

CIVIL Appropriation Accounts

(CLASSES I—IX)

1944

Appropriation Accounts of the sums granted by Parliament for Civil Services, Classes I—IX, for the year ended 31st March 1945; together with the Report of the Comptroller and Auditor General thereon, and upon certain Store Accounts. (In continuation of House of Commons Paper No. 13 of 1944-45)

*Presented pursuant to Acts 29 & 30 Vict., c. 39, s. 22 and
11 & 12 Geo. 5, c. 52, ss. 4 & 6*

*Ordered by The House of Commons to be Printed
22nd January 1946*

LONDON

PRINTED AND PUBLISHED BY HIS MAJESTY'S STATIONERY OFFICE

To be purchased directly from H.M. STATIONERY OFFICE at the following addresses:

York House, Kingsway, London, W.C.2; 13a Castle Street, Edinburgh 2;

39-41 King Street, Manchester 2; 1 St. Andrew's Crescent, Cardiff;

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1946

Price 5s. 6d. net

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CIVIL APPROPRIATION ACCOUNTS (CLASSES I-IX) 1944.

REPORT OF THE COMPTROLLER AND AUDITOR
GENERAL.

GENERAL.

1. My examination of the Appropriation Accounts for 1944 has followed the lines described in previous Reports, attention being directed mainly to the systems of control and accounting exercised by Departments, particularly those administering war activities.

In my preceding Reports I have referred to the gradual relaxation of normal checks necessitated by the man-power shortage. These man-power difficulties persisted throughout the year under review and, regard being had to the prevailing circumstances and to the relaxations of check which have been authorized with the aim of reducing to a minimum accounting activities not vital to the efficient conduct of the war, I have no general criticism to make on the standard of accounting maintained by Departments. My Reports deal with the relatively small number of cases which appear to me to call for mention and under war conditions these naturally arise for the most part in connexion with expenditure charged under Class X, War Services, of the Civil Appropriation Accounts and under Vote of Credit Services, the accounts of which will appear in separate volumes.

Adjustment of Balances on 1943 Votes.

2. The balances to be surrendered out of Civil Votes, Classes I-IX, for 1943 amounted to 9,838,777*l.* 5*s.* 4*d.* I certify that these balances have been duly surrendered to the Exchequer.

Out-turn of the Year.

3. Comparison of expenditure with the sums granted by Parliament for individual Votes is again disturbed by the operation of the Vote of Credit procedure, which I described in paragraph 5 of my Report for 1939.

It will be seen from the Grand Summary on pages 2 and 3 that the total amount to be surrendered on Classes I–IX of the Civil Votes is 8,504,619*l.* 18*s.* 7*d.*, made up thus:—

	£	s.	d.	£	s.	d.
Estimated Gross Expenditure ..	504,582,931	—	—			
<i>Less</i> :						
Estimated Appropriations in Aid ..	22,770,166	—	—			
				481,812,765	—	—
Allocated from Vote of Credit in supplementation of certain Votes ..				65,213,024	2	4
				547,025,789	2	4
Actual Gross Expenditure	560,144,034	6	1			
<i>Less</i> :						
Appropriations in Aid Applied ..	21,622,865	2	4			
				538,521,169	3	9
				£8,504,619	18	7

The principal savings contributing to this total are 2,950,049*l.* on Ministry of Labour and National Service, 1,339,039*l.* on Colonial and Middle Eastern Services, 700,000*l.* on Broadcasting, 525,000*l.* on Special Areas Fund and 484,874*l.* on Supplementary Pensions.

No surrender falls to be made on the Votes for Class X, War Services, which are dealt with on a token basis, the net sum required being allocated from the Vote of Credit. With the addition, therefore, of 1,031,935*l.* 9*s.* 5*d.* to be surrendered by the Revenue Departments, as stated in paragraph 1 of my Report on Revenue Departments Appropriation Accounts, the total amount to be surrendered on Civil and Revenue Departments Votes is 9,536,555*l.* 8*s.*

Extra Receipts.

4. Extra receipts payable to the Exchequer recorded in the Appropriation Accounts amount to 13,051,293*l.* 8*s.* 6*d.* on the Civil Votes, Classes I–IX, and 403,295*l.* 12*s.* 3*d.* on the Votes for Revenue Departments, making a total of 13,454,589*l.* —*s.* 9*d.*

The amount of the extra receipts on Class X, War Services, is not yet available.

Store and Stock Accounts.

5. The store and stock accounts of the Civil Departments have been examined by my officers. The results of the tests of the records related to the Votes for Classes I–IX were generally satisfactory, regard being had to prevailing conditions.

The results in the case of the Votes for Class X, War Services, will be dealt with in my separate Report on those Services.

CLASS I, VOTE 15.—NATIONAL DEBT OFFICE.

Examination of Accounts of Non-Voted Services.

6. Annual accounts of the National Debt Commissioners in respect of non-voted services, made up to 31 March 1945 or to a recognized closing date within the financial year then ended, have been duly rendered. Of these accounts

CLASS I, VOTE 15—*contd.*

the following are laid before Parliament in pursuance of statutory directions, together with my certificate in each case and such observations as may be necessary :—

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

The remaining accounts have been examined by my officers with satisfactory results.

CLASS II, VOTE 2.—DIPLOMATIC AND CONSULAR ESTABLISHMENTS, &c.

Sub-accountants' and other Balances.

7. In paragraph 8 of my last Report I referred to the considerable expenditure incurred up to 31 March 1944 which the Foreign Office had been unable to include in the account for 1943, and to the fact that the sums drawn by the Foreign Office from Votes of Credit exceeded by some 7,900,000*l.* the expenditure recorded in the relative accounts.

At 31 March 1945 the corresponding excess of Vote of Credit drawings over expenditure brought to account was about 12,500,000*l.* Nearly 75 per cent. of the total represented uncleared advances to the Protecting Power in charge of British interests, mainly in the Far East.

The work of bringing to account the expenditure from these advances and the transactions at sub-accountants' posts abroad remains considerably in arrear, despite the efforts of the Foreign Office to bring the examination up to date.

Subhead J.—British Council : Grant in Aid.

8. My audit of the accounts of the British Council for the year ended 31 March 1944, which were received since the date of my last Report, has been completed. The accounts for the year ended 31 March 1945, now under my examination, show a net expenditure of 2,215,361*l.*, compared with 1,573,959*l.* in the preceding year. The expansion of the Council's activities did not proceed as rapidly as was anticipated, and the grant in aid of 2,460,000*l.* issued under Subhead J of the Vote resulted in the increase of the balance in the Council's hands from 256,927*l.* brought forward from the preceding year to 501,566*l.* at the close of the year.

British Council : Accounts.

9. As part of a scheme to facilitate closer control over local expenditure, the British Council's estimates for the years 1943 and 1944 were drawn up on a new basis, and the accounts follow the same form.

All the expenditure is sub-divided under four headings, viz. : personnel, general services, functional services and extraordinaries, and the expenditure of stations abroad is further classified to the foreign or colonial region in which it was incurred. Home expenditure of a general description is classified on a subject basis, but the headquarters expenditure relating to regions overseas is shown separately and the expenditure of the Home Division is sub-divided under the various Empire and foreign communities in this country with which this Division is concerned.

CLASS II, VOTE 2—*contd.*

10. The central administration of the Council cost 251,635*l.* in 1944. Of the remaining central services the largest single item was that for films, on which 112,350*l.* was expended in 1943 and 151,325*l.* in 1944, while receipts from films were 6,329*l.* and 15,414*l.* respectively. The expenditure included the cost of equipping a film theatre for the use of the Council in London. The net total expenditure on books and publications was 136,280*l.* in 1943 and 298,794*l.* in 1944, the latter figure including the advance of 100,000*l.* referred to in paragraph 12 below. Net expenditure under the "Press" heading amounted to 55,149*l.* in 1943 and 55,299*l.* in 1944.

11. As in previous years, sub-vouchers have not been furnished to me in support of the Council's expenditure abroad, though the major part of this expenditure was supported by certificates of professional auditors whose reports were made available to me. I understand that professional auditors have now been appointed for all the larger countries in which the Council operates, and that where such appointments have not been made local representatives have been instructed to transmit sub-vouchers to London in support of their accounts.

Reference was made in my last Report to a proposal of the British Council to set up an internal audit department. An appointment to the newly created office of Director of Audit was recently approved by the Treasury, and I understand that the formation of the internal audit department is proceeding.

British Council : Accounts of a Subsidiary Company.

12. In paragraph 12 of my last Report I referred to the formation by the Council of a limited liability company for the purposes of certain activities in assisting the supply of British books overseas. I have now received a copy of the audited accounts of this company for the year to 31 March 1944, including a Trading Account in respect of the operations in which the company acted as principal. I observe that the sum credited to the Trading Account for sale of books appears also in the Balance Sheet under sundry debtors. The General Revenue Account shows net expenses of 1,641*l.* 10*s.* 1*d.* balanced by an equivalent grant from the British Council. I am informed that audited accounts for the year ended 31 March 1945 are not yet available.

A loan of 2,000*l.* made by the Council in the year ended 31 March 1944, in connexion with one of the company's schemes, was increased in the following year to 14,000*l.*, and appears as an asset in the Balance Statement of the British Council's accounts. It appears that a further sum of 100,000*l.* was paid out of the Council's grant in March 1945, to provide the company with additional working capital, but this payment has been charged against an expenditure head in the Council's accounts and I have inquired as to the reasons for the difference in treatment.

CLASS II, VOTE 5.—DOMINION SERVICES.

Swaziland and the Bechuanaland Protectorate.

13. Since the date of my last Report I have received the audited accounts of Swaziland and of the Bechuanaland Protectorate for the financial year 1943, together with the reports of the local auditors thereon.

Neither of these Territories has received a grant in aid of expenses of administration, &c., since 1941, but the control of their finances by the Treasury continued during 1944.

CLASS II, VOTE 5—*contd.*

The charge of 2,000*l.* under Subhead D of the present account represents part of a loan granted to Swaziland to enable the local Government to make advances to settlers. A provision of 2,500*l.* for the same purpose was included in the Estimates for 1945.

Newfoundland.

14. I have received accounts of Newfoundland for the year ended 31 March 1944, certified by the Comptroller and Auditor General of Newfoundland.

CLASS II, VOTE 8.—COLONIAL AND MIDDLE EASTERN SERVICES.

Subheads A.1 to A.9.—Grants in Aid of Local Revenues, &c.

15. Referring in paragraph 16 of my last Report to the accounts of those Dependencies whose annual estimates are subject to Treasury control for a period following the issue of grants in aid of local revenues, I stated that I had not then been furnished with audited accounts for 1942 of Malta and of the Gilbert and Ellice Islands. I have since received these accounts.

16. I have received the audited accounts for 1943 of Cyprus, Nyasaland, Somaliland, Dominica, Montserrat, British Honduras, St. Helena, Malta, St. Lucia, Antigua, and the Leeward Islands Federal Government. No accounts for these years are therefore outstanding, but the reports of the Auditor of Malta dated 17 March 1945 and 23 July 1945, on the accounts of Malta for 1942 and 1943 respectively, were not received by me in time to enable me to examine them before completing this Report.

17. By 31 December 1945 I had also been furnished with the accounts of Nyasaland for 1944, and those of Somaliland up to 30 June 1944, after which date the whole cost of administration was borne by the War Office.

¶ *St. Helena : Accounts.*

18. As mentioned above I have seen the accounts of St. Helena for the year ended 31 December 1943, together with the report of the Director of Colonial Audit thereon dated 19 October 1945. I understand that the current audit of these accounts is carried out by an official of the Colonial Government, and that in normal times a visit of inspection by an officer of the Colonial Audit Department takes place every three years. Owing to staff difficulties, however, no such visit has been made since 1937. In connexion with the accounts for 1941 it was stated that certain branches of the local audit were in arrear, and in 1942, with Treasury concurrence, a scheme of partial audit was introduced as a temporary measure to facilitate the overtaking of arrears. The Director of Colonial Audit reports that this partial audit continued throughout the year 1943, and that he has advised the Secretary of State of the inadequacy of the audit which has been applied to the departmental accounts of the Food Stocks Revolving Fund on which there was a large credit balance at the end of the year. The Governor has been asked by the Colonial Office for his observations on this matter.

Subhead A.10.—Jamaica.

19. The charge of 692,000*l.* under this subhead represents the first instalment of a grant in aid to Jamaica in connexion with hurricane damage sustained in 1944. The total amount of assistance necessary is estimated at 2,230,000*l.* It was originally intended that 1,325,000*l.* should be met from this Vote and that 905,000*l.*, for the rebuilding of houses, should be provided under the Colonial Development and Welfare Act ; 30,000*l.* out of the 905,000*l.* was

CLASS II, VOTE 8—*contd.*

to be in the form of a free grant and the balance in the form of an interest-free loan. It was later decided however that, as much of the housing expenditure was purely for rehabilitation, 775,000*l.* should be transferred from the estimated loan provision under the Colonial Development and Welfare Act to that under the Colonial and Middle Eastern Services Vote, and this change of view is reflected in the Supplementary Estimate presented to Parliament in February 1945 (H.C. 36 of 1944–45).

Of the 692,000*l.* charged in the present account 196,000*l.* represents a free grant for distribution to banana growers for replanting, and has been paid in the year under review. The remainder of the present charge, viz. 496,000*l.*, is the first part of a loan to the Government of Jamaica to be re-lent (i) to growers of bananas and other crops for replanting and new planting; (ii) for the repair of damaged houses; and (iii) for other rehabilitation purposes. No interest will be paid by the Government of Jamaica, but interest at 2½ per cent. per annum, deferred in some cases for a period of years, will be charged to the growers and other borrowers to cover the cost of administration.

I am to be furnished with audited accounts of the expenditure out of this grant in aid, together with any report thereon by the Auditor General of Jamaica.

Subhead C.14.—Claims by the Chiefs of Opobo, Nigeria.

20. As stated in the Estimates, the sum of 11,420*l.* was provided under this subhead for the settlement of claims arising under an agreement made on behalf of H.M. Government by the Vice-Consul at Opobo, Nigeria, in 1892. The claims are based on four documents produced by the Chiefs of Opobo, which set forth that war-canoes and arms were surrendered against compensation payable within 50 years, but as regards 9,600*l.* not until after 30 years from the date of the agreement. The claims were not brought to the notice of the Colonial Office until 1939, and the House of Commons was informed on 13 October 1943 that a search of the records revealed no particulars of the case, which arose in the days when the Foreign Office, and not the Colonial Office, controlled Nigeria. The authenticity of the documents having been accepted, the question arose whether liability rested with the Imperial or the Nigerian Government. The Treasury finally agreed on grounds of policy, subject to Parliamentary approval of the Estimates, to payment from Imperial funds as an act of grace.

An audited account, certified by the Director of Colonial Audit, has been furnished to me as evidence that payment has been made to the representatives of the tribal units for distribution to the chiefs or their heirs and successors.

Subhead D.2.—Trans-Jordan: Grant in Aid of Local Revenues.

21. I have received the audited accounts of the Government of Trans-Jordan for the year 1943, with the report of the Director of Colonial Audit thereon. The report states that, as in the previous year, the control and supervision of expenditure by the Arab Legion was inadequate, but adds that there are recent indications of an improvement. The cost of the Legion is included in the Trans-Jordan accounts under the headings for police and prisons expenditure under which has apparently risen from about 247,000*l.* in 1940 to 1,379,000*l.* in 1943 out of a total expenditure of 2,062,000*l.* I understand that the War Office informed the Colonial Office in June 1945 that it was intended to reduce the strength of the Legion as garrison commitments decrease or as other troops become available in replacement, but that no large reduction in the immediate future was anticipated.

CLASS II, VOTE 8—*contd.**Subheads D.4 and 5.—Palestine : Grants in Aid of Emergency Security Expenditure and Expenditure on the Palestine Mobile Police Force.*

22. As stated in paragraph 21 of my last Report, provision was made by Supplementary Estimate, H.C. 90 of 1943–44 dated 4 July 1944, for a grant in aid of emergency security expenditure incurred in 1943, within a maximum of 1,800,000*l.* Accounts since furnished to me disclose expenditure ranking for grant under the terms of the Estimate amounting to 2,168,677*l.* but, in conformity with the conditions set out in the Estimate, the grant fell to be reduced by a sum equal to 50 per cent. of the excess of the general revenue balance of the Palestine Government at 31 March 1944 over 1,500,000*l.*, and accordingly only 1,508,415*l.* was issued (Subhead D.4). Assistance in respect of similar expenditure incurred by the Government of Palestine in 1944 was limited to a grant of 750,000*l.*, provided for in Supplementary Estimate H.C. 36 of 1944–45 dated 13 February 1945, to meet expenditure on the Mobile Police Force. I have not yet received the audited accounts relating to this grant, which was issued in full (Subhead D.5).

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

Loans for the establishment of a Food Yeast Factory.

23. This account includes under Subhead C 95,000*l.* issued to Colonial Food Yeast, Ltd., a private limited company formed in 1943, with a nominal capital of 100*l.* held by persons nominated or approved by the Secretary of State for the Colonies, to control the manufacture of a product designed to improve the nutritive value of food. The scheme approved by the Treasury provided for an interest-free loan to the company of 150,000*l.*, of which 20,350*l.* was issued in 1943 and the balance of 34,650*l.* in 1945. Erection and equipment of a factory in Jamaica was entrusted to a sugar company employed as agent of Colonial Food Yeast, Ltd., and operating the food yeast factory in conjunction with its own adjacent sugar factory. I understand that the formal agreement for the agent's remuneration has not been signed. I have not yet been furnished with audited accounts of expenditure under this scheme.

The Secretary of State has, with Treasury agreement, made an additional scheme to provide the controlling company with working capital. Loans to Colonial Food Yeast, Ltd., of such sums as may be required up to 31 March 1947 to meet working expenses have been approved within a maximum of 75,000*l.* at 3 per cent. interest. No issues under this scheme are charged in the 1944 account.

Jamaica : Grant towards the cost of establishment of Agricultural Centres.

24. Included in Subhead C is a payment of 218,000*l.* to Jamaica under a scheme for assistance towards the cost of establishing ten agricultural centres and working them for a period of five years. The programme provides for the purchase of land, the development of the land by the employment of labour, the training of workers, and the eventual settlement of selected and trained workers.

The total cost of the five years scheme, after allowing for revenue to be derived from the working of the centres, is expected to be 979,968*l.*, towards which a grant from this Vote of 511,600*l.* has been approved, and it is proposed that the Colony should raise, if possible, a local loan to cover the balance of the cost, viz. 468,368*l.*

The scheme was finally approved by the Treasury in February 1945, but it appears that the centres were started in the latter half of 1942, primarily as a measure of relief, as the Governor had explained that the unemployment

CLASS II, VOTE 9—*contd.*

situation rendered it necessary to make an immediate start. By the end of August 1944 expenditure on the project had already reached 431,500*l.*, and the scheme includes the reimbursement of a proportion of that sum to the Government of Jamaica.

It appears open to doubt whether assistance towards expenditure already incurred is within the spirit of the Colonial Development and Welfare Act, 1940, but it is necessary to point out that the question how much of the project was suitable for assistance under the Act was under discussion from early in 1943 and that during its progress the emphasis was shifted from unemployment relief to agricultural training.

Jamaica : Agricultural Development Scheme.

25. With the approval of the Treasury a scheme has also been made to assist the Government of Jamaica to carry out a plan of extensive agricultural development throughout the Colony over a period of five years from 1943. The scheme, which contemplates grants amounting in all to 525,000*l.*, is the first in which assistance is not for a specific service but will be merged with the ordinary expenditure of the Colonial Government.

It was estimated that the services as expanded would cost in all 990,000*l.* over the five-year period, towards which the Colony would contribute, on an ascending scale, a total of 465,000*l.*, representing roughly five times the annual expenditure on the local services before expansion. The advances from the Vote under the scheme were 65,000*l.* and 85,000*l.* in 1943 and 1944 respectively. From accounts furnished by Jamaica for the year 1943, showing expenditure of approximately 130,500*l.*, the Colony appears to have met in that year less than the amount of its previous annual outlay, but I understand that the basis of contribution may be revised. It appears that development has not been as rapid as was anticipated, and that a further scheme is under consideration, contemplating an extension of the period of operation, and an increased total of expenditure, embracing both recurrent services and assistance towards capital outlay.

CLASS II, VOTE 11.—INDIA AND BURMA SERVICES.

Contributions to Cost of India and Burma Office.

26. In accordance with the Government of India Act, 1935, and the Government of Burma Act, 1935, provision is made annually in the Appropriations in Aid subhead of this Vote for contributions payable from India and Burma revenues towards the salaries and expenses of the India and Burma Office, which carries out various agency services on behalf of the Governments referred to.

As stated in my Report for 1937 these contributions were initially fixed at 102,000*l.* and 8,000*l.* respectively. They continued unchanged until 1944, despite a steady increase in the cost of the India and Burma Office, but have been raised to 175,000*l.* (India) and 14,000*l.* (Burma) for the years 1944 and 1945. Owing to the wartime shortage of staff it was considered undesirable to undertake the detailed inquiries by means of which the previous contributions had been assessed, and the revised contributions, which were accepted by the Treasury subject to the proviso that a detailed review might be asked for at any future time, are based only on a broad comparison of the total estimated cost of the India and Burma Office for the years 1938 and 1944. The proviso referred to was subject to the understanding that no reassessment should be applied in respect of any year earlier than that preceding the one in which the request for revision was made.

CLASS II, VOTE 11.—*contd.*

The 1945 Estimate for India and Burma Services shows a further increase. I understand that the question of reassessing the amounts of the contributions is under consideration in connexion with the preparation of the Estimates for 1946.

CLASS II, VOTE 12.—IMPERIAL WAR GRAVES COMMISSION.

27. I have referred in previous Reports to the decision of the Imperial War Graves Commission to lend to His Majesty's Government, free of interest, at call, the surplus income arising from the Endowment Fund which was not required to meet current expenditure on the graves of the 1914-18 war. Although some resumption of work on these graves was made possible in 1944 by the liberation of enemy-occupied territories the Commission were able to increase their loan by 110,000*l.*, making a total loan of 498,000*l.* at 31 March 1945. The income received from the Endowment Fund during the year was 197,365*l.*, against net expenditure on 1914-18 war graves of 74,485*l.*

As shown by the audited statement on page 93 the Commission's expenditure in 1944 on graves of the 1939-45 war was 77,035*l.*, of which 62,806*l.*, or 81·53 per cent., is regarded as the United Kingdom share, in respect of which 114,142*l.* was drawn as a grant in aid under Subhead B. The balance of the Grant in Aid Account at the close of the year amounted to 53,771*l.*

The United Kingdom's final contribution of 520,000*l.* to the Endowment Fund, which was charged to the Vote for 1940 and has been mentioned in my previous Reports as having been placed on deposit with the Paymaster General, free of interest, was withdrawn from deposit in January 1945, when it was transferred to the Endowment Fund Trustees and invested by them.

CLASS III, VOTE 9.—PUBLIC TRUSTEE.

28. A test examination of the Public Trustee's Trust Accounts has been carried out in accordance with the Regulations under the Public Trustee Statutory Rules. The results of the examination were generally satisfactory and a report on the subject, including references to certain special cases, has been made to the Treasury.

CLASS IV, VOTE 1.—MINISTRY OF EDUCATION.

Provision of Books and Periodicals for Liberated Countries.

29. Subhead Z.3 includes a payment of 12,306*l.* 1*s.* to the Books Commission of the Conference of the Allied Ministers of Education for the purchase of British books and periodicals published since the outbreak of war, for the use of national and university libraries in the liberated countries of Europe. Further payments have been made in 1945 bringing the total expenditure to 19,368*l.* 12*s.* 9*d.*, which appears from the Ministry's files to be roughly half the cost of the books and periodicals supplied, the remainder of the cost being provided by the Allied Governments concerned.

A contribution of 2,500*l.* has also been made from this Vote in each of the years 1944 and 1945 towards the administrative expenses of the Conference, which are shared among the Governments represented. These expenses include the cost of the staff at the Inter-Allied Book Centre in London employed in assembling and classifying, for dispatch to the liberated territories, British books and periodicals collected from salvage drives or presented by universities or learned societies. In view of the probable transfer of the functions of the Conference to a new organization the Treasury agreed that a payment up to 6,000*l.* may be made towards the cost of this staff for the calendar year 1946.

CLASS V, VOTE 6.—OLD AGE PENSIONS.

Allocation of the Charge for Pensions.

30. The expenditure of 55,824,021*l.* under Subhead A includes 44,406,021*l.* for pensions paid, without test of means by virtue of the Contributory Pensions Acts, to persons who had attained the age of 70 years and 11,418,000*l.* for non-contributory pensions paid, subject to a means test, to persons who had attained the age of 70 years and to blind persons between the ages of 40 and 70 years.

The charge for non-contributory pensions includes 5,227,000*l.*, apportioned on a statistical basis in accordance with the arrangements mentioned in paragraph 25 of my Report on the 1942 Accounts, in cases administered by the Assistance Board where supplementary pension was also issued from Class V, Vote 14, after determination of need; the remainder, 6,191,000*l.*, represents pensions administered by the Customs and Excise Department after calculation of the pensioners' means in accordance with the Old Age Pensions Act, 1936.

CLASS V, VOTE 8.—MINISTRY OF LABOUR AND NATIONAL SERVICE.

Out-turn of the Account.

31. Gross expenditure during the year amounted to 36,359,951*l.* Receipts amounted to 2,151,852*l.*, of which 2,100,000*l.* was brought to account as Appropriations in Aid, leaving a net expenditure of 34,259,951*l.* The net total of the Estimate was 37,210,000*l.* and there is thus a surplus to be surrendered of 2,950,049*l.*

As compared with the previous year the gross expenditure, 36,359,951*l.*, showed a decrease of 1,399,380*l.*, mainly due to reductions of 1,231,157*l.* in the contribution to the Unemployment Fund and of 131,510*l.* in expenditure on administration.

Total receipts, 2,151,852*l.*, showed a net increase of 152,553*l.* over 1943. There was a rise of 172,965*l.* to 1,938,643*l.* in the amount recovered from the Unemployment Fund in respect of the cost of administration of unemployment insurance which is borne upon this Vote.

CLASS V, VOTE II.—ASSISTANCE BOARD.

Out-turn of the Account.

32. The total charge of 5,165,085*l.* to this Vote was 73,615*l.* more than in 1943 and showed a saving of 229,915*l.* on the Estimate of 5,395,000*l.* The average weekly number of allowances in payment to applicants at local offices of the Ministry of Labour and National Service who were not in receipt of unemployment benefit was 22,572 compared with 23,450 in 1943. The average weekly rate of allowance increased from 27*s.* 6*d.* to 29*s.* In addition an average of 829 payments was made weekly in 1944 in supplementation of unemployment benefit, the average weekly rate being 12*s.* 10*d.* The corresponding figures for 1943 were 640 and 13*s.* 4*d.*

CLASS V, VOTE 14.—SUPPLEMENTARY PENSIONS.

Out-turn of the Account.

33. The expenditure of 56,515,126*l.* on supplementary pensions was 11,296,335*l.* more than in the previous year. The average number of pension cases current during the year, a proportion of which related to more than one beneficiary, was approximately 1,360,000, the average weekly rate thus being approximately 16*s.* The corresponding figures for 1943 were 1,255,000 and 13*s.* 7*d.* respectively.

CLASS V, VOTE 14—*contd.*

The year under review was the first full year in which the changes in the regulations governing the grant of supplementary pensions, to which I referred in paragraph 28 of my last Report, were in operation. The report of the Assistance Board for the year ended 31 December 1944 (Cmd. 6700) records that these changes resulted in increased pensions to nearly 90 per cent. of existing cases, and that the number of pension cases current rose continuously during the year.

CLASS V, VOTE 15.—DEPARTMENT OF HEALTH FOR SCOTLAND.

Housing: Advances under the Housing (Scotland) Act, 1944.

34. Under Section 4 of the Housing (Scotland) Act, 1944, issues are made from the Consolidated Fund to the Secretary of State for Scotland to enable him to make advances to the Scottish Special Housing Association for the provision of houses for the working classes in areas where the need is greatest. Under conditions approved by the Treasury, the advances to the Association will normally be repayable, with interest at the rates applicable to loans to local authorities from the Public Works Loan Commissioners, by 60-year annuities.

As shown by the statement appended to the Appropriation Account, advances up to 31 March 1945 amounted to 6,000*l.* only. I have been furnished with copies of accounts audited by the Association's professional auditors which show capital expenditure to the same date of 4,422*l.*, mainly on a demonstration housing scheme at Sighthill, Edinburgh.

CLASS VI, VOTE 1.—BOARD OF TRADE.

Subhead A.A.—Council of Industrial Design (Grant in Aid).

35. The President of the Board of Trade announced in the House of Commons on 19 December 1944 that with the object of promoting by all practicable means the improvement of design in the products of British industry he had appointed a Council of Industrial Design. He added that industries would be invited to set up Design Centres to study and encourage the improvement of design of their own products and that the Government proposed to make financial grants to these Centres on the recommendation of the new Council.

Provision for the expenses of the Council is to be made by means of annual grants in aid from the Board of Trade Vote and 4,000*l.* was so provided in 1944 by Supplementary Estimate (H.C. 9 of 1944-45). The accounts of the Council are subject to audit by me on behalf of the Treasury, and any balance unexpended at the end of a financial year is not liable to surrender to the Exchequer. The Council are required to submit each year a statement of proposals with estimates of cost for examination by the Board of Trade before submission to the Treasury for approval.

I have duly examined the account of the Council for the period ended 31 March 1945, which records only preliminary expenditure of 821*l.* in respect of salaries, travelling, &c., out of the grant in aid of 4,000*l.*

36. The Treasury, while recognizing that at the outset the Council would be dependent upon the grant in aid as its sole source of income, placed on record their view that it was desirable that in course of time the Council should receive a measure of financial support from industry and organizations concerned with design, and their authority for the acceptance of financial provision by way of grant in aid was given on the understanding that the Board of Trade would keep this aspect of the matter under review.

Provision has been made in the Board of Trade Estimate for 1945 (Class VI, Vote 1) of a grant in aid of 55,000*l.* for the expenses of the Council and of 50,000*l.* for contributions on the recommendation of the Council to the expenses of Design Centres.

CLASS VI, VOTE 6.—MINISTRY OF AGRICULTURE AND FISHERIES.

Subhead L.1.—Contribution to the Agricultural Mortgage Corporation, Limited.

CLASS VI, VOTE 16.—DEPARTMENT OF AGRICULTURE FOR SCOTLAND.

Subhead L.3.—Scottish Agricultural Securities Corporation, Limited.

England and Wales.

37. In paragraph 32 of my Report on the Civil Appropriation Accounts, 1942, I referred to revised arrangements under which, subject to certain conditions, grants at the maximum rate of 60,000*l.* per annum authorized by Section 32 of the Agricultural Development Act, 1939, were to be paid to the Agricultural Mortgage Corporation, Ltd., for 1942 and for the remainder of the statutory period of twenty years beginning with 1939 until otherwise notified. These arrangements were made with a view to avoiding early recourse to the Government Guarantee Fund of 650,000*l.* established under the Agricultural Credits Act, 1928.

With the object of enabling the Corporation to lend its existing funds at a lower rate of interest and also to expand its business to meet the anticipated future requirements of agriculture, the Minister has been authorized by the Agriculture (Miscellaneous Provisions) Act, 1944, to grant further assistance to the Corporation subject to certain alterations in its memorandum and articles, which have been duly made. Under this Act the total amount which may be advanced from the Consolidated Fund for the purpose of the Guarantee Fund is increased to 2,500,000*l.* and the maximum payment which may be made out of moneys provided by Parliament in any year under Section 32 of the 1939 Act is increased to 150,000*l.*

38. The rate of interest charged by the Corporation on new loans was reduced from 4½ to 3½ per cent. per annum in September 1944, facilities being given to existing borrowers to convert their loans to the new rate on payment of a fee, and it has been agreed that, in calculating the annual payments to be made by the Minister in respect of the loss incurred by the Corporation, these fees, together with premature redemption fees, shall be placed to General Reserve in each of the four years beginning 1 April 1944, and that in subsequent years they shall be allocated in such manner as may be agreed between the Minister and the Corporation with Treasury approval.

After allowing for the transfer to reserve of 76,000*l.* in respect of these fees, the loss incurred by the Corporation in 1944 was estimated at 115,000*l.* From this sum there fell to be deducted a surplus of 45,000*l.* in the hands of the Corporation arising from the grants paid in 1942 and 1943, and the amount paid from the Vote for the Ministry of Agriculture and Fisheries was accordingly 70,000*l.*

No advance was made in the year in respect of the Guarantee Fund.

Scotland.

39. The Agriculture (Miscellaneous Provisions) Act, 1944, also provided for additional assistance to the Scottish Agricultural Securities Corporation, Ltd., which performs in Scotland functions similar to those of the Agricultural Mortgage Corporation in England and Wales, and derives its statutory authority from the Agricultural Credits (Scotland) Act, 1929.

With the same objects as in England and Wales and subject also to certain alterations in the memorandum and articles of the Scottish Corporation which have been duly made, the Act authorized an increase from 125,000*l.* to 425,000*l.*

CLASS VI, VOTE 16—*contd.*

in the total amount of the advances which may be made from the Consolidated Fund for the purpose of the Corporation's Guarantee Fund. It is also provided that, during a period of twenty years beginning with 1944, payments not exceeding 30,000*l.* a year may be made to the Corporation from moneys provided by Parliament by way of grant or loan on such terms as may be agreed between the Secretary of State and the Corporation with the approval of the Treasury.

40. The Corporation reduced its rate of interest from 4½ to 3½ per cent. for loans made after 1 November 1944, and 214*l.* was paid in 1944 from the Vote for the Department of Agriculture for Scotland as a grant in respect of the resultant loss of interest in the period to 31 March 1945.

As in the case of the Agricultural Mortgage Corporation, Ltd., no advance was made during the year to the Corporation's Guarantee Fund.

CLASS VI, VOTE 9.—ROADS, &C.

Motor Tax Account.

41. I have applied a test examination to the Motor Tax Account as in previous years, and am satisfied in general that the system of assessment and collection is working satisfactorily.

The revenue from motor vehicle duties is shown on page 17 of the Finance Accounts 1944–45 (H.C. 99 of 1944–45). Gross receipts were 30,016,339*l.* 12*s.*, an increase of 1,344,372*l.* on the previous year.

CLASS VIII, VOTE 2.—MINISTRY OF PENSIONS.

Expenditure on Pensions.

42. Before the outbreak of war in 1939 the gross expenditure under this Vote had been progressively falling each year from 1920, when it reached the peak figure of 106,645,516*l.*, which included 100,364,646*l.* as the total for pensions and other benefits. The corresponding figures for 1938, the last complete year before the war, were 39,174,606*l.* and 38,488,768*l.*

The gross expenditure in the year under review amounted to 62,080,734*l.* This figure included 32,886,442*l.* as the cost of pensions, &c., attributable to the 1914–18 war, and 24,369,945*l.* attributable to the 1939–45 war. Medical services for the pensioners of both wars cost 2,503,816*l.*

The gross expenditure attributable to the 1939–45 war, which excludes the cost of War Service Grants charged directly on the Vote of Credit, shows an increase of approximately 10,000,000*l.* over the previous year's figure, which exceeded by about 5,000,000*l.* the expenditure in 1942.

The current cost of administration, in relation to the total expenditure on pensions, is less than in 1920 and more than in 1938. Owing however to differing circumstances close comparisons cannot be made.

CLASS VIII, VOTE 4.—SUPERANNUATION AND RETIRED ALLOWANCES.

Extra-statutory Concessions.

43. One of the statutory conditions of eligibility for the award of pension or retiring gratuity under the Superannuation Acts is that remuneration during reckoned service shall have been paid from moneys provided by Parliament.

An individual case of an award where service in private industry of national importance has been allowed to count for superannuation purposes is noted under Subhead C of this Vote. Such awards are consequent on a

CLASS VIII, VOTE 4—*contd.*

decision, given limited circulation by the Treasury in 1940, under which, subject to the necessary legislative authority being obtained in due course, established civil servants and certain unestablished staff who were released for service in private industry or other work of national importance with the consent of their Departments and under arrangements approved by the Ministry of Labour and National Service should be allowed to count such service for pension or gratuity as the case may be.

In 1944 the decision was circulated generally and the classes to be entitled to the concession were more clearly defined. In the meantime, however, owing to misunderstanding, varied interpretations by Departments appear to have led to the extension of the commitment to various classes of unestablished staff outside its original intended scope.

G. C. Upcott,
Comptroller and Auditor General.

Exchequer and Audit Department,
14 February 1946.

APPROPRIATION ACCOUNTS, 1944.

CIVIL SERVICES, CLASSES I—IX, AND REVENUE DEPARTMENTS.

GRAND SUMMARY.

Page.	Class.	SERVICE.	Estimated Gross Expendi- ture.	Authorized Appro- priations in Aid.	Supply Grant.	Actual Gross Expenditure.	Appropriations in Aid Applied.
			£	£	£	£ s. d.	£ s. d.
5	I	Central Government and Finance	4,662,684	1,162,825	3,499,859	5,215,105 1 8	916,140 17 4
51	II	Foreign and Imperial	28,658,757	463,037	28,195,720	28,322,711 6 7	424,304 - 7
95	III	Home Department, Law and Justice	22,015,229	1,937,457	20,077,772	24,428,960 3 3	1,791,234 14 6
149	IV	Education and Broadcasting	94,211,515	7,470,532	86,740,983	95,148,873 18 1	7,470,067 19 5
191	V	Health, Labour and Insurance	218,261,264	4,775,695	213,485,569	212,937,810 18 9	4,349,562 4 5
241	VI	Trade, Industry and Transport	25,605,734	4,147,804	21,457,930	32,456,951 17 3	3,860,625 19 -
309	VII	Common Services (Works, Stationery, &c.)	17,299,896	1,464,573	15,835,323	40,547,711 13 1	1,462,686 7 1
337	VIII	Non-Effective Charges (Pensions)	39,816,993	70,243	39,746,750	67,036,508 18 -	70,243 - -
357	IX	Exchequer Contributions to Local Revenues	54,050,859	1,278,000	52,772,859	54,049,400 9 5	1,278,000 - -
			£ 504,582,931	22,770,166	481,812,765	560,144,034 6 1	21,622,865 2 4
		Revenue Departments	149,597,050	5,743,750	143,853,300	156,387,938 18 7	5,743,750 - -
		GRAND TOTAL	£ 654,179,981	28,513,916	625,666,065	716,531,973 4 8	27,366,615 2 4

APPROPRIATION ACCOUNTS, 1944.

CIVIL SERVICES, CLASSES I—IX, AND REVENUE DEPARTMENTS.

GRAND SUMMARY.

Class.	Net Expenditure.			Gross Expenditure compared with Estimate.						Deficiency of Appropriations in Aid.	Allocated from Vote of Credit.			Amount to be surrendered.			Extra Receipts payable to Exchequer.				
	£	s.	d.	Saving.			Excess.				£	s.	d.	£	s.	d.	£	s.	d.		
I	4,298,964	4	4	379,361	12	—	931,782	13	8	246,684	2	8	931,782	13	8	132,677	9	4	6,655,218	7	8
II	27,898,407	6	—	1,613,512	9	6	1,277,466	16	1	38,732	19	5	1,311,363	9	6	1,608,676	3	6	1,098,115	15	4
III	22,637,725	8	9	626,928	15	10	3,040,659	19	1	146,222	5	6	3,067,201	14	3	507,248	5	6	645,017	8	5
IV	87,678,805	18	8	767,524	13	9	1,704,883	11	10	464	—	7	1,705,347	9	7	767,524	10	11	213,996	9	2
V	208,588,248	14	4	5,326,915	18	1	3,462	16	10	426,132	15	7	3,462	16	10	4,900,783	2	6	705,906	5	—
VI	28,596,325	18	3	712,973	9	5	7,564,191	6	8	287,178	1	—	7,564,191	6	8	425,795	8	5	1,148,985	19	6
VII	39,085,025	6	—	136,733	12	7	23,384,549	5	8	1,886	12	11	23,384,549	5	8	134,846	19	8	2,233,906	7	9
VIII	66,966,265	18	—	25,609	8	2	27,245,125	6	2	—	—	—	27,245,125	6	2	25,609	8	2	349,477	15	8
IX	52,771,400	9	5	1,458	10	7	—	—	—	—	—	—	—	—	—	1,458	10	7	669	—	—
	538,521,169	3	9	9,591,018	9	11	65,152,121	16	—	1,147,300	17	8	65,213,024	2	4	8,504,619	18	7	13,051,293	8	6
	150,644,188	18	7	1,031,935	9	5	7,822,824	8	—	—	—	7,822,824	8	—	1,031,935	9	5	403,295	12	3	
	689,165,358	2	4	10,622,953	19	4	72,974,946	4	—	1,147,300	17	8	73,035,848	10	4				13,454,589	—	9
Total amount to be surrendered															£	9,536,555	8	—			

CIVIL ACCOUNTS,
1944.

CLASS I.

CENTRAL GOVERNMENT AND FINANCE.

CLASS I.
CENTRAL GOVERNMENT AND FINANCE.

SUMMARY.

Page.	No. of Vote.	SERVICE.	Estimated Gross Expenditure.	Authorized Appropriations in Aid.	Supply Grant.	Actual Gross Expenditure.	Appropriations in Aid Applied.
			£	£	£	£ s. d.	£ s. d.
8	1	House of Lords Offices	80,442	13,188	67,254	73,294 12 7	13,188 - -
10	2	House of Commons	492,821	2,500	489,821	479,537 16 9	2,500 - -
12	3	Registration of Electors	20,000	—	20,000	125,625 19 8	—
13	4	Treasury and Subordinate Departments ..	1,139,569	11,277	1,128,292	1,157,293 16 -	11,277 - -
18	5	Privy Council Office	26,074	3,250	22,824	22,711 4 3	3,250 - -
19	6	Privy Seal Office	8,211	—	8,211	5,576 17 8	—
20	7	Charity Commission	37,079	1,000	36,079	31,801 14 7	1,000 - -
21	8	Civil Service Commission	33,300	9,000	24,300	31,821 13 9	7,984 - 8
22	9	Exchequer and Audit Department	287,640	11,440	276,200	259,889 18 7	11,994 8 -
23	10	Friendly Societies' Deficiency	1,874	—	1,874	1,873 2 8	—
24	11	Government Actuary	21,527	2,500	19,027	20,792 19 4	2,500 - -
25	12	Government Chemist	108,012	250	107,762	97,911 2 4	135 14 10
26	13	Government Hospitality	13,000	—	13,000	13,000 - -	—
27	14	The Mint	815,400	815,300	100	609,435 5 2	609,435 5 2
31	15	National Debt Office	28,992	23,340	5,652	24,788 8 8	23,340 - -
33	16	National Savings Committee	568,834	—	568,834	1,351,721 17 1	—
35	17	Public Record Office	47,126	450	46,676	38,533 13 9	445 5 5
36	18	Public Works Loan Commission	21,118	1,000	20,118	19,190 2 11	1,000 - -
37	19	Repayments to the Local Loans Fund ..	47,129	—	47,129	46,768 10 -	—
38	20	Royal Commissions, &c.	50,500	—	50,500	76,044 - 11	—
42	21	Miscellaneous Expenses	82,671	600	82,071	75,714 16 6	600 - -
44	22	Secret Service	100	—	100	100 - -	—
45	23	Tithe Redemption Commission	267,010	266,910	100	227,563 2 8	227,563 2 8
47	24	Ministry of Town and Country Planning ..	228,666	50	228,616	209,041 10 8	50 - -
48	25	Scottish Home Department	229,719	770	228,949	208,703 14 1	478 - 7
50	26	Repayments to the Civil Contingencies Fund	6,370	—	6,370	6,369 1 1	—
		Total	4,662,684	1,162,825	3,499,859	5,215,105 1 8	916,140 17 4

CLASS I.
CENTRAL GOVERNMENT AND FINANCE.

SUMMARY.

No. of Vote.	Net Expenditure.	Gross Expenditure compared with Estimate.		Deficiency of Appropriations in Aid.	Allocated from Vote of Credit.	Amount to be surrendered.	Extra Receipts payable to Exchequer.
		Saving.	Excess.				
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1	60,106 12 7	7,147 7 5	—	—	—	7,147 7 5	678 6 2
2	477,037 16 9	12,783 3 3	—	—	—	12,783 3 3	89 18 9
3	125,625 19 8	—	105,625 19 8	—	105,625 19 8	—	—
4	1,146,016 16 —	—	17,724 16 —	—	17,724 16 —	—	125,308 — 2
5	19,461 4 3	3,362 15 9	—	—	—	3,362 15 9	1,712 12 —
6	5,576 17 8	2,634 2 4	—	—	—	2,634 2 4	—
7	30,801 14 7	5,277 5 5	—	—	—	5,277 5 5	903 4 10
8	23,837 13 1	1,478 6 3	—	1,015 19 4	—	462 6 11	—
9	248,495 10 7	27,750 1 5	—	45 12 —	—	27,704 9 5	—
10	1,873 2 8	— 17 4	—	—	—	— 17 4	—
11	18,292 19 4	734 — 8	—	—	—	734 — 8	843 13 2
12	97,775 7 6	10,100 17 8	—	114 5 2	—	9,986 12 6	—
13	13,000 — —	—	—	—	—	—	—
14	—	205,964 14 10	—	205,864 14 10	—	100 — —	6,407,583 10 2
15	1,448 8 8	4,203 11 4	—	—	—	4,203 11 4	284 16 —
16	1,351,721 17 1	—	782,887 17 1	—	782,887 17 1	—	356 5 3
17	38,088 8 4	8,592 6 3	—	4 14 7	—	8,587 11 8	—
18	18,190 2 11	1,927 17 1	—	—	—	1,927 17 1	3,963 16 4
19	46,768 10 —	360 10 —	—	—	—	360 10 —	—
20	76,044 — 11	—	25,544 — 11	—	25,544 — 11	—	40 17 3
21	75,114 16 6	6,956 3 6	—	—	—	6,956 3 6	31,523 8 5
22	100 — —	—	—	—	—	—	81,786 9 7
23	—	39,446 17 4	—	39,346 17 4	—	100 — —	—
24	208,991 10 8	19,624 9 4	—	—	—	19,624 9 4	143 9 7
25	208,225 13 6	21,015 5 11	—	291 19 5	—	20,723 6 6	—
26	6,369 1 1	— 18 11	—	—	—	— 18 11	—
	4,298,964 4 4	379,361 12 —	931,782 13 8	246,684 2 8	931,782 13 8		6,655,218 7 8
						Total amount to be surrendered £	132,677 9 4

HOUSE OF LORDS OFFICES.

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, for the salaries and expenses of the Offices of the House of Lords.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF THE LORD CHANCELLOR.						
A.—Salaries, &c.	6,020	5,602 - 3	417 19 9			—
DEPARTMENT OF THE CHAIRMAN OF COMMITTEES.						
B.—Salaries, &c.	5,111	5,113 14 2	. --			2 14 2
DEPARTMENT OF THE CLERK OF THE PARLIAMENTS.						
C.—Salaries, &c.	25,712	21,897 4 2	3,814 15 10			—
D.—Incidental Expenses ..	145	89 2 8	55 17 4			—
E.—Air Raid Precautionary Services	10,185	10,185 3 2	—			- 3 2
DEPARTMENT OF THE GENTLEMAN USHER OF THE BLACK ROD.						
F.—Salaries, &c.	6,500	4,112 18 5	2,387 1 7			—
LIBRARIAN'S DEPARTMENT.						
G.—Salaries, &c.	2,195	1,433 10 2	761 9 10			—
DEPARTMENT OF THE LORD GREAT CHAMBERLAIN.						
H.—Salaries, &c.	4,631	4,654 13 7	—			23 13 7
I.—Incidental Expenses ..	200	131 14 -	68 6 -			—
J.—Civilian Custodians ..	10,366	9,427 14 1	938 5 11			—
CONTINGENT EXPENSES OF THE HOUSE OF LORDS.						
K.—Shorthand Writers for Committees, &c. ..	700	475 3 11	224 16 1			—

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Saving on Deputy Serjeant-at-Arms serving with the Forces.
- C.—Savings on clerks and messengers serving with the Forces (3,469*l.*), vacancy in post of clerical assistant (180*l.*), Nautical Assessors' fees (100*l.*), temporary reporters (57*l.*) and minor savings (96*l.*); offset by allowance for service to Ecclesiastical Committee (87*l.*).
- D.—Saving mainly on fares.
- F.—Savings on vacancies (1,262*l.*), staff serving with the Forces (1,061*l.*) and discontinuance of house allowance to Yeoman Usher of Black Rod (50*l.*).
- G.—Saving on staff serving with the Forces.
- I.—Saving due to war conditions.
- J.—Saving on vacancies.
- K.—Committee work reduced owing to war conditions.

CIVIL APPROPRIATION ACCOUNTS, 1944.

[Class I. Vote 1.] 9

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
CONTINGENT EXPENSES OF THE HOUSE OF LORDS— <i>contd.</i>	£	£ s. d.	£ s. d.	£ s. d.
L.—Police	2,810	3,094 11 4	—	284 11 4
M.—Miscellaneous Expenses ..	300	271 4 6	28 15 6	—
N.—Retired Allowances, &c. ..	5,567	6,805 18 2	—	1,238 18 2
GROSS TOTAL ..	£ 80,442	73,294 12 7	8,697 7 10	1,550 - 5
	Estimated.	Applied.		
<i>Deduct—</i> O.—Appropriations in Aid ..	13,188	13,188 - -	Surplus to be surrendered.	
NET TOTAL ..	£ 67,254	60,103 12 7	£7,147 7 5	

Receipts payable to Exchequer.

Estimated. Realized.

Receipts authorized to be used as Appropriations in Aid	13,188	£	13,866	s. d.
Appropriated in aid (Subhead O)			13,188	- -
Paid separately to Exchequer			£678	6 2

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

L.—Increases in rates of pay to constables.

N.—Excess mainly due to payment of additional allowance and pension on retirement of Counsel to Lord Chairman of Committee (2,660*l.*) ; offset by deferred retirements (1,497*l.*).

Details of Receipts.

	Estimated.	Realized.
Fees on judicial proceedings, Private Bills, taxation of costs, &c.	£ 3,950	£ 4,880
Contribution from House of Commons Vote :—		
(1) towards cost of A.R.P. services	5,092	5,092
(2) towards cost of Civilian Custodians	4,146	3,894
Total	£13,188	13,866

Fees on judicial proceedings and oppositions to Bills showed an increase (1,091*l.*) ; offset by a slight decrease in fees for Local Bills and taxations (170*l.*).

