectural.

(e) Sales by auction realised more than was expected.

(f) The estimate was necessarily conjectural.

(g) Includes a sum of £3,654 received too late to be credited to 1956-57.

LOSSES		£
1. Amounts written off as irrecoverable :—		
(a) Due to theft, fraud or gross carelessness :—		
(i) With Treasury approval :—		
Loss due to the gross negligence of an officer ; disciplinary action has been taken (£21 relates to prior years) (ED.102/7/01)		81
(ii) Under delegated powers :—		
Two cases of fraudulent encashment of postal drafts by persons unknown		4
(b) Due to other causes :—		
(i) With Treasury approval :—		
(a) Overpayment of pension of which £290 was charged in prior years (ED.365/270/04)		301
(b) Two overpayments resulting from official errors (SS.475/01 and ED.7/356/01)		20
(c) Three cases of overpaid wages by the Ministry of Works in 1956-57 (GS.112/02B)		10
(ii) Under delegated powers :—		
(a) 12 cases of overpayment of superannuation benefits and refund of contributions. The amounts ranged from £1 to £24 and were charged in previous years		99
(b) 13 cases of overpayment of travelling expenses made by the National Assistance Board to patients attending hospitals		8
(c) Two miscellaneous overpayments		3
2. Stores losses written off :—		
(a) Due to theft, fraud or arson :—		
Three cases of losses due to theft written off under delegated powers		45
(b) Due to other causes :—		
(i) With Treasury approval :—		
(a) 1,627·6 grammes of long acting corticotrophin which had become time expired (SS.475/01)		13,592
(b) Defective hearing aids of early crystal type which cannot be repaired and have become obsolete by the introduction of improved models (SS.5/169/03)		9,362
(c) Civil defence stocks, held in Ministry of Works stores, of (i) woodworm infested spinal carriages and wheeled chairs (£1,341) and (ii) moth infested clothing (£420) (SS.80/08)		1,761
(d) Deficiencies of medical items at a Ministry of Works store due to stock inaccuracies £680 (of which £242 related to civil defence). Surpluses amounted to £1,154 (including £875 civil defence) (SS.475/01)		680
(e) Damage to a mass miniature radiography van and trailer involved in an accident (SS.475/01)		664
(f) Losses of National Health Service Reserve badges over a period of seven years (SS.253/331/01)		380
(ii) Under delegated powers :—		
(a) Miscellaneous deficiencies revealed at stocktaking at Ministry of Works and other stores and at directly administered hospitals, &c., £726 (of which £113 related to civil defence). Surpluses amounted to £831 (including £25 civil defence)		726
(b) Breakages and stores deemed unserviceable at Ministry of Works stores (including civil defence £79)		210
3. Claims abandoned :—		
(i) Two cases of non-recovery from patients in respect of damage to invalid tricycles (SS.42/43/02)		183
(ii) Seven cases of non-recovery from nursing staff, for the use and laundering of uniforms. The amounts ranged from £1 to £18 and totalled £67 of which £62 related to previous years		67
(iii) Non-recovery of an imprest held by an officer who was transferred to the Medical Research Council and has since died		5
Details of losses 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

Subhead D.3.—Includes a settlement, by the Ministry of Works with Treasury approval, of an extra-contractual claim of right in respect of additional constructional costs caused by prolongation of contract. The total sum awarded was £19,550 of which £5,000 was advanced and charged in previous years (GSC.70).

Subhead D.5.—Includes an *ex gratia* payment of £594 to a manufacturer in connection with the production of a prototype motor propelled invalid tricycle (SS.42/43/02); and an extra-contractual payment of £150 in respect of the supply of lightweight rotary propelled tricycles (SS.42/43/03).

Subhead J.2.—Includes £4,153 extra-statutory payment in respect of superannuation contributions (SS.5/154/01).

Subhead M.3.—Includes an *ex gratia* payment of £70 to two members of the general public attacked by escaped inmates of a State Institution (SS.109/495/02).

Subhead O.—Includes £12,446 representing payments in respect of extra-statutory awards made in 1957-58 as specified below :—

- (a) 23 cases of transfer values and gratuities made to avoid anomalies pending amendment of Regulations. The individual amounts ranged from £34 to £1,496 and totalled £9,273 (ED.365/270/04; ES.10/30/01 and ES.10/30/03). (In addition there were three cases ranging from £86 to £126 and amounting to £331 which were paid and charged in the 1956-57 account (ED.365/270/04).)
- (b) Payment of pension (£138), gratuity (£139) and transfer value (£120) made on the grounds that public faith had been pledged (EDG.77 and ED.365/270/04)—£397.
- (c) One case of pension (£103), three gratuities (£649) and one refund of contributions (£56) made on the grounds of equity (EDG.75; EDG.89; EDG.90 and P.524136)—£808.
- (d) 27 cases of transfer values in respect of officers partly employed in the National Health Service and partly in Local Government Service which were required to be paid as a result of the Local Government Superannuation Act, 1953, were, in special circumstances, assessed at 30 September 1955, instead of 30 September 1954. The additional amounts ranged from £1 to £801 and totalled £1,968 (ES.10/30/01).

Subhead P.1.—Includes an extra-contractual payment of £385 made by the Ministry of Works under delegated powers for additional hospital constructional costs due to revision of plans, &c.

Subhead P.3.—Includes grant of 75 per cent. on *ex gratia* payments of £75 and £14 made by local authorities in connection with the training of civil defence volunteers (LO.105/319/01).

Subhead Z.—Includes an extra-statutory receipt of £145 being a transfer value in respect of the service of a dentist with a local authority and accepted in order that such service may be allowed to count for National Health Service superannuation scheme purposes (ES.10/30/01E).

During the year four properties vested in the Minister and valued at £8,901 were exchanged for privately owned properties valued at £8,401 and the sum of £500 was duly received.

Six properties vested in the Minister and valued at £7,077 were transferred during the year without payment to other Government Departments.

This Account includes £136 for special payments within the year to contractors in respect of temporary increases in transport costs arising out of the increase in price of motor spirit, following upon the closure of the Suez Canal in November 1956 (DM.75/92/010).

Details of similar items in respect of Hospital Authorities and Executive Councils will be set out in the Summarised Accounts.

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 1956-57 the differences resulted in a net overcharge to the Vote of £1,205 (overcharge £3,169, undercharge £1,964) and an over-credit to Appropriations in Aid of £1,205.

National Health Service Superannuation Scheme

The credit balance in the Account of Revenue and Expenditure kept in accordance with Regulation 62 (1) of the National Health Service (Superannuation) Regulations, 1955, amounted to £150m. at 31 March 1955. After taking account of this balance, the Government Actuary estimated that the deficiency on the Scheme was about £80m. at that date. The Government Actuary has subsequently indicated that the deficiency would have been increased by about £25m. had allowance been made for the upward revisions of salary which took place in 1956 and 1957.

J. M. K. Hawton,
Accounting Officer.

26 November 1958.

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.

E. G. Compton,
Comptroller and Auditor General.

MEDICAL RESEARCH COUNCIL

ACCOUNT of the sum expended, in the year ended 31 March 1958, 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> .. £2,718,000				
<i>Supplementary</i> £95,000				
	2,813,000	2,813,000	—	—
B.—Medical Research Council (Grant in respect of Conditional Aid Schemes)				
<i>Supplementary</i>	175	175	—	—
GROSS TOTAL				
<i>Original</i> .. £2,718,000				
<i>Supplementary</i> £95,175				
	£ 2,813,175	2,813,175	—	—
<i>Deduct—</i>	Estimated	Realised		
Z.—Appropriations in Aid	—	—		
<i>Supplementary</i>	175	175		
NET TOTAL				
<i>Original</i> .. £2,718,000				
<i>Supplementary</i> £95,000				
	£ 2,813,000	2,813,000	Surplus to be surrendered <u>Nil</u>	

Details of Receipts

	Estimated	Realised
	£	£
Recovery from the American Aid (Productivity Assistance) Deposit Account of the cost of Conditional Aid schemes	175	175

NOTE

In addition to the grant under Subhead A, free services to the value of £370 were rendered to the Council by the Organisation and Methods Division, H.M. Treasury (Class I, Vote 4).