The contribution from House of Commons towards the cost of Civilian Custodians was decreased because of the saving effected on that service (Subhead J).

NOTE.

This Account includes expenditure of approximately 592*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

Henry J. F. Badeley,
Clerk of the Parliaments,
Accounting Officer.

28 September 1945.

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.

G. C. Upcott,
Comptroller and Auditor General.

HOUSE OF COMMONS.

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, for the salaries and expenses of the House of Commons.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
MEMBERS.	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
A.1.—Salaries, &c.	329,260	326,832 18 10	2,427 1 2	—	—	
A.2.—Travelling Expenses	37,200	36,199 15 6	1,000 4 6	—	—	
DEPARTMENT OF THE CLERK OF THE HOUSE.						
B.—Salaries, &c.	35,813	33,763 9 11	2,049 10 1	—	—	
C.—Incidental Expenses	20	17 1 11	2 18 1	—	—	
DEPARTMENT OF THE SPEAKER.						
D.—Salaries, &c.	24,188	23,728 10 11	459 9 1	—	—	
E.—Delivery of Votes and Parliamentary Papers	1,300	1,316 4 5	—	16 4 5	—	
DEPARTMENT OF THE SERJEANT-AT-ARMS.						
F.—Salaries, &c.	24,894	21,493 15 6	3,400 4 6	—	—	
G.—Incidental Expenses	7,464	6,910 9 1	553 10 11	—	—	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.1.—Due to bye-elections (1,484*l.*), two Northern Ireland Members not having taken oath (1,200*l.*), Members declining salary in part (1,320*l.*), amounts unpaid in respect of deceased Members and salaries not paid until succeeding year (567*l.*); offset by Ministers electing to forego ministerial salary and receive parliamentary salary (1,253*l.*), and by amounts in respect of previous year paid in 1944 (891*l.*).

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

B.—Due mainly to changes in staff and staff serving with the Forces (2,567*l.*); offset by extension of war bonus (625*l.*).

D.—Due to changes in staff and staff serving with the Forces (653*l.*) and saving on temporary reporters (40*l.*); offset by extension of war bonus (234*l.*).

F.—Due mainly to changes in staff and staff serving with the Forces (3,985*l.*); offset by extension of war bonus (229*l.*) and additional temporary cleaners (347*l.*).

G.—Saving due to curtailment of fire and defence services.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
H.—Shorthand Writers.. ..	4,750	2,133 13 8	2,616 6 4	—
I.—Police and Custodians ..	10,516	11,685 8 2	—	1,169 8 2
J.—Expenses of Committees, &c., and Miscellaneous Expenses	1,175	204 4 —	970 16 —	—
K.—Retired Allowances, &c. ..	15,741	15,252 4 10	488 15 2	—
GROSS TOTAL £	492,321	479,537 16 9	13,968 15 10	1,185 12 7
<i>Deduct—</i>	Estimated.	Appl'd.		
L.—Appropriations in Aid ..	2,500	2,500 — —	Surplus to be surrendered.	
NET TOTAL £	489,821	477,037 16 9	£12,783 3 3	

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid (Fees, &c.)	2,500	2,589 18 9
Appropriated in aid (Subhead L)		2,500 — —
Paid separately to Exchequer ..		£89 18 9

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

H.—Due to fewer meetings of Committees.

I.—Excess due to increased charges for police (1,412*l.*); offset by saving on the cost of Custodians (252*l.*).

J.—Saving on travelling of sub-committees of the National Expenditure Committee.

K.—The amount for contingencies was not wholly required.

NOTE.

This Account includes expenditure of approximately 2,134*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

D. Clifton Brown,
Speaker.

G. F. M. Campion,
Accounting Officer.

5 November 1945.

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.

G. C. Upcott,
Comptroller and Auditor General.

REGISTRATION OF ELECTORS.

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, including an amount allocated from the Vote of Credit, for expenses in respect of the registration of electors.

Service.	Grant.		Expenditure.		Expenditure compared with Grant.			
					Less than Granted.		More than Granted.	
Registration Expenses under the Representation of the People Acts	£	s. d.	£	s. d.	£	s. d.	£	s. d.
	20,000	- -	125,625	19 8	—		105,625	19 8
Allocated from Vote of Credit	105,625	19 8	—		Excess of Expenditure over Estimate met from Vote of Credit. <u>£105,625 19 8</u>			
	£	125,625	19 8	125,625	19 8			

EXPLANATION of the Cause of Variation between Expenditure and Grant.

Excess due to the payment of the expenses of Registration Officers under Section 14(2) of the Parliamentary Electors (War-Time Registration) Act, 1943, for which no provision was made in the Estimates.

NOTE.

Expenditure of at least 105,626*l.*, for which provision was not made in the Estimates, has been identified as directly arising out of the existence of a state of war.

22 November 1945.

W. Eady,
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.

G. C. Upcott,
Comptroller and Auditor General.

TREASURY AND SUBORDINATE DEPARTMENTS.

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, including an amount allocated from the Vote of Credit, for the salaries and other expenses in the Department of His Majesty's Treasury and Subordinate Departments, and the salaries and expenses of certain Ministers appointed for special duties.

Service.	Grant.			Expenditure.			Expenditure compared with Grant.					
							Less than Granted.	More than Granted.				
TREASURY.*												
A.1.—Salaries, &c.	£	s.	d.	£	s.	d.	£	s.	d.			
A.1.—Salaries, &c.	400,764	—	—	407,818	19	2	—	7,054	19	2		
A.2.—Travelling and Incidental Expenses	20,000	—	—	19,615	1	4	384	18	8	—		
A.3.—Special Inquiries	7,500	—	—	16,537	7	7	—	9,037	7	7		
A.4.—Losses	—	—	—	53	16	—	—	53	16	—		
	£			£								
	428,264	—	—	444,025	4	1	384	18	8	16,146	2	9
OFFICES OF THE WAR CABINET AND MINISTER OF DEFENCE.												
B.1.—Salaries, &c.	208,782	—	—	207,944	10	6	837	9	6	—		
B.2.—Travelling and Incidental Expenses	30,000	—	—	29,989	14	7	10	5	5	—		
B.3.—Telegrams and Telephones	20,000	—	—	10,238	18	3	9,761	1	9	—		
	£			£								
	258,782	—	—	248,173	3	4	10,608	16	8	—		
OFFICE OF MINISTER OF RECONSTRUCTION.												
C.1.—Salaries, &c.	35,627	—	—	33,685	2	—	1,941	18	—	—		
C.2.—Travelling and Incidental Expenses	600	—	—	778	10	2	—	178	10	2		
	£			£								
	36,227	—	—	34,463	12	2	1,941	18	—	178	10	2

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.1.—Excess due to additional staff, overtime and war bonus (24,044*l.*), partially offset by savings due to (a) relinquishment of salaries by holders of certain political appointments (6,680*l.*) and (b) salaries of staff serving with the Forces (10,309*l.*).

A.3.—Excess mainly due to unforeseen expenditure in connexion with overseas missions, &c., notably the Monetary and Financial Conference, Bretton Woods, and the Empire Telecommunication Mission.

A.4.—(a) Outfit allowance issued in connexion with an appointment abroad which failed to materialize, 20*l.*, (b) compensation for loss of, or damage to, personal effects (six cases), 7*l.* 6*s.*, (c) loss of cash, 26*l.* 10*s.*

B.1.—Savings due to salaries of staff serving with the Forces (4,908*l.*) were largely offset by the cost of additional staff, overtime and war bonus.

B.3.—Saving mainly due to a reduction in expenditure on overseas telegrams following the transfer of certain work to the Ministry of Production in October 1944.

C.1.—Saving mainly due to the appointment of the Minister without Portfolio to be Minister of National Insurance from 18 November 1944.

C.2.—Excess due to cost of preparation of charts, &c., in connexion with social insurance investigations.

Service.	Grant.		Expenditure.		Expenditure compared with Grant.						
					Less than Granted.		More than Granted.				
	£	s.	d.	£	s.	d.	£	s.	d.		
OFFICE OF MINISTER RESIDENT IN THE MIDDLE EAST.											
D.1.—Salaries, &c.	57,585	—	—	53,793	3	9	3,791	16	3	—	
D.2.—Travelling, &c.	7,000	—	—	6,151	13	10	848	6	2	—	
D.3.—Telegrams and Tele- phones.	30,000	—	—	27,799	14	—	2,200	6	—	—	
D.4.—Incidental Expenses ∴	10,000	—	—	32,373	8	8	—	—	—	22,373 8 8	
D.5.—Losses	—	—	—	100	—	—	—	—	—	100 — —	
	£	104,585	—	—	120,218	—	3	6,840	8	5	22,473 8 8
OFFICE OF MINISTER RESIDENT IN WEST AFRICA.											
E.1.—Salaries, &c.	25,968	—	—	22,027	9	10	3,940	10	2	—	
E.2.—Travelling, &c.	3,500	—	—	4,120	7	7	—	—	—	620 7 7	
E.3.—Telegrams and Tele- phones.	15,000	—	—	8,446	19	4	6,553	—	8	—	
E.4.—Incidental Expenses . .	2,700	—	—	3,712	4	10	—	—	—	1,012 4 10	
	£	47,168	—	—	38,307	1	7	10,493	10	10	1,632 12 5
OFFICE OF MINISTER RESIDENT AT ALLIED FORCE HEAD- QUARTERS, MEDITERRANEAN COMMAND.											
F.1.—Salaries, &c.	14,959	—	—	18,014	6	5	—	—	—	3,055 6 5	
F.2.—Travelling and Inci- dental Expenses	2,000	—	—	2,577	18	5	—	—	—	577 18 5	
F.3.—Losses	—	—	—	70	—	—	—	—	—	70 — —	
	£	16,959	—	—	20,662	4	10	—	—	—	3,703 4 10

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

D.1.—(a) Net savings on emoluments of Minister (1,218*l.*) ; the holder of the Office for the greater part of the year did not draw salary but the consequent saving was partly offset by an increase in the rate of local allowance : (b) The balance of the saving was mainly due to staff changes and a reduction in the number of locally engaged staff.

D.2 and D.3.—There was a reduction in the work of the Office during the year.

D.4.—Excess mainly due to catering, &c., charges in connexion with a hostel provided for the use of the staff. (Receipts from the staff in respect of these services are credited to Appropriations in Aid.)

D.5.—Compensation for loss of personal effects.

E.1.—Savings (a) on the salary of the Minister following a change in the holder of the Office (1,576*l.*), (b) as a result of staff changes after the Estimate was framed.

E.2.—Excess due to the replacement of two motor cars no longer fit for service.

E.3.—Saving due to improved air service permitting extended use of diplomatic bags.

E.4.—Excess due to increased use of diplomatic mail service as alternative to telegraphic communication (see explanation of saving on Subhead E.3).

F.1 and F.2.—Excesses due to increase in staff, &c., following the extension of the Minister's jurisdiction in the Mediterranean Theatre.

F.3.—(a) Compensation for loss of personal effects, 40*l.*, (b) outfit allowance issued in connexion with an appointment which failed to materialize, 30*l.*

CIVIL APPROPRIATION ACCOUNTS, 1944.

Class I. Vote 4.] 15

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
OFFICE OF MINISTER FOR CIVIL AVIATION.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
FF.1.—Salaries, &c.			—	81 14 2
Supplementary	3,215 - -	3,296 14 2	—	
FF.2.—Travelling and Incidental Expenses				
Supplementary	1,000 - -	90 2 -	909 18 -	—
	£ 4,215 - -	3,386 16 2	909 18 -	81 14 2
OFFICE OF WAR ADMINISTRATION IN INDIA.				
G.1.—Salaries, &c.	16,867 - -	14,033 19 5	2,833 - 7	—
G.2.—Travelling and Incidental Expenses ..	3,000 - -	2,533 3 1	466 16 11	—
	£ 19,867 - -	16,567 2 6	3,299 17 6	—
UNIVERSITY GRANTS COMMITTEE.				
H.1.—Salaries, &c.	5,756 - -	8,086 12 6	—	2,330 12 6
H.2.—Travelling and Incidental Expenses ..	750 - -	707 3 9	42 16 3	—
	£ 6,506 - -	8,793 16 3	42 16 3	2,330 12 6
CAPITAL ISSUES COMMITTEE.				
I.1.—Salaries, &c.	6,162 - -	6,487 9 2	—	325 9 2
I.2.—Travelling and Incidental Expenses ..	310 - -	278 18 10	31 1 2	—
	£ 6,472 - -	6,766 8 -	31 1 2	325 9 2
OFFICE OF PARLIAMENTARY COUNSEL.				
J.1.—Salaries, &c.	23,253 - -	24,446 12 5	—	1,193 12 5
J.2.—Fees to Counsel, &c. ..	2,000 - -	—	2,000 - -	—
J.3.—Travelling and Incidental Expenses ..	50 - -	98 14 2	—	48 14 2
	£ 25,303 - -	24,545 6 7	2,000 - -	1,242 6 7
STATUTE LAW COMMITTEE.				
K.—Revision of Statute Law, &c.	£ 2,872 - -	2,936 6 2	—	64 6 2

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

FF.1 and FF.2.—It was not possible, when the Supplementary Estimate was framed, to forecast with accuracy the expenditure likely to be incurred on this new service.

G.1 and G.2.—Savings due to a decline in the activities of the Office during the year, leading to its termination on 15 April 1945.

H.1.—Excess mainly due to the appointment of a Secretary during the year for which no provision was included in the Estimate.

I.1.—Excess due to staff changes, partially offset by a saving on the salary of an officer serving with the Forces (121/).

J.1.—Excess due to new appointments and promotions during the year, partially offset by a saving on the salaries of officers serving with the Forces (463/).

J.2.—It is not possible to foresee the amount of outside assistance which may be required.

K.—Excess due to staff changes during the year.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
WAR HISTORIES.				
L.1.—Salaries, &c.	28,155 - -	36,214 3 11	—	8,059 3 11
L.2.—Travelling and Incidental Expenses	1,000 - -	885 17 10	114 2 2	—
	£ 29,155 - -	37,100 1 9	114 2 2	8,059 3 11
PAYMASTER GENERAL'S OFFICE, LONDON.				
M.1.—Salaries, &c.	139,100 - -	138,652 11 4	447 8 8	—
M.2.—Travelling and Incidental Expenses	1,700 - -	1,467 7 7	232 12 5	—
M.3.—Commission	300 - -	394 18 7	—	94 18 7
	£ 141,100 - -	140,514 17 6	680 1 1	94 18 7
EXCHEQUER OFFICE, SCOTLAND.				
N.—Salaries, &c.	£ 12,094 - -	10,833 14 10	1,260 5 2	—
GROSS TOTAL				
Original .. 1,135,354l.				
Supplementary .. 4,215l.				
	£ 1,139,569 - -	1,157,293 16 -	38,607 13 11	56,332 9 11
	Estimated.	Applied.		
<i>Deduct—</i>				
Z.—Appropriations in Aid ..	11,277 - -	11,277 - -		
NET TOTAL				
Original .. 1,124,077l.				
Supplementary .. 4,215l.				
	£ 1,128,292 - -	1,146,016 16 -		
Allocated from Vote of Credit	17,724 16 -	—		
	£ 1,146,016 16 -	1,146,016 16 -		
			Excess of Expenditure over Gross Estimate met from Vote of Credit. £17,724 16 -	

Receipts payable to Exchequer.

Estimated.

Realized.

	Estimated.	Realized.
	£	£ s. d.
(i) Receipts authorized to be used as Appropriations in Aid	11,277	39,716 19 2
(ii) Receipts of other classes	109,000	96,868 1 -
Total	£120,277	136,585 - 2
Appropriated in aid (Subhead Z)		11,277 - -
Paid separately to Exchequer		£125,308 - 2

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

L.1.—Excess caused by the appointment of additional staff in connexion with the preparation of Military Histories of the War of 1939-1945 and increased war bonus.

L.2.—There was a reduction in billeting expenditure consequent upon the return of certain staff to London.

M.1.—Savings in respect of the salaries of staff serving with the Forces (7,515l.) were largely offset by the cost of additional staff employed on work arising out of the Pensions Increase Act, 1944, and increased war bonus and overtime.

M.2.—Due to a reduction in expenditure on A.R.P. services.

M.3.—Excess due to the payment of claims outstanding from the previous year.

N.—Savings on the salaries of officers serving with the Forces (1,079l.), staff changes, &c., (338l.), were partially offset by the increased cost of war bonus.

Details of Receipts.	Estimated. Realized.		
	£	£	
(i) Receipts of classes authorized to be used as Appropriations in Aid :—			
Exchequer Office, Scotland—			
Fees from Ultimus Haeres estates	450	594	
Fees (stamps) in connexion with the registration of business names ..	225	295	
Fees (stamps) in connexion with the registration of companies and limited partnerships	5,000	7,176(a)	
Reimbursement of salaries of loaned officers	3,000	3,853	
Recovery from War Office in respect of services rendered to that Department by the staff of the Historical Section of the Committee of Imperial Defence	500	500	
Repayment in respect of administrative expenses under the Widows', Orphans' and Old Age Contributory Pensions Acts, 1936 to 1941 ..	132	152	
Repayment of expenses incurred under the Tithe Act, 1936	120	120	
Suez Canal Company—			
Resident Director's fees	—	502	
Staff hostel, Cairo—rents, messing charges, &c.	—	23,804	
Miscellaneous	1,850	2,721(b)	
Total	£11,277	39,717	
(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 84)	} 109,000	{ 78,544	
Interest on advances			13,497
Refunds of overissues by way of grant and miscellaneous receipts ..			2,797
Surplus Stores, &c., Liquidation—			
Repayment of advances	—	2,030	
Total	£109,000	96,868	

(a) Excess due to a substantial increase in the number of new companies registered during the year.

(b) Excess mainly due to recoveries in respect of private telephone calls.

SURPLUS STORES, &c., LIQUIDATION ACCOUNT.

This service was previously provided for under the Vote for Royal Commissions, &c. Receipts during 1944 include 2,000*l.* in final settlement of a claim for 17,500*l.* A further claim amounting to 52,946*l.* remains outstanding.

NOTES.

Expenditure of at least 52,116*l.*, for which provision was not made in the Estimates, has been identified as arising out of the existence of a state of war, viz. :—Subheads A.1, 7,055*l.* ; A.3, 9,037*l.* ; D.4, 22,374*l.* ; E.2, 620*l.* ; E.4, 1,012*l.* ; F.1, 3,055*l.* ; F.2, 578*l.* ; I.1, 326*l.* ; L.1, 8,059*l.*

This Account includes expenditure of 10,631*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

Edward E. Bridges,
Accounting Officer.

19 November 1945.

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.

G. C. Upcott,
Comptroller and Auditor General.

PRIVY COUNCIL OFFICE.

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, for the salaries and expenses of the Department of His 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.	25,598	22,243 12 9	3,354	7	3	—	—	—
B.—Incidental Expenses	350	341 11 6	8	8	6	—	—	—
C.—Expenses under the Pharmacy Act, 1868.. ..	126	126 — —	—	—	—	—	—	—
GROSS TOTAL .. £	26,074	22,711 4 3	3,362	15	9	—		
	Estimated.	Applied.						
<i>Deduct—</i> D.—Appropriations in Aid	3,250	3,250 — —						
NET TOTAL .. £	22,824	19,461 4 3				Surplus to be surrendered. £3,362 15 9		

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid	3,250	4,962 12 —
Appropriated in aid (Subhead D)		3,250 — —
Paid separately to Exchequer		<u>£1,712 12 —</u>

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings due to staff vacancies and changes (1,610*l.*), staff serving with the Forces (1,100*l.*) and on clerical assistance and overtime (644*l.*).

Details of Receipts.	Estimated.	Realized.
	£	£
Judicial fees	2,750	4,463 (a)
Expenses of administration of Cinematograph Fund	500	500
Total	<u>£3,250</u>	<u>4,963</u>

(a) The excess is attributable to the continuance of the considerable increase in business which occurred last year.

NOTE.

This Account includes expenditure of approximately 830*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

27 July 1945.

E. C. E. Leadbitter,
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.

G. C. Upcott,
Comptroller and Auditor General.

PRIVY SEAL OFFICE.

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, for the salaries and expenses of the Office of the Lord Privy Seal.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, &c.	7,211	4,714 5 -	2,496 15 -	—
B.—Travelling and Incidental Expenses	1,000	862 12 8	137 7 4	—
TOTAL	8,211	5,576 17 8	2,634 2 4	—
Surplus to be surrendered			£2,634 2 4	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving due to the relinquishment of salary throughout the year by the Lord Privy Seal (3,000*l.*), partially offset by the cost of increased salaries and war bonus.

B.—Saving of 782*l.* due mainly to the provision for car hire being required for part of the year only, largely offset by expenditure in connexion with civil aviation and other discussions in North America.

19 September 1945.

W. Eady,
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.

G. C. Upcott,
Comptroller and Auditor General.

CHARITY COMMISSION.

ACCOUNT of the sum expended, in the year ended 31 March 1945, 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.
A.—Salaries, &c.	£ 35,229	£ s. d. 30,614 19 5	£ s. d. 4,614 - 7	£ s. d. —
B.—Travelling and Incidental Expenses	1,850	1,186 15 2	663 4 10	—
GROSS TOTAL	£ 37,079	31,801 14 7	5,277 5 5	—
	Estimated.	Applied.		
<i>Deduct—</i> C.—Appropriations in Aid ..	1,000	1,000 - -		
NET TOTAL	£ 36,079	30,801 14 7	Surplus to be surrendered. £5,277 5 5	

Receipts payable to Exchequer.	Estimated.	Realized.
Receipts authorized to be used as Appropriations in Aid	£ 1,000	£ s. d. 1,903 4 10
Appropriated in aid (Subhead C)		1,000 - -
Paid separately to Exchequer		£903 4 10

There was an increase in the number of deeds received for recording under the Settled Land Act, 1925.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving mainly attributable to loans of staff to other Departments (1,110*l.*), staff serving with the Forces (3,240*l.*), deaths in action, sickness and leave without pay (564*l.*), fees to Investigating Officers (100*l.*), and overtime (652*l.*); offset by promotions and bonus (750*l.*), changes in personnel (280*l.*) and increased rates of pay (40*l.*).

B.—Saving mainly due to loans of staff to other Departments and reduction in travelling and billeting expenses.

NOTE.

This Account includes expenditure of approximately 1,476*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

18 October 1945.

J. C. G. Pownall,
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.

G. C. Upcott,
Comptroller and Auditor General.

CIVIL SERVICE COMMISSION.

ACCOUNT of the sum expended, in the year ended 31 March 1945, 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.
A.—Salaries, &c.				
Original .. 26,520 <i>l.</i>	£	£ s. d.	£ s. d.	£ s. d.
Supplementary 1,205 <i>l.</i>				
	27,725	26,130 14 —	1,594 6 —	—
B.—Assistant Examiners				
Original .. 4,200 <i>l.</i>				
Less Supplementary 160 <i>l.</i>	4,040	4,141 2 5	—	101 2 5
C.—Incidental Expenses				
Original .. 1,630 <i>l.</i>				
Less Supplementary 95 <i>l.</i>	1,535	1,549 17 4	—	14 17 4
GROSS TOTAL				
Original .. 32,350 <i>l.</i>				
Supplementary 950 <i>l.</i>	£ 33,300	31,821 13 9	1,594 6 —	115 19 9
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure.	
Deduct—			£1,478 6 3	
D.—Appropriations in Aid			Deficiency of Appropriations in Aid realized.	
Original .. 9,350 <i>l.</i>	9,000	7,984 — 8	£1,015 19 4	
Less Supplementary 350 <i>l.</i>			Net Surplus to be Surrendered.	
NET TOTAL			£462 6 11	
Original .. 23,000 <i>l.</i>	£ 24,300	23,837 13 1		
Supplementary 1,300 <i>l.</i>				

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings mainly due to vacancies unfilled consequent on postponement of reconstruction schemes (1,323*l.*), to retirements, &c. (168*l.*), unpaid sick leave (70*l.*) and staff on military service (26*l.*).

B.—Excess chiefly due to preparation of examination papers in advance (210*l.*) and increased number of medical fees (69*l.*); offset by saving (195*l.*) due to decrease in number of candidates.

Details of Receipts,

	Estimated.	Realized.
Fees (stamps) paid by candidates	£ 8,685	£ 7,642
Miscellaneous	315	342
Total	£9,000	7,984

Deficiency in fees due to decrease in the number of candidates examined (270*l.*) and to postponement of reconstruction schemes (750*l.*).

NOTE.

This Account includes expenditure of approximately 1,412*l.*, in respect of the balance of civil pay issued to staff serving with the Forces.

29 November 1945.

A. P. Waterfield,
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.

G. C. Upcott,
Comptroller and Auditor General.

EXCHEQUER AND AUDIT DEPARTMENT.

ACCOUNT of the sum expended, in the year ended 31 March 1945, 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.
A.—Salaries, &c.	269,480	244,630 15 7	24,849	4	5	—	—	—
B.—Travelling and Removal Expenses	17,500	14,654 16 4	2,845	3	8	—	—	—
C.—Incidental Expenses	660	604 6 8	55	13	4	—	—	—
GROSS TOTAL	287,640	259,889 18 7	27,750	1	5	—		
			Surplus of Gross Estimate over Expenditure. £27,750 1 5					
<i>Deduct—</i>	Estimated.	Realized.	Deficiency of Appropriations in Aid realized.					
D.—Appropriations in Aid	11,440	11,394 8 —	£45 12 —					
NET TOTAL	276,200	248,495 10 7	£27,704 9 5					

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings on civil pay of officers with the Forces (2,515*l.*) and staff changes, &c. (6,996*l.*); offset by increased war bonus (2,661*l.*) and increased cost of foreign service allowance of officers serving in Egypt (1,001*l.*).

B.—Savings on local audits (2,221*l.*) and on billeting allowances, removals, &c., of evacuated staff (805*l.*); offset by increased mission allowance of officers serving in North America (181*l.*).

Details of Receipts.		Estimated.	Realized.
Audit fees		11,440	11,383
Miscellaneous		—	11
Total			£11,394

NOTE.

This Account includes expenditure of approximately 7,650*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

G. C. Upcott,
Accounting Officer and Comptroller
and Auditor General.

28 November 1945.

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

Treasury,
2 January 1946.

Edward Bridges,
Auditor of the Civil List.

FRIENDLY SOCIETIES' DEFICIENCY.

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, for making good the deficiency on the Income Account of the Fund for 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.
Friendly Societies' Deficiency... ..	1,874	1,873 2 8	- 17 4			—
			Surplus to be surrendered .. £ - 17 4			

12 October 1945.

H. W. S. Francis,
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.

G. C. Upcoli,
Comptroller and Auditor General

GOVERNMENT ACTUARY.

ACCOUNT of the sum expended, in the year ended 31 March 1945, 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.	21,427	20,749 19 -	677 1 -	—
B.—Travelling and Incidental Expenses	100	43 - 4	56 19 8	—
GROSS TOTAL	21,527	20,792 19 4	734 - 8	—
<i>Deduct—</i>	Estimated.	Applied.		
C.—Appropriations in Aid	2,500	2,500 - -	Surplus to be surrendered.	
NET TOTAL	19,027	18,292 19 4	£734 - 8	

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid	2,500	3,343 13 2
Appropriated in aid (Subhead C)	—	2,500 - -
Paid separately to Exchequer	—	£843 13 2

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings on civil pay of officers serving with the Forces (3,864*l.*) and miscellaneous (18*l.*), offset by staff changes (2,765*l.*) and increased war bonus (440*l.*).

B.—Savings due to reduction in expenditure on travelling and allowances to A.R.P. personnel.

Details of Receipts.	Estimated.	Realized.
	£	£
Repayment for actuarial services	2,500	3,342 (a)
Miscellaneous	—	2
Total	—	£3,344

(a) The excess receipts are due to more extensive work for the Government of Eire, and to references on a repayment basis which were not included in the Estimates.

NOTE.

This Account includes expenditure of 1,709*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

P. N. Harvey,

Accounting Officer.

5 June 1945.

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.

G. C. Upcott,
Comptroller and Auditor General.

GOVERNMENT CHEMIST.

ACCOUNT of the sum expended, in the year ended 31 March 1945, 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.	£ s. d.	£ s. d.
A.—Salaries, &c.	102,512	91,007 15 7	11,504 4 5	—	—	—
B.—Chemicals, Apparatus, &c.	3,500	4,129 6 5	—	—	629 6 5	—
C.—Travelling and Incidental Expenses	2,000	2,774 — 4	—	—	774 — 4	—
GROSS TOTAL	108,012	97,911 2 4	11,504 4 5	—	1,403 6 9	—
			Surplus of Gross Estimate over Expenditure. £10,100 17 8			
<i>Deduct—</i>	<i>Estimated.</i>	<i>Realized.</i>	Deficiency of Appropriations in Aid realized.			
D.—Appropriations in Aid	250	135 14 10	£114 5 2			
			Net Surplus to be surrendered.			
NET TOTAL	107,762	97,775 7 6	£9,986 12 6			

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings due to vacancies unfilled (2,058*l.*) and staff on service with the Forces (10,468*l.*), offset by increases in war bonus (1,000*l.*) and miscellaneous causes (22*l.*).

B.—Excess due to replacement of apparatus.

C.—Excess due to additional travelling and removals of staff necessitated by the war.

Details of Receipts.		Estimated.	Realized.
		£	£
Fees for analyses . . . . .	.. .. .	250	122 (a)
Miscellaneous . . . . .	.. .. .	—	14
Total			£136

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

NOTE.

This Account includes expenditure of approximately 1,680*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

22 October 1945.

G. M. Bennett,
Accounting Officer.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

G. C. Uppcoll,
Comptroller and Auditor General.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
M.—Alloy Metals for Silver Coinage	19,000	26,917 19 8	—		7,917 19 8	
N.—Withdrawal of worn Bronze Coin	2,000	2,664 11 8	—		664 11 8	
P.—Cash Losses	—	500 12 6	—		500 12 6	
GROSS TOTAL .. £	815,400	609,435 5 2	229,539 14 3		23,574 19 5	
			Surplus of Gross Estimate over Expenditure. <u>£205,964 14 10</u>			
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>	Difference between Estimated and Applied Appropriations in Aid.			
O.—Appropriations in Aid ..	815,300	609,435 5 2	<u>£205,864 14 10</u>			
NET TOTAL .. £	100	—	Net Surplus to be surrendered. <u>£100</u>			

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts of classes authorized to be used as Appropriations in Aid	4,850,300	7,017,018 15 4
Amount authorized to be appropriated in aid (Subhead O) ..	815,300	609,435 5 2
Paid separately to Exchequer ..	<u>£4,035,000</u>	<u>6,407,583 10 2</u>

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

M.—Excess due to the heavy coinage of silver ; some saving was effected by the use of scrap metal.

N.—The amount of worn coin tendered for withdrawal was greater than was estimated.

P.—Imperial coin lost in transit to Trinidad (12s. 6d.), and Glasgow (500l.) (F.1870/4).

Details of Receipts.	Estimated.	Realized.
	£	£
O.1.—Sale of bullion from silver coin redeemed—see Subhead K ..	13,000	12,472
O.2 (a).—Face value of new silver coins issued in replacement of coin withdrawn for recoinage—see Subhead L	150,000	97,547
(b).—Sale of silver in coins withdrawn for recoinage surplus to requirements for new coins—see Subhead L	22,000	13,989

O.1 and O.2(b).—Due respectively to the reduced amount of coin received for redemption and recoinage.

O.2(a).—See Subhead L.

Details of Receipts— <i>contd.</i>	Estimated.	Realized.
	£	£
O.3.—Profit on additional new silver coin issued	4,037,300	5,533,817
O.4.—Miscellaneous receipts :—		
(a).—New bronze coin issued in replacement of worn coin with- drawn—see Subhead N	2,000	2,665
(b).—Profit on additional bronze, &c. coin issued	480,000	1,113,809
(c).—Receipts from dominion, colonial and foreign coinages, &c.	100,000	206,364
(d).—Miscellaneous recoverable services	46,000	36,356
Total	£4,850,300	7,017,019

O.3 and O.4(b).—Due to the heavy demands for additional coin.

O.4(a).—See Subhead N.

O.4(c).—The receipts from colonial coinages were under-estimated.

O.4(d).—Sums expected from another Department were not received during the year.

NOTE.

This Account includes expenditure of 2,908*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

J. H. McC. Craig,
Accounting Officer.

30 October 1945.

I have examined the above Account, and the Account 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.

G. C. Upcott,
Comptroller and Auditor General.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
M.—Alloy Metals for Silver Coinage	19,000	26,917 19 8	—		7,917 19 8	
N.—Withdrawal of worn Bronze Coin	2,000	2,664 11 8	—		664 11 8	
P.—Cash Losses	—	500 12 6	—		500 12 6	
GROSS TOTAL .. £	815,400	609,435 5 2	229,539 14 3		23,574 19 5	
			Surplus of Gross Estimate over Expenditure. <u>£205,964 14 10</u>			
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>	Difference between Estimated and Applied Appropriations in Aid.			
O.—Appropriations in Aid ..	815,300	609,435 5 2	<u>£205,864 14 10</u>			
NET TOTAL .. £	100	—	Net Surplus to be surrendered. <u>£100</u>			

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts of classes authorized to be used as Appropriations in Aid	4,850,300	7,017,018 15 4
Amount authorized to be appropriated in aid (Subhead O) ..	815,300	609,435 5 2
Paid separately to Exchequer ..	<u>£4,035,000</u>	<u>6,407,583 10 2</u>

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

M.—Excess due to the heavy coinage of silver ; some saving was effected by the use of scrap metal.

N.—The amount of worn coin tendered for withdrawal was greater than was estimated.

P.—Imperial coin lost in transit to Trinidad (12s. 6d.), and Glasgow (500l.) (F.1870/4).

Details of Receipts.	Estimated.	Realized.
	£	£
O.1.—Sale of bullion from silver coin redeemed—see Subhead K ..	13,000	12,472
O.2 (a).—Face value of new silver coins issued in replacement of coin withdrawn for recoinage—see Subhead L	150,000	97,547
(b).—Sale of silver in coins withdrawn for recoinage surplus to requirements for new coins—see Subhead L	22,000	13,989

O.1 and O.2(b).—Due respectively to the reduced amount of coin received for redemption and recoinage.

O.2(a).—See Subhead L.

Details of Receipts— <i>contd.</i>	Estimated.	Realized.
	£	£
O.3.—Profit on additional new silver coin issued	4,037,300	5,533,817
O.4.—Miscellaneous receipts :—		
(a).—New bronze coin issued in replacement of worn coin with- drawn—see Subhead N	2,000	2,665
(b).—Profit on additional bronze, &c. coin issued	480,000	1,113,809
(c).—Receipts from dominion, colonial and foreign coinages, &c.	100,000	206,364
(d).—Miscellaneous recoverable services	46,000	36,356
Total	£4,850,300	7,017,019

O.3 and O.4(b).—Due to the heavy demands for additional coin.

O.4(a).—See Subhead N.

O.4(c).—The receipts from colonial coinages were under-estimated.

O.4(d).—Sums expected from another Department were not received during the year.

NOTE.

This Account includes expenditure of 2,908*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

J. H. McC. Craig,
Accounting Officer.

30 October 1945.

I have examined the above Account, and the Account 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.

G. C. Upcott,
Comptroller and Auditor General.

IMPERIAL COIN AND MEDALS.

BULLION AND OTHER METALS ACCOUNT (INCLUDING RECOINAGE AND REDEMPTION)
FOR YEAR ENDED 31 MARCH 1945.

	£	£		£
Stock at 1 April 1944—			Sales—	
Silver	137,310		Imperial coin ..	†8,155,838
Other metals	5,976		Bullion and metals ..	11,737
		143,286		
Purchases—				
Silver coin for recoinage or redemption (including expenses 27,619 <i>l.</i>)	185,542			
Silver bullion	1,250,973			
Other metals	118,087			
		1,554,602		
		£1,697,888		
<i>Less</i>				
Stock at 31 March 1945—				
Silver	83,582			
Other metals	4,525			
		88,107		
		1,609,781		
		6,557,794		
Gross profit*		£8,167,575		£8,167,575

* Before allowing for costs of production and distribution. Owing to the suspension of the costing system these costs, on the basis previously adopted for the Trading Accounts, are not now available.

	£	£
† Imperial coin issued—		
Silver—		
2 <i>s.</i> 6 <i>d.</i>	2,009,538	
2 <i>s.</i>	2,762,415	
1 <i>s.</i>	1,276,621	
6 <i>d.</i>	898,913	
3 <i>d.</i>	3,400	
Maundy	56	
		6,950,943
Nickel brass 3 <i>d.</i>		749,020
Bronze—		
1 <i>d.</i>	262,385	
½ <i>d.</i>	164,845	
¼ <i>d.</i>	28,645	
		455,875
		£8,155,838

30 October 1945.

J. H. McC. Craig,
Accounting Officer.

NATIONAL DEBT OFFICE.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, for the salaries and expenses of the National Debt Office.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
NATIONAL DEBT OFFICE.						
A.—Salaries, &c.	27,912	23,906 1 4	4,005 18 8	—	—	—
B.—Incidental Expenses	575	445 10 11	129 9 1	—	—	—
PENSIONS COMMUTATION BOARD.						
C.—Allowances, &c.	500	435 11 8	64 8 4	—	—	—
D.—Incidental Expenses	5	1 4 9	3 15 3	—	—	—
GROSS TOTAL £	28,992	24,788 8 8	4,203 11 4	}		
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>				
E.—Appropriations in Aid	23,340	23,340 — —	Surplus to be surrendered.			
NET TOTAL £	5,652	1,448 8 8	£4,203 11 4			

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid	23,340	23,624 16 —
Appropriated in aid (Subhead E)		23,340 — —
Paid separately to Exchequer		£284 16 —

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings arising from (a) unfilled vacancies due to deaths and injuries resulting from enemy action and (b) deduction of service pay of officers serving with the Forces; partly offset by increase of war bonus.

B.—Saving on the provision for travelling expenses and cost of printing life annuity warrants which cannot be closely estimated in war time.

Details of Receipts.	Estimated.	Realized.
	£	£
Charges for management of Savings Bank Immediate and Deferred Annuities and of Government Insurance	2,050	2,050
Management expenses, Post Office Savings Banks Fund.. ..	3,500	3,500
Management expenses, Fund for the Banks for Savings.. ..	14,200	14,200
Commission on Post Office Register Account transactions	2,200	2,538 ^(a)
Pensions commutation fees, &c.	950	897 ^(a)
Repayment of cost of services in connexion with Unemployment Insurance	250	250
Repayment of cost of services in connexion with the administration of the Widows', Orphans' and Old Age Contributory Pensions Acts	190	190
Total	£23,340	23,625

(a) The amount receivable under this heading cannot be closely forecast.

NOTE.

This Account includes expenditure of 1,401*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

12 October 1945.

H. W. S. Francis,
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.

G. C. Upcott,
Comptroller and Auditor General.

NATIONAL SAVINGS COMMITTEE.

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, including an amount allocated from the Vote of Credit, for the salaries and expenses of the National Savings Committee.

Service.	Grant.		Expenditure.		Expenditure compared with Grant.			
					Less than Granted.		More than Granted.	
A.—Salaries, &c.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
	478,834	— —	437,363	4 8	41,470	15 4	—	—
B.—Travelling and Subsistence Allowances	53,900	— —	49,761	8 6	4,138	11 6	—	—
C.—Incidental Expenses	11,600	— —	8,078	7 6	3,521	12 6	—	—
D.—Expenses of Local Committees	5,000	— —	124,609	— 7	—	—	119,609	— 7
E.—Advertising and other Publicity	19,500	— —	712,837	9 —	—	—	693,337	9 —
F.—Losses	—	—	19,072	6 10	—	—	19,072	6 10
TOTAL	£	568,834 — —	1,351,721 17 1		49,130 19 4		832,018 16 5	
Allocated from Vote of Credit	£	782,887 17 1	—		Excess of Expenditure over Estimate met from Vote of Credit. £782,887 17 1			
	£	1,351,721 17 1	1,351,721 17 1					

Receipts payable to Exchequer.

Amounts charged to Vote in prior years, since recovered	£	s. d.
Miscellaneous (private telephone calls, sale of gramophone records, &c.)	332	8 9
Total	£356	5 3

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving due to staff serving with the Forces (8,117*l.*) and reduction of staff, partly offset by cost of extension of war bonus.

B.—Savings were effected in travelling and subsistence costs of staff and voluntary workers attached to Headquarters (4,104*l.*) and of staff in the Regions (1,922*l.*), partly offset by an increase in expenses connected with local meetings and gatherings of voluntary workers (1,887*l.*).

C.—Savings on allowances to fire guards (1,965*l.*) and expenditure in the Regions (1,581*l.*).

(73302)

B

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

D and E.—Excesses due to additional expenditure arising out of the continuance of the War Savings Campaign, including Salute the Soldier Weeks. Sums of 138,000*l.* for Subhead D and 765,000*l.* for Subhead E were included in the Statement of Services to be provided for in Votes of Credit, 1944-45 (Cmd. 6524).

The expenditure under Subhead E includes (i) an amount of 5,161*l.* being the net cost of a pageant produced at theatres in London and a number of provincial centres during the period of Salute the Soldier Weeks (March–July 1944). The expectation that receipts would be more than sufficient to meet expenses and that profits would be available for benevolent funds of the fighting services was not fulfilled; (ii) an *ex gratia* payment to a contractor of 471*l.*, being one-half of excess costs incurred in maintenance of cinema van service (F.16070/048).

	£	s.	d.
F.—Miscellaneous losses by savings groups, &c., not involving suspicion of fraud or culpable negligence :—			
Not exceeding 50 <i>l.</i> —2,066 cases	8,771	6	1
Exceeding 50 <i>l.</i> —38 cases (F16/15, F16/16).. . . .	8,831	16	7
Other losses by savings groups, &c. :—			
Credit stocks obtained by fraud. Proceedings were taken and a conviction obtained in each case—four cases (F16/15, F16/16)	191	1	1
Misappropriation by savings group officials of part of credit stocks of stamps and certificates. Proceedings were taken in all cases and eight convictions obtained—12 cases (F16/15, F16/16).	1,024	—	6
Damage to property—five cases (F16/15, F17448)	32	9	—
Compensation for loss of property loaned for exhibitions—two cases (F17448)	9	13	8
Legal costs in connexion with action against member of staff (F17896)	17	17	6
Balance of imprest written off as irrecoverable—two cases (F16/15)	19	14	4
Compensation for injuries suffered by voluntary workers and others—five cases (F/3/15089, F17448)	169	12	—
Shortages in accounts of sub-accountants—three cases (F17448)	4	16	1
	<u>£19,072</u>	<u>6</u>	<u>10</u>

NOTES.

Expenditure of at least 832,019*l.*, for which provision was not made in the Estimates, has been identified as arising out of a state of war, viz. :—Subheads D, 119,609*l.*; E, 693,338*l.*; F, 19,072*l.*

This Account includes expenditure of approximately 4,024*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

22 October 1945.

Robert D. Kingham,
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.

G. C. Upcott,
Comptroller and Auditor General.

PUBLIC RECORD OFFICE.

ACCOUNT of the sum expended, in the year ended 31 March 1945, 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.
A.—Salaries, &c.	45,356	37,148	10	2	8,207	9	10
B.—Incidental Expenses	1,520	1,315	3	7	204	16	5
C.—Calendars and Historical Documents	250	70	—	—	180	—	—
GROSS TOTAL .. £	47,126	38,533	13	9	8,592	6	3
					Surplus of Gross Estimate over Expenditure. £8,592 6 3		
<i>Deduct—</i>	<i>Estimated.</i>	<i>Realized.</i>			Deficiency of Appropriations in Aid realized. £4 14 7		
D.—Appropriations in Aid ..	450	445	5	5			
NET TOTAL .. £	46,676	38,088	8	4	Net Surplus to be surrendered. £8,587 11 8		

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings due to vacancies unfilled (2,258*l.*), staff serving with the Forces (4,481*l.*), sick pay deductions (71*l.*), war bonus (1,356*l.*) and miscellaneous (41*l.*).

B.—Savings due to reduction in A.R.P. personnel (210*l.*) and miscellaneous (11*l.*), offset by increased expenditure on subsistence (16*l.*).

C.—The expenditure on indexes and printing was less than anticipated.

Details of Receipts.		Estimated.	Realized.
		£	£
Fees (stamps) for searches, &c. .. ..	.. ..	225	312
Miscellaneous .. ..	.. ..	225	133
Total .. ..	.. ..	£450	445

NOTE

This Account includes expenditure of 1,446*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

19 October 1945.

C. T. Flower,
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.

G. C. Upcott,
Comptroller and Auditor General.

PUBLIC WORKS LOAN COMMISSION.

ACCOUNT of the sum expended, in the year ended 31 March 1945, 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.
A.—Salaries, &c.	19,618	18,119 14 7	1,498	5	5	—	—	—
B.—Travelling and Incidental Expenses	300	135 - 6	164	19	6	—	—	—
C.—Legal Charges	400	301 15 7	98	4	5	—	—	—
CC.—Losses	—	332 13 -	—	—	—	332	13	-
D.—Contributions under the War Damage Act, 1943	800	300 19 3	499	-	9	—	—	—
GROSS TOTAL	£21,118	19,190 2 11	2,260	10	1	332	13	-
	Estimated.	Applied.	Surplus to be surrendered.					
<i>Deduct—</i> E.—Appropriations in Aid	1,000	1,000 - -						
NET TOTAL	£20,118	18,190 2 11	£1,927	17	1			

Receipts payable to Exchequer.

	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid (Fees)	1,000	4,963 16 4
Appropriated in aid (Subhead E)	—	1,000 - -
Paid separately to Exchequer	—	£3,963 16 4

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings due to staff changes (459*l.*), staff serving with the Forces (975*l.*), provision for engineering expenses not required (75*l.*); offset by net excess on other items (11*l.*).

B.—Savings on travelling expenses of Commissioners, cost of A.R.P. and miscellaneous expenses.

C.—Savings on law stationers' charges (92*l.*), cost of proceedings at law, counsels' fees, &c. (189*l.*); offset by increased cost of agency (183*l.*).

CC.—Additional costs incurred after realization of property (F.11054/3).

D.—Savings due to the number of the Board's loans redeemed and to claims by borrowers not yet made.

E.—It was not possible to foresee the number and amount of the advances that would be made during the year.

NOTE.

This Account includes expenditure of 360*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

29 September 1945.

D. F. Buckley,
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.

G. C. Upcott,
Comptroller and Auditor General.

REPAYMENTS TO THE LOCAL LOANS FUND.

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, for making the payment due to the Local Loans Fund in respect of advances in Northern Ireland and to make good certain sums written off from the assets of the Local Loans Fund.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Repayments in respect of Advances in Northern Ireland under the Government of Ireland Act, 1920	37,300	36,940 — —	360 — —	—
B.—Repayments of Assets written off ..	9,829	9,828 10 —	— 10 —	—
TOTAL	£ 47,129	46,768 10 —	360 10 —	—
Surplus to be surrendered			£ 360 10 —	

EXPLANATION of the Cause of Variation between Expenditure and Grant.

A.—The provision included an allowance for premature repayments which cannot be estimated precisely.

19 September 1945.

W. Eady,
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.

G. C. Upcott,
Comptroller and Auditor General.

ROYAL COMMISSIONS, &c.

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, including an amount allocated from the Vote of Credit, for the salaries and other expenses of Royal Commissions, Committees, and special inquiries, &c., including provision for shorthand.

SUMMARY.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Historical Manuscripts ..	700 - -	304 17 3	395 2 9			
B.—Ancient Monuments (Scotland)	3,002 - -	2,058 3 8	943 16 4			
C.—Ancient Monuments (Wales and Monmouthshire) ..	1,488 - -	1,083 12 9	404 7 3			
D.—Ancient Monuments (England)	6,585 - -	4,182 12 4	2,402 7 8			
E.—Scottish Savings	27,361 - -	58,871 4 -			31,510 4 -	
F.—Treasury Pool of Shorthand Writers	3,022 - -	2,539 7 9	482 12 3			
G.—Royal Fine Art (England)	1,700 - -	1,572 14 8	127 5 4			
H.—Royal Fine Art (Scotland)	175 - -	41 1 2	133 18 10			
I.—Birth Rate and Trends of Population	5,000 - -	2,955 2 7	2,044 17 5			
J.—Commissions not specifically provided for ..	1,467 - -	2,435 4 9			938 4 9	
TOTAL .. £	50,500 - -	76,044 - 11	6,934 7 10		32,478 8 9	
Allocated from Vote of Credit	25,544 - 11					
	£ 76,044 - 11	76,044 - 11				
			Excess of Expenditure over Estimate met from Vote of Credit. £25,544 - 11			

Receipts payable to Exchequer.

Ancient Monuments (England) Commission :—					£ s. d.
Receipts from sale of photographs					- 15 -
Scottish Savings Committee :—					
Sale of films					23 12 8
Private telephone calls					3 1 11
Treasury Pool of Shorthand Writers :—					
Recoveries in respect of transcripts					13 7 8
Total					£40 17 3

DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.		
			Less than Granted.	More than Granted.	
HISTORICAL MANUSCRIPTS.					
A.1.—Salaries, &c.	£ 680	£ s. d. 289 - 10	£ s. d. 390 19 2	—	
A.2.—Travelling and Incidental Expenses	20	15 16 5	4 3 7	—	
ANCIENT MONUMENTS (SCOTLAND).					
B.1.—Salaries, &c.	2,752	1,924 14 4	827 5 8	—	
B.2.—Travelling and Incidental Expenses	250	133 9 4	116 10 8	—	
ANCIENT MONUMENTS (WALES AND MONMOUTHSHIRE).					
C.1.—Salaries, &c.	1,238	854 15 2	383 4 10	—	
C.2.—Travelling and Incidental Expenses	250	228 17 7	21 2 5	—	
ANCIENT MONUMENTS (ENGLAND).					
D.1.—Salaries, &c.	5,860	3,745 17 6	2,114 2 6	—	
D.2.—Travelling and Incidental Expenses	725	436 14 10	288 5 2	—	
SCOTTISH SAVINGS.					
E.1.—Salaries, &c.	22,011	21,809 2 8	201 17 4	—	
E.2.—Travelling and Incidental Expenses	2,250	2,356 14 1	—	106 14 1	
E.3.—Expenses of Local Committees	600	1,889 17 7	—	1,289 17 7	
E.4.—Advertising and other Publicity	2,500	32,565 8 9	—	30,065 8 9	
E.5.—Losses	—	250 - 11	—	250 - 11	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.1.—Saving mainly due to the postponement of certain inspection work pending completion of scheme for compilation of a National Register of Archives.

B.1.—Saving on salaries of staffs serving with the Forces (741*l.*) and on the salary of an officer on prolonged sick leave (90*l.*), partially offset by the cost of increased war bonus.

B.2.—Expenditure on field work and photography was less than anticipated.

C.1.—Saving on the salary of an officer serving with the Forces (388*l.*) and on the provision for clerical assistance, &c. (13*l.*), partly offset by an increase in the salary of the Secretary (13*l.*) and in the cost of war bonus.

D.1.—Saving on salaries of staff serving with the Forces (2,240*l.*), partly offset by the salary of an officer whose loan to another Department terminated during the year and the increased cost of war bonus.

D.2.—Expenditure on photographing buildings likely to be subject to air attack was less than anticipated.

E.1.—Saving due to staff changes partly offset by the cost of increased war bonus.

E.2, E.3 and E.4.—Excess due to the special War Savings Campaign.

E.5.—Sundry minor losses.

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

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
TREASURY POOL OF SHORTHAND WRITERS.	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
F.1.—Salaries, &c.	2,997	2,504 8 1	492 11 11	—	—	
F.2.—Travelling and Incidental Expenses	25	34 19 8	—	—	9 19 8	
ROYAL FINE ART (ENGLAND).						
G.1.—Salaries, &c.	1,600	1,402 17 6	197 2 6	—	—	
G.2.—Travelling and Incidental Expenses	100	169 17 2	—	—	69 17 2	
ROYAL FINE ART (SCOTLAND).						
H.1.—Salaries, &c.	100	40 — —	60 — —	—	—	
H.2.—Travelling and Incidental Expenses	75	1 1 2	73 18 10	—	—	
BIRTH RATE AND TRENDS OF POPULATION.						
I.1.—Salaries, &c.	2,500	2,099 13 8	400 6 4	—	—	
I.2.—Travelling and Incidental Expenses	2,000	831 10 5	1,168 9 7	—	—	
I.3.—Shorthand Writing	500	23 18 6	476 1 6	—	—	
J.—Commissions not specifically provided for	1,467	2,435 4 9	—	—	968 4 9	

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

F.1.—Saving due to vacancy not filled (280*l.*) and to staff changes.

G.1.—A saving in the provision for clerical assistance, &c. (241*l.*) was partially offset by the cost of increased war bonus.

G.2.—Excess due to increased activities of the Commission in connexion with post-war reconstruction planning.

H.1.—The provision for clerical assistance, &c., was not wholly required.

H.2.—An increase in the Commission's activities, involving substantial expenditure on travelling, &c., was anticipated but failed to materialize.

I.1, I.2 and I.3.—The precise composition of the Commission had not been determined when the Estimate was framed and it was therefore not possible to forecast with accuracy the expenditure likely to be incurred.

J.—The provision is necessarily conjectural. Two new Commissions were appointed during the year.

Commissions not specifically provided for—Subhead J.

	Salaries, &c.		Travelling, &c., Expenses.		Shorthand Writing.		Total.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.
Civil Service Committee for Northern Ireland	75	—	—	—	—	—	75	—
Museums and Galleries Standing Commission	484	13 4	23	5 11	—	—	507	19 3
Equal Pay	1,305	12 —	107	5 8	—	—	1,412	17 8
Boundary Commissions (Redistribution of Parliamentary Seats)	407	14 4	9	17 8	21	15 10	439	7 10
	<u>£2,272</u>	<u>19 8</u>	<u>140</u>	<u>9 3</u>	<u>21</u>	<u>15 10</u>	<u>2,435</u>	<u>4 9</u>

EXPENDITURE from the Vote for Royal Commissions, &c., on Royal Commissions and Committees appointed before 1944 on account of which payments were made during the year 1944.

Commission or Committee, and year of appointment.	Expenditure to 31 March 1945.	
	£	s. d.
1869-70. Historical Manuscripts	101,551	18 11
1907. Ancient Monuments (Scotland)	68,494	18 5
1908. Ancient Monuments (Wales and Monmouthshire)	50,618	5 8
Ancient Monuments (England)	148,116	14 1
1916. Scottish Savings*	423,778	- 10
1921. Civil Service Committee for Northern Ireland	3,032	17 11
1924. Royal Fine Art (England)	21,882	12 8
1927. Royal Fine Art (Scotland)	1,776	12 -
1930. Museums and Galleries Standing Commission	1,249	18 1
1943. Birth Rate and Trends of Population	3,076	1 6

*Expenditure on account of this Committee before 1919, amounting to 31,479*l.* 11*s.* 11*d.*, was met from Votes of Credit.

NOTES.

Expenditure of at least 31,462*l.*, for which provision was not made in the Estimates, has been identified as directly arising out of the existence of a state of war, viz. :—E.2, 107*l.* ; E.3, 1,290*l.* ; E.4, 30,065*l.*

This Account includes expenditure of 276*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

22 November 1945.

W. Eady,
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.

G. C. Upcott,
Comptroller and Auditor General.

MISCELLANEOUS EXPENSES.

ACCOUNT of the sum expended, in the year ended 31 March 1945, 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.	£ s. d.
HONOURS AND DIGNITIES.						
A.—Salaries, &c.	1,615	1,591 8 1	23 11 11	—	—	—
B.—Expenses	57,460	52,418 6 —	5,041 14 —	—	—	—
CHARGES FORMERLY ON THE HEREDITARY REVENUE OF SCOTLAND.						
C.—Salaries, &c.	130	98 10 6	31 9 6	—	—	—
D.—Sundry Expenses	30	1 18 6	28 1 6	—	—	—
E.—Miscellaneous Allowances	1,186	1,185 4 8	— 15 4	—	—	—
F.—Empire Parliamentary Association (Grant in Aid)	8,000	8,000 — —	—	—	—	—
G.—Inter - Parliamentary Union (Grant in Aid) ..	500	500 — —	—	—	—	—
H.—Grant in respect of the Administration Expenses of the Special Areas Reconstruction Association, Limited	9,750	8,726 13 2	1,023 6 10	—	—	—
J.—Parliamentary Mission to the Union of Soviet Socialist Republics <i>Supplementary</i>	4,000	3,182 13 1	817 6 11	—	—	—
K.—Parliamentary Mission to China	—	10 2 6	—	—	10 2 6	—
GROSS TOTAL						
<i>Original</i> 78,671 <i>l.</i>						
<i>Supplementary</i> .. 4,000 <i>l.</i>						
	£ 82,671	75,714 16 6	6,966 6 —	—	10 2 6	—
Deduci—						
I.—Appropriations in Aid ..	600	600 — —				
NET TOTAL						
<i>Original</i> 78,071 <i>l.</i>						
<i>Supplementary</i> .. 4,000 <i>l.</i>						
	£ 82,071	75,114 16 6	Surplus to be surrendered. £6,956 3 6			

EXPLANATION of the Causes of Variation between Expenditure and Grant.

B.—Expenditure in connexion with the provision of insignia for the various Orders of Knighthood, &c., was less than anticipated (2,906*l.*) and the provision for State Portraits was not required (2,000*l.*).

C.—The professional charges of the Law Agent and Clerk to the Bible Board were less than anticipated.

D.—The provision for expenses connected with the Regalia was not required and legal, &c., charges in respect of the Bible Board were less than anticipated.

H.—The work of the Association showed a further reduction under war conditions.

J.—Certain expenditure connected with the Mission did not come in course of payment until 1945.

K.—Remanet expenditure in connexion with belated accounts for shipping, &c., charges incurred abroad.

Receipts payable to Exchequer.	Estimated.	Realized.	
	£	£	s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid	600	664	17 -
(ii) Receipts of other classes	—	31,458	11 5
Total		£32,123	8 5
Appropriated in aid (Subhead I)		600	- -
Paid separately to Exchequer		£31,523	8 5

Details of Receipts.	Estimated.	Realized.	
	£	£	
(i) Receipts of classes authorized to be used as Appropriations in Aid :—			
Office of Lord Lyon : Fees of Office, &c. ..	600	665	
(ii) Receipts of other classes :—			
Repayment of balance of an advance from Miscellaneous Expenses Vote for 1935 (Supplementary Estimate, H.C. 51 of 1935-36) together with interest	—	£31,459	

STATEMENT showing the amount of Stamp Duty remitted by direction of the Treasury in the year ended 31 March 1945.

On deeds and other instruments for Public Departments	£	s.	d.
	1,395	4	11

The stamp duties were paid from the Civil Contingencies Fund and included in the amount voted in October 1945 for Repayments to the Civil Contingencies Fund, Class I, Vote 23A.

22 November 1945.

W. Eady,
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.

G. C. Upcott,
Comptroller and Auditor General.

SECRET SERVICE.

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, for His Majesty's foreign and other secret services.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£	£	£
Secret Service	100	100	—	—

NOTE.

The balance of expenditure on this service has been charged to Head II of the Vote of Credit.

Receipts payable to Exchequer.

The sum of 81,786*l.* 9*s.* 7*d.* was received during the year in respect of refunds in earlier years, &c.

27 November 1945.

Edward E. Bridges,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

TITHE REDEMPTION COMMISSION.

ACCOUNT of the sum expended, in the year ended 31 March 1945, 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.	190,100	150,645	15	10	39,454	4	2
B.—Travelling Expenses . .	1,800	1,963	1	3	—	163	1 3
C.—Miscellaneous Expenses	450	263	—	—	187	—	—
D.—Apportionment and Redemption . .	6,500	5,606	10	10	893	9	2
E.—Local Collectors . .	64,150	64,738	9	10	—	588	9 10
F.—Legal Expenses of Collection	4,000	4,346	4	11	—	346	4 11

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Due to deductions from civil pay of officers serving with the Forces (32,500*l.*), to reductions and changes in staff (4,500*l.*), and to reduction of the amount paid for overtime (3,000*l.*).

C.—Due to a general reduction of expenditure.

D.—Due to the continued curtailment of apportionment work.

E.—Due to the improvement in the rate of collection of annuities.

F.—More claims for refund of fees incurred by local Collectors in connexion with legal proceedings were received than had been anticipated.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
G.—Custody of Local Copies of Annuities Registers and Maps ..	£ 10	£ s. d. —	£ s. d. 10 - -	£ s. d. —
GROSS TOTAL £	267,010	227,563 2 8	40,544 13 4	1,097 16 -
			Surplus of Gross Estimate over Expenditure. £39,446 17 4	
<i>Deduct—</i>	Estimated.	Realized.	Deficiency of Appropriations in Aid realized. £39,346 17 4	
Z.—Appropriations in Aid	266,910	227,563 2 8	Net Surplus to be surrendered. £100	
NET TOTAL £	100	—		

Details of Receipts.

	Estimated.	Realized.
Expenses repayable and other miscellaneous receipts ..	£ 800	£ 974 ^(a)
Issues from the Redemption Annuities Account ..	266,110	226,589 ^(b)
Total	<u>£266,910</u>	<u>227,563</u>

(a) Includes an exceptional receipt of 160*l.*, legal costs recovered by the Commission in a High Court action brought by a former employee.

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

NOTE.

This Account includes expenditure of approximately 11,500*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

2 November 1945.

G. B. Canny,
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.

G. C. Upcott,
Comptroller and Auditor General.

MINISTRY OF TOWN AND COUNTRY PLANNING.

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, for the salaries and expenses of the Ministry of Town and Country Planning.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
A.—Salaries, &c. ..	£ 197,666	£ 192,828 8 6	£ 4,837	s. 11	d. 6	—
B.—Travelling Expenses	12,000	9,376 17 5	2,623	2	7	—
C.—Incidental Expenses	2,000	1,458 11 11	541	8	1	—
D.—Special Inquiries ..	17,000	5,377 12 10	11,622	7	2	—
GROSS TOTAL .. £	228,666	209,041 10 8	19,624	9	4	—
	Estimated	Applied.				
<i>Deduct—</i> E.—Appropriations in Aid	50	50 - -				
NET TOTAL .. £	228,616	208,991 10 8	Surplus to be surrendered.			
			£19,624 9 4			
			Estimated.		Realized.	
Receipts payable to the Exchequer			£ 50		£ 193 9 7	
Receipts authorized to be used as Appropriations in Aid			50		50 - -	
Appropriated in aid (Subhead E)					£143 9 7	
					Paid separately to Exchequer	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A and B.—Savings due to vacancies which were not filled owing to the difficulty in obtaining staff with the required qualifications.

C.—Saving mainly due to the cessation of allowances to A.R.P. personnel in regional offices.

D.—The work of research did not develop as rapidly as was anticipated when the Estimate was prepared.

Details of Receipts.	Estimated.	Realized.
Repayment services and miscellaneous	£ 50	£ 193

12 November 1945.

Geoffrey Whiskard,
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.

G. C. Upcott,
Comptroller and Auditor General.

SCOTTISH HOME DEPARTMENT.

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, for the salaries and expenses of the Office of the Secretary of State for Scotland; salaries and expenses of the Scottish Home Department; expenses in respect of private legislation procedure in Scotland; a subsidy for transport services to the Western Highlands and Islands; a grant in lieu of Land Tax; contributions towards the expenses of Probation and of Remand Homes, and a grant towards repair of flood damage.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
A.—Salaries, &c.	181,788	167,249 5 4	14,538 14 8	—	—	
B.—Travelling, Incidental Expenses and Special Inquiries	14,750	10,786 12 11	3,963 7 1	—	—	
C.—Expenses under the Private Legislation Procedure (Scotland) Act, 1936	1,250	1,078 18 —	171 2 —	—	—	
D.—Western Highlands and Islands Transport Services	10	346 — 2	—	336 — 2	—	
E.—Salaries and Expenses in connexion with Welfare and After-Care	7,233	6,361 3 6	871 16 6	—	—	
F.—Grant in lieu of Land Tax	6,951	6,950 14 5	— 5 7	—	—	
G.—Contribution towards the Expenses of Probation	10,750	10,502 2 9	247 17 3	—	—	
H.—Contribution towards the Expenses of Remand Homes	6,250	5,428 17 —	821 3 —	—	—	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings on civil pay of officers serving with the Forces (7,902*l.*), staff changes (7,467*l.*) and overtime (880*l.*); partly offset by increased war bonus (1,710*l.*).

B.—Savings due mainly to less expenditure than anticipated on allowances to A.R.P. personnel (1,811*l.*), on special inquiries, &c. (1,153*l.*) and on travelling expenses in connexion with Investitures (956*l.*).

D.—This expenditure, which could not be foreseen, represents a further payment of subsidy in respect of outstanding accounts relating to the period before the services were taken over by the Ministry of War Transport.

E.—Savings mainly due to staff changes (514*l.*) and less assistance than anticipated to persons released on licence (335*l.*).

H.—This provision is based on estimates received from local authorities which were in excess of the sums actually required.

CIVIL APPROPRIATION ACCOUNTS, 1944.

[Class I. Vote 25.] 49

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
I.—Grant towards Repair of Flood Damage ..	£ 737	£ s. d. —	£ s. d. 737 — —	£ s. d. —
GROSS TOTAL... ..£	229,719	208,703 14 1	21,351 6 1	336 — 2
			Surplus of Gross Estimate over Expenditure. £21,015 5 11	
<i>Deduct—</i>	Estimated.	Realized.	Deficiency of Appropriations in Aid realized.	
Z.—Appropriations in Aid	770	478 — 7	£291 19 5	
NET TOTAL ..£	228,949	208,225 13 6	Net Surplus to be surrendered. £20,723 6 6	

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

I.—Provision was made to meet the balance of grant during the year, but it became possible to make the payment before the close of the previous year.

Details of Receipts.	Estimated.	Realized.
Fees under the Private Legislation Procedure (Scotland) Act ..	£ 250	£ 137 (a)
Fees received from candidates for Scottish Police examination ..	170	76 (b)
Receipts from Herring Industry Board for services of staff, &c. ..	200	52 (c)
Miscellaneous	150	213
Total	£770	478

(a) and (b) The amount receivable cannot be closely estimated.

(c) This repayment service was discontinued when the Herring Industry Board resumed its activities.

NOTES.

Stores to the value of 15*l.* 12*s.* which were stolen from departmental premises have been written off. Two men were apprehended and convictions obtained (S.48602).

This Account includes expenditure of approximately 4,750*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

The common services of the Ministry of Information's Edinburgh office are borne on this Vote.

31 October 1945.

David Milne,
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.

G. C. Upcott,
Comptroller and Auditor General.

REPAYMENTS TO THE CIVIL CONTINGENCIES FUND.

ACCOUNT of the sum expended, in the year ended 31 March 1945, 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	6,370	6,369	1 1	-	18 11	—	
Surplus to be surrendered .. .. .				.. £- 18 11			

19 September 1945.

W. Eady,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

CIVIL ACCOUNTS,
1944.

CLASS II.

FOREIGN AND IMPERIAL.

CLASS II.

FOREIGN AND IMPERIAL.

SUMMARY.

Page.	No. of Vote.	SERVICE.	Estimated Gross Expenditure.	Authorized Appropriations in Aid.	Supply Grant.	Actual Gross Expenditure.	Appropriations in Aid Applied.
			£	£	£	£ s. d.	£ s. d.
55	1	Foreign Office	2,102,697	15,250	2,087,447	2,457,389 19 5	15,250 - -
57	2	Diplomatic & Consular Establishments, &c.	6,969,000	131,400	6,837,600	7,891,773 16 8	131,400 - -
64	3	League of Nations	83,510	—	83,510	82,420 6 1	—
65	4	Dominions Office	106,090	405	105,685	102,780 12 1	405 - -
66	5	Dominion Services	349,970	—	349,970	323,011 - -	—
68	6	Oversea Settlement	5,955	5,855	100	3,870 10 4	3,870 10 4
71	7	Colonial Office	474,400	80,100	394,300	471,548 3 8	43,351 10 3
73	8	Colonial and Middle Eastern Services ..	7,683,037	39,227	7,643,810	6,343,997 3 7	39,227 - -
80	9	Development and Welfare (Colonies, &c.)..	3,171,000	—	3,171,000	2,989,091 6 2	—
85	10	Development and Welfare (South African High Commission Territories)	154,450	—	154,450	124,290 - -	—
87	11	India and Burma Services	2,432,306	189,600	2,242,706	2,411,032 2 7	189,600 - -
88	12	Imperial War Graves Commission	126,342	1,200	125,142	121,506 6 -	1,200 - -
94	13	Chinese Currency Stabilization Fund ..	5,000,000	—	5,000,000	5,000,000 - -	—
		Total	28,658,757	463,037	28,195,720	28,322,711 6 7	424,304 - 7

CLASS II.
FOREIGN AND IMPERIAL.

SUMMARY.

No. of Vote.	Net Expenditure.	Gross Expenditure compared with Estimate.		Deficiency of Appropriations in Aid.	Allocated from Vote of Credit.	Amount to be surrendered.	Extra Receipts payable to Exchequer.
		Saving.	Excess.				
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1	2,442,139 19 5	—	354,692 19 5	—	354,692 19 5	—	9,595 19 —
2	7,760,373 16 8	—	922,773 16 8	—	922,773 16 8	—	684,469 11 4
3	82,420 6 1	1,089 13 11	—	—	—	1,089 13 11	—
4	102,375 12 1	3,309 7 11	—	—	—	3,309 7 11	1 7 3
5	323,011 — —	26,959 — —	—	—	—	26,959 — —	2,544 6 4
6	—	2,084 9 8	—	1,984 9 8	—	100 — —	25,524 12 1
7	428,196 13 5	2,851 16 4	—	36,748 9 9	33,896 13 5	—	—
8	6,304,770 3 7	1,339,039 16 5	—	—	—	1,339,039 16 5	359,905 10 2
9	2,989,091 6 2	181,908 13 10	—	—	—	181,908 13 10	16,001 16 9
10	124,290 — —	30,160 — —	—	—	—	30,160 — —	39 — 6
11	2,221,432 2 7	21,273 17 5	—	—	—	21,273 17 5	8 11 11
12	120,306 6 —	4,835 14 —	—	—	—	4,835 14 —	25 — —
13	5,000,000 — —	—	—	—	—	—	—
	27,898,407 6 —	1,613,512 9 6	1,277,466 16 1	38,732 19 5	1,311,363 9 6		1,098,115 15 4
Total amount to be surrendered						£	1,608,676 3 6

FOREIGN OFFICE.

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, including an amount allocated from the Vote of Credit, for the salaries and expenses of the Department of His Majesty's Secretary of State for Foreign Affairs and the salary of a Minister of State.

Service.	Grant.		Expenditure.		Expenditure compared with Grant.			
					Less than Granted.		More than Granted.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.
A.—Salaries, &c.	1,808,351	— —	1,990,210	17 5	—	—	181,859	17 5
B.—Messengers' Salaries, &c.	40,096	— —	41,787	14 1	—	—	1,691	14 1
C.—Messengers' Travelling Expenses	150,000	— —	274,799	3 1	—	—	124,799	3 1
D.—Incidental Expenses	30,450	— —	70,729	18 9	—	—	40,279	18 9
E.—Special Services	73,800	— —	79,862	6 1	—	—	6,062	6 1
GROSS TOTAL	£2,102,697	— —	2,457,389	19 5	—	—	354,692	19 5
<i>Deduct—</i>	<i>Estimated.</i>		<i>Applied.</i>					
F.—Appropriations in Aid	15,250	— —	15,250	— —				
NET TOTAL	£2,087,447	— —	2,442,139	19 5				
Allocated from Vote of Credit	354,692	19 5	—				£354,692	19 5
	£2,442,139	19 5	2,442,139	19 5				

Excess of Expenditure over Gross Estimate met from Vote of Credit.

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid	15,250	24,845 19 —
Appropriated in aid (Subhead F)	—	15,250 — —
Paid separately to Exchequer		<u>£9,595 19 —</u>

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—An excess of 245,000*l.* occurred in connexion with the transfer of the Economic Advisory Branch from the Ministry of Economic Warfare (Class X, Vote 3) to the Foreign Office. Other excesses were due to extra staff (6,000*l.*) and increased war bonus (31,200*l.*). These were partly offset by savings in the Code and Cypher School (67,600*l.*); in the Passport and Permit Offices in consequence of the ban on travel in connexion with "D" Day operations (6,800*l.*); in the Research Department owing to regrading of certain posts (9,100*l.*); on overtime (5,500*l.*) and on pay of staff serving with the Forces (11,300*l.*), including 1,200*l.* in the Passport and Permit Offices.

B.—Due to increased war bonus (1,370*l.*) and overtime (350*l.*).

C.—Due to the continued and increasing carriage of mail by air.

D.—Excesses were approximately as follows :—on teleprinter supplies (21,800*l.*) and travelling, accommodation, &c. (15,300*l.*) in respect of the Code and Cypher School, and on incidental expenses for the Research Department (2,000*l.*) and for the Economic Advisory Branch (1,200*l.*).

E.—Excess due almost entirely to the purchase and use of wireless equipment for the Code and Cypher School.

Details of Receipts.	Estimated.	Realized.
Passport fees	£ 5,000	£ 17,192 (a)
Travel Permit Card fees	10,000	5,409 (b)
Fees received for attesting signatures and legalizing documents ..	250	328
Telephones	—	512
Miscellaneous	—	381
European Advisory Council	—	1,024 (c)
Total	<u>£15,250</u>	<u>24,846</u>

(a) Mainly due to the re-opening of travel to liberated territories of Europe.

(b) Due to the ban on travel to Ireland during the spring and summer of 1944 in connexion with "D" day operations.

(c) Contribution received from the Union of Soviet Socialist Republics towards the expenses of the Council.

NOTES.

Expenditure of at least 354,693*l.*, for which provision was not made in the Estimates, has been identified as directly arising out of the existence of a state of war, viz. :—Subheads A, 181,860*l.*; B, 1,692*l.*; C, 124,799*l.*; D, 40,280*l.*; E, 6,062*l.*

This Account includes 3,933*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

Fees have been waived under statutory powers or with the authority of His Majesty's Treasury to the value of approximately 8,240*l.*

30 November 1945.

Alexander Cadogan,
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.

G. C. Upcott,
Comptroller and Auditor General.

DIPLOMATIC AND CONSULAR ESTABLISHMENTS, &c.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, including an amount allocated from the Vote of Credit, for the expenses in connexion with His Majesty's Embassies, Missions and Consular Establishments Abroad, and other expenditure chargeable to the Consular Vote; certain special grants and payments, including 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.	£	s.	d.
DIPLOMATIC ESTABLISHMENTS.												
A.—Salaries, &c.	748,007	—	—	851,983	10	5	—	—	—	103,976	10	5
B.—Journeys on the Public Service	65,000	—	—	67,003	10	—	—	—	—	2,003	10	—
C.—Couriers	8,500	—	—	11,364	7	7	—	—	—	2,864	7	7
D.—Postage	30,000	—	—	117,319	4	6	—	—	—	87,319	4	6
E.—Extra Rent	2,500	—	—	10,530	12	6	—	—	—	8,030	12	6
F.—Law Charges, Incidental Expenses, &c.	10,000	—	—	22,888	8	10	—	—	—	12,888	8	10
G.—Outfits	9,500	—	—	17,184	6	1	—	—	—	7,684	6	1
H.—News Department Expenses	2,072	—	—	8	18	5	2,063	1	7	—	—	—
TOTAL FOR DIPLOMATIC ESTABLISHMENTS	875,579	—	—	1,098,282	18	4	2,063	1	7	224,766	19	11
I.—Special Missions and Services	35,097	—	—	109,663	18	4	—	—	—	74,566	18	4

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Excess due to the payment of increased emoluments in certain countries owing to the rising cost of living and to increased expenditure consequent upon the re-opening of Missions in liberated Europe (76,000*l.*). A further excess of 27,524*l.* arose in connexion with the transfer from the Ministry of Economic Warfare to the Foreign Office of the staff of the Economic Advisory Branch, for which provision was made in the Vote of Credit (Class X, Vote 3).

The subhead includes the sum of approximately 270*l.* in respect of unrecovered employees' contributions to health and pensions insurance of temporary staff recruited in the United Kingdom for employment abroad (E.48248).

B.—Due to expenditure on account of the Economic Advisory Branch.

C.—Arrear expenditure in China was brought to account.

D.—Due to the continued and increasing carriage of mail by air.

E.—Due to greatly increased expenditure on the provision of accommodation for His Majesty's Embassy at Chungking.

F.—Excess due to the re-opening of posts in liberated Europe, to the supply of petrol to His Majesty's Embassy at Angora and to increased expenditure generally in consequence of rising prices. Receipts in respect of sales of petrol at His Majesty's Embassy at Angora are included in Details of Receipts.

G.—Due mainly to the payment of outfit allowances to officers on transfer to re-opened posts in liberated Europe and to consequential transfers elsewhere.

H.—Claims anticipated in respect of expenditure on the British Library of Information at New York were not received.

I.—A statement showing the expenditure on each Mission or service is appended.

An excess of 72,719*l.* was incurred on unforeseen Missions and services and a net excess of 1,848*l.* on those Missions and services which were separately estimated for, due to the inclusion of arrear charges in respect of the North Africa Economic Board.

The excess on the provision for unforeseen Missions and services was largely due to the preparations made for the provision of civilian staff and to general expenditure of the civilian section of the Control Commissions for Germany and Austria (50,945*l.*) (E.47712).

The subhead includes an amount of 61*l.* in respect of the supply of rice below the market value to menial staff of His Majesty's Embassy and Consulate-General at Bagdad (E.27750/2).

Service.	Grant.		Expenditure.		Expenditure compared with Grant.			
					Less than Granted.		More than Granted.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.
J.—The British Council (Grant in Aid)	3,500,000	— —	2,460,000	— —	1,040,000	— —	—	—
CONSULAR ESTABLISHMENTS.								
K.—Salaries and Allowances	557,194	— —	591,748	13 7	—	—	34,554	13 7
L.—Office Expenses and Fee Allowances ..	447,809	— —	574,255	15 5	—	—	126,446	15 5
M.—Travelling and Special Services	40,000	— —	56,082	6 1	—	—	16,082	6 1
N.—Outfits	18,000	— —	28,048	9 2	—	—	10,048	9 2
O.—Postage	10,000	— —	20,291	17 4	—	—	10,291	17 4
P.—Incidental Expenses, &c.	13,000	— —	75,509	18 2	—	—	62,509	18 2
Q.—Relief of Distressed British Subjects ..	80,000	— —	43,349	15 1	36,650	4 11	—	—
R.—Prison Expenses, Law Charges, &c. ..	500	— —	689	19 —	—	—	189	19 —
S.—Medical Attendance ..	500	— —	407	19 7	92	— 5	—	—
TOTAL FOR CONSULAR ESTABLISHMENTS £	1,167,003	— —	1,390,384	13 5	36,742	5 4	260,123	18 9

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

J.—Savings were approximately as follows: staff, owing to delay in the filling of posts in consequence of the man-power shortage (330,000*l.*); films, publications and provision for students, lectures, hospitality, &c. owing to shortage of materials and difficulties of transport (285,000*l.*); postponement and abandonment of expenditure in certain countries, including works of a capital nature, partly offset by increased expenditure elsewhere (188,000*l.*); China, owing to delay in operations and to the favourable movement of exchange (133,000*l.*); and on the provision against rising costs (104,000*l.*).

K.—Excess due to payment of increased emoluments, owing to the rising cost of living, to officers, particularly those at Consular posts in China and the Middle East.

L.—Due to the engagement of additional staff and to office expenses consequent upon the re-opening of posts in liberated Europe, to the payment of increased salaries and to an increase in expenditure generally owing to the war.

M.—Due to the re-opening of posts in liberated Europe and to increased use of aircraft for official journeys.

N.—Due to the payment of allowances to Consular Officers appointed to posts in liberated Europe and to consequential transfers elsewhere.

O.—Due to the continued and increasing carriage of mail by air.

P.—Due to increased expenditure at posts in China on transport, motor car upkeep and rent. The subhead includes approximately 31,000*l.* for writing down the sterling value of currency balances held in China on the introduction of more favourable buying rates for the Chinese dollar.

Q.—The war situation resulted in a diminution of the number of evacuees, mainly from France. The subhead includes certain payments for relief to Maltese (S.48001) (see also Subhead HH and Appropriation Account, Colonial and Middle Eastern Services, Class II, Vote 8, Subhead A.8). Sums amounting to 10,778*l.* advanced in past years have been written off, with Treasury approval, as irrecoverable.

R.—Expenditure cannot be accurately estimated.

Service.	Grant.		Expenditure.		Expenditure compared with Grant.			
					Less than Granted.		More than Granted.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.
T.—Compassionate Gratuities	4,000	— —	4,146	8 2	—	—	146	8 2
U.—Telegrams	650,000	— —	906,995	7 —	—	—	256,995	7 —
V.—Telephones	14,000	— —	17,502	6 6	—	—	3,502	6 6
W.—Passport Visa Control Abroad	55,190	— —	57,730	3 2	—	—	2,540	3 2
X.—Refund to Indian Revenues and Recovery from Government of Burma in respect of Diplomatic and Consular Establishments in Persia, Arabia and Siam	24,000	— —	19,991	— —	4,009	— —	—	—
AA.—Assistance to Polish Refugees	60,000	— —	43,762	— —	16,238	— —	—	—
BB.—Relief of Prisoners of War: Contribution towards the Funds of the International Red Cross (Grant in Aid)	46,631	— —	45,671	2 —	959	18 —	—	—
CC.—Relief of Distress in China: Grant to the Friends' Ambulance Unit (Grant in Aid)	60,000	— —	34,500	— —	25,500	— —	—	—
DD.—Intergovernmental Committee on Refugees (Grant in Aid) ..	455,000	— —	223,996	— —	231,004	— —	—	—
EE.—The Franco-British Society (Grant in Aid)								
Supplementary	10,000	— —	10,000	— —	—	—	—	—

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

T.—43 Gratuities were granted during the year in accordance with the scales and within the limit laid down by the Treasury, as follows:—under 25*l.*, 13; 25*l.* and under 50*l.*, 12; 50*l.* and under 75*l.*, four; 75*l.* and under 100*l.*, two; 100*l.* and under 125*l.*, three; 150*l.* and under 175*l.*, three; 200*l.* and under 225*l.*, one; 225*l.* and under 250*l.*, one; 250*l.* and under 275*l.*, two; 275*l.* and under 300*l.*, one; 1,000*l.* and under 1,025*l.*, one.

U.—Excess due to increased use of the telegraph in connexion with the prosecution of the war.

V.—Due to the re-opening of posts in liberated Europe and to the charge of arrear expenditure in respect of His Majesty's Legation at Berne.

W.—Due to the opening of posts at Tangier, Brussels and Rome and to charge of arrear expenditure in respect of Geneva.

X.—The payment was provisional, pending the compilation of final statements of expenditure.

AA.—There was a marked fall in expenditure, owing to some refugees becoming wholly or partly self-supporting.

BB.—Expenditure in the Far East was less than anticipated.

CC.—Owing to the improvement in the buying rate for the Chinese national dollar, expenditure was less than anticipated and issues from the grant were restricted accordingly.

DD.—The estimate was conjectural. Issues from the grant are conditional on the joint approval by His Majesty's Government and by the Government of the United States of programmes of expenditure.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
FF.—Mobile Clinics in Lebanon and Syria (Grant in Aid) ..				
<i>Supplementary</i>	12,000 - -	12,000 - -	—	—
GG.—Donation to the Egyptian Police Benevolent Fund ..				
<i>Supplementary</i>	500 - -	500 - -	—	—
HH.—Care of British Interests in Territory under, or liberated from, Enemy Control	—	1,454,797 17 11	—	1,454,797 17 11
II.—Losses Irrecoverable and Compensation ..	—	1,850 1 10	—	1,850 1 10
GROSS TOTAL				
<i>Original</i> .. 6,946,500 <i>l.</i>				
<i>Supplementary</i> 22,000 <i>l.</i>				
<i>Supplementary</i> 500 <i>l.</i>				
	£6,969,000 - -	7,891,773 16 8	1,356,516 4 11	2,279,290 1 7
Deduct—	Estimated.	Applied.		
Z.—Appropriations in Aid	131,400 - -	131,400 - -		
NET TOTAL				
<i>Original</i> .. 6,815,100 <i>l.</i>				
<i>Supplementary</i> 22,000 <i>l.</i>				
<i>Supplementary</i> 500 <i>l.</i>				
	£6,837,600 - -	7,760,373 16 8		
Allocated from Vote of Credit	922,773 16 8	—		
	£7,760,373 16 8	7,760,373 16 8		
				Excess of Expenditure over Gross Estimate met from Vote of Credit.
				£922,773 16 8

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid	131,400	788,820 2 11
(ii) Receipts of other classes	26,143	27,049 8 5
Total	£157,543	815,869 11 4
Appropriated in aid (Subhead Z)		131,400 - -
Paid separately to Exchequer		£684,469 11 4

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

HH.—No provision was made for this service, due entirely to the war. The charge to the subhead includes approximately 1,200,000*l.* in respect of relief granted by the Protecting Power to British subjects, including Maltese (S.48001) (see also Subhead Q and Appropriation Account, Colonial and Middle Eastern Services, Class II, Vote 8, Subhead A.8) and Dominion subjects.

II.—*Athens, 723*l.* 4*s.* 7*d.**—Official moneys lost by enemy action on the evacuation of His Majesty's Legation (S.48395). *Brussels, 629*l.* 17*s.* 3*d.**—Unvouched expenditure and cash deficit (24*l.* 12*s.* 8*d.*) on the evacuation of His Majesty's Embassy (E.43261/2). *Compensation for loss of effects in enemy and enemy-controlled territories, 129*l.* 9*s.* 9*d.**—Payments to two officers for loss of clothing and other effects (E.40524). *Lisbon, 114*l.**—Cash lost in transit to this country (EC100/40). *Chungking, 92*l.* 15*s.* 6*d.**—Misappropriation of cash by a Chinese clerk employed by the Refugee Relief Department at Kweilin; recovery is being attempted (E.43261). *Bagdad, 57*l.* 8*s.* 9*d.**—Deficit in connexion with staff messing account during and after the Iraqi rebellion (E.43261). *Miscellaneous, 103*l.* 6*s.**—14 items, ranging from 40*l.* 7*s.* 7*d.* to 15*s.* 6*d.* in respect of irrecoverable expenditure (E.43261).

Details of Receipts.	Estimated.	Realized.
	£	£
(i) Receipts of classes authorized to be used as Appropriations in Aid :—		
Consular fees, fines, &c.	100,000	205,148 (a)
Fees from Passport Control Officers	5,000	9,477 (b)
Repayment of sums expended in relief of distressed British subjects—		
by His Majesty's Consular Officers	25,000	95,653 (c)
by representatives of the Governments of the United States and of Switzerland in charge of British interests	—	445,319 (d)
Proceeds of sale of disused motor cars at Foreign Service posts	400	4,561 (e)
Contribution by Sudan Government towards the cost of certain subordinate staff at Cairo Embassy	1,000	750
Salaries of seconded officers	—	3,156
Miscellaneous receipts	—	24,756 (f)
Total	£131,400	788,820
(ii) Receipts of other classes :—		
Port of Basrah: Interest and sinking fund on account of assets taken over by the Port Authority	26,143	26,142
Mexican claims: Surrender on account of percentage deducted from awards to cover expenses	—	907
Total	£26,143	27,049

(a) Due to the receipt of large probate fees in Egypt, to fee receipts in Switzerland in respect of arrear accounts and to the re-opening of posts in liberated Europe.

(b) Fees taken by the Passport Control Offices at New York and Istanbul were more than anticipated.

(c) Includes approximately 68,000*l.* in respect of relief to British subjects at re-opened posts in liberated Europe.

(d) Payments in respect of relief granted, or to be granted, to British subjects in territory under, or liberated from, enemy control.

(e) A larger number of vehicles was disposed of than had been anticipated.

(f) Includes gain by exchange on currency at His Majesty's Missions (15,900*l.*), refunds in respect of petrol supplied in bulk to His Majesty's Embassy at Angora (4,400*l.*), receipts from sale of stores, interest on bank balances and miscellaneous receipts.

NOTES.

Expenditure of at least 2,222,000*l.*, for which provision was not made in the Estimates, has been identified as directly arising out of the existence of a state of war, viz :—Subheads A, 104,000*l.*; B, 2,000*l.*; C, 2,900*l.*; D, 87,300*l.*; E, 8,000*l.*; F, 12,900*l.*; G, 7,700*l.*; I, 74,600*l.*; K, 34,600*l.*; L, 126,400*l.*; M, 16,100*l.*; N, 10,000*l.*; O, 10,300*l.*; P, 62,500*l.*; U, 257,000*l.*; V, 3,500*l.*; W, 2,500*l.*; HH, 1,454,800*l.*; II, 1,800*l.*; offset by savings on Subheads Q, 36,700*l.*; X, 4,000*l.*; AA, 16,200*l.*

This Account includes approximately 40*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

Subhead Z is charged with approximately 2,640*l.* in respect of the refund of fees credited in previous years, most of which were probate fees paid to the Inland Revenue Department.

A gift of pictures has been received by His Majesty's Government from Brazilian artists, with the intention that the proceeds of sale of the pictures should be for the benefit of the Royal Air Force. The net receipts arising from the exhibition and sale of the pictures, approximately 800*l.* to date, will be paid over to the Royal Air Force Benevolent Fund when the final account has been prepared (S.51784).

STATEMENT OF THE AMOUNT OF LOANS OUTSTANDING AT 31 MARCH 1945.

European Commission of the Danube :—		Gold Francs.
War-time advances (1915-1919)		1,200,000
1930 Loan		176,393
		<hr/>
		1,376,393
		<hr/>
Port of Basrah, in respect of assets taken over by the Port Authority ..		$\begin{array}{r} \text{£} \quad \text{s.} \quad \text{d.} \\ 144,233 \quad - \quad 11 \end{array}$

Grant in Aid Account (Assistance for British Subjects retiring from the Egyptian City Police):

The balance of 4,767*l.* 2*s.* 7*d.* shown in the account to 31 March 1943 (see page 64 of the Civil Appropriation Accounts, 1942) remained unspent during the year.

Alexander Cadogan,
Accounting Officer.

30 November 1945.

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.

G. C. Upcott,
Comptroller and Auditor General.

STATEMENT SHOWING (1) the expenditure on Special Missions and Services charged against Subhead I in the year 1944, (2) the cumulative expenditure to 31 March 1945, charged against the Vote for Diplomatic and Consular Establishments, &c., on Missions and Services of a temporary nature.

	(1) Expenditure 1944. £	(2) Total to 31 March 1945. £
Contribution to India Office in respect of retiring allowances of ex-military officers	25	822
Contribution towards fund for the settlement of certain refugees administered by the Secretary General of the League of Nations.. ..	—	2,514
Remuneration of neutral member of Arbitral Board under Annex to Article 8 of the Anglo-Egyptian Treaty	—	9,894
Salaries and expenses of British Economic Mission (North Africa Economic Board)	26,920	41,800
Control Commission for Germany and Austria: salaries and expenses of British element	50,945	50,945
Presentations, &c.	28	—
Provision of gas masks for the British civil community in Free China ..	805	2,235
Middle East Centre for Arab Studies	3,137	3,668
Expenses of British delegation to the Three Power Conference in Moscow	9,026	9,258
Expenses of British delegation to the Three Power Conference in Tehran and Cairo	677	677
Expenses of British delegation to the United Nations Food Conference at Hot Springs	2,272	3,321
Expenditure in connexion with the maintenance of foreign refugees ..	1,979	8,083
Reorganization of Police Force in Uruguay: expenses of loaned officers	2,527	3,387
Political Attachés to the Iraq Government	1,199	3,433
Tangier Administration: additional salary paid to British personnel ..	269	1,789
Economic Mission to the Belgian Congo	17	4,578
Contribution by His Majesty's Government to the expenses of the United Nations War Crimes Commission and expenses of His Majesty's Government's representative	2,644	2,701
Expenditure in connexion with the maintenance of Prince Paul of Yugoslavia	897	1,545
Expenditure in connexion with the evacuation of His Majesty's Diplomatic and Consular staffs from Greece in 1941	1,126	1,554
Expenses of British delegation to United Nations Relief and Rehabilitation Administration at Montreal	672	672
Expenses of British delegates to Far Eastern Technical Sub-Committees of United Nations Relief and Rehabilitation Administration	1,875	1,875
Expenses of British delegation to the Dumbarton Oaks Conference ..	469	469
Mission to Ethiopia	705	705
Expenditure incurred in connexion with the entertainment of Soviet officials in Egypt	3	166
Karabuk dispute: expenses of arbitrator	242	242
Shipping Adviser to Turkish Government	188	188
Institute of Pacific Relations, 9th Conference at Hot Springs, 1945—		
(i) expenses of Foreign Office delegates	164	164
(ii) contribution to the Royal Institute of International Affairs in respect of the expenses of their delegates to the 9th Conference	43	43
Expenditure in connexion with the Conference of Greek Delegates in the Lebanon in 1944	155	155
Rice subsidy for menial staff at Bagdad	61	61
Miscellaneous	594	—
	<u>£109,664</u>	

LEAGUE OF NATIONS.

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, for a contribution towards the expenses of the League of Nations and for other expenses in connexion therewith, including United Kingdom Representation before the Permanent Court of International Justice.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
A.—Contribution towards the Expenses of the League of Nations ..	82,500	82,377 3 4	122 16 8	—	—	
B.—Travelling and Incidental Expenses ..	1,000	43 2 9	956 17 3	—	—	
C.—Representation before the Permanent Court of International Justice	10	—	10 — —	—	—	
TOTAL ..	£ 83,510	82,420 6 1	1,089 13 11	—	—	
Surplus to be surrendered ..			<u>£1,089 13 11</u>			

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The contribution of His Majesty's Government is fixed in gold francs and paid in Swiss francs, and the Estimate included allowance for a rate of exchange less favourable to sterling than eventually prevailed.

B.—Owing to the war the provision for United Kingdom representation at conferences convened by the League during the year was not required in full.

C.—No case in which His Majesty's Government was interested came before the Court in 1944.

NOTE.

The contribution attributable to the International Labour Organization, and the travelling and other expenses of the British Delegates and Advisers in connexion therewith, are borne on the Vote for the Ministry of Labour and National Service, Class V, Vote 8, Subheads N.1 and N.2.

Alexander Cadogan,

Accounting Officer.

30 November 1945.

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.

G. C. Upcott,

Comptroller and Auditor General.

DOMINIONS OFFICE.

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, for the salaries and expenses of the Department of His Majesty's Secretary of State for Dominion Affairs.

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.	88,590	81,364 6 2	7,225 13 10	—	—	—
B.—Travelling and Incidental Expenses	17,500	21,416 5 11	—	3,916 5 11	—	—
GROSS TOTAL	£ 106,090	102,780 12 1	7,225 13 10	3,916 5 11	—	—
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>	Surplus to be surrendered.			
C.—Appropriations in Aid ..	405	405 — —				
NET TOTAL	£ 105,685	102,375 12 1	£3,309 7 11			

Receipts payable to Exchequer.

Estimated. Realized.

	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid	405	406 7 3
Appropriated in aid (Subhead C)	—	405 — —
Paid separately to Exchequer	£1	7 3

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving due to certain posts being filled by officers on lower salaries or for part only of the year (3,350*l.*) and on the pay of officers serving with the Forces (4,600*l.*); offset by the payment of increased war bonus (750*l.*).

B.—Excess due to increased expenditure on the carriage by air of diplomatic mail (1,250*l.*) and purchase of machines for telegraphic work (2,750*l.*).

Details of Receipts.

Estimated. Realized.

	£	£
Repayment of cost of accounting services performed for the Imperial Economic Committee and the Executive Council of the Imperial Agricultural Bureaux ..	400	400
Miscellaneous receipts	5	6
Total	£405	406

NOTE.

This Account includes expenditure of 975*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

E. G. Machtig,

12 November 1945.

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.

G. C. Upcott,

Comptroller and Auditor General.

DOMINION SERVICES.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, for sundry Dominion services, including certain grants in aid, and for expenditure in connexion with Ex-Service Men in Eire, and for a grant in aid to Eire in respect of compensation to transferred officers.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Representation in the Dominions	110,130	114,626 7 7	—	—	4,436	7 7
B.—Passages of Governors, &c.	16,750	4,600 — —	12,150	— —	—	—
C.—Overseas Telegrams and Telephones	93,000	91,788 18 5	1,211	1 7	—	—
D.—Swaziland: Grant in Aid NEWFOUNDLAND.	11,500	2,000 — —	9,500	— —	—	—
E.—Salaries, &c.	7,550	8,949 18 11	—	—	1,399	18 11
F.—South African Constabulary, Disability Pensions	40	39 5 —	—	15 —	—	—
EIRE.						
G.—Pensions Appeal Tribunals	500	548 11 —	—	—	48	11 —
H.—Grant in Aid to Eire in respect of Compensation to Transferred Officers	54,000	49,933 9 1	4,066	10 11	—	—
I.—Contributions to Imperial Economic and Research Services: Grant in Aid	11,750	11,749 10 —	—	10 —	—	—

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—*Canada*.—Excess due to the cost of additional clerical and other staff (2,200*l.*) and to increased office expenses (1,800*l.*).

South Africa.—Saving due to changes in the administrative staff (3,400*l.*), offset by excess expenditure on clerical staff (500*l.*), on office expenses, travelling, &c. (160*l.*) and on the provision for passages (190*l.*).

Australia.—Excess due to increased expenditure on administrative and publicity staff (670*l.*), on clerical staff (280*l.*) and on office expenses, travelling, &c. (520*l.*), offset by savings on the provision for passages (120*l.*).

New Zealand.—Excess due to increased expenditure on passages (570*l.*) and on administrative staff (250*l.*), offset by savings on office expenses (140*l.*).

Eire.—Excess due to additional expenditure on office expenses, travelling, &c. (710*l.*) and increased war bonus (200*l.*).

The expenditure under this subhead includes an *ex gratia* payment of 139*l.* 16*s.* to the United Kingdom High Commissioner in the Commonwealth of Australia in respect of a claim for damage to a car hired for official use (E.44373/5).

B.—The provision made for certain passages was not required. A statement of expenditure is annexed.

C.—Saving due to delay in receipt of an account.

D.—The Territory was able to finance its expenditure on administration without a grant in aid from the United Kingdom. The issue of the grant in aid for the purpose of making advances to settlers exceeded by 500*l.* the provision of 1,500*l.* (S.33844/2).

E.—Excess due to a change in personnel and increase in the rate of representation allowance.

H.—The provision made was based on information furnished by the Government of Eire.

CIVIL APPROPRIATION ACCOUNTS, 1944.

[Class II. Vote 5.] 67

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
J.—Empire Societies' War Hospitality Committee: Grant in Aid						
Original ..	32,500l.					
Supplementary	9,000l.					
	41,500	38,025 - -	3,475 - -	- -	- -	- -
K.—Rhodesian Railways Inquiry	2,500	- -	2,500 - -	- -	- -	- -
L.—Shamrock Club: Grant in Aid						
Supplementary	750	750 - -	- -	- -	- -	- -
TOTAL						
Original ..	340,220l.					
Supplementary	9,750l.					
	£ 349,970	323,011 - -	32,903 17 6	5,944 17 6		

Surplus to be surrendered .. £26,959 - -

Estimated. Realized.

Receipts payable to Exchequer	£ 19,748	£ 2,544 6 4
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EXPLANATION of the Causes of Variation between Expenditure and Grant—contd.

J.—Issues were restricted to actual requirements.

K.—The appointment of a Commissioner to conduct the inquiry was not made during the year.

Details of Receipts.

	Estimated.	Realized.
Newfoundland—Interest and sinking fund on loan for the construction of steamers for the Newfoundland Government Railway	£ 17,658	£ - (a)
Swaziland—Interest and sinking fund on loans for settlers	2,042	2,042
Bechuanaland Protectorate—Interest and sinking fund on loans for settlers	48	48
Eire—Repayments on account of advances made on the security of sums recoverable under the Irish Land Act, 1923	-	400(b)
Miscellaneous	-	54(c)
Total	£19,748	2,544

(a) The receipt of the normal annuity was estimated for, but the balance of the loan outstanding was repaid in 1943 (F.10646/020).

(b) These receipts cannot be foreseen.

(c) Includes receipts amounting to 13l. 18s. 2d. arising from the activities of the Empire Marketing Board.