T. Padmore,
Accounting Officer.

26 August 1958.

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.

E. G. Compton,
Comptroller and Auditor General.

MEDICAL RESEARCH COUNCIL

ACCOUNTS OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31 MARCH 1958

General Expenses Account

RECEIPTS		PAYMENTS	
	£		£
Balance, 1 April 1957	23,505	A.—Administration and Central Expenses (Estimate £135,644)	144,430
Grant in Aid for General Expenses (Estimate £2,775,500)	2,775,500	B.—National Institute for Medical Research (Estimate £548,916)	581,205
F.—General Receipts including repayments by Government Departments and the National Health Service (Estimate £240,976)	264,556	C.—Research Units and External Scientific Staff (Estimate £1,845,326)	1,813,156
— Recovery in respect of Conditional Aid Schemes (Estimate £175)	175	D.—Special Grants to Institutions, &c. (Estimate £229,250) ..	230,414
		E.—Temporary Research Grants and Training Awards (Estimate £257,340)	263,509
		— Grant in respect of Conditional Aid Schemes (Estimate £175)	175
		Balance, 31 March 1958 ..	30,847
	<u>£3,063,736</u>		<u>£3,063,736</u>

NOTES

The staff canteen operated by the Council at the National Institute for Medical Research showed a trading loss of £112 for the year.

Stores Losses :—

Five thefts of equipment (two cases, £59 and £50) (SS.71/80/01)	£185
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GENERAL EXPENSES ACCOUNT : DETAILS

	Estimated Expendi- ture £	Actual Expendi- ture £
A.—Administration and Central Expenses :—		
Salaries, wages and superannuation	97,344	97,885
Travelling and subsistence expenses of administrative staff ..	1,200	918
Permanent equipment	1,000	3,481
Other equipment and supplies	5,750	7,788
Rent, rates, maintenance, repairs, &c.	8,800	8,972
Travelling expenses of scientific committees, &c.	4,400	4,184
Publications	2,000	1,192
Expenses for general scientific purposes	2,250	7,788
Expenses of Clinical Research Board	400	121
Overseas liaison and attendance at international meetings ..	12,500	11,786
Compensation for personal injury (<i>ex gratia</i>)	—	315
	<u>£135,644</u>	<u>144,430</u>
B.—National Institute for Medical Research :—		
Salaries, wages and superannuation	418,116	421,772
Travelling and subsistence expenses	9,700	11,103
Permanent equipment	11,750	15,629
Laboratory, &c., supplies	72,850	92,039
Rent, rates, maintenance, repairs, &c.	36,500	40,662
	<u>£548,916</u>	<u>581,205</u>
C.—Research Units and External Scientific Staff :—		
Salaries, wages and superannuation	1,364,672	1,293,342
Travelling and subsistence expenses	42,645	40,287
Permanent equipment	72,000	95,284
Laboratory, &c., supplies	219,104	200,598
Rent, rates, maintenance, repairs, &c.	146,405	173,333
Central purchase of equipment and supplies for research units, &c.	500	10,312
	<u>£1,845,326</u>	<u>1,813,156</u>
D.—Special Grants to Institutions, &c. :—		
Institute of Cancer Research—block grant	203,250	203,250
Royal Beatson Hospital, Glasgow—block grant	10,000	12,000
Christie Hospital, Manchester—block grant	10,000	10,180
Grants for specific investigations—other schemes	6,000	4,984
	<u>£229,250</u>	<u>230,414</u>
E.—Temporary Research Grants and Training Awards :—		
Grants to research workers for—		
Personal maintenance	} 199,340	{ 125,248
Research expenses .. .. .			76,235
Grants for training in research methods	38,000	43,217
Fellowships in clinical research	15,000	15,556
Other training awards	5,000	3,253
	<u>£257,340</u>	<u>263,509</u>
— Grant in respect of Conditional Aid Schemes :—		
Publication costs	£175	175

GENERAL EXPENSES ACCOUNT: DETAILS—*contd.*

	Estimated Receipts £	Actual Receipts £
F.—Receipts :—		
Repayments by Government Departments, &c.—		
Admiralty	11,100	11,000
Advisory Committee for Medical Research (Scotland)	1,000	200
Air Ministry	2,918	2,113
Colonial Office	46,606	42,025
Hospital Management Committees	23,413	23,002
Ministry of Health	95,439	115,073
Ministry of Supply	3,100	3,860
War Office	15,000	13,192
World Health Organisation	8,590	6,579
Sale of serum	22,000	24,334
Other receipts	11,810	23,178
	£240,976	264,556
— Recovery in respect of Conditional Aid Schemes	£175	175

Building Grant Account

RECEIPTS	£	PAYMENTS	£
Balance, 1 April 1957	1,439	G.—New Buildings (Estimate £37,500)	35,040
Grant in Aid (Estimate £37,500)	37,500	— Special Apparatus	474
Recovery from Ministry of Health	311	Balance, 31 March 1958	3,736
	£39,250		£39,250

BUILDING GRANT ACCOUNT: DETAILS

	Estimated Expendi- ture £	Actual Expendi- ture £
G.—New Buildings :—		
Radiopathological Research Unit and Microbial Genetics Research Unit	25,000	19,248
National Institute for Medical Research—Rabbitry	5,000	6,144
Applied Psychology Research Unit	4,000	—
Medical Research Council Laboratories, Gambia—House for visiting workers	3,500	7,095
Department for Research in Industrial Medicine	—	394
Ministry of Health—Blood Group Reference Laboratory	—	311
Remanet expenses of earlier projects	—	1,848
	£37,500	35,040
— Special Apparatus :—		
Department of Human Physiology, Hampstead	—	£474
Environmental Hygiene Research Unit	—	—

Public Health Laboratory Service Account (a)

RECEIPTS				PAYMENTS						
	£	s.	d.	£	s.	d.				
Balance, 1 April 1957				34,596	3	3	Administration	30,307	12	1
Ministry of Health :—							Central Laboratory, Colindale	178,505	3	7
Advances	1,139,452	5	5				Constituent Laboratories	828,458	3	9
Superannuation contributions retained	66,802	18	4				Associated Laboratories	21,096	17	9
				1,206,255	3	9	Recognised Laboratories	3,069	2	—
Other Receipts :—							Epidemiological research unit	1,876	4	6
United Cardiff Hospitals (Distinction Award)				1,650	—	—	Whooping cough investigation	240	—	—
Grant from World Health Organisation (Shigella Investigation)				1,250	—	—	Trainee bacteriologists	2,513	3	1
Sales—							Mycological Reference Laboratory	3,647	6	2
Standards Laboratory reagents				6,320	16	7	V.D. Reference Laboratory	14,614	7	9
National collection of type cultures				1,591	2	6	Malaria Reference Laboratory	7,234	12	3
V.D. Reference Laboratory reagents				304	19	2	Immunological supplies	24,077	1	2
Central Store				1,539	15	7	New buildings	46,805	8	9
Typhus vaccine				107	16	—	Preparation of plasma and other blood products	43,321	13	9(b)
Laboratory service fees				2,506	4	9	New buildings, plant and equipment for preparation of plasma and other blood products	3,515	5	2(b)
Bench fees—Colindale				114	—	—	Central Store—excess of purchases over allocations	4,620	6	4
Miscellaneous receipts				332	4	6	Balance, 31 March 1958	42,665	18	—
				£1,256,568	6	1				

(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.

1 December 1958.

H. P. Himsworth,
Secretary.

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.

E. G. Compton,
Comptroller and Auditor General.

REGISTRAR GENERAL'S OFFICE

ACCOUNT of the sum expended, in the year ended 31 March 1958, 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 ..	£506,443					
Supplementary ..	£15,481					
	521,924	520,818 18 2	1,105 1 10		—	
B.—Travelling, &c. ..	10,500	6,838 1 5	3,661 18 7		—	
C.—Fees and Expenses of Superintendent Registrars and Registrars ..	28,740	28,772 5 9	—		32 5 9	
D.—Telegraph and Telephone Services, and Incidental Expenses ..	7,960	7,865 2 4	94 17 8		—	
NATIONAL HEALTH SERVICE CENTRAL REGISTER						
E.—Salaries, &c.						
Original ..	£161,090					
Supplementary ..	£784					
	161,874	159,386 - 6	2,487 19 6		—	
GROSS TOTAL						
Original ..	£714,733					
Supplementary ..	£16,265					
	£ 730,998	723,680 8 2	7,349 17 7		32 5 9	
			Surplus of Gross Estimate over Expenditure £7,317 11 10			
Deduct—						
Z.—Appropriations in Aid						
Original ..	£318,130					
Supplementary ..	£5,635					
	323,765	323,571 17 8			Deficiency of Appropriations in Aid realised £193 2 4	
NET TOTAL						
Original ..	£396,603					
Supplementary ..	£10,630					
	£ 407,233	400,108 10 6			Net Surplus to be surrendered £7,124 9 6	

EXPLANATION of the Causes of Variation between Expenditure and Grant

B.—Savings on lodging allowances, removal and legal expenses (£2,011) and on travelling and subsistence allowances (£1,650).

E.—Saving largely due to slower staff recruitment than expected for the Alphabetical Index.

Details of Receipts	Estimated	Realised
	£	£
Cash fees for searches and certified copies	65,200	67,281 (a)
Repayments by local authorities and others for statistical and census returns	2,200	2,398
Repayment of cost of services in connection with the administration of National Insurance	37,100	37,100
Repayment of cost of services in connection with the administration of non-contributory old age pensions	2,980	2,980
Repayment of cost of services in connection with the National Health Service:—		
(i) Central Register	188,560	186,069 (b)
(ii) Hospital In-patient Enquiry	17,965	17,965
Repayment of cost of services in connection with the Welfare Foods Service	2,970	2,970
Repayment of cost of services in respect of Central Index of Service Voters	4,620	4,620
Miscellaneous receipts	2,170	2,189
Total	£323,765	323,572

(a) Receipts from fees cannot be closely estimated.

(b) Deficit largely due to slower staff recruitment than expected for the Alphabetical Index.

NOTE

£66, short receipts, mainly in respect of certificates sent by post, has been written off under delegated powers.

E. M. T. Firth,
Accounting Officer.

20 August 1958.

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.

E. G. Compton,
Comptroller and Auditor General.

CENTRAL LAND BOARD

ACCOUNT of the sum expended, in the year ended 31 March 1958, 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	
	£	£	s.	d.	£	s.	d.
A.—Salaries, &c. ..	110,200	112,508	4	6	—		2,308 4 6
B.—Travelling and Miscellaneous Expenses	500	356	17	8	143	2 4	—
C.—Telephone, &c., Services	3,500	2,430	16	—	1,069	4 —	—
D.—Repayments and Contributions	5,000	1,880	—	—	3,120	— —	—
E.—Payments to Claimants in respect of Professional Assistance	10,000	7,971	12	—	2,028	8 —	—
F.—Incidental Expenses	500	43	7	—	456	13 —	—
GROSS TOTAL .. £	129,700	125,190	17	2	6,817	7 4	2,308 4 6
					Surplus of Gross Estimate over Expenditure £4,509 2 10		
					Deficiency of Appropriations in Aid realised £354 13 —		
Z.—Appropriations in Aid	Estimated 1,200	Realised 845	7	—			
NET TOTAL .. £	128,500	124,345	10	2	Net Surplus to be surrendered £4,154 9 10		

EXPLANATION of the Causes of Variation between Expenditure and Grant

- A.—Due to pay increases.
 C.—Some accounts, in dispute, were not paid in the financial year.
 D.—Repayments proved less than anticipated.
 E.—The estimate was necessarily conjectural.
 F.—The number of registrations under the 1954 Planning Acts cannot be foreseen.

Details of Receipts	Estimated	Realised
	£	£
Receipts in respect of Section 48 certificates under the 1954 Acts ..	1,000	822
Miscellaneous receipts	200	23
	£1,200	845

12 September 1958.

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.

E. G. Compton,
Comptroller and Auditor General.

WAR DAMAGE COMMISSION

ACCOUNT of the sum expended, in the year ended 31 March 1958, 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.	£ s. d.	
<i>Original</i> .. £664,500						
<i>Supplementary</i> £20,500						
	685,000	681,396 9 —	3,603 11 —	—		
B.—Travelling and Incidental Expenses						
<i>Original</i> .. £20,000						
<i>Less Supplementary</i> £5,500						
	14,500	12,800 2 9	1,699 17 3	—		
C.—Telephone, &c., Services						
<i>Original</i> .. £11,500						
<i>Less Supplementary</i> £1,500						
	10,000	8,153 2 10	1,846 17 2	—		
GROSS TOTAL						
<i>Original</i> .. £696,000						
<i>Supplementary</i> £13,500						
	709,500	702,349 14 7	7,150 5 5	—		
			Surplus of Gross Estimate over Expenditure £7,150 5 5			
<i>Deduct—</i>	Estimated	Realised				
Z.—Appropriations in Aid						
<i>Original</i> .. £80,000						
<i>Less Supplementary</i> £2,000						
	78,000	77,916 18 3			Deficiency of Appropriations in Aid realised £83 1 9	
NET TOTAL						
<i>Original</i> .. £616,000						
<i>Supplementary</i> £15,500						
	631,500	624,432 16 4			Net Surplus to be surrendered £7,067 3 8	

EXPLANATION of the Causes of Variation between Expenditure and Grant

A and B.—Savings due mainly to reductions in numbers of ex-Headquarters staff.

C.—Some accounts, in dispute, were not paid in the financial year.

(75078)

1.

Details of Receipts	Estimated	Realised
Contribution from the Vote for the Central Land Board in respect of salaries of jointly-employed staff	£ 68,000	£ 67,700
Recoveries in respect of staff on loan to Ministry of Power	8,000	7,451
Miscellaneous	2,000	2,766
Total	£78,000	77,917

14 August 1958.

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.