22 November 1945.

E. G. Machtig,
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.

G. C. Upcott,
Comptroller and Auditor General.

STATEMENT OF EXPENDITURE ON ACCOUNT OF PASSAGES OF GOVERNORS, &c., charged to the Vote for 1944, and referred to in "Explanations, &c." under Subhead B.

Passage allowances on appointment:—

Lieutenant-General C. W. M. Norrie, K.C.M.G., C.B., D.S.O., M.C., South Australia, 3,000l. (E.13886/5).

Admiral Sir C. Tait, K.C.B., M.V.O., Southern Rhodesia, 1,100l. (E.13886/5).

Passage allowance on retirement (additional):—

Sir C. M. Barclay Harvey, K.C.M.G., South Australia, 500l. (E.13886/6).

OVERSEA SETTLEMENT.

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, for the expenses connected with Oversea Settlement.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Grants to Voluntary Societies	1,000	1,480 — —	—	—	480	— —
B.—Miscellaneous Charges..	5	1 19 6	3 — 6	—	—	—
EMPIRE SETTLEMENT.						
C.—Land Settlement and Development.. ..	100	37 15 5	62 4 7	—	—	—
D.—Assisted Passages ..	1,625	—	1,625 — —	—	—	—
E.—Settlement of Migrants	3,075	2,266 16 8	808 3 4	—	—	—
F.—Losses by Exchange ..	150	83 18 9	66 1 3	—	—	—
GROSS TOTAL ..£	5,955	3,870 10 4	2,564 9 8	480 — —	—	—
			Surplus of Gross Estimate over Expenditure. £2,084 9 8			
<i>Deduct—</i>						
			Difference between Estimated and Applied Appropriations in Aid. £1,984 9 8			
G.—Appropriations in Aid ..	Estimated. 5,855	Applied. 3,870 10 4				
NET TOTAL ..£	100	—	Net Surplus to be surrendered. £100			

Receipts payable to Exchequer.

	Estimated.	Realized.
	£	£ s. d.
Receipts of classes authorized to be used as Appropriations in Aid	20,000	29,395 2 5
Amount authorized to be appropriated in aid (Subhead G)	5,855	3,870 10 4
Paid separately to Exchequer ..	£14,145	25,524 12 1

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Excess due to increase in staff and accommodation costs of a society.
 C.—Payments in connexion with the preservation of assets on vacated farms provided under land settlement schemes in Canada were less than expected.
 D.—Owing to shipping conditions no assisted passage cases were approved.
 E.—Saving due to the non-transfer of children to a farm school in Canada (1,035l.), offset by miscellaneous excesses.

Details of Receipts.	Estimated.	Realized.
	£	£
Repayments in respect of assisted passage loans	1,000	527 (a)
Repayments in respect of land settlement loans	18,000	28,068 (b)
Miscellaneous	1,000	800 (c)
	£20,000	29,395

(a) Deficiency due to fall in rate of assisted passage loan repayments.

(b) Collections from settlers in Canada were much better than expected. Includes various sums amounting to 3,773*l.* paid by the Canadian Government in adjustment of losses on farms abandoned by settlers under the Government land settlement schemes.

(c) Receipts in respect of the sale of cottages erected under schemes with railway undertakings in Canada were less than expected.

NOTES.

With effect from 1 January 1930, with Treasury approval, loans to migrants under assisted passage schemes and to settlers under land settlement schemes, the collection of which is a responsibility of the overseas Government concerned, ceased to be recorded in detail in the ledgers of the Oversea Settlement Department.

Losses in connexion with Land Settlement Schemes.

1. Under schemes agreed with His Majesty's Government in Canada for the settlement of families on farms throughout the Dominion, i.e. the 3,000 Families and New Brunswick Settlement Schemes, further losses in connexion with settlers who have failed to make good and have been dispossessed of their farms amounted in the year ended 31 March 1945 to \$67,389, and the sum of \$17,832 has been accepted as the liability of the United Kingdom Government (S.8787/028/2 and S.8787/020).

2. The cost to the United Kingdom Government during the year of the concessions granted to settlers under the 3,000 Families Settlement Scheme in accordance with the amendment by the Canadian Government in 1933 of the Soldier Settlement Act was \$141 (principal, \$93; interest, \$48). As a result of appeals under the Farmers' Creditors Arrangement Act and/or Canadian Orders in Council P.C.10472 of 1942 and P.C.2867 of 1943, providing for certain concessions to soldier settlement settlers who have seen service in the present war, the valuations of certain farms were reduced by \$143,591, of which sum \$35,958 fell to be borne by the United Kingdom Government (principal, \$23,825; interest, \$12,133) (S.8787/028/2 and S.8787/028/4).

3. Concessions similar to those referred to in paragraph 2 were granted to settlers under the New Brunswick Family Settlement Scheme at a cost to the United Kingdom Government during the financial year of \$25 (principal). As a result of appeals under Canadian Orders in Council P.C.10472 of 1942 and P.C. 2867 of 1943, the valuations of certain farms were reduced by \$1,138, of which sum \$294 fell to be borne by the United Kingdom Government (principal, \$242; interest, \$52) (S.8787/020 and S.8787/028/4).

4. Further concessions involving the waiver of unpaid interest and a bonus on amounts repaid, amounting in all to \$928, were granted to settlers in the Clandonald Colony during the year 1944. Of this sum the proportionate amount borne by the United Kingdom Government was \$300 (S.28818/2).

STATEMENT OF LOANS ISSUED UNDER THE EMPIRE SETTLEMENT ACTS, 1922 AND 1937, in connexion with Schemes agreed with Oversea Governments, or with Voluntary Societies, and of the amounts outstanding.

	Total Loans.	Outstanding at 31 March 1945.
	£	£
(a) Assisted passages :—		
Australia	383,495	41,551
Canada	115,198	—
New Zealand	21,251	—
Voluntary Societies	28,433	1,899
Total	<u>£ 548,377</u>	<u>43,450</u>
Settlement :—		
Canada	873,393	110,115
Southern Rhodesia	25,854	9,399
Total	<u>£ 899,247</u>	<u>119,514</u>

12 November 1945.

E. G. Machtig,
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.

G. C. Upcott,
Comptroller and Auditor General.

COLONIAL OFFICE.

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, including an amount allocated from the Vote of Credit, for the salaries and expenses of the Department of His Majesty's Secretary of State for the Colonies.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, &c.	444,200 — —	434,933 11 10	9,266 8 2	—	—	—
B.—Travelling and Incidental Expenses	30,200 — —	36,614 11 10	—	6,414 11 10	—	—
GROSS TOTAL	£ 474,400 — —	471,548 3 8	9,266 8 2	6,414 11 10	—	—
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £2,851 16 4			
<i>Deduct—</i>	—	—	Deficiency of Appropriations in Aid realized. £36,748 9 9			
C.—Appropriations in Aid	80,100 — —	43,351 10 3	Net Deficiency met from Vote of Credit. £33,896 13 5			
NET TOTAL Allocated from Vote of Credit	£ 394,300 — —	428,196 13 5				
	33,896 13 5	—				
	£ 428,196 13 5	428,196 13 5				

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving occurred mainly on pay, &c. of clerical staff and of staff serving with the Forces (13,899*l.*), offset by excesses on advisory and administrative staff and extension of war bonus (4,632*l.*).

B.—Excess due mainly to underprovision for travelling and incidental office expenses and for special Missions and journeys abroad.

Details of Receipts.	Estimated.	Realized.
	£	£
Contributions from Colonies towards the cost of the British Colonies Supply Mission	80,000	42,874 (a)
Miscellaneous receipts	100	183
Passage rebates	—	67
Telephone calls	—	228
Total	£80,100	43,352

(a) Due to varying war conditions the contributions from Colonies towards the cost of the British Colonies Supply Mission were less than provisionally estimated.

NOTES

Expenditure of 10,662*l.*, for which provision was not made in the Estimates, has been identified as directly arising out of the existence of a state of war, viz. :—Subheads A, 5,758*l.* ; B, 4,904*l.* ; and the whole of the deficiency of 36,749*l.* in Appropriations in Aid has been identified as due to the same cause.

This Account includes expenditure of 4,874*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

Moieties of salaries of 11 Colonial Service Officers (700*l.*–1,100*l.*) temporarily attached to the Colonial Office for varying periods during the year were borne by the Colonial Governments concerned.

14 November 1945.

G. H. Gater,
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.

G. C. Upcott,
Comptroller and Auditor General.

COLONIAL AND MIDDLE EASTERN SERVICES.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, for sundry Colonial and Middle Eastern Services under His Majesty's Secretary of State for the Colonies, including certain non-effective services and grants in aid.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
COLONIAL SERVICES.						
GRANTS IN AID OF LOCAL REVENUES, &c.						
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
A.1.—Cyprus.	592,800	592,800 — —	—	—	—	
A.2.—Nyasaland						
<i>Original</i>	165,000 <i>l.</i>					
<i>Supplementary</i>	10 <i>l.</i>					
	165,010 <i>l.</i>					
<i>Less Supplementary</i>	25,000 <i>l.</i>					
	140,010	139,122 19 10	887 — 2	—	—	
A.3.—Somaliland						
<i>Original</i>	21,000 <i>l.</i>					
<i>Less Supplementary</i>	19,000 <i>l.</i>					
	2,000	1,532 10 7	467 9 5	—	—	
A.4.—Dominica						
<i>Original</i>	31,000 <i>l.</i>					
<i>Less Supplementary</i>	21,000 <i>l.</i>					
	10,000	—	10,000 — —	—	—	
A.5.—Montserrat						
<i>Original</i>	22,000 <i>l.</i>					
<i>Less Supplementary</i>	7,000 <i>l.</i>					
	15,000	15,000 — —	—	—	—	
A.6.—British Honduras						
<i>Original</i>	100,000 <i>l.</i>					
<i>Less Supplementary</i>	57,000 <i>l.</i>					
	43,000	43,000 — —	—	—	—	
A.7.—St. Helena						
<i>Original</i>	29,000 <i>l.</i>					
<i>Less Supplementary</i>	14,000 <i>l.</i>					
	15,000	15,000 — —	—	—	—	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.2.—14,123*l.* was issued in respect of the amount due to the Trans-Zambesia Railway Company under the guarantee up to 31 December 1943.

A.3.—Issues were restricted to the cash requirements of the old Civil Administration up to 30 June 1944 after which date the whole cost of administration was borne by War Office (S.35960/01/44).

A.4.—No issue was necessary in view of an improvement in the Colony's financial position.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
A.8.—Malta						
Origin	1,110,000 <i>l.</i>					
Less Supplementary	600,000 <i>l.</i>					
	510,000	153,500 — —	356,500 — —			
A.9.—Gilbert and Ellice Islands	2,000	1,500 — —	500 — —			
A.10.—Jamaica						
Supplementary ..	700,000 <i>l.</i>					
Supplementary ..	10 <i>l.</i>					
	700,010	692,000 — —	8,010 — —			
A.11.—Kenya						
Supplementary	49,000	49,000 — —				
A.12.—Mauritius						
Supplementary	10,000	10,000 — —				
WESTERN PACIFIC HIGH COMMISSION.						
B.1.—Tonga : British Agent ; Salaries and Expenses	2,625	3,114 4 9		489 4 9		
B.2.—Tonga and New Hebrides Services at Suva (Grant in Aid)	1,500	1,500 — —				
B.3.—New Hebrides : Expenses under the Anglo-French Protocol (1914) ..	22,000	18,467 5 11	3,532 14 1			
OTHER COLONIAL SERVICES.						
C.1.—Bureau of Hygiene and Tropical Diseases (Grant in Aid)	1,000	1,000 — —				
C.2.—Imperial College of Trop- ical Agriculture, Trini- dad (Grant in Aid) ..	17,500	17,500 — —				
C.3.—Colonial Department, In- stitute of Education, University of London (Grant in Aid)	1,000	1,000 — —				
C.4.—Testing and Marketing of Colonial Timbers ..	3,175	2,890 15 8	284 4 4			

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

A.8.—Only 150,000*l.* was required in respect of expenses of administration and 3,500*l.* for contribution towards the cost of relief of non-Malta born Maltese destitute in Turkey, the saving on the latter being due mainly to reduction in numbers owing to evacuation to India, the cost of which is met from the India Office Vote of Credit allocation. Payments are also charged to Sub-heads Q and HH of the Vote for Diplomatic and Consular Establishments, &c. (Class II, Vote 2) in respect of relief payments to Maltese. Expenditure on relief of destitute Maltese incurred by the British Military Administration Cyrenaica forms a charge against the revenue of the territory.

A.10.—Loan issues amounting to 496,000*l.* were restricted to actual requirements to 31 March 1945.

A.12.—Payment was made through the Government of Mauritius to the 1945 Central Relief Committee set up in the Colony, whose receipt has been furnished.

B.1.—More than 12 months' local expenditure was brought to account.

B.3.—Less than 12 months' local expenditure was brought to account.

C.1.—See appended account.

C.4.—Saving due to miscellaneous short spending offset by 96*l.* charged in respect of the balance of civil pay issued to an officer serving with the Forces.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
OTHER COLONIAL SERVICES — <i>contd.</i>	£	£ s. d.	£	s. d.	£	s. d.
C.5.—Central Pool of Survey Instruments	10	—	10	—	—	—
C.6.—Colonial Empire Marketing Board	1,800	1,900 12 —	—	—	100 12 —	—
C.7.—Passages, &c., of Governors and other Colonial Officers	12,000	8,724 — 9	3,275 19 3	—	—	—
C.8.—Income Tax of Colonial Civil Servants detained in the United Kingdom	25,000	8,851 6 —	16,148 14 —	—	—	—
C.9.—Minor Colonial Services	408	2,066 13 9	—	—	1,658 13 9	—
C.10.—Telegrams, &c., on Colonial Service ..	140,000	110,344 9 2	29,655 10 10	—	—	—
C.11.—Zanzibar	500	—	500 — —	—	—	—
C.12.—Welfare of Colonial People in the United Kingdom	38,700	35,825 15 —	2,874 5 —	—	—	—
C.13.—Relief of British West Indians in Cuba and the Dominican Republic ..	25,000	18,702 6 5	6,297 13 7	—	—	—
C.14.—Claims by the Chiefs of Opobo, Nigeria ..	11,420	11,420 — —	—	—	—	—

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

C.6.—Excess due to the purchase of lantern slides to complete the Board's library (S.40371/4). This subhead is charged with the salary (1,225*l.*) of the Secretary lent, without repayment, to the Colonial Office.

C.7.—A statement of expenditure is annexed.

C.8.—On the data available it was not possible accurately to estimate the amount likely to be paid during the year.

C.9.—Excess occurred mainly in payment of United Kingdom income tax of certain Colonial officers detained officially in the United Kingdom (1,689*l.*) (F.14865), and salaries and expenses of the civilian staff of the Commander in Chief, Ceylon; (196*l.*) (S.48909), offset by miscellaneous savings principally due to non-requirement of the provision for Tristan da Cunha. An *ex gratia* payment of 50*l.* to a former member of the Colonial Service towards expenses arising from the termination of his appointment is charged to this subhead (E.47664).

C.10.—It is not possible to estimate probable expenditure with accuracy but the saving can be attributed partly to the greater use of air mail services and to the delay in the receipt of accounts.

C.11.—Zanzibar has been able to finance the Agricultural Indebtedness Scheme without assistance.

C.12.—The amounts charged to this subhead were as follows:—(a) maintenance grants 29,944*l.*; (b) grants to organizations 315*l.*; (c) loans and grants to students, &c., temporarily in need of assistance 5,474*l.*, (including 24*l.* issued as a loan to a student in Eire (S.49431)); and (d) other miscellaneous related expenditure 91*l.* Excesses of 7,944*l.* under (a) due to the difficulty of estimating the cost of running hostels and clubs under wartime conditions and 2,974*l.* under (c) mainly due to payments to Colonials in this country under a special scheme administered by the Assistance Board on behalf of the Colonial Office (S.49431), were offset by savings under (b) 12,685*l.* due to deferment of schemes owing to wartime restrictions and under (d) miscellaneous, 1,108*l.*

C.13.—After taking into account Colonial contributions, grants were issued as follows:—(a) Jamaica, 13,371*l.* 12*s.* 6*d.*; (b) Leeward Islands, 2,465*l.* 6*s.* 11*d.*; (c) Windward Islands, 2,865*l.* 7*s.* (S.37685/3).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
MIDDLE EASTERN SERVICES. PALESTINE AND TRANS-JORDAN.	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
D.1.—British Resident and Staff, Trans-Jordan : Salaries and Expenses	12,500	13,090 13 1	—	590 13 1		
D.2.—Trans-Jordan : Grant in Aid of Local Revenues	2,281,009	1,641,008 13 6	640,000 6 6	—		
D.3.—Joint Survey of the Trans - Jordan - Nejd Frontier	100	—	100 — —	—		
D.4.—Palestine : Grant in Aid of Emergency Security Expenditure <i>Supplementary</i>	1,800,000	1,508,415 15 11	291,584 4 1	—		
D.5.—Palestine : Grant in Aid of Expenditure on the Mobile Police Force <i>Supplementary</i>	750,000	750,000 — —	—	—		
ARABIA.						
E.1.—Aden Protectorate <i>Original</i> 171,970 <i>l.</i> <i>Supplementary</i> 275,000 <i>l.</i>	446,970	475,719 1 3	—	28,749 1 3		
E.2.—Aden Protectorate (Grant in Aid) <i>Original</i> 5,000 <i>l.</i> <i>Less Supplementary</i> 5,000 <i>l.</i>	—	—	—	—		
GROSS TOTAL <i>Original</i> 4,847,017 <i>l.</i> <i>Supplementary</i> 1,800,000 <i>l.</i> <i>Supplementary</i> 700,000 <i>l.</i> <i>Supplementary</i> 336,020 <i>l.</i>	£ 7,683,037	6,343,997 3 7	1,370,628 1 3	31,588 4 10		
Deduct— F.—Appropriations in Aid <i>Original</i> 3,295 <i>l.</i> <i>Supplementary</i> 35,932 <i>l.</i>	Estimated. — 39,227	Applied. — 39,227 — —				
NET TOTAL <i>Original</i> 4,843,722 <i>l.</i> <i>Supplementary</i> 1,800,000 <i>l.</i> <i>Supplementary</i> 700,000 <i>l.</i> <i>Supplementary</i> 300,088 <i>l.</i>	£ 7,643,810	6,304,770 3 7	Surplus to be surrendered. £ 1,339,039 16 5			

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

D.1.—Excess mainly due to payment of expatriation allowances to senior officers relating to prior years, offset by miscellaneous savings.

D.2.—Issues on account of the grant in aid of expenses of administration were restricted to the latest estimate of the amount required.

D.4.—The issue was restricted to the actual amount chargeable to H.M. Government according to the audited statement of account.

E.1.—Excess due to insufficient provision for relief measures (25,903*l.*) and to the inclusion of 13 months' local accounts (36,106*l.*), offset by savings on Protectorate chiefs and services (31,354*l.*) and other miscellaneous items (1,906*l.*).

CIVIL APPROPRIATION ACCOUNTS, 1944.

[Class II. Vote 8.] 77

Receipts payable to Exchequer.		Estimated.	Realized.	
		£	£	s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid—				
	<i>Original</i>			
	<i>Supplementary</i>			
		39,227	48,084	4 1
(ii) Receipts of other classes	.. .. .	233,049	351,048	6 1
	Total	£272,276	399,132	10 2
Appropriated in aid (Subhead F)	.. .. .		39,227	—
	Paid separately to Exchequer.. ..		£359,905	10 2

Details of Receipts.		Estimated.	Realized.
		£	£
(i) Receipts of classes authorized to be used as Appropriations in Aid :—			
Western Pacific High Commission—Fees, fines, &c. (Sub-heads B.1 and B.3)			
		100	961 (a)
Contributions by Colonies towards the cost of testing and marketing of colonial timbers (Subhead C.4)			
		800	925 (b)
Receipts in respect of Pool of Survey Instruments (Sub-head C.5)			
		10	47 (a)
Colonial Empire Marketing Board (Subhead C.6)—Receipts from sale of publications, &c.			
		10	— (a)
Contributions by Colonies, &c., towards the cost of maintenance of Colonial Centre, London (Subhead C.12)			
		750	1,613 (c)
Trans-Jordan—Fees, &c. (Subhead D.1)			
		615	1,000 (a)
Aden Protectorate—Miscellaneous receipts (Subhead E.1)			
		1,000	6,918 (a)
Kenya—Repayment of loan in aid of expenditure on military roads (Subhead A.11)			
		35,932	35,932
Miscellaneous			
		10	688 (a)
	Total	£39,227	48,084
(ii) Receipts of other classes :—			
Nyasaland—Interest and sinking fund contributions on loan for redemption of railway subsidy lands			
		8,371	8,371
Tanganyika Territory—Repayment annuity in respect of sums advanced for capital expenditure on railways and public works including capitalized arrears of interest			
		119,168	119,169
Palestine—Refund of unused balance of grant in aid at 31 March 1942 (Subhead D.1, 1941)			
		—	55,629
Sale of stores belonging to the Hydrographic Survey			
		—	28
Refund of overcharge in grants issued between 1939 and 1942 to meet expenditure in connexion with Ethiopian refugees			
		—	379
Kantara-Rafa Railway—Share of profits payable to His Majesty's Government			
		100,000	161,487 (d)
Sale of surplus material			
		—	18
Dominica—Repayment annuity on loans to cultivators (Watts' schemes) issued between 1926 and 1930			
		604	604
Repayment annuity on loans to cultivators issued in 1930 and 1931			
		781	781
Repayment annuity on loan for plant distribution issued in 1931 and 1932			
		308	308
Kenya—Repayment of instalment of loan in aid of road construction issued in 1939			
		3,267	— (e)
Final repayment of unspent balance of grants in aid issued between 1935 and 1942 to meet expenditure in connexion with Ethiopian refugees			
		—	556
Aden—Repayment of instalment of loan to the Qu'aiti Sultan of Shihr and Mukalla			
		450	900 (f)
Protectorate subordinate staff, pay adjustment			
		—	136

Details of Receipts— <i>contd.</i>	Estimated.	Realized.
	£	£
Welfare of Colonial people in the United Kingdom—Miscellaneous recoveries, &c.	100	381 (a)
Cyprus—Interest on loan of 5,000 <i>l.</i> made to Government of Cyprus and re-lent to the Municipality of Lefka (Subhead A.1, 1943) (S.49700/01/42)	—	100
Antigua—Repayment of loans made from relief grant (Subhead C.14, 1941)	—	12
British Honduras—Proceeds from sale of rails from Stann Creek Railway (S.41222)	—	2,082
Miscellaneous	—	108
Total	<u>£233,049</u>	<u>351,049</u>

- (a) These receipts cannot be foreseen with accuracy.
 (b) Due to receipt of certain contributions for 1944 and 1945 during the year of account.
 (c) The complete list of contributing territories was not available at the time the estimate was prepared.
 (d) Represents balance of share of profits to 31 March 1944 and payment on account of amount due for 1944.
 (e) See Subhead A.11.
 (f) Repayment instalments received locally in March 1944 and March 1945 were brought to account.

G. H. Gater,
Accounting Officer.

29 November 1945.

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.

G. C. Upcott,
Comptroller and Auditor General.

STATEMENT OF EXPENDITURE ON ACCOUNT OF PASSAGES, &c., OF GOVERNORS AND OTHER COLONIAL OFFICERS charged to the Vote for 1944 and referred to in "Explanations, &c." under Subhead C.7.

Passage allowance on appointment :—

Lord Burghley, K.C.M.G., Bermuda (E.6687), 351*l.* (balance); Lieutenant-General Sir E. C. A. Schreiber, K.C.B., D.S.O., Malta, 300*l.*; Sir W. M. Logan, K.B.E., C.M.G., Seychelles (E.13886/6), 400*l.* (balance); Sir J. Huggins, K.C.M.G., M.C., Jamaica, 300*l.*

Passage allowance on transfer :—

Sir W. D. Battershill, K.C.M.G., Cyprus to Deputy Under Secretary of State, Colonial Office, (E.43905), 55*l.* (balance); thence to Tanganyika Territory, 640*l.*; Sir A. F. Richards, G.C.M.G., Jamaica to Nigeria, 750*l.* (balance); Sir H. M. M. Moore, G.C.M.G., Kenya to Ceylon, 1,140*l.*; Sir P. E. Mitchell, K.C.M.G., M.C., secondment from military duty to Fiji, 79*l.* (balance); thence to Kenya, 1,270*l.*; Sir J. H. Hall, K.C.M.G., D.S.O., O.B.E., M.C., Aden to Uganda, 360*l.*; Sir A. F. Grimble, K.C.M.G., Seychelles to Windward Islands, 650*l.*

Passage allowance on retirement :—

Sir H. MacMichael, G.C.M.G., D.S.O., Palestine, 340*l.*; Sir A. Caldecott, G.C.M.G., C.B.E., Ceylon, 610*l.*

Official visit to the United Kingdom (E.43905) :—

Sir A. C. M. Burns, K.C.M.G., Gold Coast, 30*l.*; Sir H. M. M. Moore, G.C.M.G., Kenya, 90*l.*; Sir G. J. Lethem, K.C.M.G., British Guiana, 47*l.*; Sir C. C. Woolley, K.C.M.G., O.B.E., M.C., Cyprus, 96*l.*

Overlaps in Governors' salaries (E.43905) :—

Jamaica, Sir A. F. Richards, G.C.M.G., and Sir J. Huggins, K.C.M.G., M.C., 980*l.*; Palestine, Sir H. MacMichael, G.C.M.G., D.S.O., and Field Marshal the Viscount Gort, V.C., G.C.B., C.B.E., D.S.O., M.V.O., M.C., 236*l.*

BUREAU OF HYGIENE AND TROPICAL DISEASES.

ACCOUNT OF RECEIPTS AND EXPENDITURE FOR THE YEAR ENDED 31 MARCH 1945.

RECEIPTS.	£	s.	d.	EXPENDITURE.	£	s.	d.
Balance, 1 April 1944 ..	6,547	5	4	Salaries, Office	4,128	9	8
Parliamentary Grant in Aid (Class II, Vote 8, Sub- head C.1)	1,000	-	-	War bonus	335	-	-
Contributions by Govern- ments of Dominions ..	1,400	-	-	Payments to contributors, reviewers, indexer and proof-reader	1,111	19	6
Indian Provincial Govern- ments' contributions ..	150	-	-	Purchase of periodicals and binding	32	4	9
Burma Government's contribution	15	-	-	Publications (printing, postage, &c.)	2,059	5	7
Sudan Government's contribution	200	-	-	Staff superannuation: Bureau's contributions	337	1	8
Iraq Government's contribu- tion	30	-	-	Rental, telephone, clean- ing, &c.	70	10	-
Contributions by Govern- ments of Colonies, Pro- tectorates and Mandated Territories	2,831	-	-	Stationery	36	14	3
Indian Research Fund Association grant ..	150	-	-	Postage and miscellaneous	161	7	10
Medical Research Council grant (for Bulletin of War Medicine)	550	-	-	Audit fee	15	-	-
Sales of publications and advertisements	2,982	16	1	Balance, 31 March 1945 ..	7,639	14	6
Interest on deposit account	71	6	4				
	<u>£15,927</u>	<u>7</u>	<u>9</u>		<u>£15,927</u>	<u>7</u>	<u>9</u>

Bureau of Hygiene and Tropical Diseases,
24 July, 1945.

Charles Wilcocks,
Acting Director.

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.

G. C. Upcott,
Comptroller and Auditor General.

DEVELOPMENT AND WELFARE (COLONIES, &c.).

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, for the development of the resources of colonies, protectorates, protected states and mandated territories, and the welfare of their peoples; and for certain salaries and expenses.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Salaries, &c., and Expenses	58,000	74,219 13 10	—		16,219 13 10	
DEVELOPMENT AND WELFARE.						
B. — Residual Colonial Development Fund Schemes..						
Original 100,000 <i>l.</i>						
Less Supplementary 17,000 <i>l.</i>						
	83,000	88,339 13 11	—		5,339 13 11	
C.—Development and Welfare Schemes..						
Original .. 1,500,000 <i>l.</i>						
Supplementary 1,460,000 <i>l.</i>						
	2,960,000	2,768,186 13 3	191,813 6 9		—	
D.—Research Schemes..						
Original .. 200,000 <i>l.</i>						
Less Supplementary 130,000 <i>l.</i>						
	70,000	58,345 5 2	11,654 14 10		—	
TOTAL						
Original .. 1,858,000 <i>l.</i>						
Supplementary 1,313,000 <i>l.</i>						
	£3,171,000	2,989,091 6 2	203,468 1 7		21,559 7 9	
			Surplus to be surrendered .. £181,908 13 10			

Receipts payable to Exchequer.

Estimated. Realized.

Interest on, and repayment of, loans under the Colonial Development and Welfare Act, 1940	£	£ s. d.
	3,000	16,001 16 9 (a)

(a) Includes repayments of loans (2,348*l.*), interest on loans (1,177*l.*), refunds of unspent balances of grants (10,860*l.*), receipts from disposal of stores remaining on completion of schemes, &c. (1,616*l.*).

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The amounts charged to this subhead were as follows :—(a) West Indian Comptroller and staff, 62,152*l.*; (b) Development Adviser, West Africa, and staff, 12,067*l.* Excess under (a) due to the inclusion in the year of delayed local accounts from West Indian Governments (16,700*l.*), to the purchase of office accommodation in Barbados for the Comptroller (7,100*l.*) (E.41573/01), and to miscellaneous items (300*l.*), partly offset by savings on allowances (6,500*l.*); the saving under (b) occurred on the provision for local expenditure (1,400*l.*).

B.—It is not possible accurately to estimate requirements for these remanet schemes but there was a slight acceleration in the rate of expenditure towards the end of the year. Statements are attached of the actual issues (grants and loans) made to the various Colonies, &c., and of the position at 31 March 1945 of loan issues.

C.—The revised provision was based on probable commitments on existing schemes with an addition for further schemes likely to be made during the remainder of the year, which could not be closely estimated. Statements are attached of the actual issues (grants and loans) made to the various Colonies, &c., and of the position at 31 March 1945 of loan issues.

D.—A number of central schemes for which provision was included in the estimate were not made before the end of the year. Actual issues made in the year are shown in the attached statement.

STATEMENT OF ISSUES FROM DEVELOPMENT AND WELFARE (COLONIES, &c.) VOTE 1944.

Colony, &c.	Schemes approved under Colonial Development Act, 1929 (Subhead B).		Schemes approved under Colonial Development and Welfare Act, 1940.						
			(a) Development and Welfare (Subhead C).		(b) Research (Subhead D).				
	Grants.	Loans.	Grants.	Loans.	Grants.				
	£	s. d.	£	£	s. d.	£	£	s. d.	
Antigua	1,700	—	—	33,970	—	250	—	—	
Bahamas	549	9	1	—	—	—	—	—	
Barbados	—	—	—	32,551	15	10	—	200	
British Guiana	120	—	—	211,356	19	4	66,150	3,150	
British Honduras	10,720	—	—	118,885	—	—	—	—	
Cyprus	120	15	7	151,580	—	—	—	—	
Dominica	1,120	—	—	45,913	8	8	—	—	
Fiji	—	—	—	46,300	—	—	—	—	
Gambia	—	—	—	21,400	—	—	—	—	
Gold Coast	120	—	—	72,733	14	8	—	750	
Grenada	3,900	18	10	16,040	—	—	—	—	
Jamaica	7,892	—	3	608,547	—	—	144,900	1,800	
Kenya	2,020	—	—	111,450	—	—	48,000	1,700	
Leeward Islands	—	—	—	14,345	—	—	—	—	
Malaya	120	—	—	—	—	—	—	—	
Malta	1	7	7	777	—	—	—	—	
Mauritius	120	—	—	6,450	—	—	—	1,300	
Montserrat	—	—	—	10,800	—	14,900	—	—	
Nigeria	8,661	17	2	122,695	—	64,000	—	725	
Northern Rhodesia	120	—	—	1,000	—	—	—	—	
Nyasaland	4,660	—	8	7,725	—	—	—	—	
Palestine	320	—	—	38,850	—	—	—	—	
St. Helena	9,450	—	—	12,789	—	—	—	—	
St. Kitts-Nevis	—	—	—	17,020	—	6,400	—	—	
St. Lucia	—	—	—	61,238	—	33,820	—	—	
St. Vincent	—	—	—	11,825	—	1,900	—	—	
Seychelles	—	—	—	1,025	—	—	—	—	
Sierra Leone	8,020	—	—	79,025	—	53,900	—	1,100	
Somaliland	—	—	—	4,400	—	—	—	—	
Tanganyika Territory	27,350	4	9	35,986	14	6	—	4,050	
Trans-Jordan	—	—	—	3,300	—	6,500	—	—	
Trinidad	120	—	—	279,489	11	5	—	17,100	
Turks and Caicos Islands	—	—	—	5,110	—	—	—	—	
Uganda	120	—	—	19,775	—	—	—	—	
Virgin Islands	63	—	—	5,635	—	—	—	—	
Zanzibar	—	—	—	10,275	—	—	—	300	
Central Schemes (issues over 10,000 <i>l.</i> specified)—	—	—	—	—	—	95,000	—	—	
Colonial Food Yeast, Ltd.	—	—	—	—	—	—	—	—	
Other schemes	—	—	—	12,203	8	10*	—	26,170	
	£	87,389	13	11	950	2,232,466	13	3	535,720
TOTALS ..		£88,339	13	11		2,768,186	13	3	58,345
									5
									2

* Includes a net charge of 7,660*l.* 6*s.* 8*d.* in respect of Colonial Agricultural and Veterinary Scholarships scheme after crediting a contribution of 106*l.* 10*s.* from a Colonial Government (S.47708/035).

STATEMENT OF LOANS ISSUED FROM DEVELOPMENT AND WELFARE (COLONIES, &c.) VOTE AND OUTSTANDING AT 31 MARCH 1945.

Colony, &c.	No. of Scheme and purpose for which advanced.	Out-standing, 1 April 1944.	Advances in year 1944.	Repay-ments in year 1944.	Out-standing, 31 March 1945.
		£	£	£	£
Antigua ..	579.—Land settlement and development	850	—	—	850 (a)
do. ..	do.	1,500	—	600	900 (b)
do. ..	D.57.—Agricultural development	—	250	—	250 (c)
Barbados ..	D.296.—Purchase of land at Waterford	5,742	—	—	5,742 (d)
British Guiana	D.110.—Development of broad-casting	—	850	—	850 (e)
do. ..	D.177.—Improvement of irrigation facilities in the Bonasika area	24,700	36,900	—	61,600 (f)
do. ..	D.310.—Drainage and irrigation scheme for increased rice production	125,000	6,000	—	131,000 (g)
do. ..	D.446.—Rice expansion	—	4,200	—	4,200 (h)
do. ..	do.	—	18,200	—	18,200 (j)
Jamaica ..	D.167.—Construction of Mona reservoir and ancillary works in connexion with the improvement of Kingston's water supply	175,000	99,000	—	274,000 (f)
do. ..	D.242.—Establishment of an agricultural credit fund	203,000	37,000	—	240,000 (h)
do. ..	D.389 and D.550.—Land settle-ment at Belvedere, Lucky Hill and Garredu	—	8,900	—	8,900 (k)
Kenya ..	290.—Road construction in the tea-growing area	61	—	—	61 (l)
do. ..	353B.—Trunk telephone system	80	—	3	77 (m)
do. ..	486.—Combating soil erosion in the Machakos native reserve	1,090	—	—	1,090 (n)
do. ..	555.—Development of flax in-dustry	3,895	—	320	3,575 (j)
do. ..	D.498.—Housing schemes	—	48,000	—	48,000 (o)
Malta ..	499.—Improvement of agricul-tural marketing methods	390	—	93	297 (p)
Mauritius ..	571.—Sack factory	27,320	—	1,200	26,120 (q)
Montserrat ..	44.—Concrete houses	875	—	98*	777 (r)
do. ..	D.348.—Land settlement: Pur-chase of Otway estate	—	14,900	—	14,900 (g)

Unless otherwise stated, each advance is repayable by an annuity calculated to repay that advance in the period stated.

* Overissue of loan refunded by the Government of Montserrat.

(a) Free of interest for 10 years. Terms of repayment or conversion to free grant to be considered at the end of 10 years.

(b) 10 years. Free of interest. Repayable by equal annual instalments of principal.

(c) 10 years. Free of interest for 5 years. Interest at 3½ per cent. thereafter. Annuities commence 6th year.

(d) Rate of interest and terms of repayment or conversion to free grant to be considered on the completion of the scheme.

(e) Interest at 3 per cent. Repayable by 10 equal annual instalments of principal, commencing from the date of completion of the work.

(f) Free of interest for 3 years. Terms of repayment or conversion to free grant to be considered at the end of 3 years.

(g) Free of interest in the first instance. Terms of repayment or conversion to free grant to be considered as the scheme progresses.

(h) Free of interest for 5 years. Terms of repayment or conversion to free grant to be considered at the end of 5 years.

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

(k) Free of interest until March 1951. Position then to be re-examined.

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

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

(n) 30 years. Interest at 3½ per cent. Annuities commence 4th year.

STATEMENT OF LOANS ISSUED FROM DEVELOPMENT AND WELFARE (COLONIES, &C.) VOTE AND OUTSTANDING AT 31 MARCH, 1945—*contd.*

Colony, &c.	No. of Scheme and purpose for which advanced.	Out-standing, 1 April 1944	Advances in year 1944.	Repay-ments in year 1944.	Out-standing, 31 March 1945.
		£	£	£	£
Nigeria ..	D.259.—Provision of dredger facilities in the port of Lagos	30,000	64,000	—	94,000 (h)
St. Helena ..	593.—Repair of cottages ..	100	950	—	1,050 (h)
St. Kitts-Nevis	D.218.—Acquisition and development of an estate for land settlement in Nevis ..	1,200	100	—	1,300 (s)
do. ..	D.343.—Agricultural development ..	—	6,300	—	6,300 (g)
St. Lucia ..	D.376.—Land settlement, Black Bay estate ..	—	9,820	—	9,820 (g)
do. ..	D.497.—Purchase of land at Vieux Fort ..	—	24,000	—	24,000 (g)
St. Vincent ..	D.20.—Purchase of Union Estate, Bequia, for agricultural plots	1,167	—	34	1,133 (t)
do. ..	D.233.—Agricultural experimental station ..	2,334	—	—	2,334 (u)
do. ..	D.277.—Land settlement, Canouan ..	—	1,900	—	1,900 (v)
Seychelles ..	381.—Completion of the main framework of the road system	2,239	—	—	2,239 (w)
Sierra Leone	D.221.—Irrigation and drainage of swamp land ..	—	53,900	—	53,900 (h)
Trans-Jordan	D.143.—Telephone exchange at Amman ..	—	6,500	—	6,500 (l)
Central schemes	D.280.—Colonial Food Yeast, Ltd.—Production of food yeast in Jamaica ..	20,350	95,000	—	115,350 (x)
	Totals ..	£ 626,893	536,670	2,348	1,161,215

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

(p) 7 years. Interest at 3½ per cent. Annuities commence 1st year.

(q) 25 years. Free of interest for 2 years. Interest at 3½ per cent. thereafter. Repayable by equal annual instalments of principal, commencing 1st year.

(r) 25 years. Free of interest for 10 years. Interest at 5 per cent. thereafter. Repayable by equal annual instalments of principal, commencing 6th year.

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

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

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

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

(w) 28 years. Free of interest for 3 years. Interest at 3½ per cent. thereafter. Annuities commence 4th year.

(x) Free of interest.

29 November 1945.

G. H. Gater,

Accounting Officer.

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, subject to the observations in my Report.

G. C. Upcott,

Comptroller and Auditor General.

COLONIAL DEVELOPMENT ACT, 1929.

STATEMENT OF LOANS OUTSTANDING AT 31 MARCH 1945.

(Details of advances from the Development and Welfare Votes in respect of outstanding commitments at the date of winding up of the Colonial Development Fund (1 October 1940) are shown in the relative Appropriation Accounts (Class II, Votes 9 and 10).)

Colony, &c.	Outstanding on 1 April 1944.			Repayments in year 1944.			Outstanding on 31 March 1945.		
	£	s.	d.	£	s.	d.	£	s.	d.
Antigua	27,502	1	4	1,908	8	1	25,593	13	3
Bechuanaland	24,032	4	1	1,335	2	5	22,697	1	8
British Guiana	2,449	18	1	162	6	2	2,287	11	11
British Honduras	16,957	19	8	7,672	16	1	9,285	3	7
Dominica	4,086	16	6	457	16	4	3,629	-	2
Grenada	43,638	6	7	3,590	1	10	40,048	4	9
Kenya	125,223	9	8	6,929	1	-	118,294	8	8
Malay States, Unfederated (Kelantan) ..	568	2	6	507	8	6	60	14	-
Malta	1,465	15	5	392	4	6	1,073	10	11
Montserrat	5,751	6	-	534	-	4	5,217	5	8
Northern Rhodesia	48,000	-	-	48,000	-	-	-	-	-
St. Helena	200	-	-	-	-	-	200	-	-
St. Kitts-Nevis	11,243	19	6	921	12	9	10,322	6	9
St. Vincent	34,620	7	5	3,540	10	3	31,079	17	2
Seychelles	5,376	6	4	149	19	7	5,226	6	9
Swaziland	46,686	19	1	2,305	8	1	44,381	11	-
Trans-Jordan	513	10	2	42	15	-	470	15	2
Trinidad	1,671	4	6	94	10	10	1,576	13	8
Totals	399,988	6	10	78,544	1	9	321,444	5	1

(a)

(a) The cash repayments are brought to account as Receipts payable to Exchequer under Class I, Vote 4 (at page 17).

19 November 1945.

Edward E. Bridges,
Accounting Officer.

DEVELOPMENT AND WELFARE (SOUTH AFRICAN HIGH COMMISSION TERRITORIES).

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, for the development of the resources 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.
DEVELOPMENT AND WELFARE.							
A.—Residual Colonial Development Fund Schemes	1,400	190	—	—	1,210	—	—
B.—Development and Welfare Schemes	116,550	124,100	—	—	—	7,550	—
C.—Research Schemes ..	36,500	—			36,500	—	—
TOTAL	£ 154,450	124,290	—	—	37,710	—	—
Surplus to be surrendered ..					<u>£30,160</u> — —		

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Interest on loan issued in 1941 under a scheme approved under the Colonial Development Act, 1929	39	39 — 6

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving due to delay in the progress of a scheme for water supplies in Swaziland.

B.—Excess due to expenditure on the two schemes for which provision was made under Subhead C (16,440*l.*) and on other schemes not provided for (47,130*l.*), and to the acceleration of certain schemes (1,120*l.*); offset by savings due to delay in progress of certain schemes owing to lack of personnel and equipment (57,140*l.*).

C.—Expenditure on the two schemes for which provision was made under this subhead was found to be properly chargeable to Subhead B.

ISSUES FROM THE DEVELOPMENT AND WELFARE (SOUTH AFRICAN HIGH COMMISSION
TERRITORIES) VOTE, 1944.

Territory.	Schemes approved under Colonial Development Act, 1929 (Subhead A).	Schemes approved under Colonial Development and Welfare Act, 1940 (Subhead B).
	Grants.	Grants.
	£ s. d.	£ s. d.
Basutoland	—	5,700 — —
Bechuanaland Protectorate	—	53,020 — —
Swaziland	190 — —	65,360 — —
Totals	190 — —	124,100 — —

Loan outstanding at 31 March 1945 :

Swaziland—Scheme 231A, Bremersdorp Creamery—1,115*l.* Interest at 3½ per cent. per annum and repayment by one lump sum or ten equated annuities from commencement of eleventh year.

E. G. Machtig,

Accounting Officer.

13 November 1945.

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.

G. C. Upcott,

Comptroller and Auditor General.

INDIA AND BURMA SERVICES.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, for the salaries and expenses of the Department of His Majesty's Secretary of State for India and His Majesty's Secretary of State for Burma, and a grant in aid of military expenditure from Indian Revenues.

Service.	Grant.	Expenditure.		Expenditure compared with Grant.			
				Less than Granted.		More than Granted.	
	£	£	s.	d.	£	s.	d.
A.—Salaries, &c.	323,556	314,930	8	10	8,625	11	2
B.—Travelling and Incidental Expenses	42,750	36,241	7	8	6,508	12	4
C.—Telegrams and Telephones	66,000	59,860	6	1	6,139	13	11
D.—Grant in Aid of Military Expenditure from Indian Revenues	2,000,000	2,000,000	—	—	—	—	—
GROSS TOTAL £	2,432,306	2,411,032	2	7	21,273	17	5
	Estimated.	Applied.					
<i>Deduct—</i>							
E.—Appropriations in Aid	189,600	189,600	—	—	Surplus to be surrendered.		
NET TOTAL £	2,242,706	2,221,432	2	7	£21,273 17 5		

Receipts payable to Exchequer.

Estimated. Realized.

	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid	189,600	189,608 11 11
Appropriated in aid (Subhead E)		189,600 — —
Paid separately to Exchequer		£8 11 11

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving due to staff serving with the Forces (12,300*l.*), temporary vacancies, staff changes, &c. (7,006*l.*), partially offset by additional staff (5,770*l.*) and increased war bonus (4,910*l.*).

B.—Additional travelling expenses (318*l.*) have been met from savings on carriage of air mail (6,458*l.*) and on miscellaneous items (368*l.*).

C.—Saving mainly due to delayed claims.

	Estimated.	Realized.
	£	£
Contribution from Indian Revenues towards the salaries and expenses of the India and Burma Office	175,000	175,000
Contribution from Burma Revenues towards the salaries and expenses of the India and Burma Office	14,000	14,000
Miscellaneous fees and recoveries	600	608
Total	£189,600	189,608

NOTE.

This Account includes expenditure of 4,105*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

29 November 1945.

D. T. Monteath,
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.

G. C. Upcott,
Comptroller and Auditor General.

IMPERIAL WAR GRAVES COMMISSION.

See also Report of the Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, for certain salaries and 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.—Salaries (Pensionable Officers)	1,200	1,225 - -	—	—	25 - -	—
B.—Imperial War Graves Commission (Grant in Aid)	114,142	114,142 - -	—	—	—	—
C.—Purchase of Land (United Kingdom)	7,000	2,501 15 6	4,498 4 6	—	—	—
D.—Maintenance of certain Graves and Cemeteries other than those of the Great War ..	600	615 17 4	—	—	15 17 4	—
E.—Maintenance of Allied and Enemy Graves of the Present War in the United Kingdom ..	3,400	3,021 13 2	378 6 10	—	—	—
GROSS TOTAL	£ 126,342	121,506 6 -	4,876 11 4		40 17 4	
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>				
F.—Appropriations in Aid ..	1,200	1,200 - -				
NET TOTAL	£ 125,142	120,306 6 -	Surplus to be surrendered. £4,835 14 -			

Receipts payable to Exchequer.

	Estimated.	Realized.
	£	£
Receipts authorized to be used as Appropriations in Aid	1,200	1,225
Appropriated in aid (Subhead F)	—	1,200
Paid separately to Exchequer	—	£ 25

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Excess due to payment of war bonus as from 1 November 1944 (S.35831/42).

C and E.—As expenditure under these subheads is determined by numbers of burials, a close estimate is not possible.

D.—Excess due to unforeseen expenditure on work carried out at Haidar Pasha Cemetery.

Details of Receipts.	Estimated.	Realized.
Refund of salary of Assistant Secretary (Subhead A) from Imperial War Graves Endowment Fund income	£ 1,200	£ 1,225
13 December 1945.	<i>Fabian Ware,</i> 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.

G. C. Upcott,
Comptroller and Auditor General.

GRANT IN AID ACCOUNT.

RECEIPTS.	£	s.	d.	PAYMENTS.	£	s.	d.
Balance, 1 April 1944 ..	2,436	6	11	United Kingdom Government's proportion, viz. 81.53 per cent., of the total expenditure in connexion with graves of the present war, amounting to 77,035l. 3s. 5d. (see page 93)	62,806	15	7
From Vote, 1944, Subhead B	114,142	-	-	Balance, 31 March 1945	53,771	11	4
	<u>£116,578</u>	<u>6</u>	<u>11</u>		<u>£116,578</u>	<u>6</u>	<u>11</u>

13 December 1945.

Fabian Ware,
Accounting Officer.

IMPERIAL WAR GRAVES ENDOWMENT FUND.

SECURITIES held by the Imperial War Graves Endowment Fund Trustees, purchased with moneys attributable to contributions made by the Government of the United Kingdom and surplus proceeds of certain realizations.

- 1,676,640l. 8s. 1d. 3½ per cent. Conversion Stock at cost 1,479,785l. 6s. 1d.
- 1,576,295l. 18s. 6d. 3½ per cent. War Stock at cost 1,636,013l. 4s. 4d.
- 1,332,461l. 11s. 3 per cent. Savings Bonds, 1960-70, at cost 1,332,461l. 16s. 10d.
- 520,000l. 3 per cent. Savings Bonds, 1965-75, at cost 520,000l.

IMPERIAL WAR

STATEMENT OF EXPENDITURE ON MAINTENANCE OF WAR
FROM 1 APRIL 1944

	United Kingdom and Headquarters.		France and Belgium.		Italy.		Egypt and Palestine.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.
1.—Salaries, wages, allowances and superannuation of staff :—								
(a) Administration, records and enquiries	11,803	12 9	1,427	6 5	—		656	6 4
(b) Architectural and technical	1,658	11 1	526	9 8	—		376	17 8
(c) Horticultural	5,300	4 7	5,158	10 4	1,121	5 11	4,462	12 5
(d) Transport	116	3 10	341	19 —	—		116	10 10
	£	18,878 12 3	7,454	5 5	1,121	5 11	5,612	7 3
2.—Maintenance fees and horticultural supplies	10,410	19 3	2	16 8	46	19 1	803	17 9
3.—Materials and local labour for structural maintenance	586	9 9	—		59	7 9	161	14 10
4.—Travelling expenses	727	19 5	363	1 8	76	2 3	400	— —
5.—Transport: New vehicles and running costs	520	14 10	101	13 —	—		661	11 —
6.—Rents, rates, repairs, office expenses, postages, stationery, &c.	2,712	1 10	282	14 9	32	— 3	706	16 5
7.—Remuneration, concession pay and other payments in respect of staff formerly employed in France and Belgium	11,506	19 1	—		—		—	
8.—Medical expenses	—		113	13 10	—		—	
GROSS TOTALS	£	45,343 16 5	8,318	5 4	1,335	15 3	8,346	7 3
<i>Deduct—</i>								
9.—Receipts—								
Proceeds of sale of cemetery registers, sundry receipts and interest received								

We have examined the above Statement of Expenditure on Maintenance of 1914-18 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 of 1914-18 War Graves.