E. G. Compton,
Comptroller and Auditor General.

DEPARTMENT OF HEALTH FOR SCOTLAND

ACCOUNT of the sum expended, in the year ended 31 March 1958, 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; for expenses in connection with welfare food services and food hygiene; for grants and other expenses in connection with water and sewerage services, abating the pollution of the air, town and country planning and the creation of new towns; and for 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. ..	892,800	913,358 11 1	—		20,558 11 1	
A.2.—Part-time Medical and Dental Staff. .	15,000	11,512 14 6	3,487 5 6		—	
B.—Travelling, &c. ..	51,000	48,367 6 10	2,632 13 2		—	
C.1.—Special Inquiries and Services ..	8,650	6,796 8 3	1,853 11 9		—	
C.2.—Payments to Claimants in respect of Professional Assistance ..	10	28 14 -	—		18 14 -	
C.3.—General Board of Control for Scotland	24,000	21,316 1 4	2,683 18 8		—	
D.1.—Telegraph and Telephone Services ..	17,500	18,270 2 9	—		770 2 9	
D.2.—Incidental Expenses	6,290	4,879 2 -	1,410 18 -		—	
	£ 1,015,250	1,024,529 - 9	12,068 7 1		21,347 7 10	
WELFARE FOOD SERVICES						
E.1.—National Milk Scheme	2,638,000	2,782,563 6 4	—		144,663 6 4	
E.2.—Other Welfare Foods	924,000	737,651 6 3	186,348 13 9		—	
E.3.—Payments for Agency Services	104,250	66,058 11 6	38,191 8 6		—	
	£ 3,666,250	3,586,373 4 1	224,540 2 3		144,663 6 4	

EXPLANATION of the Causes of Variation between Expenditure and Grant

E.2.—The demand for national dried milk was less than expected.

E.3.—Simplified procedures in the issue of welfare foods documents reduced an agent Department's administration costs.

(76078)

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Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
WATER AND SEWERAGE SERVICES						
F.1.—Grants for Water and Sewerage Schemes in Rural Areas	360,250	288,348 2 9	71,901 17 3	—	—	
F.2.—Grants for Water and Sewerage Schemes in Development Areas ..	650,000	180,848 17 6	469,151 2 6	—	—	
	£ 1,010,250	469,197 - 3	541,052 19 9	—	—	
TOWN AND COUNTRY PLANNING AND NEW TOWNS						
G.1.—Grants to Local Planning Authorities under the Town and Country Planning (Scotland) Act, 1947 ..	9,500	190 - -	9,310 - -	—	—	
G.2.—Annuities under the Town and Country Planning (Scotland) Act, 1954	126,620	120,561 4 6	6,058 15 6	—	—	
G.3.—Compensation Payments under the Town and Country Planning (Scotland) Act, 1954 ..	28,000	24,572 - 1	3,427 19 11	—	—	
G.4.—Grants to Development Corporations	115,000	97,610 - 6	17,389 19 6	—	—	
	£ 279,120	242,933 5 1	36,186 14 11	—	—	

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

F.1.—Six major schemes suffered unforeseen delays.

F.2.—The number of claims on which payments were made was smaller than expected and certain amounts for which provision was made in 1957-58 were paid towards the end of 1956-57.

G.1.—Authorities have been slower than expected in submitting claims.

G.4.—Provision for a revenue deficiency grant to a Development Corporation was not used and the number of houses completed 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.	£ s. d.
CIVIL DEFENCE SERVICES						
H.1.—Capital Expenditure	1,000	—	1,000	—	—	—
H.2.—Current Expenditure	10,380	9,222 17 10	1,157	2 2	—	—
H.3.—Grants to Local Authorities	16,000	15,418 13 9	581	6 3	—	—
£	27,380	24,641 11 7	2,738	8 5	—	—
OTHER SERVICES						
J.1.—Miscellaneous Health Services : Grants and Expenses	68,200	82,609 12 3	—	—	14,409	12 3
J.2.—Grants towards the Cost of Residential Accommodation for the Aged, Infirm, &c.	20,000	18,390 3 10	1,609	16 2	—	—
J.3.—Closure of Private Slaughterhouses	10	—	10	—	—	—
J.4.—Grants to Local Authorities under the Clean Air Act, 1956	1,500	—	1,500	—	—	—
J.5.—Remanet Services	8,510	9,478 15 2	—	—	968	15 2
£	98,220	110,478 11 3	3,119	16 2	15,378	7 5
GROSS TOTAL .. £	6,096,470	5,458,152 13 —	819,706	8 7	181,389	1 7
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £638,317 7 —			
<i>Deduct—</i>			Deficiency of Appropriations in Aid realised £116,880 11 6			
Z.—Appropriations in Aid	606,000	489,119 8 6	Net Surplus to be surrendered £521,436 15 6			
NET TOTAL .. £	5,490,470	4,969,033 4 6				

	Estimated	Realised
	£	£ s. d.
Receipts payable to the Exchequer	4,500	3,479 13 9

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

J.1.—The excess arose on the Milk Testing Scheme where more claims matured for settlement than was expected ; also the salary scales of milk officers were increased.

J.4.—No grant-earning expenditure was incurred during the year on this new service.

(75078)

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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	76,000	75,250
Repayment by Scottish Home Department for services rendered in respect of the State Management Districts	1,600	2,100
Repayment by Ministry of Transport and Civil Aviation for medical services rendered at civil airports	3,200	3,108
Repayment of cost of services undertaken for the National Health Service, Scotland	28,000	27,181
Repayment from the Vote for Ministry of Agriculture, Fisheries and Food (Class VIII, Vote 1) in respect of certain services rendered by the Department	700	700
Recoveries in respect of welfare foods	494,900	376,385 (a)
Repayment from Ministry of Power in respect of a loaned officer ..	300	144
Miscellaneous	1,300	4,251
Total	£606,000	489,119
(ii) Receipts of other classes :—		
Sale of property	1,800	—
Net receipts in respect of sale of welfare food containers	2,700	2,932
Repayments under Sections 30 and 58 of the Town and Country Planning (Scotland) Act, 1954	—	548
Total	£4,500	3,480

(a) Due to a reduction in the demand for national dried milk.

LOSSES

1. Subheads E.1 and E.2.—Losses incurred on the Welfare Food Services written off under delegated powers :—

	£
(i) Losses of welfare foods in the hands of local authorities as agents ; deficiencies and breakages found on opening sealed cartons	852
(ii) Claims abandoned (26 cases)	61
(iii) Deficiencies in stamped tokens revealed on departmental check of local authorities' returns in respect of the period from April 1955 to March 1958	38
(iv) Excess issues of free and standard welfare milk tokens by agent Departments ..	442

2. Subheads E.1 and E.2.—Potential losses on the Welfare Food Services :—

- (i) Agent Departments investigated cases of possible misuse of milk tokens due to various causes. In three cases involving £13, which was recovered, the offenders were prosecuted and fined. In other cases where actual misuse could not be proved or recovery made, the maximum potential loss to public funds by the presentation of the tokens by unauthorised persons was £64.
- (ii) Credits to hospital authorities included sums amounting to £1,435 in respect of which no milk tokens were recovered from beneficiaries during their stay in hospital, and this figure represents the maximum potential loss to public funds by unauthorised use of the tokens. The agent Departments are normally able to effect recovery from the beneficiaries but, as no records are kept, the extent of the actual loss, if any, is not known.
- (iii) A number of lost welfare milk and national dried milk token books were replaced free of charge. The maximum potential losses to public funds by the presentation of the original tokens by unauthorised persons are £3,401 (welfare milk) and £239 (national dried milk).

NOTES

1. Subhead D.2.—Includes *ex gratia* payments totalling £6 for loss and damage to clothing (under delegated authority).

2. Subhead E.1.—Includes an extra-statutory payment of £3 in respect of welfare milk supplied for a period for which valid tokens were not available (SS.242/444/06).

3. Subhead E.2.—Includes payments amounting to £281 in respect of the additional cost of distributing welfare foods following upon the increase in December 1956 in the price of petrol (DM.75/92/010).

4. Subhead F.1.—Grant towards expenditure on a water supply scheme has been authorised at a rate in excess of the normal maximum. The expenditure on this scheme includes an *ex gratia* payment of £20,585 made by a local authority to a contractor in respect of additional expenses due to shortage of labour, &c. (SS.171/08).

5. Subhead F.2.—Includes a payment of £309, being reimbursement of part of an *ex gratia* payment by a local authority to a contractor in respect of expenditure on watching and insurance for a period in excess of the period of contract (SS.26/02).

6. Subhead J.2.—Includes extra-statutory payments of grant amounting to £235 in respect of certain accommodation provided by Housing Associations (SS.76/48/01).

J. Anderson,
Accounting Officer.

14 October 1958.

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.

E. G. Compton,
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 1958, 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, 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	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
HOSPITAL, SPECIALIST AND ANCILLARY SERVICES						
A.—Advances to Boards (Capital Account)						
Original .. £2,644,000						
Less Supplementary £65,000						
	2,579,000	2,545,878 - -	33,122 - -			
B.—Advances to Boards (Revenue Account)						
Original .. £41,735,000						
Supplementary £618,000						
	42,353,000	41,871,575 12 -	481,424 8 -			
D.—Other Expenditure						
Original .. £2,065,200						
Supplementary £177,250						
	2,242,450	2,237,596 15 11	4,853 4 1			
	£47,174,450	46,655,050 7 11	519,399 12 1			
GENERAL MEDICAL, DENTAL, PHARMACEUTICAL AND SUPPLEMENTARY OPHTHALMIC SERVICES						
EXPENSES OF EXECUTIVE COUNCILS						
E.—Administration						
Original .. £413,500						
Supplementary .. £7,000						
	420,500	410,230 18 5	10,269 1 7			
F.—General Medical Services						
Original .. £7,744,000						
Supplementary £80,000						
	7,824,000	7,801,135 13 8	22,864 6 4			
G.—Pharmaceutical Services						
Original .. £5,486,000						
Supplementary £754,000						
	6,240,000	6,327,066 5 1		87,066 5 1		

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.—General Dental Ser- vices	3,713,000	3,647,012 8 1	65,987 11 11	—		
I.—Supplementary Oph- thalmic Services <i>Original</i> .. £891,000 <i>Supplementary</i> £23,000	914,000	910,532 6 4	3,467 13 8	—		
J.—Other Expenses <i>Original</i> .. £150,770 <i>Supplementary</i> £11,750	162,520	155,259 19 9	7,260 - 3	—		
	£19,274,020	19,251,237 11 4	109,848 13 9	87,066 5 1		
K.—Grants to Local Health Authorities <i>Original</i> .. £2,341,000 <i>Supplementary</i> £93,000	2,434,000	2,430,589 16 4	3,410 3 8	—		
L.—Training Services, &c. <i>Original</i> £224,230 <i>Supplementary</i> £11,900	236,130	227,639 3 1	8,490 16 11	—		
M.—State Mental Hospi- tals and Institutions	171,250	187,155 18 5	—	15,905 18 5		
N.—Liabilities arising from the Estab- lishment of the National Health Service <i>Original</i> .. £540,400 <i>Supplementary</i> .. £5,000	545,400	518,926 5 7	26,473 14 5	—		
O.—Superannuation <i>Original</i> .. £966,000 <i>Supplementary</i> £74,000	1,040,000	1,051,893 11 9	—	11,893 11 9		

(75078)

M 4

SUMMARY—*contd.*

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
P.—Civil Defence Services						
<i>Original</i> .. £109,050						
<i>Supplementary</i> £15,600						
	124,650	98,379 11 1	26,270 8 11	—		
Q.—Other Services ..	32,780	34,405 13 1	—	1,625 13 1		
R.—Losses and Compensation	—	13,730 3 9	—	13,730 3 9		
GROSS TOTAL						
<i>Original (revised sum)</i>						
£69,227,180						
<i>Supplementary</i> £1,805,500						
	£71,032,680	70,469,008 2 4	693,893 9 9	130,221 12 1		
Deduct—	Estimated	Applied				
Z.—Appropriations in Aid						
<i>Original (revised sum)</i>						
£10,762,800						
<i>Supplementary</i> £244,000						
	11,006,800	11,006,800 - -				
NET TOTAL						
<i>Original (revised sum)</i>						
£58,464,380						
<i>Supplementary</i> £1,561,500						
	£60,025,880	59,462,208 2 4				
			Surplus to be surrendered			
			£563,671 17 8			

Receipts payable to Exchequer	Estimated	Realised
	£	£ s. d.
(i) Receipts of classes authorised to be used as Appropriations in Aid	11,006,800	11,057,045 11 6
(ii) Receipts of other classes	—	9,276 5 8
Total		£11,066,321 17 2
Appropriated in aid (Subhead Z)		11,006,800 - -
Payable separately to Exchequer		£59,521 17 2

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.
HOSPITAL, SPECIALIST AND ANCILLARY SERVICES						
A.—Advances to Regional Hospital Boards : Capital Account						
Original .. £2,644,000						
Less Supplementary £65,000						
	2,579,000	2,545,878 - -	33,122 - -			
B.—Advances to Regional Hospital Boards : Revenue Account						
Original .. £41,735,000						
Supplementary £618,000						
	42,353,000	41,871,575 12 -	481,424 8 -			
OTHER EXPENDITURE						
D.1.—Acquisition of Land, Hospitals and Equipment ..	36,000	30,009 18 -	5,990 2 -			
D.2.—X-Ray and other Electro-Medical Equipment : Capital Expenditure						
Original .. £66,000						
Supplementary £71,000						
	137,000	126,975 11 4	10,024 8 8			
D.3.—X-Ray and other Electro-Medical Equipment : Current Expenditure	157,000	233,104 4 5			76,104 4 5	
D.4.—Appliances, Equipment, Stores, &c.						
Original .. £623,900						
Supplementary £85,500						
	709,400	640,039 - 10	69,360 19 2			
D.5.—Blood Transfusion Service, &c.						
Original .. £206,650						
Supplementary .. £5,000						
	211,650	203,905 6 4	7,744 13 8			
D.6.—Ambulance Service : Capital Expenditure	25,000	16,601 6 6	8,398 13 6			

EXPLANATION of the Causes of Variation between Expenditure and Grant

D.1.—Certain properties for which provision had been made were not acquired.

D.3.—The need for replacement of X-ray equipment and electro-medical equipment was greater than expected but this was offset by a compulsory saving on equipment under Subhead B.

D.6.—Saving due to unexpected delays in the construction of new ambulance depots (£19,000) ; partly offset by residual expenditure provided for but not met in earlier years (£11,000).

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.	£ s. d.	
HOSPITAL, SPECIALIST AND ANCILLARY SERVICES — <i>contd.</i>						
OTHER EXPENDITURE — <i>contd.</i>						
D.7.—Ambulance Service : Maintenance and Running Costs						
Original .. £899,250						
Supplementary £15,750						
	915,000	937,573 15 10	—		22,573 15 10	
D.8.—Expenses in connection with Research	23,000	23,827 4 11	—		827 4 11	
D.9.—Travelling Expenses of Patients attending Hospitals	14,000	11,982 4 2	2,017 15 10		—	
D.10.—Central Legal Office for the Scottish Hospital Service	14,400	13,578 3 7	821 16 5		—	
GENERAL MEDICAL, DENTAL, PHARMACEUTICAL AND SUPPLEMENTARY OPHTHALMIC SERVICES						
EXPENSES OF EXECUTIVE COUNCILS						
E.—Administration						
Original .. £413,500						
Supplementary .. £7,000						
	420,500	410,230 18 5	10,269 1 7		—	
F.—General Medical Services						
Original .. £7,744,000						
Supplementary £80,000						
	7,824,000	7,801,135 13 8	22,864 6 4		—	
G.—Pharmaceutical Services						
Original .. £5,486,000						
Supplementary £754,000						
	6,240,000	6,327,066 5 1	—		87,066 5 1	
H.—General Dental Services	3,713,000	3,647,012 8 1	65,987 11 11		—	
I.—Supplementary Ophthalmic Services						
Original .. £891,000						
Supplementary £23,000						
	914,000	910,532 6 4	3,467 13 8		—	
OTHER EXPENSES						
J.1.—Scottish Medical Practices Committee	2,200	1,814 7 7	385 12 5		—	