12 December 1945.

GRAVES COMMISSION.

GRAVES 1914-18 (AFTER DEDUCTION OF MISCELLANEOUS RECEIPTS)
TO 31 MARCH 1945.

Macedonia.		Gallipoli.		Iraq.		Dominions and other areas.		Total.	
£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
—	—	—	—	—	—	689	15 6	14,577	1 —
—	—	—	—	—	—	240	— —	2,801	18 5
429	8 —	3,052	14 8	2,011	8 4	689	15 6	22,225	19 9
23	18 2	148	6 8	157	10 —	—	—	904	8 6
453	6 2	3,201	1 4	2,168	18 4	1,619	11 —	40,509	7 8
471	9 3	96	17 3	194	10 11	1,149	16 11	13,177	7 1
26	14 7	289	2 11	48	12 10	—	—	1,172	2 8
25	8 6	145	4 8	74	18 —	95	14 3	1,908	8 9
533	15 9	272	18 4	92	2 8	—	—	2,182	15 7
102	2 7	101	18 9	67	9 4	27	3 4	4,032	7 3
—	—	—	—	—	—	—	—	11,506	19 1
—	—	—	—	—	—	—	—	113	13 10
1,612	16 10	4,107	3 3	2,646	12 1	2,892	5 6	74,603	1 11
								117	16 —
NET TOTAL								£	74,485 5 11

Fabian Ware,
R. Gordon-Finlayson,
Eric H. Jones, } Members of the Finance Committee.

Graves 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 Maintenance

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

IMPERIAL WAR

STATEMENT OF EXPENDITURE ON

FROM 1 APRIL 1944

	United Kingdom and Headquarters.	France and Belgium.	Italy.
	£ s. d.	£ s. d.	£ s. d.
1.—Salaries, wages, allowances and superannuation of staff :—			
(a) Administration	7,414 18 3	—	414 9 8
(b) Records and enquiries ..	12,583 11 —	—	242 7 1
(c) Architectural and technical	7,761 12 1	241 2 2	592 7 1
(d) Horticultural	6,258 15 2	—	—
(e) Transport	37 4 1	—	32 — 9
	£ 34,056 — 7	241 2 2	1,281 4 7
2.—Payments to contractors, materials for wooden crosses and supply and erection of headstones, &c.	5,060 11 3	—	173 6 6
3.—Maintenance fees, horticultural supplies, &c.	1,876 10 6	—	55 17 11
4.—Travelling expenses	765 9 —	18 14 1	141 6 5
5.—Transport: New vehicles and running costs	520 14 11	—	1,086 12 9
6.—Rent, rates, repairs, office expenses, postages, stationery, &c.	4,787 8 9	4 10 2	124 7 7
7.—Erection of temporary office buildings	2,738 4 10	—	—
TOTALS	£ 49,804 19 10	264 6 5	2,862 15 9

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

12 December 1945.

GRAVES COMMISSION.

GRAVES OF THE PRESENT WAR

TO 31 MARCH 1945.

Egypt and Palestine.	Gallipoli.	North Africa.	Dominions and other areas.	Total.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
230 15 8	—	838 1 11	552 17 4	9,451 2 10
—	—	738 8 2	552 17 4	14,117 3 7
618 4 3	—	4,084 3 11	552 17 3	13,850 6 9
1,474 10 5	—	—	—	7,733 5 7
120 18 1	—	470 13 5	—	660 16 4
2,444 8 5	—	6,131 7 5	1,658 11 11	45,812 15 1
103 17 4	991 7 2	271 3 11	7,307 15 7	13,908 1 9
—	2 10 8	—	7 4 6	1,942 3 7
200 17 4	366 7 8	391 4 —	297 6 5	2,181 4 11
757 17 2	—	2,244 9 11	—	4,609 14 9
219 — 10	4 17 4	632 5 3	70 8 7	5,842 18 6
—	—	—	—	2,738 4 10
3,726 1 1	1,365 2 10	9,670 10 6	9,341 7 —	77,035 3 5

Fabian Ware,
R. Gordon-Finlayson,
Eric H. Jones, } Members of the Finance Committee.

with the books of the Imperial War Graves Commission. Vouchers for payments made in the 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

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

CHINESE CURRENCY STABILIZATION FUND.

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, for the reimbursement to certain British Banks of their subscriptions to the Chinese Currency Stabilization Fund, 1939.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
Reimbursement to British Banks of their subscriptions to the Chinese Currency Stabilization Fund, 1939	£ 5,000,000	£ 5,000,000	£ —	£ —

19 September 1945.

W. Eady,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

CIVIL ACCOUNTS,
1944.

CLASS III.

HOME DEPARTMENT, LAW AND JUSTICE.

CLASS III.

HOME DEPARTMENT, LAW AND JUSTICE.

SUMMARY.

Page.	No. of Vote.	SERVICE.	Estimated Gross Expenditure.	Authorized Appropriations in Aid.	Supply Grant.	Actual Gross Expenditure.	Appropriations in Aid Applied.
			£	£	£	£ s. d.	£ s. d.
98	1	Home Office	1,495,995	29,030	1,466,965	1,369,989 12 -	29,030 - -
102	2	Broadmoor Criminal Lunatic Asylum ..	129,950	2,600	127,350	120,673 17 6	2,600 - -
104	3	Police, England and Wales	12,359,150	31,700	12,327,450	14,496,464 3 9	5,158 4 10
114	4	Prisons, England and Wales	1,962,598	80,000	1,882,598	1,777,029 - 5	80,000 - -
119	5	Approved Schools, &c., England and Wales	627,000	30,100	596,900	1,191,311 19 7	30,100 - -
121	6	Supreme Court of Judicature, &c. .. .	750,999	750,899	100	688,248 14 6	688,248 14 6
124	7	County Courts	812,538	327,600	484,938	663,398 - 9	271,795 16 10
126	8	Land Registry	130,540	90,000	40,540	108,874 11 9	90,000 - -
127	9	Public Trustee	325,236	302,000	23,236	300,788 14 9	300,788 14 9
129	10	Law Charges	260,925	48,000	212,925	351,056 4 9	48,000 - -
132	11	Miscellaneous Legal Expenses	46,047	700	45,347	41,794 3 11	692 3 -
134	12	Police, Scotland	1,188,660	—	1,188,660	1,437,562 11 -	—
135	13	Prisons, Scotland	204,718	12,000	192,718	193,359 11 7	12,000 - -
138	14	Approved Schools, &c., Scotland	122,400	8,500	113,900	119,881 17 9	8,500 - -
140	15	Scottish Land Court	8,022	300	7,722	6,778 8 7	300 - -
141	16	Law Charges and Courts of Law, Scotland	237,675	142,500	95,175	224,735 7 7	142,500 - -
144	17	Register House, Edinburgh	67,392	50,000	17,392	57,478 15 10	50,000 - -
145	18	Northern Ireland Services	10,977	4,600	6,377	10,862 14 4	4,600 - -
146	19	Supreme Court of Judicature, &c., Northern Ireland	59,381	26,828	32,553	53,676 5 3	26,828 - -
148	20	Irish Land Purchase Services	1,215,026	100	1,214,926	1,214,995 7 8	93 - 7
		Total	22,015,229	1,937,457	20,077,772	24,428,960 3 3	1,791,234 14 6

CLASS III.
HOME DEPARTMENT, LAW AND JUSTICE.

SUMMARY.

No. of Vote.	Net Expenditure.	Gross Expenditure compared with Estimate.		Deficiency of Appropriations in Aid.	Allocated from Vote of Credit.	Amount to be surrendered.	Extra Receipts payable to Exchequer.
		Saving.	Excess.				
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1	1,340,959 12 -	126,005 8 -	—	—	—	126,005 8 -	3,693 7 1
2	118,073 17 6	9,276 2 6	—	—	—	9,276 2 6	1,067 1 4
3	14,491,305 18 11	—	2,137,314 3 9	26,541 15 2	2,163,855 18 11	—	—
4	1,697,029 - 5	185,568 19 7	—	—	—	185,568 19 7	149,136 6 9
5	1,161,211 19 7	—	564,311 19 7	—	564,311 19 7	—	28,480 1 6
6	—	62,750 5 6	—	62,650 5 6	—	100 - -	192,207 19 7
7	391,602 3 11	149,139 19 3	—	55,804 3 2	—	93,335 16 1	—
8	18,874 11 9	21,665 8 3	—	—	—	21,665 8 3	104,895 3 7
9	—	24,447 5 3	—	1,211 5 3	—	23,236 - -	15,133 16 3
10	303,056 4 9	—	90,131 4 9	—	90,131 4 9	—	31,917 4 1
11	41,102 - 11	4,252 16 1	—	7 17 -	—	4,244 19 1	—
12	1,437,562 11 -	—	248,902 11 -	—	248,902 11 -	—	—
13	181,359 11 7	11,358 8 5	—	—	—	11,358 8 5	3,775 10 11
14	111,381 17 9	2,518 2 3	—	—	—	2,518 2 3	2,118 - 8
15	6,478 8 7	1,243 11 5	—	—	—	1,243 11 5	73 8 7
16	82,235 7 7	12,939 12 5	—	—	—	12,939 12 5	86,447 4 8
17	7,478 15 10	9,913 4 2	—	—	—	9,913 4 2	11,689 15 8
18	6,262 14 4	114 5 8	—	—	—	114 5 8	1,651 10 -
19	26,848 5 3	5,704 14 9	—	—	—	5,704 14 9	12,730 17 9
20	1,214,902 7 1	30 12 4	—	6 19 5	—	23 12 11	—
	22,637,725 8 9	626,928 15 10	3,040,659 19 1	146,222 5 6	3,067,201 14 3		645,017 8 5
Total amount to be surrendered £						507,248 5 6	

HOME OFFICE.

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, for the salaries and expenses of the office of His Majesty's Secretary of State for the Home Department and of subordinate offices; liquidation expenses of the Royal Irish Constabulary, contributions towards the expenses of Probation and a grant in aid of the Central Committee for Refugees.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
GENERAL ADMINISTRATION.						
A. 1.—Salaries, &c.	677,890	636,789 - 6	41,100 19 6	—		
A. 2.—Travelling and Incidental Expenses	25,000	22,342 3 8	2,657 16 4	—		
A. 3.—Special Services	50,000	68,780 19 11	—	18,780 19 11		
INSPECTION OF EXPLOSIVES.						
B. 1.—Salaries, &c.	6,510	6,384 10 -	125 10 -	—		
B. 2.—Travelling and Incidental Expenses	1,350	1,193 - 6	156 19 6	—		
B. 3.—Chemical Examination of Explosives, &c.	11,200	13,145 - 1	—	1,945 - 1		
INSPECTION UNDER CRUELTY TO ANIMALS ACT, 1876.						
C. 1.—Salaries, &c.	3,240	4,396 11 -	—	1,156 11 -		
C. 2.—Travelling and Incidental Expenses	450	330 18 -	119 2 -	—		

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.1.—Mainly due to savings on salaries of staff serving with the Forces (27,000*l.*); staff changes (9,500*l.*) and overtime (11,500*l.*); offset by payments for increased war bonus (7,100*l.*).

A.2.—Payments for travelling, &c., expenses, lodging allowances and fire guard subsistence allowances were less than anticipated.

Charges to this subhead include amounts totalling 3*l.* 18*s.* 4*d.* (five cases) in respect of loss of or damage to personal clothing, &c.; 2*l.* 8*s.* (two cases) for medical expenses; and 1*l.* 1*s.* (one case) for damage to spectacles (E.29899).

A.3.—Mainly due to the increase in the numbers of persons arriving from enemy or foreign territory, for whom increased expenditure was incurred on transport and maintenance in additional reception camps. The excess is attributable to the war.

B.3.—This estimate is framed on figures furnished by the Ministry of Supply.

C.1.—Excess due to the appointment of an additional Inspector and to extension of war bonus.

C.2.—Travelling, &c., expenses were less than anticipated.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
WORKMEN'S COMPENSATION ACTS, 1925 TO 1943.						
D. 1.—Fees and Expenses of Medical Referees.. ..	21,000	24,632 - 10	—	3,632 - 10		
D. 2.—Contribution to Medical Expenses Fund for Silicosis, &c.	2,500	2,500 - -	—	—		
ALIENS RESTRICTION ACTS, 1914 AND 1919.						
E. 1.—Salaries, &c.	105,050	100,944 8 11	4,105 11 1	—		
E. 2.—Travelling and Incidental Expenses	10,000	8,713 19 7	1,286 - 5	—		
E. 3.—Expenses of Deportation Orders	500	207 5 10	292 14 2	—		
PROBATION OF OFFENDERS.						
F.—Contribution towards the Expenses of Probation ..	230,000	228,145 19 2	1,854 - 10	—		
ANTHRAX PREVENTION ACT, 1919.						
ANTHRAX DISINFECTING STATION.						
G. 1.—Salaries, &c.	10,640	9,563 15 10	1,076 4 2	—		
G. 2.—Cost of Materials, &c. . . .	7,870	5,269 17 3	2,600 2 9	—		
G. 3.—Mersey Docks and Harbour Board Charges	40	17 6 8	22 13 4	—		
G. 4.—Maintenance of Offices, Laboratory, and Miscel- laneous Expenses	630	390 1 -	239 19 -	—		
G. 5.—Machinery Repairs and Maintenance	2,000	1,785 4 2	214 15 10	—		
H.—Special Constabulary Medal	70	- 12 3	69 7 9	—		
J.—Royal Irish Constabulary: Liquidation Expenses	50	- 10 8	49 9 4	—		
K.—Fire Service Commission . . .	5	—	5 - -	—		

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

D.1.—The number of references that will be made to Medical Referees cannot be accurately forecast.

E.1.—Due to savings on salaries of staff serving with the Forces (2,400*l.*) and reduction in staff (2,500*l.*); offset by payments for increased war bonus (800*l.*).

E.2.—Travelling, &c., expenses were less than anticipated.

Charges to this subhead include *ex gratia* payments for loss of clothing 7*l.* 15*s.* (one case, E.29899) and 14*s.* 6*d.* (two cases).

E.3.—The number and cost of deportation orders cannot be accurately forecast.

G.1 to 5.—The amount of scheduled material received for disinfection was not as large as anticipated. Smaller revenue from fees for disinfection as a result of the decrease is shown in Details of Receipts.

H.—Due to wartime limitations in the issue of medals and ribbons.

K.—The activities of the Commission were temporarily suspended during the whole of 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.
L.—Central Committee for Refugees (Grant in Aid)	330,000	234,456 6 2	95,543 13 10			—
GROSS TOTAL	£1,495,995	1,369,989 12 -	151,519 19 10			25,514 11 10
	Estimated.	Applied.				
<i>Deduct—</i> M.—Appropriations in Aid ...	29,030	29,030 - -				
NET TOTAL	£1,466,965	1,340,959 12 -				Surplus to be surrendered. £126,005 8 -
			Estimated.			Realized.
Receipts payable to Exchequer.			£	£	s. d.	£ s. d.
Receipts authorized to be used as Appropriations in Aid ..			29,030	32,723	7 1	32,723 7 1
Appropriated in aid (Subhead M)				29,030	- -	29,030 - -
Paid separately to Exchequer				£3,693	7 1	£3,693 7 1

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

L.—Due to the continued employment in industry of able-bodied refugees.

Details of Receipts.	Estimated.	Realized.
1. Home Office fees on Royal Licences, Charters, ecclesiastical appointments, &c.	£ 50	£ 44
2. Fees under the British Nationality and Status of Aliens Acts, 1914 to 1943	500	3,490
3. Aliens change of name fees	50	175
4. Fees for documents of identity (for persons of no nationality or doubtful nationality)	250	426
5. Ditto: Fees surcharged on certain documents	5	5
6. Fees, expenses, &c., under the Explosives Act	300	230
7. Fees for chemical examination of samples of explosives	150	173
8. Fees under the Petroleum Act, 1928	75	78
9. Fees under the Anthrax Prevention Act, 1919	17,000	15,524
10. Sale of materials from Anthrax Station	400	347
11. Burial Removal Licence fees	200	180
12. Medical Referees: Fees paid by applicants under Workmen's Compensation Act, 1925	6,500	7,674
13. Fees under Dangerous Drugs Act, 1920	2,900	3,202
14. Fees for testing safety devices for use in connexion with acetylene welding plants	100	—
15. Fines, England and Wales: Fines and forfeitures under the Explosives Substances Act, 1875, and moieties of fines under the Dangerous Drugs and Poisons (Amendment) Act, 1923.	50	74
16. Miscellaneous receipts	500	1,101
Total	£29,030	32,723

9—See note to Subhead G.

In all cases the estimate is necessarily conjectural.

NOTES.

This Account includes expenditure of approximately 10,536*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

Exchequer fines received in the year for transfer to the appropriate Departments totalled 192,408*l.* 14*s.* 8*d.* Sums amounting to 4,614*l.* 2*s.* 2*d.* have been written off as irrecoverable, viz. :—

	Under Treasury Authority (E.25820).			Under Secretary of State's Authority.		
	<i>£</i>	<i>s.</i>	<i>d.</i>	<i>£</i>	<i>s.</i>	<i>d.</i>
Fines under the Dangerous Drugs Acts	55	—	—	—	—	—
Fines under the Defence Regulations	1,705	—	—	—	—	—
Fines under the Industrial Assurance Acts	39	10	—	—	—	—
Fines under the Theatres Acts	39	10	—	—	—	—
Fines under the Roads, &c., Acts	397	18	6	2,253	7	2
Fines under the Factory Acts	25	8	—	—	16	—
Fines under the Army Acts	—	—	—	19	12	—
Fines under the Births and Deaths Registration Acts	—	—	—	1	16	—
Fines under the Companies Acts	—	—	—	—	17	—
Fines under the Coal Mines Acts	—	—	—	16	16	—
Fines under the Merchant Shipping Acts	—	—	—	42	15	—
Fines under the Post Office Acts	—	—	—	7	16	—
Fines under the Public Stores Acts	—	—	—	4	2	6
Fines under the Railway Regulations Acts	—	—	—	1	6	—
Fines under the Wireless Telegraphy Acts	—	—	—	2	12	—

26 November 1945.

A. Maxwell,
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.

G. C. Upcott,
Comptroller and Auditor General.

BROADMOOR CRIMINAL LUNATIC ASYLUM.

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, for the expenses of the maintenance of criminal lunatics in the Broadmoor Criminal Lunatic Asylum.

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.	85,830	79,901 10 4	5,928 9 8	—	—	—
B.—Victualling	13,635	13,121 10 —	513 10 —	—	—	—
C.—Uniform, Clothing, Bedding, Furniture, &c.	7,050	7,787 12 5	—	—	737 12 5	—
D.—Medicines, Surgical Instruments, &c.	750	677 7 10	72 12 2	—	—	—
E.—Fuel, Cleaning Articles, Light, Water, &c.	8,060	8,212 9 5	—	—	152 9 5	—
F.—Escort and Conveyance of Patients	120	91 — 6	28 19 6	—	—	—
G.—Allowances to Patients and Gratuities on Discharge, &c.	1,890	1,810 10 1	79 9 11	—	—	—
H.—Ordinary Repairs of Buildings, Roads, &c.	12,110	8,597 13 5	3,512 6 7	—	—	—
I.—Incidental Expenses	500	474 3 6	25 16 6	—	—	—
J.—Farm (Net)	5	—	5 — —	—	—	—
GROSS TOTAL	£ 129,950	120,673 17 6	10,166 4 4	—	890 1 10	—
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>				
K.—Appropriations in Aid	2,600	2,600 — —	Surplus to be surrendered.			
NET TOTAL	£ 127,350	118,073 17 6	£9,276 2 6			

Receipts payable to Exchequer.

Estimated.

Realized.

	Estimated.	Realized.
	£	£ s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid	2,600	3,594 18 4
(ii) Receipts of other classes	—	72 3 —
Total		£3,667 1 4
Appropriated in aid (Subhead K)		2,600 — —
Paid separately to Exchequer		£1,067 1 4

CIVIL APPROPRIATION ACCOUNTS, 1944.

[Class III. Vote 2.] 103

Details of Receipts.	Estimated.	Realized.
	£	£
(i) Receipts of classes authorized to be used as Appropriations in Aid :—		
Maintenance of patients	1,780	2,463 (a)
Rent of cottages on the estate, sale of old stores, &c., and of articles made by patients, surplus receipts from farm	810	1,121 (b)
Subscriptions from attendants	10	11
Total	<u>£2,600</u>	<u>3,595</u>
(ii) Receipts of other classes :—		
One year's rent of Broadmoor School buildings, less war risk insurance	—	<u>£72</u>

(a) Excess mainly due to unexpected arrears of maintenance from the estate of a deceased patient.

(b) Excess due to greater surplus receipts from farm than estimated, and to the sale of timber grown on the estate.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

Number of criminal lunatics estimated for	800
Daily average number of criminal lunatics actually maintained	800
Number of criminal lunatics not in Broadmoor for whose maintenance contributions were made	1

A.—Saving due to deductions from civil pay of staff serving with the Forces (5,877*l.*) and to vacancies and changes in staff ; offset by increased overtime (550*l.*).

B.—Due mainly to increased supplies of tobacco without payment from H.M. Customs.

C.—Excess chiefly due to delay in the payment for goods ordered but not delivered in the previous financial year.

D.—The cost of necessary operations and dental treatment cannot be accurately forecast.

E.—Excess due to increased prices of coal and coke, offset by the saving of 200*l.* provided for emergency water supply.

F.—The number of escorts was less than anticipated.

G.—Due to fewer working patients than estimated.

H.—Saving due to deductions from civil pay of staff serving with the Forces (1,362*l.*), to the postponement of exterior painting (1,000*l.*) and to acute shortage of labour and materials for ordinary maintenance.

J.—The excess of farm receipts (5,130*l.*) over payments (4,643*l.*) was carried to Appropriations in Aid. This surplus is most satisfactory having regard to the severe early drought resulting in very small hay and corn crops.

NOTE.

This Account includes expenditure of 769*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

25 September 1945.

J. S. Hopwood,
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.

G. C. Upcott,
Comptroller and Auditor General.

POLICE, ENGLAND AND WALES.

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, including an amount allocated from the Vote of Credit, for the salaries of the Commissioner and Assistant Commissioners of the Metropolitan Police, and of the Receiver for the Metropolitan Police District; the contribution towards the expenses of the Metropolitan Police; the salaries and expenses of the Inspectors of Constabulary; the cost of special services, and other grants in respect of Police expenditure, including a grant in aid of the Police Federation, and a contribution towards the expenses of the International Criminal Police Commission.

Service.	Grant.		Expenditure.		Expenditure compared with Grant.			
					Less than Granted.		More than Granted.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.
METROPOLITAN POLICE.								
A.—Salaries under the Metropolitan Police Act, 1899	6,200	--	6,200	--	—		—	
B.—Contribution under the Police Act, 1909	100,000	--	100,000	--	—		—	
INSPECTORS OF CONSTABULARY.								
C.—Salaries, &c. ..	19,890	--	19,155	15 7	734	4 5	—	
D.—Travelling and Incidental Expenses ..	6,250	--	5,949	-- 7	300	19 5	—	
E.—Special Services ..	156,000	--	125,642	19 8	30,357	-- 4	—	
GOVERNMENT GRANTS.								
F.—Grants in respect of Police Expenditure	12,070,000	--	14,238,844	18 7	—		2,168,844	18 7
G.—Higher Training of Police Officers ..	5	--	—		5	--	—	
H.—Police Federation (including Grant in Aid)	800	--	671	9 4	128	10 8	—	
I.—International Criminal Police Commission	5	--	—		5	--	—	
GROSS TOTAL .. £	12,359,150	--	14,496,464	3 9	31,530	14 10	2,168,844	18 7
<i>Deduct—</i>	<i>Estimated.</i>		<i>Realized.</i>		<i>Excess of Expenditure over Gross Estimate.</i>			
J.—Appropriations in Aid	31,700	--	5,158	4 10	£2,137,314 3 9			
NET TOTAL .. £	12,327,450	--	14,491,305	18 11	<i>Deficiency of Appropriations in Aid realized.</i>			
Allocated from Vote of Credit	2,163,855	18 11	—		£26,541 15 2			
					<i>Total Deficiency met from Vote of Credit.</i>			
					£2,163,855 18 11			
	£		14,491,305	18 11	14,491,305	18 11		

EXPLANATION of the Causes of Variation between Expenditure and Grant.

E.—Mainly due to savings in expenditure for regional wireless stations in respect of (1) stores, &c. (37,000*l.*), owing to cancellation of orders for items not ultimately required, (2) salaries and maintenance expenses (5,000*l.*), (3) cost of transport and miscellaneous items (1,100*l.*), offset by increased expenditure on the erection and equipment of stations (15,800*l.*); and to savings in connexion with forensic science laboratories (2,800*l.*). During the year the abatement of grant payable under Subhead F amounted to 43,799*l.*

Charged to this subhead is an amount of 5*l.* 11*s.* 2*d.* in respect of overpaid wages at a regional wireless station (S.45968).

F.—The excess is due to police expenditure identified as attributable to the war.

Details of Receipts.	Estimated. Realized.	
	£	£
(1) Rateable deductions	210	210
(2) Contributions by staffs of regional wireless stations for accommodation and transport	890	514
(3) Sale of stores	27,000	1,471
(4) Contributions from Police authorities for maintenance of very high frequency wireless apparatus	3,000	1,322
(5) Miscellaneous receipts	600	1,641
Total	£31,700	5,158

(2) Due to staffs not being at full strength.

(3) Due to decreased purchase of supplies (see Subhead E).

(4) The schemes were not in full operation during the year.

(5) Includes 531*l.* being proceeds of sale of former experimental motor patrol equipment and 412*l.*, being the third instalment of a sum of 1,651*l.* in respect of debt charges on a police station repayable by a former Borough Police Authority on amalgamation with the County Police Authority.

NOTE.

Expenditure of at least 2,168,845*l.*, for which provision was not made in the Estimates, has been identified as directly arising out of the existence of a state of war (Subhead F).

A. Maxwell,

Accounting Officer.

26 November 1945.

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.

G. C. Upcott,
Comptroller and Auditor General.

METROPOLITAN

Receipts.	Estimate.	Actual.	Receipts compared with Estimate.			
			Less than Estimated.		More than Estimated.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—VOTE OF PARLIAMENT :						
(1) Salaries of Commissioner, Receiver and two Assistant Commissioners ..	6,200	6,200 - -	—	—	—	—
(2) One-half the net expenditure for Police purposes, including pensions ..	4,771,232	4,679,109 2 -	92,122 18 -	—	—	—
(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 ..	20,000	10,817 - -	9,183 - -	—	—	—
(5) For licensing of taxi-cabs, under s. 3 (4) of the Roads Act, 1920 ..	11,000	14,114 - -	—	—	3,114 - -	—
(6) For licensing of drivers and conductors of public service vehicles, under s. 51 (5) of the London Passenger Transport Act, 1933 ..	2,000	1,857 - -	143 - -	—	—	—
(7) Towards Probation expenditure ..	36,500	36,905 7 2	—	—	405 7 2	—
(8) For Police War Reserve ..	1,425,000	1,221,817 5 4	203,182 14 8	—	—	—
(9) For War Damage Contribution, Police buildings ..	—	6,831 5 1	—	—	6,831 5 1	—
(10) For subsistence allowances to Police on fire guard duty ..	—	15,666 6 -	—	—	15,666 6 -	—
(11) For War Damage to chattels ..	—	20,173 19 11	—	—	20,173 19 11	—
B.—POLICE RATE : Receipts on rate warrants ..						
	4,867,000	4,895,327 1 5	—	—	28,327 1 5	—
C.—FOR THE SERVICES OF POLICE SPECIALLY EMPLOYED ..						
	318,500	327,811 13 7	—	—	9,311 13 7	—
D.—DEDUCTIONS FROM PAY OF POLICE TOWARDS PENSION						
	230,000	248,282 12 -	—	—	18,282 12 -	—

EXPLANATION of the Causes of Variation between Receipts and Estimate.

- A.(2).—The balance brought forward from the previous year was less than anticipated.
- A.(4).—Due to reduced mileage and the substitution of motor cycles for motor cars.
- A.(5).—Grant for five quarters was received during the year.
- A.(8).—Due to reduction in strength.
- A.(9), (10), (11).—These receipts could not be foreseen when the estimates were framed.
- C.—The charges were raised following increases in the war supplement.
- D.—Due to the decision to make the war supplement pensionable and the consequent payment of rateable deductions thereon.

POLICE FUND.

Payments.	Estimate.	Actual.	Payments compared with Estimate.			
			Less than Estimated.		More than Estimated.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—ADMINISTRATIVE EXPENSES: Salaries, wages, printing, stationery, &c.	622,500	619,448 18 11	3,051	1 1	—	—
B.—PAY, ALLOWANCES, CLOTH- ING AND EQUIPMENT OF THE FORCE AND AUXIL- IARIES :						
(1) (a) Pay of the Force and of candidates	4,580,000	4,483,341 11 11	96,658	8 1	—	—
(b) Pay, &c., of Pensioner Reserve	240,000	233,506 14 10	6,493	5 2	—	—
(c) Pay, &c., of War Reserve	1,450,000	1,167,527 1 11	282,472	18 1	—	—
(d) Pay, &c., of full-time Special Constables	225,000	198,358 1 7	26,641	18 5	—	—
(2) Rent and other allowances	664,000	638,441 1 3	25,558	18 9	—	—
(3) Clothing, &c.	87,000	103,014 3 7	—	—	16,014	3 7
(4) Women Police—pay, cloth- ing, &c.	47,000	42,466 8 8	4,533	11 4	—	—
C.—MEDICAL, DENTAL AND HOS- PITAL EXPENSES	50,000	42,461 12 11	7,538	7 1	—	—
D.—LAND AND BUILDINGS— PURCHASE, ERECTION AND RECONSTRUCTION :						
(1) Purchase of land, purchase, erection and reconstruc- tion of buildings	10,000	6,641 18 11	3,358	1 1	—	—
(2) Professional and legal charges, &c.	4,300	157 7 2	4,142	12 10	—	—
(3) Furniture	14,500	8,611 6 8	5,888	13 4	—	—
(4) Loan charges	139,200	139,118 5 8	81	14 4	—	—
E.—BUILDINGS—IMPROVEMENTS AND MAINTENANCE :						
(1) Alterations, improve- ments, special works and repairs	70,000	29,713 16 1	40,286	3 11	—	—
(2) War Damage, reinstatement of buildings	25,000	27,151 3 7	—	—	2,151	3 7
(3) Rent, insurance, rates and taxes	130,000	117,091 10 10	12,908	9 2	—	—
(4) War Damage Contribu- tions, Police buildings	14,000	14,507 10 5	—	—	507	10 5
(5) Fuel, light, cleaning and miscellaneous	258,000	225,210 13 11	32,789	6 1	—	—
F.—MOTOR VEHICLES, BOATS AND HORSES	140,000	126,396 6 10	13,603	13 2	—	—

EXPLANATION of the Causes of Variation between Payments and Estimate.

B.(1)(a), (b), (c), (d) and B.(2) and C.—The strength of the Regular and Auxiliary Forces was falling throughout the year. The cost of the pay and insurance of the War Reserve (1,140,858*l.*) is wholly reimbursed from the Exchequer.

B.(3).—Under war conditions this expenditure could not be forecast accurately.

B.(4).—The strength of the Women Police was considerably below establishment.

D.(1), (2) and (3).—Expenditure was restricted under war conditions.

E.(1).—Work was curtailed by shortage of labour and materials.

E.(3) and (5).—Due to additional letting of buildings and economics in fuel and light.

F.—Compensation for third party injuries was much lower than usual, and there was delay in the replacement of boats.

METROPOLITAN

Receipts.	Estimate.	Actual.	Receipts compared with Estimate.			
			Less than Estimated.		More than Estimated.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
E.—FEES FOR SERVICE OF SUMMONSES, CERTIFICATES AND LICENCES, REPORTS OF STREET ACCIDENTS, &c.	13,000	11,684 8 10	1,315 11 2	—	—	
F.—INTEREST ON CASH BALANCE	10,000	20,819 7 10	—	—	10,819 7 10	
G.—RENTS RECEIVABLE	17,000	21,133 9 7	—	—	4,133 9 7	
H.—SALES OF SURPLUS PROPERTY :						
(1) Land and buildings	—	21,500 — —	—	—	21,500 — —	
(2) Motor vehicles, boats and horses	—	2,387 13 9	—	—	2,387 13 9	
(3) Clothing and other articles	25,000	55,359 10 8	—	—	30,359 10 8	
I.—WAR DAMAGE COMPENSATION, POLICE BUILDINGS	50,000	74,769 19 5	—	—	24,769 19 5	
J.—MISCELLANEOUS RECEIPTS	50,000	121,131 1 10	—	—	71,131 1 10	
K.—POLICE PROSECUTIONS : Legal expenses and witnesses' expenses recovered in non-indictable cases..	26,000	21,262 18 6	4,737 1 6	—	—	
L.—FINES AND FEES AT COURTS OF SUMMARY JURISDICTION	150,000	120,314 13 11	29,685 6 1	—	—	
L.(a)—WAR DAMAGE COMPENSATION, COURT BUILDINGS	5,000	13,560 16 3	—	—	8,560 16 3	
M.—COSTS IN CRIMINAL CASES ACT, 1908. Witnesses' expenses in indictable cases	3,500	5,248 5 6	—	—	1,748 5 6	

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

- E.—Due to decreased demands for certificates and reports.
F.—The balances available for short term investment were considerably larger than anticipated.
G.—Due to additional premises being let.
H.(1) and (2).—Due to unforeseen sales.
H.(3).—The prices received for old garments and the number sold were greater than anticipated.
I and L.(a).—The estimate was necessarily provisional.
J.—Mainly due to additional work done for Government Departments.
K and L.—It is impossible to estimate these receipts closely.
M.—Largely due to the receipt of arrears from the previous year.

POLICE FUND—*contd.*

Payments.	Estimate.	Actual.	Payments compared with Estimate.			
			Less than Estimated.		More than Estimated.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
G.—MISCELLANEOUS EXPENSES :						
(1) Subsistence and refreshment allowances, and miscellaneous expenses incurred by Police ..	55,000	59,342 14 5	—		4,342 14 5	
(2) Expenses incurred by Police in tracing, arresting and conveying offenders, preserving order on special occasions, and sundry expenses ..	55,000	80,231 17 6	—		25,231 17 6	
(3) Lanterns, traffic signals and miscellaneous ..	10,600	8,814 17 6	1,785 2 6		—	
(4) Under various Acts ..	1,150	1,125 15 —	24 5 —		—	
(5) Contributions to M.P. Food Service	120,000	99,679 — —	20,321 — —		—	
(6) Auxiliaries Relief Fund ..	1,000	— — —	1,000 — —		—	
(7) Air raid warning signals	13,000	25,563 11 8	—		12,563 11 8	
(8) Miscellaneous cash losses	10	— — —	10 — —		—	
H.—TELEPHONES AND WIRELESS	131,000	119,857 11 2	11,142 8 10		—	
J.—SPECIAL CONSTABULARY EXPENSES	35,000	34,628 15 6	371 4 6		—	
K.—GRANT TO METROPOLITAN POLICE PROVIDENT ASSOCIATION	33,050	33,050 — —	—		—	
L.—PENSIONS, &c., OF RETIRED MEMBERS OF COMMISSIONER'S AND RECEIVER'S OFFICES ..	25,000	29,872 4 5	—		4,872 4 5	
M.—PENSIONS, &c., OF POLICE	2,566,500	2,795,222 9 7	—		228,722 9 7	
N.—POLICE PROSECUTIONS: Legal expenses and witnesses' expenses in non-indictable cases	18,000	12,032 10 5	5,967 9 7		—	
O.—SALARIES AND EXPENSES UNDER PROBATION OF OFFENDERS ACT, 1907, and PART I OF CRIMINAL JUSTICE ACT, 1925	65,000	69,708 13 9	—		4,708 13 9	
P.—POLICE COURTS—SALARIES, PENSIONS, &c.	82,000	84,765 2 7	—		2,765 2 7	
Q.—POLICE COURTS—LAND AND BUILDINGS :						
(1) Purchase of land, purchase, erection and reconstruction of buildings	—	— — —	—		—	
(2) Furniture, &c.	1,000	502 16 3	497 3 9		—	
(3) Professional and legal charges	—	— — —	—		—	

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

- G.(1).—This expenditure cannot be estimated closely.
- G.(2).—Due to payments of subsistence allowance to police for fire guard duty for which no provision was made and which were recoverable from the Ministry of Home Security.
- G.(3).—Due mainly to economies in the purchase of lanterns and traffic signals.
- G.(5) and (6).—The estimates are necessarily provisional.
- G.(7).—Payments to the Post Office for rentals of apparatus in connexion with remote control were considerably heavier than anticipated.
- H.—The provision made for wireless work to be done for Government Departments was only partially required.
- L and M.—Due to increased payments under the Pensions (Increase) Act, 1944.
- N.—This expenditure cannot be estimated closely. The salaries of the staff of the Solicitor's Department (13,748*l.*) are included under Subhead A.
- O.—Due to increased salary scales and additional bonus.
- Q.(2).—Supplies were restricted under war conditions.

METROPOLITAN

Receipts.	Estimate.	Actual.	Receipts compared with Estimate.	
			Less than Estimated.	More than Estimated.
	£	£ s. d.	£ s. d.	£ s. d.
	£ 12,136,932	12,074,084 18 7	340,369 11 5	277,522 10 -
Balance, 1 April 1944 ..		2,316,892 13 -		
		£ 14,390,977 11 7		

POLICE FUND—*contd.*

Payments.	Estimate.	Actual.	Payments compared with Estimate.			
			Less than Estimated.		More than Estimated.	
	£	£ s. d.	£	s. d.	£	s. d.
R.—POLICE COURTS, IMPROVEMENTS, MAINTENANCE AND MISCELLANEOUS EXPENSES :						
(1) Alterations, improvements and repairs ..	8,500	1,654 19 9	6,845	- 3	—	—
(2) War Damage, re-instatement of buildings	3,000	1,653 2 6	1,346	17 6	—	—
(3) Rent, insurance, rates and taxes	8,000	7,518 10 10	481	9 2	—	—
(4) War Damage Contributions	1,060	1,032 10 -	27	10 -	—	—
(5) Fuel, light and miscellaneous expenses ..	10,000	6,537 4 5	3,462	15 7	—	—
S.—COSTS IN CRIMINAL CASES ACT, 1908: Witnesses' expenses in indictable cases ..	3,500	3,742 17 7	—	—	242	17 7
	£12,016,870	11,699,703 - 6	619,239	8 7	302,122	9 1
Balance, 31 March 1945 ..		2,691,274 11 1				
		£14,390,977 11 7				

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

R.(1) and (2).—Due to shortage of labour and materials.

R.(5).—Due to economies.

NOTES.

L.—Includes an extra-statutory gratuity of 30*l.* 13*s.* 1*d.* in respect of a deceased officer granted under the Secretary of State's authority 538422/3 of 10 August, 1944.

M.—Includes (a) an extra-statutory pension of 79*l.* 6*s.* 6*d.* granted under the Secretary of State's authority 187860/896 of 3 October 1933, (b) extra-statutory awards in 11 cases, amounting to 337*l.* 6*s.* 4*d.* under the Pensions (Increase) Acts, 1920 and 1924.

The following losses and overpayments were written off under the Secretary of State's authorities as quoted :—

	£	s.	d.
Receipts D.—Deductions towards pensions due from men who died or have been killed while serving in the Forces (863959/29 of 17 April 1945) ..	205	8	8
Payments—			
A.—Overpayment of wages to a messenger (430575/66 of 13 November 1944)	12	8	10
B.(1) (a).—Overpayment of balance of civil pay (829916/115, 862403/40 and 829916/187 of 7 January 1943, 7 December 1944 and 9 January 1945) ..	265	16	10
B.(2).—Overpayment of rent allowance (553961/40 of 4 July 1944)	4	18	-
E.(5).—Overpayments of wages to cleaners (569093/64 and 569093/67 of 21 June 1944 and 30 November 1944)	8	-	5
L.—Overpayment of compassionate gratuity to cleaner (890127/1 of 13 December 1944)	18	12	-
M.—Pension drafts misappropriated (161820/47 of 15 August 1944)	14	6	-

F. C. Johnson,

31 October 1945.

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.

G. C. Upcott,
Comptroller and Auditor General.

METROPOLITAN

1. STATEMENT OF LOANS AUTHORIZED AND RAISED.

Act authorizing Loan.	Amount authorized.	Amount raised prior to 1 April 1944.	Amount raised during the year to 31 March 1945.	Amount not yet raised.
	£	£	£	£
Metropolitan Police Act, 1886, s. 3 ..	200,000	200,000*	—	—
Metropolitan Police Act, 1887, s. 2 ..	300,000	300,000*	—	—
Metropolitan Police Courts Act, 1897, s. 4	200,000	200,000*	—	—
Metropolitan Police (Borrowing Powers) Act, 1897, s. 1	250,000	50,000*	—	200,000
Metropolitan Police (Borrowing Powers) Act, 1935, s. 1	4,000,000	2,000,000	—	2,000,000
	£ 4,950,000	2,750,000	—	2,200,000

* These loans were fully repaid prior to 1 April 1936.

3. STATEMENT OF THE RECEIPTS AND PAYMENTS OF THE METROPOLITAN
Metropolitan Police Act, 1886, and Metropolitan

Receipts.

	Receipts prior to 1 April 1944.	Receipts during the year to 31 March 1945.	Total receipts.
	£	£	£
From the Public Works Loan Commissioners ..	2,000,000	—	2,000,000
	£ 2,000,000	—	2,000,000

POLICE FUND—*contd.*

2. STATEMENT RELATING TO THE REPAYMENT OF OUTSTANDING LOANS.

—	Entry in Loan Register.	Amount borrowed.	Rate of Interest %	Amount paid off prior to 1 April 1944.	Amount paid off during year ended 31 March 1945.	Balance due for repayment.
		£		£ s. d.	£ s. d.	£ s. d.
1st Instalment under Agreement dated 16 June 1936 ..	5	500,000	3½	151,027 - 7	23,038 15 8	325,934 3 9
2nd ditto	6	500,000	3½	139,783 3 10	22,670 7 9	337,546 8 5
1st Instalment under Agreement dated 2 June 1938 ..	7	500,000	3½	103,894 3 5	21,195 18 11	374,909 17 8
2nd ditto	8	500,000	3½	93,578 7 1	20,818 12 2	385,603 - 9
		£ 2,000,000	—	488,282 14 11	87,723 14 6	1,423,993 10 7

POLICE LOAN ACCOUNT FROM 1 APRIL 1935 TO 31 MARCH 1945.

Police (Borrowing Powers) Act, 1935.

Payments.

—	Payments prior to 1 April 1944.	Payments during the year to 31 March 1945.	Total payments.
	£ s. d.	£ s. d.	£ s. d.
New Police Quarters—Sites	117,285 - -	—	117,285 - -
—Buildings	816,042 1 7	—	816,042 1 7
Training Establishments—Sites	—	—	—
—Buildings	—	—	—
Police Stations—Sites	94,645 19 4	—	94,645 19 4
—Buildings	680,289 8 4	—	680,289 8 4
Central Office—Sites	92,889 6 6	—	92,889 6 6
—Buildings	198,848 4 3	—	198,848 4 3
	£ 2,000,000 - -	—	2,000,000 - -

F. C. Johnson,

Receiver for the Metropolitan Police District.

31 October 1945.

PRISONS, ENGLAND AND WALES.

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, for the salaries and expenses of the office of the Prison Commissioners and of the Prisons in England and Wales.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
PRISON COMMISSIONERS' OFFICE.						
A.—Salaries, &c. ..	67,957	59,316 18 8	8,640 1 4			
B.—Travelling and Incidental Expenses	6,100	5,322 10 2	777 9 10			
PRISONS, &c.						
D.—Pay and Allowances of Officers, including Uniform ..	1,090,480	986,380 2 -	104,099 18 -			
E.—Victualling	154,000	144,576 11 10	9,423 8 2			
othing, Bedding, Equipment, &c., purchased	12,250	12,174 1 8	75 18 4			
G.—Materials and Tools for Manufactures and Farms; and Instruction of Prisoners	345,010	329,967 4 11	15,042 15 1			
H.—Medicines, Surgical Instruments, &c.	8,200	7,517 16 -	682 4 -			
I.—Lighting, Water, Cleaning, &c. ..	37,800	35,646 5 5	2,153 14 7			
K.—Rent, &c.	1,620	1,692 9 6			72 9 6	
L.—Escort and Conveyance	49,000	41,693 8 10	7,306 11 2			

EXPLANATION of the Causes of Variation between Expenditure and Grant.

Estimated number of prisoners, 14,000. Actual daily average number of prisoners, 13,317. Daily average number of criminal lunatics maintained in borough and county mental hospitals, 52.

A.—Due chiefly to deduction of service pay from civil pay in the case of staff serving with the Forces.

B.—Expenditure on travelling was less than estimated.

D.—Due to deduction of service pay from civil pay in the case of staff serving with the Forces, and to inability to recruit staff to replace them.

E.—Due chiefly to the number of prisoners being less than estimated.

G.—Includes expenditure of 191,501*l.* 7*s.* 4*d.* as against provision of 180,000*l.* for supplies to other Government Departments, &c. Excess due to incidence of orders from other Government Departments, materials for which were purchased by the Prison Commissioners without repayment under Treasury arrangements for the suspension of inter-departmental payments. Expenditure on supplies for use in prisons was less than estimated due chiefly to the number of prisoners being less than estimated.

H, I and L.—Due to the number of prisoners being less than estimated.

K.—Due to the leasing of additional houses for superior officers (T.L.18.3.44 and S.29255).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
PRISONS, &c.—contd.						
M.—Travelling and Removal Expenses of Officers	20,000	16,492 16 3	3,507 3 9	—	—	—
N.—Incidental Expenses	10,300	10,370 7 11	—	70 7 11	—	—
O.—New Buildings and Alterations, &c. ..	55,700	30,496 3 6	25,203 16 6	—	—	—
P.—Ordinary Repairs of Buildings	45,000	44,250 15 7	749 4 5	—	—	—
R.—Maintenance of Prisoners otherwise than in Prisons ..	10,200	8,127 15 5	2,072 4 7	—	—	—
S.—Grants to Voluntary Bodies	33,981	28,794 8 11	5,186 11 1	—	—	—
T.—Prisoners' Earnings, &c.	15,000	14,209 3 10	790 16 2	—	—	—
GROSS TOTAL	£ 1,962,598	1,777,029 - 5	185,711 17 -		142 17 5	
Deduct—	Estimated.	Applied.				
V.—Appropriations in Aid	80,000	80,000 - -	Surplus to be surrendered.			
NET TOTAL	£ 1,882,598	1,697,029 - 5	£185,568 19 7			

	Receipts payable to Exchequer.	Estimated.	Realized.
		£	£ s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid		80,000	228,986 6 8
(ii) Receipts of other classes		—	150 - 1
Total			£229,136 6 9
Appropriated in aid (Subhead V)			80,000 - -
Paid separately to Exchequer			£149,136 6 9

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

M.—Transfers of officers were less than estimated.

O and P.—Detailed explanation appended.

R.—Due to the number of criminal lunatics and the number of prisoners being less than estimated.

S.—Due chiefly to the amounts spent on administrative expenses and after-care by the Aylesbury After Care (Borstal), Borstal and Central Associations, and the grant in aid of salaries to local Discharged Prisoners' Aid Societies being less than estimated.

T.—Due to the number of prisoners being less than estimated.

V.—The disparity between estimated and actual receipts from proceeds of manufactures and farms was chiefly due to the employment of prison labour by local War Agricultural Committees and Ministry of Supply Timber Control Depots to a greater extent than was allowed for in the estimate.

Details of Receipts.	Estimated.	Realized.
	£	£
(i) Receipts of classes authorized to be used as Appropriations in Aid :—		
Proceeds of manufactures and farms (see Subhead G)	69,000	212,500
Miscellaneous receipts (rents, sale of scrap metal, old stores, kitchen refuse, &c.)	9,320	12,639
Maintenance of prisoners on behalf of other Governments	1,500	3,663
Contribution from Prisons, Scotland, Vote towards salaries of the Director of Prison Industries and an Assistant Commissioner and Inspector (Subhead A)	180	184
Total ..	£80,000	228,986
(ii) Receipts of other classes :—		
Compensation under the Coal Act, 1938, for seams under Prison lands.. .. .	—	£150

NOTES.

F.—A sum of 5*l.* 5*s.* was paid in respect of a prisoner's clothing lost in prison.

N.—Sums were paid as follows :—

5*l.* 5*s.* to a prisoner in respect of property lost in prison.

10*l.* and 8*l.* 10*s.* respectively to two officers in respect of damage caused to their clothing when assaulted by prisoners.

T.—Sums in respect of accidental injuries sustained by prisoners were paid as follows :—

79*l.* 4*s.* in respect of injury to leg (S.32705/8).

10*l.* in respect of injury to leg.

24*l.* in respect of injury to foot (S.32705/8).

767*l.* 10*s.* 6*d.* in respect of loss of leg (700*l.* paid into Court, 50*l.* to the father and 17*l.* 10*s.* 6*d.* refunded to the Borstal Association for disbursements made by that Association). As part of the settlement an undertaking had to be given to provide replacement of the artificial limb as required (S.35466).

141*l.* 9*s.* 8*d.* being one-fourth of funeral expenses and compensation amounting to 565*l.* 19*s.* expended in connexion with the deaths of three Borstal inmates accidentally electrocuted while engaged at the Institution on work for a private firm from whom, by agreement, 424*l.* 9*s.* 4*d.* representing three-quarters of the 565*l.* 19*s.* was subsequently recovered (S.35466/2).

The following sums were written off as losses :—

30*l.* the value of a rick of straw destroyed by fire through the careless use of a match by children (T.L.2.8.44).

42*l.* 3*s.* 9*d.* the value of stores destroyed by fire, the cause of which could not be traced, in a prison workshop (S.43573).

72*l.* 8*s.* 5*d.* the value of goods lost or damaged in transit (S.30023).

This Account includes expenditure of approximately 15,500*l.* (Subhead A, 2,447*l.* ; Subhead D, 13,053*l.*) in respect of the balance of civil pay issued to staff serving with the Forces.

30 November 1945.

L. W. Fox,

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.