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.
GENERAL MEDICAL, DENTAL, PHARMACEUTICAL AND SUPPLEMENTARY OPHTHALMIC SERVICES — <i>contd.</i>							
OTHER EXPENSES— <i>contd.</i>							
J.2.—Scottish Dental Estimates Board ..	105,500	106,919	3	3	—	1,419	3 3
J.3.—Tribunal under Sec- tion 43 of the Act of 1947	200	70	7	11	129	12	1
J.4.—Central Register ..	21,400	20,687	14	9	712	5	3
HEALTH CENTRES							
J.5.—Salaries, &c.							
Original £12,290							
Supplementary .. £3,250							
	15,540	13,501	10	7	2,038	9	5
J.6.—Capital Expenditure							
Original £1,000							
Supplementary .. £6,700							
	7,700	3,476	4	5	4,223	15	7
J.7.—General Expenses							
Original £8,180							
Supplementary .. £1,800							
	9,980	8,790	11	3	1,189	8	9
GRANTS TO LOCAL HEALTH AUTHORITIES							
K.1.—Care of Mothers and Young Child- ren							
Original £625,000							
Supplementary .. £17,000							
	642,000	647,662	4	6	—	5,662	4 6
K.2.—Midwifery							
Original £210,000							
Supplementary .. £8,000							
	218,000	222,413	3	3	—	4,413	3 3
K.3.—Health Visiting							
Original £206,000							
Less Supplementary £3,000							
	203,000	198,719	10	2	4,280	9	10
K.4.—Home Nursing							
Original £430,000							
Supplementary .. £21,000							
	451,000	447,821	15	2	3,178	4	10
K.5.—Vaccination and Immunisation							
Original £48,000							
Supplementary .. £8,000							
	56,000	55,006	5	4	993	14	8

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

J.6.—Accounts for which provision was made were not presented during the year.

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

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
GRANTS TO LOCAL HEALTH AUTHORITIES— <i>contd.</i>	£	£ s. d.	£	s. d.	£	s. d.
K.6.—Prevention of Illness, &c.						
Original .. £189,000						
Supplementary £13,000						
	202,000	198,605 11 8	3,394 8 4		—	
K.7.—Domestic Help						
Original .. £370,000						
Supplementary £25,000						
	395,000	395,879 10 2	—		879 10 2	
K.8.—Mental Health						
Original .. £180,000						
Supplementary £16,000						
	196,000	192,605 3 11	3,394 16 1		—	
K.9.—Research	1,000	232 10 11	767 9 1		—	
K.10.—Other Health Services						
Original .. £82,000						
Less Supplementary £12,000						
	70,000	71,644 1 3	—		1,644 1 3	
TRAINING SERVICES, &c.						
L.1.—Training and Refresher Courses, &c.						
Original .. £28,220						
Supplementary .. £7,400						
	35,620	37,259 2 8	—		1,639 2 8	
L.2.—Payments under the Nurses (Scotland) Act, 1951						
Original .. £196,000						
Supplementary .. £4,500						
	200,500	190,380 - 5	10,119 19 7		—	
L.3.—Payments to the General Dental Council	10	—	10 - -		—	
STATE MENTAL HOSPITALS AND INSTITUTIONS						
M.1.—Salaries, &c. ..	63,800	64,135 16 9	—		335 16 9	
M.2.—Capital Expenditure	65,000	75,293 5 7	—		10,293 5 7	
M.3.—General Expenses	39,600	44,726 16 1	—		5,126 16 1	
M.4.—Payments for Agency Services ..	2,850	3,000 - -	—		150 - -	

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

M.2.—Faster progress than expected was made with erection of new buildings.

M.3.—Excess due to certain expenditure consequent upon the transfer of patients and staff from another institution being higher than expected (£7,800) ; partially offset by savings on provisions and rates (£2,700).

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.
LIABILITIES ARISING FROM THE ESTABLISHMENT OF THE NATIONAL HEALTH SERVICE							
N.1.—Liabilities transferred to the Secretary of State							
Original ..	£290,000						
Supplementary ..	£5,000						
	295,000	295,943	16	6	—	943	16 6
N.2.—Compensation for Loss of Right to sell Medical Practices	250,000	222,520	11	—	27,479	9	—
N.3.—Compensation for Loss of Office, &c.	400	461	18	1	—	61	18 1
SUPERANNUATION							
O.—Superannuation							
Original ..	£966,000						
Supplementary ..	£74,000						
	1,040,000	1,051,893	11	9	—	11,893	11 9
CIVIL DEFENCE SERVICES							
P.1.—Capital Expenditure							
Original ..	£70,800						
Supplementary ..	£20,000						
	90,800	71,650	2	1	19,149	17	11
P.2.—Current Expenditure							
Original ..	£29,250						
Less Supplementary ..	£2,000						
	27,250	20,485	8	8	6,764	11	4
P.3.—Purchase and Storage of Materials for Reserve							
Original	£9,000						
Less Supplementary ..	£2,400						
	6,600	6,244	—	4	355	19	8

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

N.2.—The number and amount of individual payments fell below the average of the last few years on which the estimate was based.

P.1.—The time lag between the completion of building works and the presentation of accounts based on certified final measurements was greater than expected.

P.2.—Saving due to delay in the delivery of uniforms.

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

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
OTHER SERVICES	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
Q.1.—Scottish Health Services Council and Standing Advisory Committees ..	900	1,006 17 6	—	—	106 17 6	
Q.2.—Information Services	20,080	19,782 10 9	297 9 3	—	—	
Q.3.—Testing of Therapeutic Substances	5,200	6,826 6 9	—	—	1,626 6 9	
Q.4.—Miscellaneous Expenses	6,600	6,789 18 1	—	—	189 18 1	
R.—Losses and Compensation	—	13,730 3 9	—	—	13,730 3 9	
	Estimated	Applied				
Z.—Appropriations in Aid <i>Original</i> .. £10,762,800 <i>Supplementary</i> £244,000	11,006,800	11,006,800 — —	—	—	—	

Details of Receipts	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid :—		
Contributions towards the cost of the National Health Service:—		
(i) under Section 37 of the National Insurance Act, 1946 ..	1,836,000	1,848,251
(ii) under Section 4 of the National Health Service Contributions Act, 1957	4,547,500	4,509,200
Recoveries by Regional Hospital Boards and Boards of Management in respect of pay and amenity beds and other services ..	760,000	806,059
Contributions in respect of employees and employers and transfer values in accordance with the provisions of the National Health Service (Superannuation) (Scotland) Regulations, 1955, and recoveries in respect of persons subject to other superannuation arrangements	3,795,500	3,820,151
Cash receipts in respect of recoveries from patients for :—		
(i) pharmaceutical services	17,500	17,466
(ii) dental services	500	539
Recoveries from medical practitioners, local authorities, &c., in respect of accommodation and services provided at Health Centres	18,830	18,037
Miscellaneous receipts	30,970	37,343
Total	£11,006,800	11,057,046

Details of Receipts— <i>contd.</i>	Estimated	Realised
	£	£
(ii) Receipts of other classes :—		
Sale of land and buildings	—	9,228
Assets of existing superannuation funds transferred to the Secretary of State in accordance with the provisions of the National Health Service (Superannuation) (Scotland) Regulations, 1955	—	45
Miscellaneous	—	3
Total		<u>£9,276</u>

LOSSES AND COMPENSATION

1. Amounts charged to Subhead R :—	£
(a) Losses sustained by—	
Hospital Authorities	13,307
Executive Councils	94
(b) Cash loss due to fraud—	
Misappropriation of cash by a voluntary worker in the Scottish Ambulance Service who was convicted and sentenced to six months' imprisonment. Under the terms of contract with the Scottish Ambulance Service the Department have admitted the defalcation as a charge (SS.5/43/01) ..	250
(c) Overpayment of refund of superannuation contributions ; £30 was recovered (SS.475/01)	78
(d) Cash loss and overpayment written off under delegated authority	2
	<u>£13,731</u>
2. Amounts charged in previous years since ascertained to have been losses :—	
(a) Accounted for by—	
Hospital Authorities	2,939
Executive Councils	33
(b) Cash loss due to fraud—see 1(b) above (SS.5/43/01)	1,645
(c) Overpayment of refund of superannuation contributions ; £9 was recovered— one case	1
	<u>£4,618</u>
3. Claim abandoned :—	
Out of a total of £1,206,351, due to be recovered in previous years from hospital endowment funds in respect of liabilities attaching to voluntary hospitals transferred to the Secretary of State on 5 July 1948, the sum of £39,459 was not collected—35 cases ranging from £7 to £19,973 (SS.5/211/03)	<u>£39,459</u>
4. Stores losses in departmental stores :—	
(a) Written off under Treasury authority—	
Obsolete stores—2,940 items ranging in value from 2s. to £101 (SS.80/06) ..	744
(b) Written off under delegated authority—	
Due to unavoidable accidents or other incidents of the service—56 items ranging in value from 4d. to £8	40
	<u>£784</u>

(Details of losses, &c. (including claims abandoned and stores losses not shown above) sustained by the 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.3 includes an *ex gratia* payment of £40 made under delegated authority.

Subhead D.7 includes an *ex gratia* payment amounting to £156 in respect of non-contributory pension to a retired employee of a voluntary body providing ambulance services. Prior years' accounts included charges under this head amounting cumulatively to £1,330 (SS.5/43/02).

Subhead O includes extra-statutory payments of a transfer value of £545, made pending amendment of Regulations, and of pension of £15 made to prevent hardship (ES.10/30/02B and ES.330/156/06).

Subhead P.2 includes an extra-statutory payment of £15 to a local authority in respect of grant on expenditure incurred in connection with the attendance of their Medical Officer at a training course (SS.253/175/07).

During the year work on the following major capital schemes was in progress :—

Subhead	Estimated cost	Expenditure to 31 March 1958
	£	£
J.6 Erection of a Health Centre at Edinburgh (Sighthill) ..	160,000	148,762
M.2 Phase I of a building programme at Carstairs State Mental Hospital and Institution	498,000	489,827
A } Provision of a new hospital at Alexandria	40,000	40,000
P.1 }	889,000	871,412
A } Extensions to the Princess Margaret Rose Hospital,	32,000	25,558
D.2 }	9,000	1,165
P.1 }	177,000	159,362
P.1 Erection of a new Blood Transfusion Unit at Law Hospital, Carluke	153,500	135,115

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.

Two areas of land, one extending to 347.29 acres valued at £24,010 and the other extending to 0.52 acre valued at £47, were transferred free of charge to other Government Departments.

National Health Service Superannuation Scheme

The credit balance in the Account of Revenue and Expenditure kept in accordance with Regulation 58 (1) of the National Health Service (Superannuation) (Scotland) Regulations, 1955, amounted to £18m. at 31 March 1955. After taking account of this balance, the Government Actuary estimated that the deficiency on the scheme was about £6m. at that date. The Government Actuary has subsequently indicated that the deficiency would have been increased by about £2.5m. had allowance been made for the upward revisions of salary which took place in 1956 and 1957.

J. Anderson,
Accounting Officer.

27 November 1958.

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.

E. G. Compton,
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 1958, compared with the sum granted, for grants and other payments in respect of the provision, re-conditioning, maintenance 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						
Original ..	£13,664,300					
Supplementary	£166,000					
	13,830,300	13,803,684 12 5	26,615 7 7	—		
B.—Temporary Housing						
Original ..	£1,841,520					
Supplementary	£34,000					
	1,875,520	1,868,357 3 7	7,162 16 5	—		
C.—Emergency Housing						
Original ..	£36,160					
Supplementary ..	£4,800					
	40,960	37,314 3 8	3,645 16 4	—		
D.—Other Services ..	2,720	1,799 1 4	920 18 8	—		
GROSS TOTAL						
Original ..	£15,544,700					
Supplementary	£204,800					
	£15,749,500	15,711,155 1 -	38,344 19 -	—		
Deduct—	Estimated	Applied				
Z.—Appropriations in Aid	376,720	376,720 - -				
NET TOTAL						
Original ..	£15,167,980					
Supplementary	£204,800					
	£15,372,780	15,334,435 1 -				
			Surplus to be surrendered £38,344 19 -			

Receipts payable to Exchequer	Estimated	Realised
	£	£ s. d.
(i) Receipts of classes authorised to be used as Appropriations in Aid	376,720	378,094 3 7
(ii) Receipts of other classes	49,450	95,506 19 11
Total	£426,170	473,601 3 6
Appropriated in aid (Subhead Z)		376,720 - -
Payable separately to Exchequer		£96,881 3 6

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.	
PERMANENT HOUSING						
A.1.—Annual Grants towards Housing Expenses under Superseded Housing Legislation						
Original .. £2,962,000						
Supplementary £52,200						
	3,014,200	3,014,283 10 9	—		83 10 9	
A.2.—Annual Grants towards Housing Expenses under Current Housing Legislation						
Original .. £10,617,000						
Supplementary £113,800						
	10,730,800	10,716,404 16 8	14,395 3 4		—	
A.3.—Grants for Housing Schemes in Development Areas ..	34,300	25,894 13 1	8,405 6 11		—	
A.4.—Rosyth Housing Scheme	51,000	47,101 11 11	3,898 8 1		—	
TEMPORARY HOUSING						
B.1.—Annuities and other Payments in respect of Temporary Houses	1,599,020	1,599,020 1 3	—		1 3	
B.2.—Grants to Local Authorities in respect of Temporary Housing Accommodation						
Original .. £232,500						
Supplementary £34,000						
	266,500	268,951 3 5	—		2,451 3 5	
B.3.—Grants in respect of Houses retained for use pending demolition ..	10,000	385 18 11	9,614 1 1		—	
EMERGENCY HOUSING						
C.1.—Services provided by the Department						
Original £5,200						
Supplementary .. £4,800						
	10,000	6,412 9 5	3,587 10 7		—	
C.2.—Services provided by Local Authorities	30,200	30,404 18 2	—		204 18 2	

EXPLANATION of the Causes of Variation between Expenditure and Grant

- A.3.—Expenditure on repairs was less than expected.
 B.3.—One large claim for which provision was made was not settled within the financial year.
 C.1.—Claims for compensation expected in respect of two camps were not presented during the year.