G. C. Upcott,
Comptroller and Auditor General.

STATEMENT OF EXPENDITURE ON NEW BUILDINGS AND ALTERATIONS
AND ON ORDINARY REPAIRS.

Service.	Estimate.		Expenditure.	
	For 1944.	Total for Work.	In 1944.	Total to 31 March 1945.
O.I.	£	£	£	£
CONSTRUCTING AND IMPROVING PRISONS.				
1. New Borstal Institution : Lowdham Grange (c)	3,000	172,800	1,225	154,443
2. New Borstal Institution : Hollesley Bay (c)	4,000	171,769	3,107	156,519
3. Huttet camp : South of England .. (a)	10	5,000	—	—
4. Brixton : To rebuild reception .. (a)	10	5,200	—	—
5. Winchester (now South of England) : Camp for adult first offenders. Purchase of site (a)	10	—	—	—
6. North Sea Camp : Purchase of additional land for reclamation (a)	10	4,500	—	675
7. Chelmsford : New reception (c)	800	1,800	134	134
8. Various prisons (c)	9,000	—	7,398	—
O.II.				
PROVIDING COOKING AND WASHING ACCOMMODATION.				
1. Parkhurst : New kitchen (e)	1,500	5,000	—	—
2. Wormwood Scrubs : New kitchen .. (a)	10	3,200	—	—
3. Dartmoor : New kitchen (d)	1,200	3,000	1,727	2,493
4. Winchester : Reconstruction of kitchen .. (c)	1,000	2,100	984	1,648
5. Various prisons (c)	5,300	—	3,579	—
O.III.				
PROVIDING AND IMPROVING OFFICERS' QUARTERS.				
1. Various prisons : General improvements to existing quarters (c)	1,500	—	776	—
2. Provision of 94 quarters for subordinate staff of various prisons (c)	3,330	54,000	491	28,129
3. Wandsworth : Quarters for Chief Officer (a)	10	800	—	—
4. Wormwood Scrubs : Two additional quarters for Chief Officers (b)	30	1,500	47	1,482
5. Demolition of seven and erection of nine superior officers' quarters at various prisons .. (a)	10	18,000	—	4,834
6. North Sea Camp : Governor's house .. (c)	500	1,450	—	—
7. Chelmsford : Governor's house (e)	4,000	4,000	—	—
8. Wandsworth : Purchase of house for superior officer's quarter (d)	—	—	1,100	—
O.IV.				
SANITARY SERVICES AT VARIOUS PRISONS (c)	5,600	—	3,511	—

OBSERVATIONS.

- (a) Service in abeyance.
- (b) Service completed.
- (c) Work retarded owing to war conditions.
- (d) Met from other items (F.12059/44, S.40751).
- (e) Prison labour not available.

STATEMENT OF EXPENDITURE ON NEW BUILDINGS AND ALTERATIONS
AND ON ORDINARY REPAIRS—*contd.*

Service.	Estimate.		Expenditure.	
	For 1944.	Total for Work.	In 1944.	Total to 31 March 1945.
	£	£	£	£
O.V.				
PROVIDING AND IMPROVING WORKSHOPS AND STORES.				
1. Portland : New carpenters' shop .. (a)	10	5,000	7	4,101
2. Wandsworth : New manufacturing store .. (a)	10	2,500	—	—
3. Holloway : New workshop (e)	2,000	2,000	—	—
4. Various prisons (c)	5,250	—	2,932	—
O.VI.				
PROVIDING AND IMPROVING HOSPITALS.				
1. Borstal : New hospital (c)	1,000	4,500	597	3,554
2. Wormwood Scrubs : Extension of hospital .. (e)	2,000	9,500	—	—
3. Various prisons (c)	2,100	—	1,427	—
O.VII.				
IMPROVING THE SECURITY OF PRISONS .. (c)				
O.VIII.				
MISCELLANEOUS SERVICES (c)				
O.IX.				
INSURANCE.				
National Insurance Schemes : Employer's contributions	100	—	50	—
Total : Subhead O	55,700	—	30,496	—
Net Saving	£25,204			
P.				
ORDINARY REPAIRS OF BUILDINGS				
Saving	45,000	—	44,251	—
	£749			
TOTAL : SUBHEADS O AND P	100,700	—	74,747	—

OBSERVATIONS.

- (a) Service in abeyance.
(c) Work retarded owing to war conditions.
(e) Prison labour not available.

L. W. Fox,
Accounting Officer.

APPROVED SCHOOLS, &c., ENGLAND AND WALES.

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, including an amount allocated from the Vote of Credit, for grants in respect of the expenses of the managers of approved schools in England and Wales; the expenses of local authorities in respect of children and young persons committed to their care; and the expenses of the councils of counties and county boroughs in respect of remand homes.

Service.	Grant.		Expenditure.		Expenditure compared with Grant.			
					Less than Granted.		More than Granted.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.
GRANTS.								
A.—Approved Schools ..	500,000	--	845,957	17 2	—		345,957	17 2
B.—Variable Grant	15,000	--	15,000	--	—		—	
C.—Local Authorities: Main- tenance	50,000	--	161,805	14 11	—		111,805	14 11
D.—Remand Homes	52,000	--	159,526	13 6	—		107,526	13 6
E.—Local Authorities: Parental Contributions	10,000	--	9,021	14	978	6	—	
GROSS TOTAL ..	£ 627,000	--	1,191,311	19 7	978	6	565,290	5 7
<i>Deduct—</i>	<i>Estimated.</i>		<i>Applied.</i>					
F.—Appropriations in Aid ..	30,100	--	30,100	--				
NET TOTAL ..	£ 596,900	--	1,161,211	19 7	Excess of Expenditure over Gross Estimate met from Vote of Credit.			
Allocated from Vote of Credit	564,311	19 7	—		£564,311 19 7			
	£ 1,161,211	19 7	1,161,211	19 7				
Receipts payable to Exchequer.					Estimated.	Realized.		
					£	£	s. d.	
Receipts of classes authorized to be used as Appropriations in Aid					30,100	58,580	1 6	
Appropriated in aid (Subhead F)						30,100	--	
						£28,480	1 6	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The excess is due to expenditure identified as attributable to the war.

C.—The excess is due to the continued increase in the number of children and young persons committed to the care of local authorities on account of war conditions and has been identified as attributable to the war.

D.—The number of committals to approved schools continued to increase and the excess is due to the necessity of providing remand home accommodation and attendant services for an increased number of children for whom places in approved schools were not available, pending the provision of more schools. The excess has been identified as attributable to the war.

Details of Receipts	Estimated.	Realized.
	£	£
Receipts from parents of children maintained in approved schools in England and Wales	30,000	58,393 (a)
Miscellaneous—Refunds of grants paid in prior year ..	100	187
Total	<u>£30,100</u>	<u>58,580</u>

(a) The increase is due to a larger number of parents liable to contribute, notwithstanding the cessation of parental contributions in respect of men who are serving in the Forces.

NOTES.

The number of children under detention in approved schools on 30 September 1944 was 11,492, as compared with 10,820 on 30 September 1943, the latest figures available at the date of the Estimate.

Expenditure of at least 565,290*l.*, for which provision was not made in the Estimates, has been identified as directly arising out of the existence of a state of war, viz. :—Subheads A, 345,958*l.* ; C, 111,805*l.* ; D, 107,527*l.*

26 November 1945.

A. Maxwell,
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.

G. C. Upcott,
Comptroller and Auditor General.

SUPREME COURT OF JUDICATURE, &c.

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, for such of the salaries and expenses of the Supreme Court of Judicature and Court of Criminal Appeal as are not charged on the Consolidated Fund, and a grant in aid; and the salaries and expenses of Pensions Appeal Tribunals.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.					
			Less than Granted.		More than Granted.			
	£	£	s.	d.	£	s.	d.	
SUPREME COURT OF JUDICATURE.								
A.—Salaries, &c.	484,213	439,514	14	3	44,698	5	9	
B.—Clerks of Assize	14,907	14,749	6	6	157	13	6	
C.—Shorthand Reporting	2,500	2,189	5	2	310	14	10	
D.—Circuit Allowances and Expenses	27,345	29,153	19	8	—	1,808	19	8
E.—Salaries, &c., District Registries	29,080	28,564	7	7	515	12	5	
F.—Salaries, &c., District Probate Registries	77,720	75,942	16	3	1,777	3	9	
G.—Official Solicitor's Disbursements	7,000	7,159	3	10	—	159	3	10
H.—Travelling Expenses, &c.	3,900	4,127	7	7	—	227	7	7
I.—Incidental Expenses	10,500	9,839	1	3	660	18	9	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving due to deductions of service pay from the salaries of staff serving with the Forces, partly offset by extension of bonus.

D.—Excess caused by the additional cost of Divorce Judges attending Assizes. No provision was possible for this unforeseen development.

I.—Apart from minor variations the main saving was on the cost of subsistence for fire guards (1,548*l.*), offset by heavier expenses of advertising Prize Court writs (948*l.*).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
SUPREME COURT OF JUDICATURE— <i>contd.</i>						
J.—Trial of Election Petitions	10	—	10	—	—	—
K.—Fees to Commissioners of Assize	10	840	—	—	830	—
L.—Grant in Aid of the Expenses of administering the Poor Persons' Rules ..	14,500	14,500	—	—	—	—
COURT OF CRIMINAL APPEAL.						
M.—Salaries, &c.	13,228	13,907	10	5	—	679 10 5
N.—Travelling Expenses, &c.	2,200	2,200	13	1	—	— 13 1
PENSIONS APPEAL TRIBUNALS.						
O.—Salaries, &c.	40,986	32,181	19	8	8,804	— 4
P.—Travelling and Incidental Expenses	22,900	13,378	9	3	9,521	10 9
GROSS TOTAL .. £	750,999	688,248	14	6	66,456	— 1 3,705 14 7
Surplus of Gross Estimate over Expenditure. £62,750 5 6						
Difference between Estimated and Applied Appropriations in Aid. £62,650 5 6						
Net Surplus to be surrendered. £100						
Deduct—	Estimated.	Applied.				
Z.—Appropriations in Aid	750,899	688,248	14	6		
NET TOTAL .. £	100	—				

Receipts payable to Exchequer.

Estimated. Realized.

	£	£ s. d.
Receipts of classes authorized to be used as Appropriations in Aid	765,225	880,456 14 1
Amount authorized to be appropriated in aid (Subhead Z)	750,899	688,248 14 6
Paid separately to Exchequer	£14,326	192,207 19 7

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

K.—Three Commissioners of Assize were necessary during the year, a contingency that cannot be foreseen.

M.—Excess due to heavier demand for transcripts.

O.—Provision was made for an estimated average figure of 16 Courts but at no time did the number exceed 14 and only for the last month of the financial year was this figure reached.

P.—Saving due to the fact that fewer tribunals were set up than was expected, and no costing data was available on which to base the estimate.

Details of Receipts.	Estimated.	Realized.
	£	£
Official Solicitor's costs	30,725	22,749
Fees received by District Registrars	22,500	45,687
Fees of taxation on bills of costs payable out of Funds in Court ..	500	572
Prize Court : Fees on proceedings	1,000	8,000
Percentage, under Lunacy Act, 1890, and amending Acts, in cash, payable out of Funds in Court	26,000	25,753
Brokerage, &c., fees	10,000	8,747
Crown Office : Fees in connexion with warrants and letters patent ..	100	206
Royal Courts of Justice : Fees for arbitration rooms and courts, &c. ..	400	456
Probate Registry : Fees in respect of notification of charitable bequests	3,500	3,851
Fees received by District Probate Registrars	240,000	279,950
Judicature fee stamps	430,000	483,878
Miscellaneous	500	608
Total	<u>£765,225</u>	<u>880,457</u>

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

NOTE.

This Account includes expenditure of approximately 14,915*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

30 November 1945.

A. E. A. Napier,
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.

G. C. Upcott,
Comptroller and Auditor General.

COUNTY COURTS.

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, for the salaries and expenses in connexion with the County Courts and the Liabilities Adjustment Offices.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
A.—County Court Department, Salaries, &c. . .	24,866	23,210 7 2	1,655 12 10	—	—	
B.—County Court Officers, &c., Salaries, &c. . .	689,245	553,658 9 6	135,586 10 6	—	—	
C.—Travelling and Subsistence	40,554	35,348 2 2	5,205 17 10	—	—	
D.—Expenses of holding possession of Goods	1,000	716 5 1	283 14 11	—	—	
E.—Postage for the Courts	20,000	13,739 18 2	6,260 1 10	—	—	
F.—Conveyance of Persons committed to Prison	175	120 19 3	54 - 9	—	—	
G.—Incidental Expenses . .	2,250	3,365 18 1	—	1,115 18 1	—	
H.—Remuneration of Assessors under the Landlord and Tenant (War Damage) Act, 1939	50	33 1 1	16 18 11	—	—	
LIABILITIES ADJUSTMENT OFFICES.						
I.—Salaries, &c.	31,798	31,330 17 3	467 2 9	—	—	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving on service pay of officers serving with the Forces, partly offset by extension of war bonus.

B.—Reduction of staff and saving on service pay of officers serving with the Forces, partly offset by extension of war bonus.

C.—Due to reduction of bailiff's travelling consequent on the decline of business and to the cessation of subsistence allowance for night fire guard duty in most areas.

D.—Decrease in number of executions against goods.

E.—Revision of the fixed charge payable to the Post Office for " Official Paid " envelopes consequent on the decrease in business.

G.—The cost of electricity, gas and water charges at the majority of the County Court offices, previously paid by the Ministry of Works, has been greater than anticipated when the Estimates were prepared.

I.—Reduction of staff partly offset by extension of war bonus.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
LIABILITIES ADJUSTMENT OFFICES— <i>contd.</i>						
J.—Travelling and Incidental Expenses ..	2,600	1,874 3 -	725 17 -			
GROSS TOTAL .. £	812,538	663,398 - 9	150,255 17 4		1,115 18 1	
			Surplus of Gross Estimate over Expenditure. £149,139 19 3			
	Estimated.	Realized.	Deficiency of Appropriations in Aid realized. £55,804 3 2			
Deduct— Z.—Appropriations in Aid	327,600	271,795 16 10	Net surplus to be surrendered. £93,335 16 1			
NET TOTAL .. £	484,938	391,602 3 11				

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

J.—Decrease in travelling and the cessation of subsistence allowance for night fire guard duty in some areas.

Details of Receipts.	Estimated.	Realized.
	£	£
Fees payable by suitors, fines and other receipts	300,000	243,639
Fees for searches in the Registry of Judgments	1,000	1,358
Fees under the Landlord and Tenant (War Damage) Act, 1939..	100	145
Fees under the Liabilities (War-Time Adjustment) Act, 1941 ..	1,300	1,453
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 650 <i>l.</i> in respect of the audit of the accounts of those Registries by County Court Auditors	25,200	25,200
Total	£327,600	271,795

The scale of fees is largely *ad valorem*.

NOTES.

This Account includes expenditure of approximately 30,480*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

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 1945:—45,687*l.* 4*s.* 3*d.*, District Registry fees, transferred to the Vote for the Supreme Court of Judicature; 4,642*l.* 10*s.*, fees for Medical Referees, transferred to the Vote for the Home Office; 79*l.*, fees under the Silicosis and Asbestosis (Medical Arrangements) Scheme, 1931, transferred to the Silicosis, &c., Medical Expenses Fund; 86*l.* 6*s.*, fees for Companies (Winding-up) business, and 4,564*l.* 11*s.* 10*d.*, Bankruptcy fees, transferred to the Treasury (General Deposit) Account.

24 October 1945.

A. E. A. Napier,
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.

G. C. Upcott,
Comptroller and Auditor General.

LAND REGISTRY.

ACCOUNT of the sum expended, in the year ended 31 March 1945, 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.	£ s. d.	£ s. d.
A.—Salaries, &c.	124,650	103,757 5 8	20,892 14 4			
B.—Travelling and Incidental Expenses	2,500	1,366 3 1	1,133 16 11			
C.—Postage	2,640	2,640 — —				
D.—Legal, &c., Costs	750	1,111 3 —			361 3 —	
GROSS TOTAL	130,540	108,874 11 9	22,026 11 3		361 3 —	
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>				
E.—Appropriations in Aid	90,000	90,000 — —				Surplus to be surrendered.
NET TOTAL	40,540	18,874 11 9				£21,665 8 3

	Receipts payable to Exchequer.	Estimated.	Realized.
		£	£ s. d.
Receipts authorized to be used as Appropriations in Aid (Fees, &c.)		90,000	194,895 3 7
Appropriated in aid (Subhead E)			90,000 — —
Paid separately to Exchequer			<u>£104,895 3 7</u>

The increased fee revenue was due to the continued expansion in the work of the Department and to the higher yield of *ad valorem* fees on increased values.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings due to officers absent with the Forces (25,414*l.*), less cost of additional staff (2,791*l.*) and excess expenditure on overtime (910*l.*) and repayment services to the Ordnance Survey (820*l.*).

B.—Due to diminished A.R.P. expenditure and lodging allowances.

D.—The increase in the number of applications for first registration requiring investigation of title necessitated more extensive reference to Counsel.

NOTE.

This Account includes expenditure of approximately 8,542*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

27 July 1945.

R. M. Lowe,
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.

G. C. Upcott,
Comptroller and Auditor General.

PUBLIC TRUSTEE.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31 March 1945, 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.	314,871	291,256 8 2	23,614 11 10	—	—	—
B.—Travelling and Incidental Expenses	3,000	2,444 6 11	555 13 1	—	—	—
C.—Postages, &c.	7,365	7,087 19 8	277 - 4	—	—	—
GROSS TOTAL.. ..	325,236	300,788 14 9	24,447 5 3	—	—	—
	Estimated.	Applied.	Surplus of Gross Estimate over Expenditure. £24,447 5 3			
<i>Deduct—</i>	—	—	Difference between Estimated and Applied Appropriations in Aid. £1,211 5 3			
D.—Appropriations in Aid ..	302,000	300,788 14 9	Net Surplus to be surrendered. £23,236 - -			
NET TOTAL	23,236	—	£23,236 - -			

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid ..	302,000	315,922 11 -
Appropriated in aid (Subhead D)	—	300,788 14 9
Paid separately to Exchequer.. ..	—	£15,133 16 3

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings due to deductions from civil pay of staff serving with the Forces (12,304*l.*), changes in personnel and unfilled vacancies (10,263*l.*), overtime (3,722*l.*) and insurance schemes, &c. (117*l.*), offset by excess expenditure on war bonus (2,572*l.*) and extra posts (220*l.*).

B.—Savings on lodging allowances, removal expenses, &c., payable to evacuated staff (288*l.*), A.R.P. expenses (221*l.*) and meal vouchers for juvenile staff (99*l.*), offset by excess expenditure on removal expenses, &c. (52*l.*).

C.—Savings on postages (48*l.*) and stamps on cheques and receipts (229*l.*).

Details of Receipts.				Estimated.	Realized.
				£	£
Fees under the Public Trustee Act	..	..	..	271,500	282,507
Miscellaneous recoverable services..	..	..	..	—	522
Fees under the Trading with the Enemy Act, 1939	..	..	..	30,500	32,893
Total	..	..	..	<u>£302,000</u>	<u>315,922</u>

The Public Trustee's receipts from fees and miscellaneous recoverable services show an increase of 11,529% as compared with the Estimate, due to an increase in all except acceptance, distribution and income tax recovery fees, which are 2,483%, 2,595% and 1,448% short of the estimated figure.

NOTE.

This Account includes expenditure of approximately 6,332% in respect of the balance of civil pay issued to staff serving with the Forces, and 36,150% for the salaries and expenses of the Department of the Custodian of Enemy Property under the Trading with the Enemy Act, 1939, which it was directed should be borne on the Vote of the Public Trustee.

20 November 1945.

R. R. Whitty,
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.

G. C. Upcott,
Comptroller and Auditor General.

LAW CHARGES.

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, including an amount allocated from the Vote of Credit, for the salaries and expenses of the Law Officers' Department; the salaries and expenses of the Department of His Majesty's Procurator-General and Solicitor for the Affairs of His Majesty's Treasury, and of the Department of the Director of Public Prosecutions; the costs of prosecutions, of other legal proceedings, and of Parliamentary Agency.

Service.	Grant.		Expenditure.		Expenditure compared with Grant.			
					Less than Granted.		More than Granted.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.
LAW OFFICERS' DEPARTMENT.								
A. — Salaries, &c.	12,835	--	12,355	17 5	479	2 7	—	
DEPARTMENTS OF THE PRO- CURATOR - GENERAL AND TREASURY SOLICITOR, AND THE DIRECTOR OF PUBLIC PROSECUTIONS.								
B.1.—Salaries, &c., Department of the Procurator- General and Treasury Solicitor	166,525	--	153,087	19 8	13,437	-- 4	—	
B.2.—Salaries, &c., Department of the Director of Public Prosecutions..	29,865	--	28,491	2 7	1,373	17 5	—	
C. — Incidental Expenses ..	2,300	--	1,780	18 6	519	1 6	—	
LEGAL PROCEEDINGS.								
D.—Parliamentary Agency ..	200	--	181	14 9	18	5 3	—	
E. — Civil	22,000	--	110,460	1 2	—		88,460	1 2

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Due mainly to deduction of an officer's military service pay.

B.1.—Due mainly to deduction of military service pay (7,956*l.*), savings resulting from staff changes (6,358*l.*) and from a reduction in copying by law stationers (768*l.*), offset by increased cost of war bonus (1,645*l.*).

B.2.—Due mainly to deduction of military service pay (1,239*l.*) and savings resulting from staff changes (631*l.*), offset by increased cost of war bonus (407*l.*) and of copying by law stationers (89*l.*).

C.—Due to decreased cost of fire guards and reduction in demand for messengers' uniform.

D.—One bill was paid during the year (E.25686/3) *re* the Agriculture (Miscellaneous Provisions) Bill.

E.—Due to increase in the references from Departments resulting from war conditions. Provision under this subhead was based on normal expenditure in pre-war years.

Service.	Grant.		Expenditure.		Expenditure compared with Grant.			
					Less than Granted.		More than Granted.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.
LEGAL PROCEEDINGS— <i>contd.</i>								
F. — Criminal	23,000	- -	40,420	10 3	—		17,420	10 3
G. — Divorce Interventions ..	4,200	- -	4,278	- 5	—		78	- 5
GROSS TOTAL	£260,925	- -	351,056	4 9	15,827	7 1	105,958	11 10
<i>Deduct—</i>			<i>Estimated.</i>	<i>Applied.</i>				
H. — Appropriations in Aid ..	48,000	- -	48,000	- -				
NET TOTAL	£212,925	- -	303,056	4 9				
Allocated from Vote of Credit	90,131	4 9	—				£90,131	4 9
	£303,056	4 9	303,056	4 9				

Excess of Expenditure over
Gross Estimate met from
Vote of Credit.

Receipts payable to Exchequer.	Estimated.		Realized.	
	£	s. d.	£	s. d.
Receipts authorized to be used as Appropriations in Aid	48,000		79,917	4 1
Appropriated in aid (Subhead H)			48,000	- -
Paid separately to Exchequer			£31,917	4 1

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

F.—Due to increased number of prosecutions arising from war conditions. Provision was based on normal expenditure in pre-war years.

Details of Receipts.	Estimated.		Realized.	
	£	s. d.	£	s. d.
Civil proceedings, costs recovered	13,000		24,358	
Criminal prosecutions, do.	27,000		43,355	
Interventions by King's Proctor, do.	3,200		5,005	
Crown's Nominee costs	4,000		6,344	
Forestry Commission—contribution in respect of expenses incurred	300		300	
Miscellaneous costs, fees, &c.	500		555	
Total	£48,000		79,917	

Costs recoverable from legal proceedings cannot be closely gauged. Recoveries of King's Proctor's costs were more than anticipated, due mainly to the increase in the number of expedition cases owing to war conditions. Crown's Nominee costs were above the average.

NOTES.

Expenditure of at least 105,959*l.*, for which provision was not made in the Estimates, has been identified as directly arising out of the existence of a state of war, viz. :—Subheads E, 88,460*l.*; F, 17,421*l.*; G, 78*l.*

This Account includes expenditure of approximately 2,450*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

Costs of the Treasury Solicitor in five cases amounting to 1,086*l.* 18*s.* 6*d.* were written off with Treasury authority (E.21595).

Costs of the Treasury Solicitor in 20 cases amounting to 822*l.* 12*s.* 6*d.*, costs of the King's Proctor in eight cases amounting to 203*l.* 5*s.* 8*d.*, and costs of the Director of Public Prosecutions in one case amounting to 5*l.* 5*s.*, were written off under the general authority given to the Treasury Solicitor and the Director of Public Prosecutions (E.21595).

T. J. Barnes,
Accounting Officer.

30 October 1945.

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.

G. C. Upcott,
Comptroller and Auditor General.

FEES PAID TO THE LAW OFFICERS DURING YEAR ENDED 31 MARCH 1945.

Department.	<i>Rt. Hon. Sir D. B. Somervell, K.C., M.P., as Attorney-General.</i>			<i>Sir D. Maxwell Fyfe, K.C., M.P., as Solicitor-General.</i>		
	<i>£</i>	<i>s.</i>	<i>d.</i>	<i>£</i>	<i>s.</i>	<i>d.</i>
Treasury Solicitor	2,217	9	4	1,123	19	—
Procurator-General (Prize)	303	19	6	—	—	—
King's Proctor	182	12	—	—	—	—
Director of Public Prosecutions	92	6	—	—	—	—
Ministry of Agriculture and Fisheries	114	6	—	—	—	—
Ministry of Health	91	4	—	—	—	—
Ministry of Labour and National Service	38	1	4	168	6	—
War Office	143	17	—	—	—	—
Board of Trade	467	—	8	607	6	—
Commissioners of Crown Lands	2	9	6	—	—	—
Inland Revenue	4,371	11	6	3,181	17	6
Customs and Excise	15	10	8	243	7	6
Crown Agents for the Colonies	801	13	6	493	10	—
	<u>£8,842</u>	<u>1</u>	<u>—</u>	<u>5,818</u>	<u>6</u>	<u>—</u>

MISCELLANEOUS LEGAL EXPENSES.

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, for certain miscellaneous legal expenses, for the salaries and expenses of arbitrators, &c., in connexion with the acquisition of land, for grants in aid of the expenses of the Law Society and of the Solicitors' Discipline (Scotland) Committee, and for the expenses of Tribunals established in connexion with Defence Compensation.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
SHERIFFS' EXPENSES.						
A.—Repayments to Sheriffs	28,150	25,967 2 8	2,182 17 4	—	—	
FUGITIVE OFFENDERS.						
B.—Expenses incurred under various Treaties with Foreign Powers and under the Fugitive Offenders Act, 1881	100	—	100 — —	—	—	
RAILWAY AND CANAL COMMISSION.						
C.—Salaries, &c.	7,254	7,272 7 3	—	18 7 3	—	
D.—Travelling and Incidental Expenses	25	— 16 —	24 4 —	—	—	
	£ 7,279	7,273 3 3	24 4 —	18 7 3	—	
WRECK INQUIRIES.						
E.—Fees to Commissioners, Stipendiary Magistrates, Assessors, &c.	500	250 8 6	249 11 6	—	—	
F.—Travelling and Incidental Expenses	150	69 14 —	80 6 —	—	—	
G.—Shorthand Writers	50	203 2 2	—	153 2 2	—	
	£ 700	523 4 8	329 17 6	153 2 2	—	
LAW SOCIETY.						
H.—Grant in Aid of the Law Society	2,500	2,500 — —	—	—	—	
SOLICITORS' DISCIPLINE (SCOTLAND) COMMITTEE.						
I.—Grant in Aid of the Solicitors' Discipline (Scotland) Committee	150	150 — —	—	—	—	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Expenditure is mainly dependent on the duration of the Assizes and the estimate is necessarily conjectural.

B.—The provision under this subhead is necessarily conjectural.

E, F and G.—It is not possible to forecast the number or cost of the inquiries which may be necessary.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
ACQUISITION OF LAND (ASSESSMENT OF COMPENSATION) ACT, 1919, AND OTHER ACTS.						
J.—Salaries, &c.	2,825	2,675 - 4	149 19 8	—		
K.—Travelling and Incidental Expenses	100	57 5 5	42 14 7	—		
	£ 2,925	2,732 5 9	192 14 3	—		
EXPENSES OF SHIPPING AND GENERAL CLAIMS TRIBUNALS ESTABLISHED UNDER THE COMPENSATION (DEFENCE) ACT, 1939.						
L.—Salaries, &c.	3,793	2,400 10 1	1,392 9 11	—		
M.—Travelling and Incidental Expenses	350	247 17 6	102 2 6	—		
N.—Shorthand Writing	100	—	100 - -	—		
	£ 4,243	2,648 7 7	1,594 12 5	—		
GROSS TOTAL	£ 46,047	41,794 3 11	4,424 5 6	171 9 5		
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £4,252 16 1			
Deduct—			Deficiency of Appropriations in Aid realized. £7 17 -			
O.—Appropriations in Aid	700	692 3 -	Net Surplus to be surrendered. £4,244 19 1			
NET TOTAL	£ 45,347	41,102 - 11				

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

J.—Savings in the provision for part-time Arbitrators in Scotland (225*l.*) and for an allowance to the Assistant Secretary to the Reference Committee (35*l.*) were partially offset by the cost of increased war bonus.

K.—The expenses of the Arbitrators were less than anticipated.

L, M and N.—The Shipping and Valuation Tribunals held no sittings during the year and the General Tribunals were called upon to sit on 24 days only. The number of appeals adjudicated upon was less than anticipated as many cases were settled without hearing.

Details of Receipts.

	Estimated.	Realized.
	£	£
Railway and Canal Commission fee stamps	100	140
Fees (stamps) charged under Acquisition of Land, &c., Act, 1919, Law of Property Act, 1925, and Civil Defence Act, 1939	600	552
Total	£700	692

22 November 1945.

W. Eady,
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.

G. C. Upcott,
Comptroller and Auditor General.

POLICE, SCOTLAND.

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, including an amount allocated from the Vote of Credit, for the salaries and expenses of the Inspectors of Constabulary; the cost of special services, grants in respect of Police expenditure and a grant in aid of the Police Federation in Scotland.

Service.	Grant.			Expenditure.			Expenditure compared with Grant.					
							Less than Granted.		More than Granted.			
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
INSPECTORS OF CONSTABULARY.												
A.—Salaries	2,550	—	—	2,136	1	10	413	18	2	—		
B.—Travelling and Incidental Expenses ..	500	—	—	371	3	4	128	16	8	—		
GOVERNMENT GRANTS.												
C.—Grants in respect of Police Expenditure..	1,185,000	—	—	1,434,817	8	3	—		249,817 8 3			
D.—Police Federation (Grant in Aid) ..	160	—	—	135	—	—	25	—	—	—		
E.—Special Services ..	450	—	—	102	17	7	347	2	5	—		
TOTAL	£1,188,660	—	—	1,437,562	11	—	914	17	3	249,817 8 3		
Allocated from Vote of Credit	248,902	11	—	—			Excess of Expenditure over Estimate met from Vote of Credit. £248,902 11 —					
	£1,437,562	11	—	1,437,562	11	—						

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Repayments to local authorities for police liaison officers were less than anticipated.
 C.—The excess is due to police expenditure identified as attributable to the war, and has been met from the Vote of Credit.
 E.—It was not possible to carry out all the wireless experiments anticipated.

NOTE.

Expenditure of at least 264,800*l.*, chargeable to Subhead C, for which provision was not made in the Estimates, has been identified as directly arising out of the existence of a state of war.

24 July 1945.

David Milne,
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.

G. C. Upcott,
Comptroller and Auditor General.

PRISONS, SCOTLAND.

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, for salaries and expenses in connexion with the administration of Scottish prisons, including the maintenance of criminal lunatics, defectives, and inmates of the State Inebriate Reformatory, and the preparation of judicial statistics.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
HEADQUARTERS OFFICE.						
A.—Salaries, &c.	10,097	9,004 9 9	1,092 10 3	—	—	—
B.—Travelling	250	335 10 —	—	85 10 —	—	—
PRISONS, &c.						
C.—Pay and Allowances of Officers	129,644	121,626 3 6	8,017 16 6	—	—	—
D.—Victualling, Stores, Equipment, &c.	42,100	44,112 17 7	—	2,012 17 7	—	—
E.—Maintenance of Premises	8,085	7,714 — 10	370 19 2	—	—	—
F.—Travelling, Removal and Escort	2,400	4,209 19 8	—	1,809 19 8	—	—
G.—New Buildings and Alterations, &c.	7,002	664 6 3	6,337 13 9	—	—	—
H.—Miscellaneous Expenses ..	5,140	5,692 4 —	—	552 4 —	—	—
GROSS TOTAL .. £	204,718	193,359 11 7	15,818 19 8	4,460 11 3		
	Estimated.	Applied.				
<i>Deduct—</i>						
Z.—Appropriations in Aid	12,000	12,000 — —	Surplus to be surrendered.			
NET TOTAL .. £	192,718	181,359 11 7	£11,358 8 5			

EXPLANATION of the Causes of Variation between Expenditure and Grant.

The estimated average number of prisoners, &c., during the year (including those in legalized police cells) was 1,580. The actual average number was 1,652.

A.—Savings on civil pay of officers serving with the Forces (691*l.*) and on staff changes, &c. (496*l.*), partly offset by increased war bonus (94*l.*).

C.—Saving on civil pay of officers serving with the Forces (13,290*l.*), partly offset by increased overtime (2,489*l.*), increased war bonus (1,817*l.*) and by the employment of additional temporary officers, &c. (966*l.*).

D.—Larger supplies of certain materials were required for manufacture. The increased number of prisoners also necessitated increased expenditure on victualling and other stores.

F.—Excess due to the transfer of certain military prisoners to English prisons and to essential periodic transfer of prisoners to reduce excessive numbers at certain prisons.

G.—See separate statement.

H.—Excess mainly due to increased charges for maintenance of sick prisoners in hospitals and to additional payments for prisoners' earnings and photographing arising out of the increased number of prisoners.

Receipts payable to Exchequer.	Estimated.	Realized.
Receipts authorized to be used as Appropriations in Aid	£ 12,000	£ s. d. 15,775 10 11
Appropriated in aid (Subhead Z)		12,000 - -
Paid separately to Exchequer		<u>£3,775 10 11</u>

Details of Receipts.	Estimated.	Realized.
Proceeds of manufactures and farms	£ 8,000	£ 11,511(a)
Miscellaneous receipts (rents, old stores, &c.)	4,000	4,265
Total	<u>£12,000</u>	<u>15,776</u>

(a) Excess due to increased receipts in respect of war work performed by Borstal boys.

NOTES.

The following sums have been written off as irrecoverable or as losses :—

Arrears of rent 56*l.* -s. 3*d.* (S.37834/01 and S.52858).

Loss by fire of haystack 28*l.* (T.L. 22.6.44).

Value of stores deficient at Barlinnie Prison 15*l.* (S.48602).

Value of sundry deficiencies written off under delegated authority 15*l.* 15*s.* 2*d.* (T.L. 27.3.44).

This Account includes expenditure of approximately 1,166*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

5 November 1945.

David Milne,
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.

G. C. Upcott,
Comptroller and Auditor General.

STATEMENT OF EXPENDITURE ON NEW BUILDINGS AND ALTERATIONS, &c.

Service.	Estimate.		Expenditure.	
	For 1944.	Total for work.	In 1944.	Total to 31 March 1945.
	£	£	£	£
1. New Criminal Lunatic Asylum and State Institution for Defectives (a)	6,822	178,626	—	179,196
2. New Borstal Institution for Males	10	120,000	—	7,000
3. New Prison for Females	10	—	—	4,154
4. Peterhead—Installation of electric light in prison	10	1,200	—	2 6
5. Barlinnie—Provision of new warders' quarters (b)	—	40,760	479	38,513
6. Perth—Additional quarters and alterations to existing quarters (c)	—	8,800	40	40
7. Various prisons—Miscellaneous works ..	150	—	145	—
Total, Subhead G	7,002		664	
Net Saving.. ..		£6,338		

(a) Provision was made to meet the outstanding amount on the contract but the final payment was made before the close of the previous year.

(b) No provision was made to meet this expenditure as it was anticipated that the accounts would have been received and settled before the close of the previous year.

(c) Scheme sanctioned during 1944 (S.19677).

David Milne,
Accounting Officer.

APPROVED SCHOOLS, &c., SCOTLAND.

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, for grants in respect of the expenses of the managers of approved schools, and of the expenses of Education Authorities in Scotland in respect of children and young persons committed to their care.

Service.	Grant.	Expenditure.	Expenditure compared with Grant			
			Less than Granted.		More than Granted.	
GRANTS.	£	£ s. d.	£	s. d.	£	s. d.
A.—Approved Schools	91,500	84,036 10 8	7,463	9 4	—	—
B.—Variable Grant to Schools	3,000	3,000 - -	—	—	—	—
C.—Education Authorities : Maintenance Grants ..	24,000	27,801 11 5	—	—	3,801	11 5
D.—Education Authorities : Parental Contributions ..	3,900	5,043 15 8	—	—	1,143	15 8
GROSS TOTAL	£ 122,400	119,881 17 9	7,463	9 4	4,945	7 1
	Estimated.	Applied.				
<i>Deduct—</i>						
E.—Appropriations in Aid ..	8,500	8,500 - -	Surplus to be surrendered.			
NET TOTAL	£ 113,900	111,381 17 9	£2,518 2 3			

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid	8,500	10,618 - 8
Appropriated in aid (Subhead E)		8,500 - -
Paid separately to Exchequer		£2,118 - 8

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Of the saving shown, 1,983*l.*, was in respect of balances of grant for the year 1943, due mainly to increased receipts from sales of produce, &c. Instalments of grant for 1944 showed a saving of 5,480*l.*, due to the deferment of schemes involving expenditure.

C.—The excess, 2,746*l.*, of which was in respect of balances of grant for 1943, was mainly due to increase in the number of children committed to the care of Education Authorities and in the cost of maintenance.

D.—Grants are based on (1) receipts from parents (see note (a) on next page); (2) the amount of children's allowances normally paid to parents by the Service Departments, but withheld in the case of children committed to the care of Education Authorities. The rate of the allowances was increased from 1 May 1944, and the number of children concerned was larger than anticipated.

Details of Receipts.	Estimated.	Realized.
	<u>£</u>	<u>£</u>
Parental contributions in respect of children and young persons committed to approved schools or to the care of Education Authorities, less the prescribed deductions in respect of the cost of collection by Education Authorities	5,000	6,976(a)
Orphans' pensions in respect of children and young persons committed to approved schools	3,500	3,642
Total	<u>£8,500</u>	<u>10,618</u>

(a) The increase in the contributions from parents was due partly to the increased number of children concerned, but mainly to an increase in the average rate of contribution.

NOTE.

The cost of departmental administration is borne on the Vote for Public Education, Scotland, Class IV, Vote 13.

16 November 1945.

J. Mackay Thomson,
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.

G. C. Upcott,
Comptroller and Auditor General.

SCOTTISH LAND COURT.

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, for the salaries and expenses of the office of the Scottish Land Court.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, &c.	6,237	5,109 17 6	1,127 2 6	—	—	—
B.—Travelling Expenses ..	1,400	1,502 18 2	—	—	102 18 2	—
C.—Incidental Expenses ..	385	165 12 11	219 7 1	—	—	—
GROSS TOTAL .. £	8,022	6,778 8 7	1,346 9 7		102 18 2	
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>				
D.—Appropriations in Aid ..	300	300 — —				
NET TOTAL .. £	7,722	6,478 8 7	Surplus to be surrendered. £1,243 11 5			

Receipts payable to Exchequer.

	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid	300	373 8 7
Appropriated in aid (Subhead D)	—	300 — —
Paid separately to Exchequer	—	£ 73 8 7

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Savings due to staff serving with the Forces (978*l.*), and miscellaneous causes (149*l.*).
 B.—Excess mainly due to the increased number of Full Court Sittings.
 C.—Savings mainly accounted for by the cessation of fire guard duties.

Details of Receipts.	Estimated.	Realized.
	£	£
Fees collected by means of stamps	300	369
Minor receipts	—	4
Total		£373

NOTE.

This Account includes expenditure of approximately 89*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

14 June 1945.

G. R. Lamb,
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.

G. C. Upcott
Comptroller and Auditor General.

LAW CHARGES AND COURTS OF LAW, SCOTLAND.

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, for the salaries and expenses of the Lord Advocate's Department and other law charges, the salaries and expenses of the Courts of Law and Justice and of Pensions Appeal Tribunals in Scotland.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
LAW CHARGES.						
A.—Salaries, &c.: Lord Advocate's Department..	£ 18,147	£ s. d. 17,466 3 4	£ s. d. 680 16 8	—		
B.—Criminal Prosecutions, &c.	26,000	22,571 14 2	3,428 5 10	—		
C.—Procurators Fiscal: Salaries, &c... ..	53,338	54,071 3 5	—	733 3 5		
D.—Legal Expenses	10,000	11,842 2 5	—	1,842 2 5		
	£ 107,485	105,951 3 4	4,109 2 6	2,575 5 10		
COURTS OF LAW AND JUSTICE.						
E.—Salaries, &c. (Court of Session)	21,673	19,206 9 9	2,466 10 3	—		
F.—Salaries (Court of Justiciary)	2,218	2,156 5 9	61 14 3	—		
G.—Circuit Expenses ..	500	507 2 1	—	7 2 1		
H.—Salaries, &c. (Accountant of Court's Office) ..	8,090	7,362 13 2	727 6 10	—		
I.—Travelling and Incidental Expenses	1,500	958 8 1	541 11 11	—		

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Due mainly to savings on extra Advocate Depute (53*l.*), incidental expenses (300*l.*), deduction of military, &c. pay (397*l.*), offset by additional cost of war bonus (70*l.*).

B.—Expenditure variable and uncertain.

C.—Excess chiefly due to promotions, increased scales of pay of temporary deputies, &c. (187*l.*), and additional cost of war bonus (826*l.*), reduced by deductions of military, &c. pay (280*l.*).

D.—Expenditure variable and uncertain. The total is made up as follows:—Admiralty, 1,472*l.*; War Department, 4,967*l.*; Air Ministry, 2,324*l.*; Ministry of Aircraft Production, 361*l.*; Ministry of War Transport, 34*l.*; Ministry of Supply, 649*l.*; Ministry of Food, 194*l.*; Scottish Home Department, 86*l.*; Lord Advocate's Department, 52*l.*; Board of Control, 178*l.*; Commissioners of Crown Lands, 334*l.*; Ministry of Works and Buildings, 954*l.*; Ministry of Pensions, 237*l.*.

E.—Savings chiefly due to vacancies, changes in personnel, &c. (1,203*l.*), deduction of military, &c. pay (1,482*l.*), offset by additional cost of war bonus (219*l.*).

H.—Savings chiefly due to changes in personnel (221*l.*), deductions of military, &c. pay (364*l.*), and overtime (162*l.*). Includes expenditure of approximately 800*l.* for duties in connexion with the Trading with the Enemy Act.

I.—Expenditure variable and uncertain. Savings chiefly due to cessation of firewatching.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
SHERIFF COURTS.						
J.—Salaries, &c.	86,221	77,680 5 4	8,540 14 8	—	—	
K.—Incidental Expenses ..	4,000	3,834 4 6	165 15 6	—	—	
MISCELLANEOUS.						
L.—Election Petitions ..	5	—	5 - -	—	—	
	£ 124,207	111,705 8 8	12,508 13 5	7 2 1		
PENSIONS APPEAL TRIBUNALS.						
M.—Salaries, &c.	3,033	4,947 7 1	—	1,914 7 1		
N.—Travelling and Incidental Expenses	2,950	2,131 8 6	818 11 6	—		
	£ 5,983	7,078 15 7	818 11 6	1,914 7 1		
GROSS TOTAL	£ 237,675	224,735 7 7	17,436 7 5	4,496 15 -		
	Estimated.	Applied.				
<i>Deduct—</i> O.—Appropriations in Aid ..	142,500	142,500 - -				
NET TOTAL	£ 95,175	82,235 7 7	Surplus to be surrendered. £12,939 12 5			

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid	142,500	228,947 4 8
Appropriated in aid (Subhead O)		142,500 - -
Paid separately to Exchequer ..		£86,447 4 8

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

J.—Savings chiefly due to vacancies, changes in personnel, &c. (2,587*l.*), deduction of military &c. pay (5,710*l.*), temporary Sheriffs Substitute (532*l.*), offset by increased cost of war bonus (301*l.*).

M.—Excess due to additional staff in connexion with the Pensions Appeal Tribunals Act, 1943.

N.—Expenditure uncertain.

Details of Receipts.	Estimated. Realized.	
	£	£
Fees of Sheriff Clerk of Chancery	500	684
Fees of Sheriff Clerks—Commissary business	88,000	109,047(a)
Fees of Sheriff Clerks—Sheriff Court business	24,000	23,600(a)
Fees collected by means of Law Court stamps	14,000	16,591
Miscellaneous	1,000	1,001
Fines and forfeitures	15,000	78,024(b)
Total	£142,500	228,947

(a) Due mainly to circumstances arising out of the war ; there has been an increase in Commissary business and a reduction in Sheriff Court business.

(b) Excess mainly due to fines under the Emergency Powers (Defence) Act, 1939, which amounted to 47,957*l.*

Fines amounting to 1,039*l.* 5*s.* 4*d.* have been written off as irrecoverable (E.18873/3).

Fines and forfeited bail bonds amounting to 286*l.* were remitted by the Secretary of State for Scotland.

NOTE.

This Account includes expenditure of approximately 4,630*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

4 September 1945.

P. J. Rose,
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.

G. C. Upcott,
Comptroller and Auditor General.

REGISTER HOUSE, EDINBURGH.

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, for the salaries and expenses of the offices in His Majesty's General Register House, Edinburgh.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.		
			Less than Granted.	More than Granted.	
A.—Salaries, &c.	£ 65,922	£ s. d. 56,440 3 2	£ s. d. 9,481 16 10	—	
B.—Travelling and Incidental Expenses	1,320	963 12 8	356 7 4	—	
C.—Publication of Historical Records	150	75 - -	75 - -	—	
GROSS TOTAL £	67,392	57,478 15 10	9,913 4 2	—	
	Estimated.	Applied.			
D.—Appropriations in Aid ..	50,000	50,000 - -	Surplus to be surrendered.		
NET TOTAL .. £	17,392	7,478 15 10	£9,913 4 2		

Receipts payable to Exchequer.	Estimated.	Realized.
Receipts authorized to be used as Appropriations in Aid	£ 50,000	£ s. d. 61,689 15 8
Appropriated in aid (Subhead D) .. ..	.. ..	50,000 - -
Paid separately to Exchequer .. ..	.. ..	£11,689 15 8

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings from staff changes (2,824*l.*) and absence of certain officers on military service (7,277*l.*), partially offset by increased cost of war bonus (619*l.*).

B.—Savings from the cessation of A.R.P. expenditure (269*l.*) and sundries (87*l.*).

Details of Receipts.	Estimated.	Realized.
Fees collected by stamps	£ 50,000	£ 61,574
Miscellaneous	—	116
Total .. ..	.. ..	£61,690

NOTE.

This Account includes expenditure of approximately 2,224*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

20 June 1945.

Wm. Angus,
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.

G. C. Upcott,
Comptroller and Auditor General.

NORTHERN IRELAND SERVICES.

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, for the cost of certain Northern Ireland services.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
REGISTRY OF DEEDS.						
A.1.—Salaries, &c.	6,890	6,789 17 3	100 2 9	—	—	—
A.2.—Travelling and Incidental Expenses	70	31 5 2	38 14 10	—	—	—
COUNTY COURTS.						
B.1.—Salaries, &c.	1,417	1,441 11 11	—	24 11 11	—	—
B.2.—Proportion of Cost of Clerical Staff, &c.	2,600	2,600 — —	—	—	—	—
GROSS TOTAL £	10,977	10,862 14 4	138 17 7	24 11 11		
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>				
C.—Appropriations in Aid (Registry of Deeds Fees)	4,600	4,600 — —	Surplus to be surrendered.			
NET TOTAL £	6,377	6,262 14 4	£114 5 8			

Receipts payable to Exchequer.

Estimated.

Realized.

Receipts authorized to be used as Appropriations in Aid	£ 4,600	£ 6,251 10 — (a)
Appropriated in aid (Subhead C) .. .. .	.. .. .	4,600 — —
Paid separately to Exchequer .. .. .	.. .. .	£1,651 10 —

(a) Due to an unanticipated increase in fees received in the Registry of Deeds in connexion with the sale of house property.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.2.—Travelling, &c., expenses were less than anticipated. There was also a saving (27*l.*) on the paid fire guard's salary at the Registry of Deeds Office.

B.1.—Due to increased war bonus.

26 November 1945.

A. Maxwell,
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.

G. C. Upcott,
Comptroller and Auditor General.

SUPREME COURT OF JUDICATURE, &c., NORTHERN IRELAND.

ACCOUNT of the sum expended, in the year ended 31 March 1945, 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, and of the Land Registry of Northern Ireland, as are not charged on the Consolidated Fund, and other expenses (including certain expenses in connexion with land purchase in Northern Ireland); and the salaries and expenses of the Pensions Appeal Tribunal in Northern Ireland.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.					
			Less than Granted.			More than Granted.		
	£	£ s. d.	£	s.	d.	£	s.	d.
A.—Salaries, &c.	53,048	49,805 2 9	3,242	17	3	—	—	—
B.—Assize Expenses	880	767 16 6	112	3	6	—	—	—
C.—Incidental Expenses	615	378 1 7	236	18	5	—	—	—
D.—Bankruptcy (King's Bench Division): Costs of Official Assignee	100	—	100	—	—	—	—	—
EXPENSES IN CONNEXION WITH REMANET DUTIES OF LAND PURCHASE IN NORTHERN IRELAND.								
E.1.—Salaries, &c.	280	274 5 4	5	14	8	—	—	—
E.2.—Legal and other Expenses	49	—	49	—	—	—	—	—
PENSIONS APPEAL TRIBUNAL (PENSIONS APPEAL TRIBUNALS ACT, 1943).								
F.—Salaries, &c.	2,909	2,179 1 10	729	18	2	—	—	—
G.—Travelling and Incidental Expenses	1,500	271 17 3	1,228	2	9	—	—	—
GROSS TOTAL £	59,381	53,676 5 3	5,704	14	9	—	—	—
	Estimated.	Applied.						
H.—Appropriations in Aid ..	26,828	26,828 — —						
NET TOTAL £	32,553	26,848 5 3	Surplus to be surrendered.			£5,704 14 9		

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings due to changes in personnel (2,129*l.*), staff serving with the Forces (1,572*l.*), post relinquished (854*l.*), vacancies not filled and provision for Registrar at Winter Assizes and Deputy Taxing Master not required (669*l.*), sick leave deductions (51*l.*); offset by war bonus (948*l.*), promotions, allowances and increases of pay (688*l.*) and additional staff (396*l.*).