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.	£ s. d.	
C.3.—Services provided by the Scottish Special Housing Association, Ltd.	760	496 16 1	263 3 11	—	—	
OTHER SERVICES						
D.1.—Grants towards the Cost of providing Hostels	10	—	10 - -	—	—	
D.2.—Grants towards Building Experiments	1,500	1,468 - -	32 - -	—	—	
D.3.—Miscellaneous	1,210	331 1 4	878 18 8	—	—	
	Estimated	Applied				
Z.—Appropriations in Aid	376,720	376,720 - -	—	—	—	

Details of Receipts	Estimated	Realised
(i) Receipts of classes authorised to be used as Appropriations in Aid :—	£	£
Repayment of advances by the Second Scottish National Housing Company (Housing Trust), Ltd.	1,000	1,017
Receipts in connection with Rosyth Housing Scheme, including interest and repayment of principal in respect of advances under the Housing Act, 1914	46,800	46,819
Receipts from local authorities under Section 3 (1) of the Housing (Temporary Accommodation) Act, 1944	320,000	319,345
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	240	285
(b) local authorities	8,260	9,797
(c) Scottish Special Housing Association, Ltd.	400	831
Miscellaneous	10	—
Total	£376,720	378,034

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 huts	1,000	2,456
Repayments of Improvement Grants under Housing (Scotland) Act, 1950	15,000	34,509
Repayments of Exchequer contributions under the Housing (Rural Workers) Acts	200	206
Receipts from local authorities in respect of the purchase of temporary houses	—	18,740
Receipts from insurance companies in respect of temporary houses destroyed by fire	—	6,100
Repayment of grants in respect of agricultural workers' houses ..	—	272
Total	£49,450	95,507

OUTSTANDING LOANS, &c.

The following loans were outstanding on 31 March 1958 :—	£	s.	d.
Scottish National Housing Company, Ltd. (Housing Act, 1914)	682,313	6	—
Second Scottish National Housing Company (Housing Trust), Ltd.	933,569	6	3
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)	596,005	16	—

The total amount of share capital of housing companies held by the Department and its nominees at 31 March 1958 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 ON SUBHEADS

A.1.—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.8/190/04), and £38 in respect of modified subsidy under Section 23 of the Housing (Scotland) Act, 1930, on four houses which had to be demolished because of site subsidence (SS.8/190/2).

A.2.—Includes extra-statutory payments, at rates equivalent to the contributions provided under Section 84 of the Housing (Scotland) Act, 1950 (as amended), of £1,705 to the Scottish Special Housing Association in respect of 42 houses for which tenders were approved after 1 August 1956 but

NOTES ON SUBHEADS—*contd.*

which were completed before the passing of the Housing and Town Development (Scotland) Act, 1957 on 18 July 1957 (SS.261/01E), and of £894 paid to a local authority for 15 houses which were almost entirely demolished and then rebuilt to incorporate what was left of the old structure (SS.8/02).

B.3.—Includes extra-statutory payments totalling £142 towards expenses incurred in making 11 unfit houses fit for temporary occupation. These houses were acquired before the passing of the Housing (Repairs and Rents) (Scotland) Act, 1954, but were situated outwith a Clearance Area (SS.8/55/01).

C.1.—Includes *ex gratia* payments totalling £239 for reinstatement of property after derequisitioning of camp sites (SS.6/140/01 ; 104/6/01C).

Z.—Charges for accommodation, in camps used for emergency housing, amounting to £2,640 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 under 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 under Subhead Z. A decision to grant an abatement may often have retrospective effect to the date on which the houses were completed, in which case a payment is made to the authority and charged to Subhead B.2.

The financial effect of the abatements allowed under paragraphs (a) and (b) above is as follows :—

	For the <i>period</i> ended 31 March 1957	For the <i>year</i> ended 31 March 1958
	£	£
Total amount receivable by the Secretary of State if no abatements allowed under paragraphs (a) and (b) above	7,272,588	809,412
Amount received and brought to account under Subhead Z	3,834,814	319,345
	<u>3,437,776</u>	<u>490,067</u>
Refunds of amounts overpaid by local authorities in previous years (charged to Subhead B.2)	—	258,170
Total amount of abatements	£3,437,776	748,237
Amount of the abatements for—		
Owners' rates	2,480,221	368,264
High site costs	875,914	334,647
High running costs	81,641	45,326
Total	<u>£3,437,776</u>	<u>748,237</u>

30 September 1958.

J. Anderson,
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.

E. G. Compton,
Comptroller and Auditor General.

STATEMENT of Transactions under Section 94 (1) of the Housing (Scotland) Act, 1950, for the year ended 31 March 1958

Receipts			Payments		
	£	s. d.		£	s. d.
Balance at 31 March 1957 ..	—		Advances to the Scottish Special Housing Association, Ltd. ..	5,315,000	- -
Issues from the Consolidated Fund	5,315,000	- -	Paid to Exchequer :—		
Interest on advances to the Scottish Special Housing Association, Ltd.	1,936,600	10 -	Interest on advances ..	1,936,600	10 -
Repayment of advances to the Scottish Special Housing Association, Ltd.	335,864	11 10	Repayment of advances ..	335,864	11 10
			Balance at 31 March 1958 ..	—	
	<u>£7,587,465</u>	<u>1 10</u>		<u>£7,587,465</u>	<u>1 10</u>

Total amount of advances to the Scottish Special Housing Association, Ltd., to 31 March 1958	67,570,956	16 3
Interest accrued to operative dates of loans, capitalised	3,007,999	15 7
	<u>70,578,956</u>	<u>11 10</u>
Less Amount of repayments to 31 March 1958	1,677,644	2 11
Loans outstanding at 31 March 1958	£68,901,312	8 11

J. Anderson,
Accounting Officer.

30 September 1958.

EXCHEQUER GRANTS TO LOCAL REVENUES, SCOTLAND

ACCOUNT of the sum expended, in the year ended 31 March 1958, compared with the sum granted, for Exchequer Grants to local authorities in Scotland.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
Exchequer Grants to Local Authorities	14,975,000	14,941,398	33,602	—
		Surplus to be surrendered	<u>£33,602</u>	

W. S. Murrie,
Accounting Officer.

23 June 1958.

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.

E. G. Compton,
Comptroller and Auditor General.

REGISTRAR GENERAL'S OFFICE, SCOTLAND

ACCOUNT of the sum expended, in the year ended 31 March 1958, 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.
A.—Salaries, &c.	58,610	57,933	2	2	676	17	10
B.—Travelling and Incidental Expenses	3,190	2,615	9	8	574	10	4
C.—Fees to Registrars ..	6,100	5,485	17	2	614	2	10
GROSS TOTAL £	67,900	66,034	9	—	1,865 11 —		
<i>Deduct—</i>	<i>Estimated</i>	<i>Applied</i>					
Z.—Appropriations in Aid ..	10,600	10,600	—	—			
NET TOTAL £	57,300	55,434	9	—	£1,865 11 —		

Receipts payable to Exchequer	Estimated	Realised
	£	£ s. d.
Receipts authorised to be used as Appropriations in Aid	10,600	10,919 9 7
Appropriated in aid (Subhead Z)		10,600 — —
Payable separately to Exchequer		£319 9 7

EXPLANATION of the Causes of Variation between Expenditure and Grant

A.—Savings due to staff changes, &c. (£2,659), partly offset by cost of authorised revision of salary scales and increased rates of national insurance contribution (£1,982).

B.—Savings mainly on travelling, subsistence and removal expenses.

C.—Payments to Registrars for notifications were less than expected, the numbers of births and deaths being less than estimated.

Details of Receipts	Estimated	Realised
	£	£
Fees for searches and extracts	3,600	4,346
Repayment of cost of services in connection with the administration of National Insurance	3,890	3,668
Repayment of cost of services in connection with the administration of non-contributory pensions	800	704
Repayment of cost of services in connection with the National Health Service, Scotland	1,875	1,732
Repayment of cost of services in connection with the Welfare Foods Service	425	408
Miscellaneous	10	61
Total	£10,600	10,919

E. A. Hogan,
Accounting Officer.

20 June 1958.

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.

E. G. Compton,
Comptroller and Auditor General.

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