B.—High Sheriffs' expenses vary with duration of Assizes.

C.—Savings in subsistence and travelling (48*l.*), uniforms and overalls (107*l.*), fire watching (15*l.*), towels and dusters (15*l.*), telephone operating charges (21*l.*) and miscellaneous expenses (31*l.*).

D.—Legal costs are occasional.

E.2.—No claims during the year under this subhead.

F.—Difficulty in estimating as Tribunal was in process of being set up and complete headquarters staff had not been arranged.

G.—Difficulty in estimating as Tribunal was in process of being set up.

Receipts payable to Exchequer.	Estimated.	Realized.	
	£	£	s. d.
(i) Receipts authorized to be used as Appropriations in Aid	26,828	39,527	4 10
(ii) Receipts of other classes	—	31	12 11
Total		£39,558	17 9
Appropriated in aid (Subhead H)		26,828	— —
Paid separately to Exchequer		£12,730	17 9

Details of Receipts.	Estimated.	Realized.
	£	£
(i) Receipts of classes authorized to be used as Appropriations in Aid :—		
Fee stamp receipts—		
Judicature	17,096	23,266
Land Registry	8,489	15,211
Bankruptcy	260	196
Judgments Registry	155	59
Custodian of Enemy Property—Fees	250	230
Bankruptcy—Percentages	250	112
District Probate Registry—Agency fees	285	386
Miscellaneous receipts	43	67
Total	£26,828	39,527
(ii) Receipts of other classes :—		
Moiety of fees for use of consulting rooms in the Courts	—	29
Surplus postages, District Probate Registry, Londonderry	—	2
Total		£31

NOTES.

This Account includes expenditure of approximately 85% in respect of the balance of civil pay issued to staff serving with the Forces.

The expenditure of the Custodian of Enemy Property, against which his fees are levied, is met from this Vote. From October 1944 inclusive, fees levied ceased to be paid over to the Paymaster General as Appropriations in Aid and were held by the Custodian in suspense (F.6314/03).

22 October 1945.

Wm. T. Barry,
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.

G. C. Upcott,
Comptroller and Auditor General.

IRISH LAND PURCHASE SERVICES.

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, for charges in connexion 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.
A.—Land Purchase Annuities				
Original .. 951,710 <i>l.</i>				
Supplementary .. 40 <i>l.</i>				
	951,750	951,767 14 10	—	17 14 10
B.—Excess Stock, &c. ..	129,200	129,183 3 9	16 16 3	—
C.—Land Purchase Aid Fund	114,330	114,325 11 8	4 8 4	—
D.—Management of Guaranteed Stocks and Bonds	19,646	19,624 18 11	21 1 1	—
E.—Improvement Annuities	100	93 18 6	6 1 6	—
GROSS TOTAL				
Original .. 1,214,986 <i>l.</i>				
Supplementary .. 40 <i>l.</i>				
	£ 1,215,026	1,214,995 7 8	48 7 2	17 14 10
<i>Deduct—</i>	<i>Estimated.</i>	<i>Realized.</i>	Surplus of Gross Estimate over Expenditure.	
F.—Appropriations in Aid (Receipts on account of Improvement Annuities)	100	93 - 7	£30 12 4	
			Deficiency of Appropriations in Aid realized.	
			£6 19 5	
NET TOTAL			Net Surplus to be surrendered.	
Original .. 1,214,886 <i>l.</i>			£23 12 11	
Supplementary .. 40 <i>l.</i>				
	£ 1,214,926	1,214,902 7 1		

12 October 1945.

H. W. S. Francis,
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.

G. C. Upcott,
Comptroller and Auditor General.

CIVIL ACCOUNTS,
1944.

CLASS IV.

EDUCATION AND BROADCASTING.

CLASS IV.

EDUCATION AND BROADCASTING.

SUMMARY.

Page.	No. of Vote.	SERVICE.	Estimated Gross Expenditure.	Authorized Appropriations in Aid.	Supply Grant.	Actual Gross Expenditure.	Appropriations in Aid Applied.
			£	£.	£	£ s. d.	£ s. d.
153	1	Ministry of Education	71,453,506	6,555,346	64,898,160	73,067,474 6 9	6,555,346 - -
165	2	British Museum	178,855	17,711	161,144	152,361 13 8	17,711 - -
167	3	British Museum (Natural History)	104,607	1,300	103,307	84,675 7 7	1,300 - -
169	4	Imperial War Museum	11,527	100	11,427	10,332 5 11	100 - -
171	5	London Museum	4,454	—	4,454	3,273 3 2	—
172	6	National Gallery	35,214	136	35,078	29,838 17 4	136 - -
173	7	National Maritime Museum	10,789	20	10,769	6,834 18 11	20 - -
174	8	National Portrait Gallery	10,420	280	10,140	9,612 11 7	280 - -
176	9	Wallace Collection	12,435	250	12,185	11,639 13 7	250 - -
177	10	Scientific Investigation, &c.	474,147	—	474,147	471,984 - -	—
181	11	Universities and Colleges, Great Britain	2,149,000	—	2,149,000	2,149,000 - -	—
182	12	Broadcasting	9,000,000	—	9,000,000	8,300,000 - -	—
183	13	Public Education, Scotland	10,742,731	890,362	9,852,369	10,833,646 5 1	889,898 2 3
188	14	National Galleries, Scotland	15,290	10	15,280	11,886 - 7	10 - -
190	15	National Library, Scotland	8,540	5,017	3,523	6,314 13 11	5,016 17 2
		Total	£ 94,211,515	7,470,532	86,740,983	95,148,873 18 1	7,470,067 19 5

CLASS IV.

EDUCATION AND BROADCASTING.

SUMMARY.

No. of Vote.	Net Expenditure.	Gross Expenditure compared with Estimate.		Deficiency of Appropriations in Aid.	Allocated from Vote of Credit.	Amount to be surrendered.	Extra Receipts payable to Exchequer.
		Saving.	Excess.				
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1	66,512,128 6 9	—	1,613,968 6 9	—	1,613,968 6 9	—	204,482 4 8
2	134,650 13 8	26,493 6 4	—	—	—	26,493 6 4	7,624 19 7
3	83,375 7 7	19,931 12 5	—	—	—	19,931 12 5	918 17 10
4	10,232 5 11	1,194 14 1	—	—	—	1,194 14 1	31 1 10
5	3,273 3 2	1,180 16 10	—	—	—	1,180 16 10	14 19 2
6	29,702 17 4	5,375 2 8	—	—	—	5,375 2 8	8 3 11
7	6,814 18 11	3,954 1 1	—	—	—	3,954 1 1	36 5 3
8	9,332 11 7	807 8 5	—	—	—	807 8 5	219 17 7
9	11,389 13 7	795 6 5	—	—	—	795 6 5	630 8 10
10	471,984 — —	2,163 — —	—	—	—	2,163 — —	1 17 1
11	2,149,000 — —	—	—	—	—	—	—
12	8,300,000 — —	700,000 — —	—	—	—	700,000 — —	—
13	9,943,748 2 10	—	90,915 5 1	463 17 9	91,379 2 10	—	—
14	11,876 — 7	3,403 19 5	—	—	—	3,403 19 5	27 13 5
15	1,297 16 9	2,225 6 1	—	— 2 10	—	2,225 3 3	—
	87,678,805 18 8	767,524 13 9	1,704,883 11 10	464 — 7	1,705,347 9 7		213,996 9 2
Total amount to be surrendered £						767,524 10 11	

MINISTRY OF EDUCATION.*

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, including an amount allocated from the Vote of Credit, for the salaries and expenses of the Ministry of Education, and of the various establishments connected therewith, including sundry grants in aid, grants in connexion with physical training and recreation, and grants to approved associations for youth welfare.

SUMMARY.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Administration ..	368,638 - -	355,337 17 8	13,300 2 4	—	—	—
B.—Inspection and Examination ..	358,631 - -	354,914 7 -	3,716 13 -	—	—	—
C.—Grants for Elementary Education						
Original 45,278,550 <i>l.</i>						
Supplementary 250,000 <i>l.</i>						
	45,528,550 - -	45,572,768 10 4	—	—	44,218 10 4	—
D.—Grants for Higher Education						
Original 14,352,220 <i>l.</i>						
Supplementary 593,500 <i>l.</i>						
	14,945,720 - -	14,916,703 12 9	29,016 7 3	—	—	—
E.—Pensions to Teachers						
Original 10,093,800 <i>l.</i>						
Less—						
Supplementary 154,000 <i>l.</i>						
	9,939,800 - -	10,341,206 11 11	—	—	401,406 11 11	—
F.—Aid to Students						
Original 146,390 <i>l.</i>						
Less—						
Supplementary 7,700 <i>l.</i>						
	138,690 - -	143,037 3 1	—	—	4,347 3 1	—
G.—Royal College of Art	17,417 - -	16,426 4 6	990 15 6	—	—	—
H.—Victoria and Albert Museum	89,289 - -	67,325 15 8	21,963 4 4	—	—	—
I.—Science Museum						
Original 60,585 <i>l.</i>						
Supplementary 256 <i>l.</i>						
	60,841 - -	42,463 4 7	18,377 15 5	—	—	—
K.—Bethnal Green Museum	5,930 - -	4,517 8 11	1,412 11 1	—	—	—
L.—Grants for Physical Training, &c.						
Original 1,700 <i>l.</i>						
Less—						
Supplementary 1,700 <i>l.</i>						
	—	543 - -	—	—	543 - -	—

* The original Estimate for 1944 was presented under the former description of the Department, viz., "Board of Education." The alteration to "Ministry of Education" is consequent upon the passing of the Education Act, 1944.

SUMMARY—*conid.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
LL.—Losses	£ — s. — d. —	£ 99 s. 5 d. 4	£ — s. — d. —	£ 99 s. 5 d. 4
Z.—War Services ..	—	1,252,131 5 —	—	1,252,131 5 —
GROSS TOTAL				
<i>Original</i> 70,773,150 <i>l.</i>				
<i>Supplementary</i> 680,356 <i>l.</i>				
	£ 71,453,506 — —	£ 73,067,474 6 9	£ 88,777 8 11	£ 1,702,745 15 8
Deduct—	Estimated.	Applied.		
M.—Appropriations in Aid	—	—		
<i>Original</i> 5,875,000 <i>l.</i>				
<i>Supplementary</i> 680,346 <i>l.</i>				
	6,555,346 — —	6,555,346 — —		
NET TOTAL				
<i>Original</i> 64,898,150 <i>l.</i>				
<i>Supplementary</i> 10 <i>l.</i>				
	£ 64,898,160 — —	£ 66,512,128 6 9		
Allocated from Vote of Credit	1,613,968 6 9	—		
	£ 66,512,128 6 9	£ 66,512,128 6 9		

Excess of Expenditure over Gross Estimate met from Vote of Credit.

£ 1,613,968 6 9

Receipts payable to Exchequer.

Estimated.

Realized.

	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid	6,555,346	6,759,828 4 8
Appropriated in aid (Subhead M)		6,555,346 — —
Paid separately to Exchequer ..		£ 204,482 4 8

DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
ADMINISTRATION.				
A.1.—Salaries, &c. ..	£ 358,878	£ 345,557 2 3	£ 13,320 17 9	£ — s. — d. —
A.2.—Travelling and Incidental Expenses	8,560	8,649 7 7	—	89 7 7
A.3.—Miscellaneous Inquiries, &c. ..	1,200	1,131 7 10	68 12 2	—

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.1.—Saving mainly due to deductions of service pay of staff serving with the Forces; partly offset by the cost of additional staff, increased war bonus and additional overtime.

A.2.—Excess mainly due to expenses (598*l.*) incurred on a visit to the U.S.A. to assist in making films of American life for use in schools (E.38423); these expenses were largely offset by reduced expenditure resulting from the relaxation of fire guard duties.

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.	
INSPECTION AND EXAMINATION.						
B.1.—Salaries, &c. ..	275,430	273,886 1 10	1,543 18 2	—	—	
B.2.—Medical Department	28,991	26,664 7 3	2,326 12 9	—	—	
B.3.—Travelling and Incidental Expenses	54,000	54,167 12 5	—	167 12 5	—	
B.4.—Carriage and Expenses incidental to Examinations..	210	196 5 6	13 14 6	—	—	
GRANTS FOR ELEMENTARY EDUCATION.						
C.1.—Grants to Local Education Authorities						
Original	45,240,000 <i>l.</i>					
Supplementary	250,000 <i>l.</i>					
	45,490,000	45,534,424 — —	—	44,424 — —	—	

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

- B.1.—Saving mainly due to deductions of service pay of staff serving with the Forces and to the expenditure on occasional inspections being less than expected ; partly offset by increased war bonus.
- B.2.—Saving mainly due to deductions of service pay of staff serving with the Forces ; partly offset by increased war bonus, and additional payments (317*l.*) for professional assistance in connexion with a research into heights and weights of children (S.49577).
- B.3.—Excess due to additional removals consequent upon the re-organization of the Inspectorate.
- C.1.—The estimate and expenditure were :—

	Estimate.	Expenditure.	Saving.	Excess.
	£	£	£	£
Balances of grant for previous years	4,276,000	4,266,599	9,401	—
Instalments for 1944	41,214,000	41,267,825	—	53,825
Total	£45,490,000	45,534,424	9,401	53,825
		Net excess ..	£44,424	

The total provision for instalments of grant, including the Supplementary Estimate, was related to the Local Education Authorities' revised estimates for the year so far as they had been received. Some of the returns received from Authorities after the submission of the Supplementary Estimate showed greater expenditure than had been assumed for the purposes of that Estimate. Complete returns of the expenditure of Local Education Authorities for the year are not yet to hand.

The following table shows the payment of grant in 1944 to Local Education Authorities for Elementary Education, and the amounts remaining unpaid on 31 March 1945, so far as ascertainable, according to the years to which they relate :—

Grant for	Paid in 1944.	Estimated as outstanding on 31 March 1945.	Net Total Grant for the year.	Ministry's Grant to L.E.A. expenditure. Per cent.
	£	£	£	
1942 and previous years ..	1,109,578	462,265	—	—
1943	3,157,021	1,471,875	43,205,580	51.7
1944	41,267,825	4,579,000	45,846,825	52.4
Total	£45,534,424	6,513,140		

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

Service.	Grant.	Expenditure.		Expenditure compared with Grant.			
				Less than Granted.		More than Granted.	
GRANTS FOR ELEMENTARY EDUCATION—<i>contd.</i>	£	£	s. d.	£	s. d.	£	s. d.
C.2.—Grants to Bodies other than Local Education Authorities	38,550	38,344	10 4	205	9 8	—	—
GRANTS FOR HIGHER EDUCATION.							
D.1.—Grants to Local Education Authorities							
<i>Original</i> 12,207,000 <i>l.</i>							
<i>Supplementary</i> 550,000 <i>l.</i>							
	12,757,000	12,755,845	14 7	1,154	5 5	—	—

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

C.2.—The estimate and expenditure were :—				Estimate.	Expenditure.	Saving.	Excess.
(1)	(2)	(3)	(4)	£	£	£	£
(1) Substantive grant to public elementary schools not maintained by the Local Education Authority (Section 25 of the Education Act, 1921)	6,300	5,665	635	—
(2) Special schools	24,000	24,332	—	332
(3) Play centres	2,250	1,706	544	—
(4) Nursery schools	5,000	5,648	—	648
(5) Grants in respect of pension contributions payable by employers	1,000	994	6	—
Total	£38,550	38,345	1,185	980
Net saving ..						£205	

- (1) Saving mainly due to the average attendance being less than expected.
(2) Grant depends on the number of pupils sent to these schools by private persons or voluntary bodies. This number was more than expected.
(3) Saving mainly due to one centre closing and not claiming grant.
(4) Excess due to the expenditure ranking for grant being greater than was expected and to belated payments in respect of previous years.

D.1.—The estimate and expenditure were :—

	Estimate.	Expenditure.	Saving.
	£	£	£
(1) Grant for Higher Education	12,728,000	12,726,889	1,111
(2) Intermediate Education, Wales	29,000	28,957	43
Total	£12,757,000	12,755,846	1,154

(1) Grant for Higher Education :—

	Estimate.	Expenditure.	Saving.	Excess.
	£	£	£	£
Balances of grant for previous years	1,159,000	1,138,209	20,791	—
Instalments for 1944	11,569,000	11,588,680	—	19,680
Total	£12,728,000	12,726,889	20,791	19,680
Net saving ..			£1,111	

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

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
GRANTS FOR HIGHER EDUCATION— <i>contd.</i>						
D.2.—Grants to Bodies other than Local Education Authorities (including Grants in Aid)						
<i>Original</i> 2,145,220l.						
<i>Supplementary</i> 43,500l.						
	2,188,720	2,160,857 18 2	27,862	1 10	—	

EXPLANATION of the Causes of Variation between Expenditure and Grant—*contd.*D. 1.—*contd.*

The saving on balances for previous years was due to the late submission by a number of Local Education Authorities of the financial returns on which further payments would normally have been made in 1944.

The total provision for instalments of grant, including the Supplementary Estimate, was related to the Local Authorities' revised estimates for the year so far as they had been received. Some of the returns received from Authorities after submission of the Supplementary Estimate showed greater expenditure than had been assumed for the purposes of that Estimate.

The following table shows the payment of grant to Local Education Authorities in 1944 and the amounts remaining unpaid on 31 March 1945, so far as ascertainable, according to the years to which they relate:—

Grant for	Paid in 1944.	Estimated outstanding on 31 March 1945.	Total Grant for the year.
	£	£	£
1942 and previous years ..	533,180	151,473	—
1943	605,029	903,676	11,946,362
1944	11,588,680	1,286,000	12,874,680
Total	<u>£12,726,889</u>	<u>2,341,149</u>	

With the sanction of the Treasury, contributions (totalling 850l.) by four Local Education Authorities to the Royal Manchester College of Music, to which the Treasury made a grant in aid of 4,000l. (Class IV, Vote 10), were allowed, extra-statutorily, to rank for grant (S.50675).

D.2.—The estimate and expenditure were:—

	Estimate.	Expenditure.	Saving.	Excess
	£	£	£	£
(1) Training of teachers ..	596,600	578,675	17,925	—
(2) Secondary schools	900,800	902,520	—	1,720
(3) Technical schools, &c. ..	156,320	150,250	6,070	—
(4) Grants in respect of pension contributions payable by employers	45,000	48,723	—	3,723
(5) Central Welsh Board ..	6,500	7,662	—	1,162
(6) Youth welfare (social and physical training)	307,000	297,278	9,722	—
(7) Grant in Aid to the Council for the Encouragement of Music and the Arts	175,000	175,000	—	—
(8) Grant in Aid to the Nursery School Association	1,500	750	750	—
Total	<u>£2,188,720</u>	<u>2,160,858</u>	<u>34,467</u>	<u>6,605</u>
Net saving			<u>£27,862</u>	

DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT—*contd.*EXPLANATION of the Causes of Variation between Expenditure and Grant—*contd.*D.2.—*contd.*

	Estimate.	Expenditure.	Saving.
(1) Training of teachers (non-L.E.A.) :—	£	£	£
(a) Grants for training of teachers ..	592,600	575,054	17,546
(b) Short courses for teachers ..	4,000	3,621	379
Total	<u>£596,600</u>	<u>578,675</u>	<u>17,925</u>

(1)(a) 20,000*l.* for capital grants for training colleges was included in the Supplementary Estimate but no payments were made as the projects did not mature as quickly as was expected : there was also a saving of 2,355*l.* on the grant payable on the cost of air raid precautions. These savings were partly offset owing to an increase in the number of students.

With Treasury approval an extra-statutory grant of 45*l.* 4*s.* 10*d.* was paid on account of an evacuated student who entered a Scottish University to train as a teacher (T.L. 30.11.44).

(1)(b) Saving due to postponement of courses owing to transport difficulties.

(2) Excess mainly due to belated payments in respect of earlier years.

(3) Technical schools, &c. (non-L.E.A.) :—

	Estimate.	Expenditure.	Saving.	Excess.
(a) Colleges, &c.	33,600	34,363	—	763
(b) Art schools, &c.	7,700	7,315	385	—
(c) Junior technical schools, &c.	70	70	—	—
(d) Schools of nautical training, &c.	5,700	4,500	1,200	—
(e) University tutorial classes and other forms of adult education	99,750	94,724	5,026	—
(f) Evening institutes and day continuation schools	6,000	5,766	234	—
(g) Technical teaching in institutions for blind, &c., students	3,350	3,362	—	12
(h) Chelsea Physic Garden (Grant in Aid) ..	150	150	—	—
Total	<u>£156,320</u>	<u>150,250</u>	<u>6,845</u>	<u>775</u>
Net saving			<u>£6,070</u>	

(3)(a) Excess mainly due to an unexpected increase in the net cost of the work at two colleges.

(3)(b) Grant (345*l.*) for one school was not paid until after 31 March 1945.

(3)(d) At three of these schools the volume of work was less and the receipts in the form of voluntary contributions were greater than expected.

With Treasury approval a grant of 250*l.*, not covered by Regulations, was made towards the cost of administering a scheme of training for the Merchant Navy (S.41572).

(3)(e) Grant amounting to 1,041*l.* was not paid until after 31 March 1945. The remainder of the saving was mainly due to projected classes failing to materialize owing to wartime difficulties.

(4) Owing to war conditions, employers' contributions, on which grant is payable, were more than expected.

(5) The grant payable to the Central Welsh Board consists of a fixed grant of 1,200*l.* and a variable grant, subject to certain conditions, of an amount equal to the statutory levy made by the Central Welsh Board on Local Education Authorities under Section 42(1)(a) of the Education Act, 1918.

Owing to increased expenditure on examinations and on salaries of staff the levy for 1944-45, which was made after the submission of the Ministry's Estimates, had to be increased above the figure of recent years (S.28303).

(6) Savings due to claims not maturing as quickly as expected.

(7) In addition to the items mentioned in the footnote to page 13 of the Estimates the Council received services, to the estimated value of 150*l.*, from the Victoria and Albert Museum (T.L. 3.7.44).

(8) The issue of the grant in aid was restricted as the Association, owing to the flying bomb attacks, was not able to carry out one of the functions, viz :—running courses for nursery school staff, in respect of which the grant was awarded.

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.
E.1.—Pensions, &c., to Teachers						
Original 9,953,800l.						
Less—						
Supplementary 189,000l.						
	9,764,800	10,175,280 17 2	—		410,480 17 2	
E.2.—Refund to Teachers of Balance of Contributions, and Payment of Compensation Awards under the Teachers (Superannuation) Acts, 1922 and 1925						
Original 140,000l.						
Supplementary 35,000l.						
	175,000	165,925 14 9	9,074 5 3		—	

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

E.1.—The estimate and expenditure were:—

	Estimate.	Expenditure.	Excess.
	£	£	£
(1) Superannuation and disablement allowances under the Acts 61 and 62 Vict., c. 57, and 2 and 3 Geo. 5, c. 12	15,600	25,129 (including increase)	3,329
(2) Increase of pensions payable under the Acts 10 and 11 Geo. 5, c. 36, and 14 and 15 Geo. 5, c. 32	6,200	(included above)	
(3) Superannuation allowances and gratuities under the Acts 8 and 9 Geo. 5, c. 55, 15 and 16 Geo. 5, c. 59, 25 and 26 Geo. 5, c. 35, 1 Edw. 8 and 1 Geo. 6, c. 47 and 2 and 3 Geo. 6, c. 95	9,743,000	10,150,152	407,152
Total	£9,764,800	10,175,281	410,481

Numbers of Pensioners.

	Nos. at 1 April 1944.	New awards during year.	Nos. expired during year.	Nos. at 31 March 1945.
Acts of 1898 and 1912	531	—	58	473
Acts of 1918 to 1939 {	Age awards ..	3,758	1,934	45,463
	Infirmity awards	9,835	590	10,058

(1) to (3) The excesses were due to the operation of the Pensions (Increase) Act, 1944 (passed after the Estimate was framed); partly offset in the case of (3) by savings due to fewer awards and more re-employment of pensioners than expected.

Of the 3,758 teachers to whom pensions were awarded during the year on grounds of age, 219 allocated a part of the pension in favour of a spouse or dependant under the provisions of the Teachers (Superannuation) Act, 1937. At the end of the year 90 beneficiaries were in receipt of pensions under the allocation scheme.

E.2.—The claims paid in 1944 numbered 2,428 of which 254 were in respect of women claiming on account of marriage. These payments relieve the Vote from liability for future payments under Subhead E.1. The saving was due to the number of applications being less than expected and to unavoidable delay, due to shortage of staff, in the assessment and payment of claims.

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.
AID TO STUDENTS.								
F.—Scholarships and Maintenance Allowances granted by the Minister ..								
<i>Original</i> ..	146,390 <i>l.</i>							
<i>Less Supplementary</i> ..	7,700 <i>l.</i>							
	<u>138,690</u>	143,037	3	1		4,347	3	1
ROYAL COLLEGE OF ART.								
G.1.—Salaries, &c. ..	14,077	13,838	17	3	238	2	9	
G.2.—Incidental Expenses	3,340	2,587	7	3	752	12	9	
VICTORIA AND ALBERT MUSEUM.								
H.1.—Salaries, &c. ..	86,569	65,356	8	2	21,212	11	10	
H.2.—Travelling and Incidental Expenses..	2,610	1,859	7	6	750	12	6	
H.3.—Purchase Grant (Grant in Aid) ..	10	10	-	-				
H.4.—Local Museums (Grants in Aid) ..	100	100	-	-				
SCIENCE MUSEUM.								
I.1.—Salaries, &c. ..	59,110	41,291	14	10	17,818	5	2	
I.2.—Travelling and Incidental Expenses	1,465	1,033	9	9	431	10	3	
I.3.—Purchase Grant (Grant in Aid)	10	10	-	-				
I.4.—Gas Exhibit								
<i>Supplementary</i>	256	128	-	-	128	-	-	

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

F.—The estimate and expenditure were:—

	Estimate.	Expenditure.	Saving.	Excess.
	£	£	£	£
(1) State Scholarships (tenable at Universities)	92,300	94,078	—	1,778
(2) Studentships for teachers in advanced courses	—	—	—	—
(3) For students at training colleges	38,400	41,699	—	3,299
(4) For science (tenable at the Imperial College of Science and Technology)	5,400	5,125	275	—
(5) For art	2,590	2,135	455	—
Total	<u>£138,690</u>	<u>143,037</u>	<u>730</u>	<u>5,077</u>
			Net excess ..	<u>£4,347</u>

The variations from the Estimates were due to uncertainty as to the number of students who would be deferred from military or other national service, in order to attend the colleges.

G.2.—Saving mainly due to there being fewer students than expected and consequently a reduction in materials, and wages of models.

H.1.—Saving mainly due to vacancies and to deductions of service pay of staff serving with the Forces; partly offset by increased war bonus.

H.2.—Saving mainly due to the amount of travelling and the cost of uniforms being less than expected; further, expenditure on A.R.P. allowances was reduced owing to the relaxation of fire guard duties early in November 1944.

H.3 and H.4.—See Grant in Aid Accounts appended.

I.1.—Saving mainly due to vacancies and deductions of service pay of staff serving with the Forces; partly offset by increased war bonus.

I.2.—Saving mainly due to the relaxation of fire guard duties and to a reduction in travelling.

I.3.—See Grant in Aid Accounts appended.

I.4.—A contribution from the gas industry of an amount corresponding to the expenditure is included in Details of Receipts.

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.
BETHNAL GREEN MUSEUM.								
K.1.—Salaries, &c.	5,830	4,458 1 9	1,371	18	3	—	—	—
K.2.—Apparatus, Materials, &c.	100	59 7 2	40	12	10	—	—	—
L.—Grants for Physical Training, &c.								
Original	1,700 <i>l.</i>							
Less Supplementary	1,700 <i>l.</i>							
LL.—Losses	—	543 — —	—	—	—	543	—	—
		99 5 4	—	—	—	99	5	4
WAR SERVICES.								
Z.1.—State Bursaries in Science	—	521,581 5 9	—	—	—	521,581	5	9
Z.2.—Engineering Cadetships	—	531,562 12 3	—	—	—	531,562	12	3
Z.3.—Miscellaneous	—	198,987 7 —	—	—	—	198,987	7	—
M.—Appropriations in Aid								
Original	5,875,000 <i>l.</i>	Estimated.	Applied.					
Supplementary	680,346 <i>l.</i>	—	—					
	6,555,346	6,555,346	—	—	—	—	—	—

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

K.1.—Saving mainly due to deductions of service pay of staff serving with the Forces ; partly offset by increased war bonus.

K.2.—Saving due to relaxation of fire guard duties.

L.—Payment in respect of an outstanding offer of grant which was not expected to be taken up.

LL.—

Case.	Charged in previous years. £ s. d.	Charged in this Account. £ s. d.
1. Proportion of a term's maintenance allowance paid to a State Bursar who died before the end of that term (S.28581)	—	24 17 9
2. Maintenance allowance overpaid to three students attending an intensive engineering course (T.L. 2.6.44)	—	10 15 10
3. Overissue of pension due to non-disclosure of re-employment in Government service. 2 <i>l.</i> 10 <i>s.</i> 7 <i>d.</i> due to June 1945 under Pensions Increase Act, 1944, set off against over-issue. Further recovery waived as pensioner aged, in poor health and without means (S.51933). Net overissue (1940 to 1944)	282 19 9	63 11 9
4. Overissue of pension due to non-disclosure of re-employment in Government service. Sums due under Pensions Increase Act, 1944—27 <i>l.</i> 6 <i>s.</i> 11 <i>d.</i> in 1944 and 6 <i>l.</i> 18 <i>s.</i> 3 <i>d.</i> in 1945—set off against overissue. Further recovery waived as pensioner aged, in poor health and without means (P3./18951). Net overissue (1942 and 1943)	69 2 4	—
	<u>£352 2 1</u>	<u>99 5 4</u>

Z.1, Z.2 and Z.3.—New subheads opened with Treasury authority (S.47005, F.12093/42).

Z.3.—The expenditure includes the cost of intensive training courses in engineering (79,524*l.*), further education and training of ex-service men and women (77,759*l.*), and other training schemes ; contribution towards administrative expenses of the Conference of Allied Ministers of Education and provision of British books and periodicals for the liberated countries (14,806*l.*), pensions to teachers in respect of service in the Channel Islands, &c.

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F

Details of Receipts.	Estimated.	Realized.
	£	£
(1) Pension contributions :—		
Teachers	3,190,045	3,306,037
Employers	3,190,045	3,258,128
(2) Receipts from local authorities towards cost of pensions to educational organizers and to teachers in poor-law schools ..	15,000	7,813
(3) Victoria and Albert Museum :—		
Sale of photographs, illustrated catalogues, &c.	1,300	3,193
(4) Science Museum :—		
Sale of photographs, postcards, &c.	90	249
Contribution from gas industry towards cost of gas exhibit (see Subhead I.4)	256	128
(5) Repayment by ex-students of training colleges of cost of training	2,000	2,049
(6) Repayment of grants, &c., overpaid in previous years	151,000	171,916
(7) Fees for examinations	600	791
(8) Fees for tuition at the Royal College of Art	1,000	929
(9) Fees for examination of educational cinematograph films ..	35	23
(10) Receipts from physical training films	100	112
(11) Miscellaneous	3,875	8,460
Total	£6,555,346	6,759,828

(1) By direction of the Board of Education, superannuation contributions were payable on teachers' war bonus as from 1 April 1944. The estimated additional contributions receivable in 1944 amounted to 880,000*l.* of which 680,090*l.* was taken as additional Appropriations in Aid in the Supplementary Estimate.

(6) The recoveries here brought to account are :—

	£	£
Grants to Local Education Authorities :—		
Elementary Education	118,731	
Higher Education	50,687	
Grants to bodies other than Local Education Authorities	1,680	
		171,098
Salaries		210
Pensions, &c., to teachers		604
Miscellaneous		4
Total		£171,916

It is not possible to make an accurate estimate of receipts under this head. The grants which were recovered from Local Education Authorities were based on estimates supplied by them which, mainly owing to war conditions, proved to be excessive.

NOTES.

Expenditure of at least 1,866,131*l.*, for which provision was not made in the Estimates, has been identified as directly arising out of the existence of a state of war, viz :—Subheads E.1, approximately 614,000*l.*; Z.1, 521,581*l.*; Z.2, 531,563*l.*; Z.3, 198,987*l.*

This Account includes expenditure amounting to approximately 16,100*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

Loans, for the provision of alternative accommodation to replace war damaged premises, outstanding on 31 March 1945 amounted to 395*l.*

7 November 1945.

M. G. Holmes,
Accounting Officer.

I have examined the above Account and the appended 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.

G. C. Upcott,
Comptroller and Auditor General.

GRANT IN AID ACCOUNTS, 1944.

	Victoria and Albert Museum. Purchase Grant.			Local Museums. Grants in Aid.			Science Museum. Purchase Grant.		
	£	s.	d.	£	s.	d.	£	s.	d.
Balances, 1 April 1944	4,899	2	8	395	15	1	93	19	5
Grants in Aid, 1944, Subheads H.3, H.4 and I.3 ..	10	—	—	100	—	—	10	—	—
Donations	59	17	3	—	—	—	—	—	—
Totals	£4,968	19	11	495	15	1	103	19	5
<i>Deduct</i> —Expenditure, 1944	<i>1,183</i>	<i>12</i>	<i>7</i>	<i>291</i>	<i>10</i>	<i>—</i>	<i>99</i>	<i>17</i>	<i>3</i>
Balances, 31 March 1945	£3,785	7	4	204	5	1	4	2	2

M. G. Holmes,
Accounting Officer.

TRUST FUNDS ADMINISTERED BY THE MINISTRY OF EDUCATION.

Title of Fund and Security.	Amount of Stock at 31 March 1945.		
	£	s.	d.
Murray Legacy, London County Consolidated 4½ per cent. Stock, 1945-85 ..	25,781	1	7
Murray Legacy, London County Consolidated 3½ per cent. Stock, 1958-68 ..	17,500	—	—
Murray Legacy, Victoria 5 per cent. Inscribed Stock, 1945-75 ..	107	13	11
Murray Legacy, London, Midland and Scottish Railway Company 4 per cent. Debenture Stock	4,999	—	—
Murray Legacy, London and North Eastern Railway Company 3 per cent. Debenture Stock	3,999	—	—
Murray Legacy, 2½ per cent. National War Bonds, 1945-47	2,000	—	—
Murray Legacy, 3 per cent. Savings Bonds, 1955-65	2,000	—	—
Murray Legacy, 3 per cent. Savings Bonds, 1960-70	3,500	—	—
Murray Legacy, 3 per cent. Savings Bonds, 1965-75	2,000	—	—
Bryan Legacy, 3½ per cent. Conversion Stock, 1961	1,424	19	6
Bryan Legacy, 3 per cent. Savings Bonds, 1960-70	10,446	15	3
Alexandra Scholarships, 3 per cent. Savings Bonds, 1960-70	1,805	16	4
Whitworth Scholarships, 3½ per cent. Conversion Stock, 1961	20,245	9	3
Whitworth Scholarships, 4 per cent. Funding Stock, 1960-90	14,876	2	5
Whitworth Scholarships, 3 per cent. Savings Bonds, 1955-65	2,000	—	—
Whitworth Scholarships, 3 per cent. Savings Bonds, 1960-70	110,135	15	11
Whitworth Scholarships, 3 per cent. Savings Bonds, 1965-75	5,700	—	—
Allan and Newton Memorial Prize, 3 per cent. Savings Bonds, 1960-70 ..	272	1	2
Allan and Newton Memorial Prize, 3 per cent. Defence Bonds	40	—	—
Farquharson Bequest, 3½ per cent. Conversion Stock, 1961	900	12	10
Farquharson Bequest, 3 per cent. Savings Bonds, 1955-65	100	—	—
Farquharson Bequest, 3 per cent. Savings Bonds, 1960-70	433	19	11
Farquharson Prize, 3½ per cent. Conversion Stock, 1961	517	5	8
Stephenson Bequest, 3½ per cent. Conversion Stock, 1961	2,122	6	2
Stephenson Bequest, 3 per cent. Savings Bonds, 1960-70	500	—	—
Vallentin Bequest, 3 per cent. Savings Bonds, 1955-65	200	—	—
Vallentin Bequest, 3 per cent. Savings Bonds, 1960-70	780	6	6
Vallentin Bequest, 3 per cent. Savings Bonds, 1965-75	600	—	—
Gulland Fund, 3 per cent. Savings Bonds, 1955-65	150	—	—
Gulland Fund, 3 per cent. Savings Bonds, 1960-70	1,160	5	4
Lloyd Scholarship, 3 per cent. Savings Bonds, 1955-65	150	—	—
Lloyd Scholarship, 3 per cent. Savings Bonds, 1960-70	2,427	16	7
Henriques Scholarship, 3 per cent. Savings Bonds, 1960-70	501	4	1
Williams Prize, 3 per cent. Savings Bonds, 1960-70	1,500	—	—

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F 2

FUND ADMINISTERED BY TRUSTEES OF WHOM A MAJORITY ARE APPOINTED
BY THE MINISTER OF EDUCATION.

Title of Fund and Security.	Amount of Stock at 31 March 1945.		
	£	s.	d.
John Webb Trust Fund, New South Wales 5 per cent. Stock, 1945-65	5,000	-	-
John Webb Trust Fund, 3½ per cent. War Stock	5,078	3	3
John Webb Trust Fund, 3 per cent. Defence Bonds	900	-	-
John Webb Trust Fund, 3 per cent. Savings Bonds, 1960-70	1,175	4	1
John Webb Trust Fund, 3 per cent. Savings Bonds, 1965-75	500	-	-

BRITISH MUSEUM.

ACCOUNT of the sum expended, in the year ended 31 March 1945, 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.	£ s. d.
A.—Salaries, &c.	148,772	126,319 8 2	22,452 11 10	—	—	—
B.—Purchases and Acquisitions (Grant in Aid)	7,000	7,000 — —	—	—	—	—
C.—Mounting, Preparing, &c. ..	325	175 — —	150 — —	—	—	—
D.—Printing, Photography, &c. ..	10,020	6,043 14 8	3,976 5 4	—	—	—
E.—Incidental Expenses	3,305	2,837 7 7	467 12 5	—	—	—
F.—Annuity in respect of Loan for Purchase of Land (British Museum (Purchase of Land) Act, 1894) and Expenses of the Property	9,433	9,986 3 3	—	553 3 3	—	—
GROSS TOTAL .. £	178,855	152,361 13 8	27,046 9 7	553 3 3		
	Estimated.	Applied.				
<i>Deduct—</i> G.—Appropriations in Aid	17,711	17,711 — —				
NET TOTAL .. £	161,144	134,650 13 8	Surplus to be surrendered.		£26,493 6 4	

Receipts payable to Exchequer.	Estimated.	Realized.
Receipts authorized to be used as Appropriations in Aid	£ 17,711	£ 25,335 19 7
Appropriated in aid (Subhead G) .. .. .	.. .. .	17,711 — —
Paid separately to Exchequer .. .. .	.. .. .	£7,624 19 7

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving due to unforeseen retirements and deductions of service emoluments from civil pay of members of the staff serving with the Forces.

C.—Saving due to restriction of Museum activities by war conditions.

D.—Saving due to printers' wartime limitations.

E.—Saving chiefly on maintenance.

F.—Excess due to expenses connected with the property.

Details of Receipts.	Estimated.	Realized.
	£	£
Receipts in respect of the General Catalogue of Printed Books :		
From subscribers	2,836	1,972
From Vote for Scientific Investigation, &c. (Class IV, Vote 10)	125	166
Proportion of dividends on 30,000½ Consols	500	500
Receipts from the sale of Museum publications, old material, pictorial postcards and reproductions, photographs and negatives, and for the use of the photographic studio, &c.	2,250	5,781
Rents from houses, &c.	12,000	14,927
Receipts in repayment of salaries, &c. of staff on loan	—	1,990
Total	<u>£17,711</u>	<u>25,336</u>

NOTE.

This Account includes expenditure of approximately 7,861*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

GRANT IN AID ACCOUNT (PURCHASES AND ACQUISITIONS).

Receipts:			Payments.		
	£	s. d.		£	s. d.
Balance, 1 April 1944	2,701	5 11	Expenditure, 1944	5,134	5 4
Grant in Aid, 1944 (Subhead B)	7,000	— —			
Donations	1,341	— 9			
Proceeds of sales of duplicates.. .. .	89	— —	Balance, 31 March 1945	5,997	1 4
	<u>£11,131</u>	<u>6 8</u>		<u>£11,131</u>	<u>6 8</u>

30 August 1945.

E. J. Forsdyke,
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.

G. C. Upcott,
Comptroller and Auditor General.

BRITISH MUSEUM (NATURAL HISTORY).

ACCOUNT of the sum expended, in the year ended 31 March 1945, 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.	97,907	78,271	18	7	19,635	1	5	
B.—Purchases and Acquisitions (Grant in Aid)	800	800	—	—	—	—	—	
C.—Preparing, Bookbinding, &c.	1,900	1,516	10	6	383	9	6	
D.—Printing Catalogues, Contributions to Scientific Periodicals, &c.	1,500	2,050	9	9	—	550	9	9
E.—Incidental Expenses	2,500	2,036	8	9	463	11	3	
GROSS TOTAL	£104,607	84,675	7	7	20,482	2	2	
	Estimated.	Applied.						
<i>Deduct—</i> F.—Appropriations in Aid	1,300	1,300	—	—	Surplus to be surrendered.			
NET TOTAL	£103,307	83,375	7	7	£19,931	12	5	
					Estimated.	Realized.		
					£	£	s. d.	
Receipts authorized to be used as Appropriations in Aid					1,300	2,218	17 10	
Appropriated in aid (Subhead F)						1,300	—	
Paid separately to Exchequer						£918	17 10	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings due to vacancies and deduction of service emoluments from civil pay of members of the staff serving with the Forces.

C.—Saving due to inability to obtain materials, &c. with consequent curtailment of Museum activities.

D.—Excess due to issue of second edition of important work on insects of medical importance, and to increased costs of production.

E.—Saving due to reduction in fire guard subsistence and in travelling expenses.

Details of Receipts.	Estimated.	Realized.
	£	£
Sale of Museum publications, pictorial postcards, old material, &c.	650	1,569
Proportion of dividends on 30,000 $\frac{1}{2}$ Consols	250	250
Contribution from Rothschild Trust	400	400
Total	£1,300	2,219

NOTE.

This Account includes expenditure of approximately 3,700*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

GRANT IN AID ACCOUNT (PURCHASES AND ACQUISITIONS).

Receipts.			Payments.		
	£	s. d.		£	s. d.
Balance, 1 April 1944	6,583	7 3	Expenditure, 1944	1,899	10 6
Grant in Aid, 1944 (Subhead B)	800	- -	Balance, 31 March 1945 ..	5,509	11 9
Miscellaneous receipts	25	15 -			
	<u>£7,409</u>	<u>2 3</u>		<u>£7,409</u>	<u>2 3</u>

18 July 1945.

C. Forster Cooper,
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.

G. C. Upcott,
Comptroller and Auditor General.

IMPERIAL WAR MUSEUM.

ACCOUNT of the sum expended, in the year ended 31 March 1945, 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.	£ s. d.	£ s. d.	£ s. d.	
A.—Salaries, &c.	11,262	10,121 11 -	1,140 9 -					
B.—Travelling and Incidental Expenses	120	75 1 3	44 18 9					
C.—Bookbinding, Preparing Exhibits, Catalogues, &c. ..	45	35 13 8	9 6 4					
D.—Purchases and Acquisitions (Grant in Aid)	100	100 - -						
GROSS TOTAL	11,527	10,332 5 11	1,194 14 1					
	Estimated.	Applied.						
<i>Deduct—</i> E.—Appropriations in Aid	100	100 - -						
NET TOTAL	11,427	10,232 5 11	£1,194 14 1				Surplus to be surrendered.	

Receipts payable to Exchequer.	Estimated.	Realized.
Receipts authorized to be used as Appropriations in Aid	£ 100	£ 131 1 10
Appropriated in aid (Subhead E)		100 - -
		£ 31 1 10

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving due to staff serving with the Forces (1,170*l.*), to sickness and vacancy remaining unfilled (110*l.*) and to reduction in number of staff on Sunday duty and night duty (151*l.*); partly offset by increases in war bonus (206*l.*) and in maximum of scale of pay of attendant staff (84*l.*).

B.—Saving on incidental items and allowances to fire guards.

C.—Saving on mounting, framing and repairs.

Details of Receipts.							Estimated.	Realized.
Sale of photographs	..	..	..	..	..	..	£ 60	£ 59
Reproduction fees	..	..	..	..	..	..	40	71
Miscellaneous receipts	..	..	..	..	..	..	—	1
Total							£100	131

Surplus due to unexpected receipts from reproduction fees.

NOTE.

This Account includes expenditure of approximately 70% in respect of the balance of civil pay issued to staff serving with the Forces.

GRANT IN AID ACCOUNT (PURCHASES AND ACQUISITIONS).

Receipts.			Payments.		
	£	s. d.		£	s. d.
Balance, 1 April 1944	..	125 3 -	Expended, 1944	..	136 11 8
Grant in Aid, 1944 (Subhead D)	100	- -	Balance, 31 March 1945	..	88 11 4
		<u>£225 3 -</u>			<u>£225 3 -</u>

13 September 1945:

L. R. Bradley,
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.

G. C. Upcott,
Comptroller and Auditor General.

LONDON MUSEUM.

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, for the salaries and expenses of the London Museum, Lancaster House.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, &c.	2,645	1,506 16 8	1,138 3 4	—
B.—Police Pensioners	1,609	1,591 12 10	17 7 2	—
C.—Incidental Expenses	200	174 13 8	25 6 4	—
TOTAL	4,454	3,273 3 2	1,180 16 10	—
Surplus to be surrendered			£1,180 16 10	

	Estimated.	Realized
	£	£ s. d.
Receipts payable to Exchequer.		
Sale of catalogues, postcards, photographs, &c.		14 19 2

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings due to post of Keeper and Secretary being vacant for the greater part of the year and to staff serving with the Forces.

NOTE.

This Account includes expenditure of approximately 15% in respect of the balance of civil pay issued to staff serving with the Forces.

GRANT IN AID ACCOUNT (PURCHASES AND ACQUISITIONS)

Receipts.		Payments.	
	£ s. d.		£ s. d.
Balance, 1 April 1944	86 19 6	Expended on exhibits	4 12 8
		Balance, 31 March 1945,	82 6 10
	<u>£86 19 6</u>		<u>£86 19 6</u>

24 July 1945.

A. W. Clapham,
Accounting Officer.

I have examined the above Accounts in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion these Accounts are correct.

G. C. Upcott,
Comptroller and Auditor General.

NATIONAL GALLERY.

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, for the salaries and expenses of the National Gallery and of the Tate Gallery, Millbank.

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... ..	29,059	24,678 8 -	4,380 12 -	—	—	—
B.—Incidental Expenses ..	6,155	5,160 9 4	994 10 8	—	—	—
GROSS TOTAL ..	£ 35,214	29,838 17 4	5,375 2 8	—	—	—
	Estimated.	Applied.				
<i>Deduct—</i>						
C.—Appropriations in Aid ..	136	136 - -				
NET TOTAL ..	£ 35,078	29,702 17 4	Surplus to be surrendered. £5,375 2 8			

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid	136	144 3 11
Appropriated in aid (Subhead C)		136 - -
		£ 8 3 11

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings due to staff serving with the Forces (3,925*l.*), change of pay day from Saturday to Friday (210*l.*), vacancies, staff changes and sickness (737*l.*), offset by extension of war bonus (356*l.*) and additional overtime (136*l.*).

B.—Savings due to the curtailment of certain restoration work on account of transport difficulties (407*l.*), to economies effected on travelling, billeting, uniforms and miscellaneous (726*l.*), offset by an increase in consumption of electricity at the evacuation store (139*l.*).

Details of Receipts.	Estimated.	Realized.
	£	£
National Portrait Gallery contribution towards the cost of centralized accountancy	136	136
Miscellaneous	—	8
Total		£144

NOTE.

This Account includes expenditure of approximately 690*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

GRANT IN AID ACCOUNT (PURCHASE OF PICTURES).

Receipts.	£ s. d.	Payments.	£ s. d.
Balance, 1 April 1944	20 1 9	Travelling expenses	1 8 2
		Balance, 31 March 1945	18 13 7
	£20 1 9		£20 1 9

13 November 1945.

Kenneth M. Clark,
Accounting Officer.

I have examined the above Accounts in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion these Accounts are correct.

G. C. Upcott,
Comptroller and Auditor General.

NATIONAL MARITIME MUSEUM.

ACCOUNT of the sum expended, in the year ended 31 March 1945, 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.	10,644	6,762 11 3	3,881 8 9	—	—	—
B.—Incidental Expenses	85	50 17 3	34 2 9	—	—	—
C.—Preparing, Bookbinding, &c. ..	50	11 10 5	38 9 7	—	—	—
D.—Purchases and Acquisitions (Grant in Aid) ..	10	10 - -	—	—	—	—
GROSS TOTAL .. £	10,789	6,834 18 11	3,954 1 1	—		
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>				
E.—Appropriations in Aid	20	20 - -	Surplus to be surrendered.			
NET TOTAL .. £	10,769	6,814 18 11	£3,954 1 1			

Receipts payable to Exchequer.

Estimated. Realized.

	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid	20	56 5 3
Appropriated in aid (Subhead E) .. ..	.. ..	20 - -
Paid separately to Exchequer .. ..	.. ..	<u>£36 5 3</u>

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Savings due to vacancies and sickness (527*l.*), staff serving with the Forces (3,368*l.*) and night and Sunday duty (150*l.*); offset by increased war bonus (164*l.*).
 B.—Savings on uniforms (20*l.*) and travelling (14*l.*).
 C.—Saving due to inability to get bookbinding and mounting work executed.

Details of Receipts.

Estimated. Realized.

	£	£
Sale of photographs	<u>20</u>	<u>56</u>

NOTE.

This Account includes expenditure of approximately 356*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

GRANT IN AID ACCOUNT (PURCHASES AND ACQUISITIONS).

	£ s. d.		£ s. d.
Balance, 1 April 1944	234 - 5	Purchases	8 2 9
Grant in Aid, 1944 (Subhead D)	10 - -	Balance, 31 March 1945	235 17 8
	<u>£244 - 5</u>		<u>£244 - 5</u>

3 September 1945.

Geoffrey Callender,
Accounting Officer.

I have examined the above Accounts in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion these Accounts are correct.

G. C. Upcott,
Comptroller and Auditor General.

NATIONAL PORTRAIT GALLERY.

ACCOUNT of the sum expended, in the year ended 31 March 1945, 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.	£ s. d.	
A.—Salaries, &c.	9,133	8,349 16 7	783 3 5	—	—	
B.—Purchase of Portraits (Grant in Aid)	227	227 — —	—	—	—	
C.—Incidental Expenses	1,060	1,035 15 —	24 5 —	—	—	
GROSS TOTAL £	10,420	9,612 11 7	807 8 5	—	—	
<i>Deduct—</i>	Estimated.	Applied.				
D.—Appropriations in Aid	280	280 — —	Surplus to be surrendered.			
NET TOTAL £	10,140	9,332 11 7	£807 8 5			

Receipts payable to Exchequer.

Estimated.

Realized.

Receipts authorized to be used as Appropriations in Aid	£ 280	£ 499 17 7
Appropriated in aid (Subhead D) .. ..	.. ..	£ 280 — —

Paid separately to Exchequer

£219 17 7

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings due to staff serving with the Forces (1,535*l.*) and to a vacancy and sickness (26*l.*); offset by the return of an officer previously on loan to the British Council (595*l.*), extension of war bonus (113*l.*) and additional overtime (46*l.*).

The subhead includes 24*l.* in respect of arrears of unemployment insurance contributions for the period April 1938 to November 1939 for certain employees previously erroneously regarded as excepted from insurance. The employees' share of such contributions (12*l.*) cannot, under Statute, be recovered retrospectively (E.2751/01).

C.—Savings due to the necessity of postponing most maintenance work (193*l.*) and to fewer uniforms (50*l.*); offset by additional photographs and postcards required for sale (161*l.*) and for reference (32*l.*), higher subscription rates and miscellaneous expenses in connexion with an important gift (25*l.*).

Details of Receipts.

Estimated.

Realized.

Proceeds of sale of picture postcards and photographs	£ 190	£ 378
Commission on sale of photographs and copyright fees	85	120
Miscellaneous	5	1
Total	£280	499

NOTE.

This Account includes expenditure of approximately 350*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

GRANT IN AID ACCOUNT (PURCHASE OF PORTRAITS).

Receipts.			Payments.		
	£	s. d.		£	s. d.
Balance, 1 April 1944	2,968	6 3	Purchase of portraits ..	363	15 -
Grant in Aid, 1944 (Subhead B)	227	- -	Balance, 31 March 1945 ..	2,831	11 3
	<u>£3,195</u>	<u>6 3</u>		<u>£3,195</u>	<u>6 3</u>

4 December 1945.

H. M. Hake,
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.

G. C. Upcott,
Comptroller and Auditor General

WALLACE COLLECTION.

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, for the salaries and expenses of the Wallace Collection.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Salaries, &c.	10,900	10,329 14 1	570	5 11	—	—
B.—Publications	350	336 2 7	13	17 5	—	—
C.—Incidental Expenses	1,185	973 16 11	211	3 1	—	—
GROSS TOTAL	£ 12,435	11,639 13 7	795	6 5	—	
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>	Surplus to be surrendered.			
D.—Appropriations in Aid	250	250 — —				
NET TOTAL	£ 12,185	11,389 13 7	£ 795 6 5			

Receipts payable to Exchequer.		Estimated.	Realized.
		£	£ s. d.
Receipts authorized to be used as Appropriations in Aid . . . . .	.. ..	250	880 8 10
Appropriated in aid (Subhead D).. . . . .	.. ..		250 — —
Paid separately to Exchequer . . . . .	.. ..		£ 630 8 10

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings due to staff serving with the Forces (160*l.*), unfilled vacancies (368*l.*) and sick leave deductions (42*l.*).

C.—Savings on billeting expenses due to a reduction of evacuated staff.

Details of Receipts.	Estimated.	Realized.
	£	£
Sale of catalogues, photographs, picture postcards and coloured prints	250	880

NOTE.

This Account includes expenditure of approximately 43*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

6 November 1945.

J. G. 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.

G. C. Upcott,
Comptroller and Auditor General.

SCIENTIFIC INVESTIGATION, &c.

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, for sundry grants in aid of scientific investigation, &c., and other grants.

Service.	Grant.	Expenditure.		Expenditure compared with Grant.				
				Less than Granted.		More than Granted.		
	£	£	s.	d.	£	s.	d.	
GRANTS IN AID.								
A.—Royal Society	3,700	3,700	—	—	—	—	—	
B.—Royal Geographical Society ..	1,250	1,250	—	—	—	—	—	
C.—Royal Society of Edinburgh ..	800	800	—	—	—	—	—	
D.—British School at Athens ..	100	100	—	—	—	—	—	
E.—British School at Rome ..	100	100	—	—	—	—	—	
F.—Royal Scottish Geographical Society	150	150	—	—	—	—	—	
G.—National Library of Wales ..	14,000	14,000	—	—	—	—	—	
H.—National Museum of Wales ..	15,000	15,000	—	—	—	—	—	
I.—Solar Physics Observatory ..	3,000	3,000	—	—	—	—	—	
J.—Royal Academy of Music ..	10,500	10,500	—	—	—	—	—	
K.—Royal College of Music ..	8,500	8,500	—	—	—	—	—	
L.—Royal Manchester College of Music	4,000	4,000	—	—	—	—	—	
M.—Scottish National Academy of Music	3,200	1,462	16	4	1,737	3	8	
N.—Royal Academy of Dramatic Art	500	500	—	—	—	—	—	
O.—British Academy	1,000	1,000	—	—	—	—	—	
P.—National Central Library ..	4,500	4,500	—	—	—	—	—	
Q.—Medical Research Council ..	250,000	250,000	—	—	—	—	—	
R.—Agricultural Research Council..	150,000	150,000	—	—	—	—	—	
OTHER GRANTS.								
S.—Edinburgh Observatory ..	3,722	3,254	18	8	467	1	4	
T.—British Museum General Catalogue of Printed Books ..	125	166	5	—	—	41	5	
TOTAL	£ 474,147	471,984	—	—	2,204	5	—	
Surplus to be surrendered ..					£ 2,163			—

Receipts payable to Exchequer. Estimated. Realized.

Edinburgh Observatory—private telephone calls	£	£	s.	d.
	—	1	17	1

EXPLANATION of the Causes of Variation between Expenditure and Grant.

M.—Saving due to restriction of grant in aid to balance due under the Central Institutions (Scotland) Grant Regulations after taking into account issues from the Education (Scotland) Fund.

S.—Saving mainly on staff changes, &c. (272*l.*) and instruments, travelling and miscellaneous expenses (214*l.*), partially offset by increased cost of war bonus.

T.—The number of volumes supplied was greater than anticipated.

NOTE.

Subhead L.—This Institution also received financial assistance from certain Local Education Authorities, ranking for grant from the Vote for the Ministry of Education, Class IV, Vote 1.

19 September 1945.

W. Eady,
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.

G. C. Upcott,
Comptroller and Auditor General.

MEDICAL

ACCOUNT OF RECEIPTS AND PAYMENTS

RECEIPTS.										£	s.	d.
Balance, 1 April 1944	..	..	..	..	..	..	..	..	..	7,491	7	8
Grant in Aid	..	..	..	..	..	..	..	..	..	250,000	-	-
<i>National Institute for Medical Research :—</i>												
Rents	..	..	..	..	..	..	..	..	..	387	10	-
<i>League of Nations :—</i>												
Contribution towards the cost of work on biological standards	..	..	..	..	..	..	..	..	..	864	11	1
Miscellaneous receipts	..	..	..	..	..	..	..	..	..	3	18	7
<i>External Research Schemes :—</i>												
Fees for standard cultures	..	..	..	..	..	..	..	..	..	4,307	15	8
<i>Food Investigation Board—</i>												
Contribution towards the cost of work on nutrition research	..	..	..	..	..	..	..	..	..	2,830	6	3
Fees for Radon	..	..	..	..	..	..	..	..	..	1,100	10	-
<i>Ministry of Health—</i>												
Contribution towards the cost of work on medical statistics	..	..	..	..	..	..	..	..	..	820	-	-
Expenses of V.D. Reference Laboratory	..	..	..	..	..	..	..	..	..	230	13	6
<i>Air Ministry—</i>												
Refund of salaries of scientific staff	..	..	..	..	..	..	..	..	..	904	13	-
<i>Ministry of Home Security—</i>												
Refund of salaries of scientific staff	..	..	..	..	..	..	..	..	..	386	5	4
<i>Ministry of Supply—</i>												
Refund of salaries and expenses of scientific staff	..	..	..	..	..	..	..	..	..	10,313	6	1
<i>Agricultural Research Council—</i>												
Refund of expenses	..	..	..	..	..	..	..	..	..	430	-	-
<i>Bureau of Animal Genetics and Plant Breeding—</i>												
Refund of expenses	..	..	..	..	..	..	..	..	..	55	-	-
<i>Wellcome Trustees—</i>												
Contribution towards the cost of the serum drying unit, Cambridge	..	..	..	..	..	..	..	..	..	3,000	-	-
<i>National Emergency Services :—</i>												
Repayments by Ministry of Health—										£	s.	d.
Anti-toxin	..	..	..	..	..	..	..	..	..	9,000	-	-
Emergency blood transfusion depots	..	..	..	..	..	..	..	..	..	57,250	-	-
Emergency public health laboratory service	..	..	..	..	..	..	..	..	..	77,250	-	-
										143,500	-	-
<i>New Buildings for National Institute for Medical Research :—</i>												
Repayment by the Admiralty of part expenditure on account of occupation by W.R.N.S.	..	..	..	..	..	..	..	..	..	30,000	-	-
										<u>£456,625</u>	<u>17</u>	<u>2</u>

RESEARCH COUNCIL.

FOR THE YEAR ENDED 31 MARCH 1945.

		PAYMENTS.					
		£	s.	d.	£	s.	d.
<i>Administration :—</i>							
	Salaries, wages, superannuation and office expenses ..	25,440	3	7			
<i>General Purposes :—</i>							
	Honoraria to committee secretaries, travelling and expenses of committees, distribution of reports, &c., and war damage insurance	7,661	—	8			
					33,101	4	3
<i>National Institute for Medical Research (including Farm Laboratories) :—</i>							
	Salaries, wages and superannuation.. .. .	58,602	11	9			
	Research expenses	14,194	13	3			
	Maintenance, rates, rents, &c.	13,684	4	—			
	Library and miscellaneous	1,996	6	7			
	Air raid precautions	811	16	8			
	Nutrition department.. .. .	6,007	3	6			
					95,296	15	9
<i>External Research Schemes :—</i>							
	External scientific staff	99,488	18	1			
	Statistical staff	4,503	14	7			
	Industrial Health Research Board	14,881	11	—			
	Grants in aid of various schemes of research work at universities, hospitals and other institutions	40,898	13	2			
	V.D. Reference Laboratory	282	12	5			
					160,055	9	3
<i>National Emergency Services :—</i>							
	Issues on behalf of Ministry of Health—						
	Anti-toxin	8,836	17	2			
	Emergency blood transfusion depots	65,268	18	8			
	Emergency public health laboratory service	69,542	18	10			
					143,648	14	8
	<i>New Buildings for National Institute for Medical Research</i> ..				15,580	19	4
	Balance, 31 March 1945				8,942	13	11
					<u>£456,625</u>	<u>17</u>	<u>2</u>

W. M. Goodenough,
Treasurer.

31 December 1945.

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.

G. C. Upcott,
Comptroller and Auditor General.

AGRICULTURAL RESEARCH COUNCIL.

ACCOUNT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31 MARCH 1945.

Receipts.			Payments.			
	£	s.	d.	£	s.	d.
Balance, 1 April 1944	50,363	1	—	<i>Research Expenditure :—</i>		
Grant in Aid ..	150,000	—	—	Unit of Animal Physiology	3,480	19 7
Sales of livestock, produce, &c. (including sales of reports) ..	29,712	11	10	Unit of Soil Metabolism ..	4,354	14 10
Miscellaneous receipts ..	630	15	1	Unit of Insect Physiology	5,082	2 11
				Research officers salaries, fees, &c.	11,401	15 —
						24,319 12 4
				Grants to institutions ..	64,112	— 9
				Personal and training grants	3,758	3 2
						67,870 3 11
				<i>Field Station, Compton :—</i>		
				Capital Expenditure :		
				Major structural improvements	727	10 2
				New plant and machinery	4,550	12 11
				Additional equipment ..	3,050	7 4
						8,328 10 5
				Maintenance expenses ..		65,196 15 4
				Livestock		976 8 8
				<i>Administrative Expenses :—</i>		
				Honoraria to Council members	1,437	12 2
				Salaries, fees, &c. ..	12,578	14 1
				Travelling and incidental expenses	2,474	14 7
						16,491 — 10
				Balance, 31 March 1945 ..		47,523 16 5
						£230,706 7 11
						£230,706 7 11

Note.—In addition to providing grants, the Agricultural Research Council advise on, and co-ordinate, agricultural research work undertaken in state-aided institutions by means of the much larger provision made on the Votes of the Ministry of Agriculture and Fisheries and the Department of Agriculture for Scotland mainly with appropriations in aid from the Development Fund. During the year ended 31 March 1945 expenditure on agricultural research amounting in all to 693,233*l.* was borne on the Votes of the Ministry of Agriculture and Fisheries and the Department of Agriculture for Scotland.

J. C. F. Fryer,
Secretary.

14 December 1945.

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.

G. C. Upcott,
Comptroller and Auditor General.

UNIVERSITIES AND COLLEGES, GREAT BRITAIN.

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, for grants in aid of the expenses of certain Universities, Colleges, Medical Schools, &c., in Great Britain.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£	£	£
Universities and Colleges, Great Britain (Grant in Aid)	2,149,000	2,149,000	—	—

UNIVERSITY COLLEGES GRANTS DEPOSIT ACCOUNT, 1944.

Receipts.				Payments.			
	£	s.	d.		£	s.	d.
Balance, 1 April 1944 ..	215,971	11	8	Payments as per Schedule below	2,127,344	15	8
Grant in Aid	2,149,000	—	—	Balance, 31 March 1945 ..	237,626	16	—
	<u>£2,364,971</u>	<u>11</u>	<u>8</u>		<u>£2,364,971</u>	<u>11</u>	<u>8</u>

GRANTS TO UNIVERSITIES AND COLLEGES.

	£	s.	d.
Birmingham University	86,500	—	—
Bristol University, including Faculty of Engineering at Bristol Merchant Venturers' Technical College	65,750	—	—
Cambridge University	118,500	—	—
Durham University, including the Durham Division and the Newcastle Division	85,850	—	—
Exeter University College	19,000	—	—
Leeds University	82,000	—	—
Liverpool University	98,000	—	—
London University, including constituent colleges and schools	669,994	15	8
Manchester University	93,500	—	—
Manchester College of Technology	15,500	—	—
Nottingham University College	31,500	—	—
Oxford University	106,000	—	—
Reading University	42,000	—	—
Sheffield University	58,500	—	—
Southampton University College	20,000	—	—
University of Wales, including Aberystwyth, Bangor, Cardiff and Swansea University Colleges and the Welsh National School of Medicine	158,000	—	—
Aberdeen University	68,000	—	—
Edinburgh University	117,300	—	—
Glasgow University	109,700	—	—
Glasgow Royal Technical College	17,750	—	—
St. Andrew's University, including Dundee University College	64,000	—	—
	<u>£2,127,344</u>	<u>15</u>	<u>8</u>

W. Eady,

Accounting Officer.

19 September 1945.

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.

G. C. Upcott,

Comptroller and Auditor General.

BROADCASTING.

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, for a grant in aid of the British Broadcasting Corporation.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£	£	£
British Broadcasting Corporation (Grant in Aid) ..	9,000,000	8,300,000	700,000	—
			£700,000	
		Surplus to be surrendered	£700,000	

EXPLANATION of the Cause of Variation between Expenditure and Grant.

Under Section 2 of the Agreement of 14 February 1940 (Cmd. 6177) the Minister of Information is required as from 1 April 1940 to pay to the British Broadcasting Corporation such annual sum as the Treasury, on representations made by the Corporation to the Minister, shall approve as sufficient for the adequate conduct of the services provided by the Corporation.

The provision of 9,000,000*l.* in the Estimate for 1944 had regard to a forecast of the Corporation's net expenditure during the year. Owing to staffing and supply difficulties, approved schemes for the development and improvement of the Corporation's services had necessarily to be reduced in scope and could not be brought to completion and into operation as early as was expected when the Estimate was made; and the allowances for new schemes and for rises in costs generally proved to be in excess of requirements. The Corporation's expenditure was further reduced by economies in working and by the diversion to other Votes of expenses on requisitioned premises (see note below). Although the reductions in expenditure due to the above causes were counterbalanced to some extent by an increase, of an incidental and miscellaneous character, in the Corporation's debtors at the close of the year and by additions to the value of stocks of equipment, &c., the Corporation's net payments during the year fell considerably below the amount allowed for in the Estimate and the issue from the grant in aid was restricted accordingly.

NOTES.

Expenditure of 48,224*l.* 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.

Expenditure of 20,434*l.* in respect of rates and contributions in lieu of rates on properties requisitioned for the use of the British Broadcasting Corporation is charged to the Vote for Rates on Government Property (Class VII, Vote 9); and expenditure of 103,502*l.* in respect of rents and other expenses in connexion with such properties is charged to Votes accounted for by the Ministry of Works (701*l.* to Class VII, Vote 4 and 102,801*l.* to Class X, Vote 16).

E. St. J. Bamford,
Accounting Officer.

30 November 1945.

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.

G. C. Upcott,
Comptroller and Auditor General.

PUBLIC EDUCATION, SCOTLAND.

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, including an amount allocated from the Vote of Credit, for public education in Scotland, including grants in aid of the Education (Scotland) Fund; for the Royal Scottish Museum, Edinburgh; and for grants to approved associations and other expenses in connexion with youth service.

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. ..	70,835 - -	70,682 11 6	152 8 6	—
A.2.—Travelling and Incidental Expenses	1,630 - -	1,600 9 6	29 10 6	—
A.3.—Advisory Council	905 - -	1,418 8 10	—	513 8 10
INSPECTION.				
B.1.—Salaries, &c. ..	55,326 - -	55,519 16 10	—	193 16 10
B.2.—Travelling and Incidental Expenses	10,490 - -	9,937 4 8	552 15 4	—
GRANTS IN AID OF THE EDUCATION (SCOTLAND) FUND.				
C.—General Aid Grant				
Original 8,857,842 <i>l.</i>				
Supplementary 114,697 <i>l.</i>				
	8,972,539 - -	8,966,327 - -	6,212 - -	—
D.—Superannuation of Teachers				
Original 1,356,000 <i>l.</i>				
Supplementary 233,750 <i>l.</i>				
	1,589,750 <i>l.</i>			
Less—				
Supplementary 21,175 <i>l.</i>				
	1,568,575 - -	1,567,430 - -	1,145 - -	—

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.1.—Savings on staff serving with the Forces (2,319*l.*) and changes of personnel (1,698*l.*); partly offset by cost of additional staff (2,443*l.*), increased cost of war bonus (976*l.*), and miscellaneous causes (446*l.*).

A.3.—Excess due to increased activity of the Council during the year, involving verbatim reporting (323*l.*) specially authorized (S.33673), and additional expenses mainly on members' travelling.

B.1.—Excess on war bonus (934*l.*) offset by savings on vacancies (366*l.*), changes of personnel (294*l.*) and miscellaneous items (80*l.*).

C.—Expenditure represents final calculation of amount payable in the year under Section 21 (1) of the Education (Scotland) Act, 1918, together with the grant payable under Section 52 (3) of the Local Government (Scotland) Act, 1929. The payment was made to the Education (Scotland) Fund—see Account appended.

D.—Expenditure represents final calculation of amount payable in the year under the Education (Scotland) (Superannuation) Acts, 1919 (Section 6) and 1925 (Section 6 (2)) and the Pensions (Increase) Act, 1944 (Section 9 (d)). The payment was made to the Education (Scotland) Fund—see Account appended.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
THE ROYAL SCOTTISH MUSEUM, EDINBURGH.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
E.1.—Salaries, &c. ..	16,295 — —	13,434 15 4	2,860 4 8	—
E.2.—Patrols ..	2,741 — —	2,273 6 11	467 13 1	—
E.3.—Apparatus, Materials, &c.	175 — —	191 5 4	—	16 5 4
E.4.—Travelling and Incidental Expenses ..	1,370 — —	797 13 —	572 7 —	—
F.—Youth Service ..	37,500 — —	32,230 18 2	5,269 1 10	—
G.—Grants in respect of War Damage Contributions	4,350 — —	4,345 15 —	4 5 —	—
WAR SERVICES.				
Y.1.—State Bursaries in Science ..	—	45,451 14 11	—	45,451 14 11
Y.2.—Engineering Cadetships ..	—	33,764 16 9	—	33,764 16 9
Y.3.—Miscellaneous	—	28,240 8 4	—	28,240 8 4
GROSS TOTAL <i>Original</i> 10,415,459 <i>l.</i> <i>Supplementary</i> 233,750 <i>l.</i> <i>Supplementary</i> 93,522 <i>l.</i>	£ 10,742,731 — —	10,833,646 5 1	17,265 5 11	108,180 11 —
<i>Deduct—</i>	Estimated.	Realized.	Excess of Expenditure over Gross Estimate.	
Z.—Appropriations in Aid	—	—	£90,915 5 1	
<i>Original</i> 796,850 <i>l.</i> <i>Supplementary</i> 93,512 <i>l.</i>	890,362 — —	889,898 2 3	Deficiency of Appropriations in Aid realized. £463 17 9	
NET TOTAL <i>Original</i> 9,618,609 <i>l.</i> <i>Supplementary</i> 233,750 <i>l.</i> <i>Supplementary</i> 10 <i>l.</i>	£ 9,852,369 — —	9,943,748 2 10	Total Deficiency met from Vote of Credit.	
Allocated from Vote of Credit	91,379 2 10	—	£91,379 2 10	
	£ 9,943,748 2 10	9,943,748 2 10		

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

E.1 and E.2.—Savings mainly on staff serving with the Forces.

E.4.—Saving mainly due to relaxation of fire guard duties.

F.—The grants required for voluntary organizations were less than anticipated.

G.—This payment was made to the Education (Scotland) Fund—see Account appended.

Y.1, Y.2 and Y.3.—New subheads opened with Treasury authority (F.12096/42).

Y.3.—Consists of :—Further education and training scheme, 16,608*l.*; intensive training scheme (engineering), 6,348*l.*; grants in respect of children evacuated from England and Wales, 4,944*l.* (paid to Education (Scotland) Fund—see Account appended); other miscellaneous payments 340*l.*

CIVIL APPROPRIATION ACCOUNTS, 1944.

[Class IV. Vote 13.] 185

Details of Receipts.	Estimated.	Realized.
Pension contributions (payment from the Education (Scotland) Fund—see Account appended):—	£	£
Teachers	445,913	445,913
Employers	442,818	442,818
Educational Endowments (Scotland) Act, 1928:—		
(a) Repayment of cost of advertisements	6	10
(b) Fees for audit of accounts	250	160
(c) Fees for inspection and repayment of travelling and other expenses	35	47
Fees for inspection under Section 19 of the Education (Scotland) Act, 1878	380	313
Reimbursement of salary of seconded officers.. .. .	800	430
Miscellaneous	160	207
Total	£890,362	889,898

NOTES.

Expenditure of at least 107,457*l.* (Subheads Y.1, Y.2 and Y.3), for which provision was not made in the Estimates, has been identified as directly arising out of the existence of a state of war.

This Account includes expenditure of approximately 2,672*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

30 November 1945.

J. Mackay Thomson,
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.

G. C. Upcott,
Comptroller and Auditor General.

GRANT IN AID ACCOUNT, ROYAL SCOTTISH MUSEUM.
(PURCHASE OF SPECIMENS, BOOKS, &C.)

	£	s.	d.		£	s.	d.
Balance, 1 April 1944	644	2	1	Expenditure, 1944	152	1	10
				Balance, 31 March 1945	492	—	3
	£644	2	1		£644	2	1

30 November 1945.

J. Mackay Thomson,
Accounting Officer.

TRUST FUNDS ADMINISTERED BY THE SECRETARY OF STATE FOR SCOTLAND
(ROYAL SCOTTISH MUSEUM).

Title of Fund and Security.	Nominal Amount.
	£ s. d.
(a) Lindsay-Carnegie Bequest.	
London and North Eastern Railway 3 per cent. Debenture Stock ..	2,490 — —
The Fund also includes 15 <i>l.</i> 9 <i>s.</i> 10 <i>d.</i> placed on deposit.	
Note.—The original bequest amounted to 2,000 <i>l.</i> This was invested in North British Railway 3 per cent. Debenture Stock which was later changed to London and North Eastern Railway 3 per cent. Debenture Stock. On 31 March 1945 the market value of the stock was 2,135 <i>l.</i> 3 <i>s.</i> 6 <i>d.</i>	
(b) James Railton's Trust Fund.	
War Stock, 3½ per cent.	1,453 10 3
Conversion Stock, 3½ per cent.	1,431 1 4
London County Consolidated Stock, 4½ per cent., 1945–85	300 — —
National War Bonds, 2½ per cent., 1945–47	400 — —
National War Bonds, 2½ per cent., 1946–48	500 — —
National War Bonds, 2½ per cent., 1949–51	100 — —
Savings Bonds, 3 per cent., 1955–65	544 16 6
Savings Bonds, 3 per cent., 1960–70	1,250 — —
Savings Bonds, 3 per cent., 1965–75	100 — —

Note.—On 31 March 1945 the market value of these securities was 6,272*l.* 6*s.* 3*d.*

ACCOUNT OF THE INCOME OF THE EDUCATION (SCOTLAND) FUND IN

RECEIPTS.		£	s.	d.
Balance, 1 April 1944		25,077	15	1
Grants from Vote of Parliament, 1944 (Class IV, Vote 13) :—				
Education (Scotland) Act, 1918, Section 21 (1) :—				
Subhead C		8,379,485		
Local Government (Scotland) Act, 1929, Section 52 (3) :—				
Subhead C		586,842		
Education (Scotland) (Superannuation) Acts, 1919 (Section 6), and 1925 (Section 6 (2)), and Pensions (Increase) Act, 1944 (Section 9 (d)) :—				
Subhead D		1,567,430		
War damage contributions :—				
Subhead G		4,345	15	
Grants in respect of children evacuated from England and Wales :—				
Subhead Y.3		4,944	9	
Superannuation Contributions :—				
Education (Scotland) (Superannuation) Act, 1925, Section 2 :—				
Teachers' contributions		537,389	2	9
Managers' contributions		533,474	8	10
Other Receipts :—				
Interest on Scottish Teachers' Superannuation Fund, applicable in reduction of charge on Education (Scotland) Fund under Section 16(1)(e), Act of 1908 (Article 17 of Superannuation Scheme, 1919)				
		58,803	7	8
		£11,697,791 18 4		

SECURITIES HELD AT 31 MARCH 1945 FOR THE SCOTTISH TEACHERS' SUPERANNUATION FUND.

	Nominal Amount.		Cost.		Market Value, 31 March 1945.	
	£	s. d.	£	s. d.	£	s. d.
War Stock, 3½ per cent.	356,250	14 11	343,665	7 7	374,953	18 2
Local Loans, 3 per cent. Stock.	451,058	18 4	439,929	5 11	432,452	14 9
Conversion Stock, 2 per cent., 1943-45	1,702	16 10	1,568	18 5	1,704	19 4
Consolidated Stock, 4 per cent.	314,815	3 9	254,923	17 -	351,018	18 8
Conversion Stock, 3½ per cent.	576,462	12 10	439,260	3 7	609,969	10 8
	£ 1,700,290	6 8	1,479,347	12 6	1,770,100	1 7

THE YEAR ENDED 31 MARCH 1945, AND OF THE EXPENDITURE THEREOF.

PAYMENTS.		£	s.	d.
Education (Scotland) Act, 1908, Sections 16 (1) (a) to (f) :—				
Expenses in connexion with Senior Leaving Certificate	.. .. .	4,573	10	1
Grants to Universities	.. .. .	43,000	—	—
Grants to Central Institutions	.. .. .	159,612	10	10
Grants for training of teachers	.. .. .	32,814	3	4
Pensions to teachers, Education (Scotland) Act, 1908 (Section 13), Education (Scotland) (Superannuation) Acts, 1919 to 1939 (including refund of contributions under the Acts of 1922 and 1925), and Pensions (Increase) Act, 1944	.. .. .	1,388,614	3	—*
Other educational expenditure	.. .. .	4,477	17	1
Education (Scotland) Act, 1918, Section 21 (2) (a) :—				
Grants to voluntary schools, &c., under Education (Scotland) Miscellaneous Grants Regulations, 1936	.. .. .	136,197	8	—
Grants under 'the Education (Scotland) Teachers' Superannuation Grant Regulations, 1928.	.. .. .	11,953	3	—
Grants to Education Authorities under annual Education Authorities (Scotland) Grant Regulations :—				
	1940	19,886	12	6
	1941	43,097	14	10
	1942	25,602	19	2
	1943	788,339	9	11
	1944	8,119,576	12	7
		8,996,503	9	—†
Education (Scotland) (Superannuation) Act, 1925, Section 6 (1) :—				
Payment to Class IV, Vote 13, 1944, Subhead Z in respect of :—				
Teachers' superannuation contributions	.. .. .	445,913	—	—
Managers' superannuation contributions	.. .. .	442,818	—	—
Balance, 31 March 1945	.. .. .	31,314	14	—
		£11,697,791	18	4

* A payment of 158*l.* 14*s.* 2*d.* made to the Treasury in respect of sums voluntarily surrendered by pensioners is included in this amount which is net, after crediting 665*l.* 3*s.* 11*d.* received for annuities (Elementary School Teachers (Superannuation) Act, 1898), accrued in the year ended 31 December 1944, to grantees of disablement allowances who had attained the age of 65. An extra-statutory award of lump sum and pension was made in the case of a teacher, resident in Canada, who was unable to comply with the requirement as to service between the ages of 60 and 65 on account of circumstances arising out of war (P./3/12870).

† Includes grants to Education Authorities of (a) 4,944*l.* 9*s.* in respect of children evacuated from England and Wales; (b) 4,345*l.* 15*s.* on account of contributions payable under War Damage Act, 1943, in respect of transferred schools (see under Receipts contra).

J. Mackay Thomson,

Accounting Officer.

30 November 1945.

NATIONAL GALLERIES, SCOTLAND.

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, for the salaries and expenses of the National Gallery, Scotland, the Scottish National Portrait Gallery, and the Museum of Antiquities.

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.	13,446	10,708 13 7	2,737 6 5	—	—	—
B.—Travelling, &c.	414	274 3 10	139 16 2	—	—	—
C.—Incidental Expenses ..	1,430	903 3 2	526 16 10	—	—	—
GROSS TOTAL	£ 15,290	11,886 - 7	3,403 19 5	—	—	—
	Estimated.	Applied.				
D.—Appropriations in Aid ..	10	10 - -	Surplus to be surrendered.			
NET TOTAL	£ 15,280	11,876 - 7	£3,403 19 5			

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid	10	37 13 5
Appropriated in aid (Subhead D).. ..		10 - -
Paid separately to Exchequer		£27 13 5

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings due to staff serving in the Forces (1,708*l.*) and to staff vacancies, absences, &c. (1,349*l.*); offset by increased war bonus (102*l.*) and overtime (218*l.*).

B.—Curtailement of travelling.

C.—Savings on uniforms, cleaning, &c. (36*l.*) and allowances to fire guards (490*l.*).

Details of Receipts.	Estimated.	Realized.
	£	£
Proceeds of sale of publications	10	38

NOTE.

This Account includes expenditure of approximately 600*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

GRANT IN AID ACCOUNTS.

					Purchase of Pictures (National Gallery).	Purchase of Portraits (Scottish National Por- trait Gallery).
					£ s. d.	£ s. d.
Balances, 1 April 1944 .. .. .	..	..	..	..	16 8 4	381 14 10
Interest .. .. .	..	..	..	..	—	1 15 11
				Totals ..	£16 8 4	383 10 9
<i>Deduct—</i>						
Expenditure, 1944 .. .. .	..	..	..	..	11 10 —	69 4 —
Balances, 31 March 1945 .. .. .	..	..	..	..	£4 18 4	314 6 9

The Society of Antiquaries of Scotland held a balance of 100*l.* 17*s.* 8*d.* at the end of the previous year. 25*l.* 11*s.* 1*d.* was spent on the purchase of objects, &c., during the year, leaving a balance of 75*l.* 6*s.* 7*d.* in hand at 31 March 1945.

25 September 1945.

R. Moncrieff,
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.

G. C. Upcott,
Comptroller and Auditor General.

NATIONAL LIBRARY, SCOTLAND.

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, for the salaries and expenses of the National Library, Scotland, including a grant in aid.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, &c.	7,428	5,347 3 -	2,080 17 -	—
B.—Purchase of Books (Grant in Aid)	75	75 - -	—	—
C.—Incidental Expenses ..	597	439 9 3	157 10 9	—
D.—Expenses of Copyright Agency	440	453 1 8	—	13 1 8
GROSS TOTAL	£ 8,540	6,314 13 11	2,238 7 9	13 1 8
			Surplus of Gross Estimate over Expenditure. £2,225 6 1	
<i>Deduct—</i>	Estimated.	Realized.	Deficiency of Appropriations in Aid realized.	
E.—Appropriations in Aid ..	5,017	5,016 17 2	£- 2 10	
NET TOTAL	£ 3,523	1,297 16 9	£2,225 3 3	
			Net Surplus to be surrendered.	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings mainly owing to deduction of service pay (2,044*l.*), less increase in war bonus.

C.—The Faculty of Advocates did not render until 7 June their account for the quarter ended 31 March 1945, amounting to 105*l.* The expenditure otherwise was less than anticipated.

Receipts.—These consist of income from the investment of the Endowment Fund of the Library.

NOTE.

This Account includes expenditure of approximately 649*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

GRANT IN AID ACCOUNT (PURCHASE OF BOOKS).

Receipts.		£ s. d.	Payments.		£ s. d.
Balance, 1 April 1944 ..		- 1 7	Expenditure, 1944		66 15 9
Grant in Aid, 1944 (Subhead B)		75 - -	Balance, 31 March 1945		8 5 10
		<u>£75 1 7</u>			<u>£75 1 7</u>

12 June 1945.

Henry W. Meikle,
Accounting Officer.

I have examined the above Accounts in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion these Accounts are correct.

G. C. Upcott,
Comptroller and Auditor General.

CIVIL ACCOUNTS,
1944.

CLASS V.

HEALTH, LABOUR AND INSURANCE.

CLASS V.

HEALTH, LABOUR AND INSURANCE.

SUMMARY.

Page.	No. of Vote.	SERVICE.	Estimated Gross Expenditure.	Authorized Appropriations in Aid.	Supply Grant.	Actual Gross Expenditure.		Appropriations in Aid Applied.	
			£	£	£	£	s. d.	£	s. d.
195	1	Ministry of Health	28,710,003	1,416,800	27,293,203	28,352,326	7 4	1,416,800	- -
201	2	Board of Control	254,159	14,425	239,734	227,675	1 7	14,293	12 2
203	3	Registrar-General's Office	348,575	41,830	306,745	352,037	16 10	41,830	- -
205	4	National Insurance Audit Department ..	154,040	3,800	150,240	140,746	19 9	3,789	3 4
206	5	Friendly Societies Registry	48,140	2,650	45,490	42,908	18 5	2,650	- -
207	6	Old Age Pensions	56,016,000	16,000	56,000,000	55,857,815	9 5	16,000	- -
209	7	Widows', Orphans' and Old Age Contributory Pensions	22,525,000	—	22,525,000	22,525,000	- -	—	- -
210	8	Ministry of Labour and National Service ..	39,310,000	2,100,000	37,210,000	36,359,950	12 4	2,100,000	- -
216	9	Grants in respect of Employment Schemes	1,820,000	—	1,820,000	1,721,086	14 10	—	- -
217	10	Commissioner for Special Areas (England and Wales)	500,100	500,000	100	214,290	4 1	214,290	4 1
221	11	Assistance Board	5,395,000	15,000	5,380,000	5,165,085	1 7	15,000	- -
224	12	Special Areas Fund	675,000	—	675,000	150,000	- -	—	- -
225	13	Financial Assistance in Special and Other Areas	25,800	—	25,800	18,594	19 2	—	- -
226	14	Supplementary Pensions	57,000,000	90,000	56,910,000	56,515,125	14 2	90,000	- -
228	14A	Ministry of National Insurance	25,010	10	25,000	16,768	12 3	—	- -
229	15	Department of Health for Scotland ..	4,982,823	181,000	4,801,823	4,951,060	17 11	181,000	- -
234	16	Board of Control for Scotland	24,379	400	23,979	22,390	8 6	36	17 6
235	17	Registrar-General's Office, Scotland ..	55,835	2,480	53,355	53,878	13 3	2,480	- -
237	18	Commissioner for Special Areas (Scotland)	391,400	391,300	100	251,068	7 4	251,068	7 4
		Total	218,261,264	4,775,695	213,485,569	212,937,810	18 9	4,349,562	4 5

CLASS V.

HEALTH, LABOUR AND INSURANCE.

SUMMARY.

No. of Vote.	Net Expenditure.		Gross Expenditure compared with Estimate.		Deficiency of Appropriations in Aid.	Allocated from Vote of Credit.	Amount to be surrendered.	Extra Receipts payable to Exchequer.				
	£	s. d.	£	s. d.					£	s. d.	£	s. d.
1	26,935,526	7 4	357,676	12 8	—	—	357,676	12 8	407,877	5 1		
2	213,381	9 5	26,483	18 5	—	131 7 10	26,352	10 7	—	—		
3	310,207	16 10	—	—	3,462	16 10	—	—	4,524	19 8		
4	136,957	16 5	13,293	— 3	—	10 16 8	13,282	3 7	—	—		
5	40,258	18 5	5,231	1 7	—	—	5,231	1 7	364	13 9		
6	55,841,815	9 5	158,184	10 7	—	—	158,184	10 7	1,796	2 11		
7	22,525,000	— —	—	—	—	—	—	—	—	—		
8	34,259,950	12 4	2,950,049	7 8	—	—	2,950,049	7 8	51,852	4 6		
9	1,721,086	14 10	98,913	5 2	—	—	98,913	5 2	—	—		
10	—	—	285,809	15 11	—	285,709	15 11	100	— —	—		
11	5,150,085	1 7	229,914	18 5	—	—	229,914	18 5	796	5 10		
12	150,000	— —	525,000	— —	—	—	525,000	— —	—	—		
13	18,594	19 2	7,205	— 10	—	—	7,205	— 10	163,304	15 11		
14	56,425,125	14 2	484,874	5 10	—	—	484,874	5 10	6,003	— 6		
14A	16,768	12 3	8,241	7 9	—	10 — —	8,231	7 9	—	—		
15	4,770,060	17 11	31,762	2 1	—	—	31,762	2 1	68,967	18 4		
16	22,029	11 —	1,988	11 6	—	39 2 6	1,949	9 —	—	—		
17	51,398	13 3	1,956	6 9	—	—	1,956	6 9	418	18 6		
18	—	—	140,331	12 8	—	140,231	12 8	100	— —	—		
	208,588,248	14 4	5,326,915	18 1	3,462	16 10	426,132	15 7	3,462	16 10	705,906	5 —
Total amount to be surrendered £							4,900,783	2 6				

MINISTRY OF HEALTH.

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, for the salaries and expenses of the Ministry of Health, including grants and other expenses in connexion with housing, certain grants to local authorities, &c., a grant in aid to the National Radium Trust, grants in aid in respect of national health insurance benefits, &c., certain expenses in connexion with widows', orphans' and old age contributory pensions; a grant in aid of the Civil Service Sports Council; and other services.

SUMMARY.

Service.	Grant.	Expenditure.		Expenditure compared with Grant.				
				Less than Granted.		More than Granted.		
	£	£	s.	d.	£	s.	d.	
MINISTRY OF HEALTH.								
A-D.—Administration	3,100,625	2,926,099	14	9	174,525	5	3	
F.—Housing Grants ..	14,187,000	14,122,087	15	7	64,912	4	5	
G.—Miscellaneous Grants, Grants in Aid, &c.	902,870	832,122	12	4	70,747	7	8	
H.—Grant in respect of Benefits, &c., in England under the National Health Insurance Acts, 1936 to 1941 (Grant in Aid) ..	8,880,000	8,880,000	—	—	—	—	—	
WELSH BOARD OF HEALTH.								
L-O.—Administration	185,558	165,250	4	—	20,307	16	—	
Q.—Housing Grants ..	785,000	773,525	9	—	11,474	11	—	
R.—Miscellaneous Grants	121,450	121,323	—	—	127	—	—	
S.—Grant in respect of Benefits, &c., in Wales under the National Health Insurance Acts, 1936 to 1941 (Grant in Aid) ..	547,500	531,841	17	—	15,658	3	—	
T.—Losses	—	75	14	8	—	75	14	8
GROSS TOTAL £	28,710,003	28,352,326	7	4	357,752	7	4	
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>						
Z.—Appropriations in Aid	1,416,800	1,416,800	—	—	Surplus to be surrendered.			
NET TOTAL £	27,293,203	26,935,526	7	4	£357,676	12	8	
		Receipts payable to Exchequer.			Estimated.	Realized.		
					£	£	s. d.	
(i) Receipts of classes authorized to be used as Appropriations in Aid					1,416,800	1,471,593	19 —	
(ii) Receipts of other classes					349,000	353,083	6 1	
				Total ..	£1,765,800	1,824,677	5 1	
Appropriated in aid (Subhead Z)						1,416,800	— —	
Paid separately to Exchequer						£407,877	5 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.
MINISTRY OF HEALTH.								
ADMINISTRATION.								
A.—Salaries, &c.	2,816,425	2,672,056 8 3	144,368	11	9	—	—	—
B.—Travelling, &c.	124,200	110,331 9 4	13,868	10	8	—	—	—
C.—Special Inquiries and Services	29,200	21,280 7 8	7,919	12	4	—	—	—
D.—Incidental Expenses	130,800	122,431 9 6	8,368	10	6	—	—	—
HOUSING GRANTS.								
F.1.—Grants towards Housing Expenses	14,186,000	14,117,982 6 3	68,017	13	9	—	—	—
F.2.—Losses on Premature Repayment of Housing Loans	1,000	4,105 9 4	—	—	—	3,105	9	4
MISCELLANEOUS GRANTS, &c.								
G.1.—Grants to Institutions for the Training of Midwives and Health Visitors	57,500	52,094 19 —	5,405	1	—	—	—	—
G.2.—Grants to Authorities under the Midwives Act, 1936	700,000	702,465 — —	—	—	—	2,465	—	—
G.3.—Grants to Voluntary Hospitals in respect of Spirit Duty	1,750	1,580 16 —	169	4	—	—	—	—
G.4.—Grants to Port Health Authorities, &c.	42,300	42,878 17 9	—	—	—	578	17	9
G.5.—Compensation to Air Raid Victims, 1914–1918	970	913 11 6	56	8	6	—	—	—

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving due to deductions in respect of service pay of staff serving with the Forces (125,200*l.*) and reduction of staff (73,500*l.*); partly offset by extension of war bonus (45,700*l.*) and additional overtime (8,700*l.*).

B.—Saving mainly due to curtailment of travelling and to reduced expenditure in respect of evacuated staff.

C.—Saving mainly due to less expenditure on special inquiries into diseases than anticipated (4,080*l.*), reduced expenditure of Departmental Committees (1,340*l.*), fewer appeals under the Contributory Pensions Acts (1,300*l.*) and to the late receipt of a claim from the Pharmaceutical Society of Great Britain for expenses incurred in connexion with the administration of Sections 8, 9 and 11 of the Pharmacy and Medicines Act, 1941 (850*l.*).

D.—Saving mainly due to reduced requirements for subsistence allowances payable to A.R.P., &c., personnel (8,900*l.*) and lower expenditure than anticipated on publicity (1,500*l.*) and miscellaneous items (2,000*l.*); partly offset by increased production of lymph to augment reserves (3,700*l.*) and increased telegram and telephone charges (750*l.*).

F.1.—Saving due to the amount of new building which attracted Exchequer subsidy under the Housing (Financial Provisions) Act, 1938, falling short of that anticipated when the estimate was framed (57,000*l.*) and saving under other Housing Acts (11,000*l.*).

F.2.—The number of houses sold during the year by Housing Associations was greater than expected. The estimate is necessarily conjectural.

G.1.—Proposals for the extended course of training of Health Visitors, which would have involved an increase in grant, were postponed.

G.3.—The number of claims for grant was less than anticipated.

G.4.—Excess mainly due to the opening of a new airport.

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.
MINISTRY OF HEALTH— <i>contd.</i>						
MISCELLANEOUS GRANTS, &c.— <i>contd.</i>						
G.6.—Annuities payable to certain Local Authorities under Section 114(1) (c) of the Local Government Act, 1929	5,850	5,849 8 1	- 11 11			
G.7.—Grants under the Rural Water Supplies Act, 1934	7,500	7,050 - -	450 - -			
G.8.—Grants under the Cancer Act, 1939, to Local Authorities for Cancer Treatment ..	45,000	17,290 - -	27,710 - -			
G.9.—Grant in Aid of the National Radium Trust under the Cancer Act, 1939 ..	40,000	—	40,000 - -			
G.10.—Grant in Aid of the Civil Service Sports Council	2,000	2,000 - -	—			
GRANT IN RESPECT OF BENEFITS, &c., IN ENGLAND UNDER THE NATIONAL HEALTH INSURANCE ACTS, 1936 TO 1941 (GRANT IN AID).						
H.—Sums payable to the National Health Insurance Fund (England)	8,880,000	8,880,000 - -	—			
WELSH BOARD OF HEALTH.						
ADMINISTRATION.						
L.—Salaries, &c.	179,128	160,289 9 1	18,838 10 11			
M.—Travelling, &c.	4,210	3,616 9 4	593 10 8			
N.—Special Inquiries and Services	270	125 17 9	144 2 3			
O.—Incidental Expenses ..	1,950	1,218 7 10	731 12 2			

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

G.7 and G.8.—The number of applications for grant was less than anticipated.

G.9.—The provision made for the purchase by the Trust of deep X-ray therapy sets for hire to hospitals was not required, as the few sets available were purchased by hospitals direct.

L.—Saving due to deductions in respect of service pay of staff serving with the Forces (14,500*l.*) and reduction of staff (8,000*l.*); partly offset by additional overtime (3,700*l.*).

M.—Saving due to curtailment of travelling.

N.—The number of hearings under Section 163 of the National Health Insurance Act, 1936, was less than anticipated.

O.—Saving due to cessation of fire guard allowances (1,050*l.*); partly offset by expenditure in connexion with the exhibition of a temporary bungalow (320*l.*).

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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.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
WELSH BOARD OF HEALTH— <i>contd.</i>						
HOUSING GRANTS.						
Q.1.—Grant towards Housing Expenses ..	784,800	773,525 9 -	11,274 11 -			
Q.2.—Losses on premature Repayment of Housing Loans	200	—	200 - -			
MISCELLANEOUS GRANTS.						
R.1.—Grants to Institutions for the Training of Midwives and Health Visitors	1,950	1,866 - -	84 - -			
R.2.—Grants to Authorities under the Midwives Act, 1936	115,500	115,457 - -	43 - -			
R.3.—Grants under the Rural Water Supplies Act, 1934 (Re-vote 1,000l.)	4,000	4,000 - -	—			
GRANT IN RESPECT OF BENEFITS, &c., IN WALES UNDER THE NATIONAL HEALTH INSURANCE ACTS, 1936 TO 1941 (GRANT IN AID).						
S.—Sums payable to the National Health Insurance Fund (Wales)	547,500	531,841 17 -	15,658 3 -			
T.—Losses	—	75 14 8	—			75 14 8
	Estimated.	Applied.				
Z.—Appropriations in Aid ..	1,416,800	1,416,800 - -	—			

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

Q.1.—Saving mainly due to final repayment of certain loans raised under the Housing, &c., Act, 1919, and to claims under the Housing Acts of 1936 and 1938 being fewer than anticipated.

Q.2.—No houses were sold by Housing Associations during the year. The estimate is necessarily conjectural.

S.—Sums required to meet sickness benefit were less than anticipated.

T.—Unrecovered portion of an overpayment of salary to a temporary Medical Officer who joined the Forces. Further recovery was found to be impracticable (E.38104/01).

Details of Receipts.	Estimated.	Realized.
(i) Receipts of classes authorized to be used as Appropriations in Aid :—	£	£
Widows', Orphans' and Old Age Contributory Pensions Acts, 1936 to 1941 :—		
Repayment of cost of services in connexion with administration	674,400	673,200
National Health Insurance Acts, 1936 to 1941 :—		
Repayments in respect of expenses of administration—		
Benefits of Deposit Contributors Fund, Juvenile Deposit Contributors Fund, and Deposit Contributors Insurance Section	120,840	120,840
Navy, Army and Air Force Insurance Fund	40,150	40,150
Medical benefit to exempt persons	1,330	1,330
Approved Societies (Officers) Guarantee Funds	715	716
Central Index Register of Insured Persons	46,000	46,000
Dental Referee Service	17,350	17,320
Collection and allocation of contributions of seamen	5,400	5,400
Repayment of cost of services in connexion with Unemployment Insurance	217,850	217,850
Repayment from Redemption Annuities Account of cost of staff employed on work arising from the Tithe Act, 1936	450	450
Repayment by Admiralty, War Office, Air Ministry, &c., of cost of vaccine lymph supplied	12,500	24,734 (a)
Audit fee stamps, under the Audit Stamp Duty Order, 1938, made under Section 221 of the Local Government Act, 1933	275,000	314,884 (b)
Cost of official inquiries recovered under the Public Health and other Acts	1,000	1,754
Cost of prosecutions recovered	300	208 (c)
Miscellaneous receipts	3,515	6,758
Total	£1,416,800	1,471,594

(a) Surplus due to increased requirements of the Service Departments.

(b) Owing to war conditions receipts under this heading could not be estimated with precision.

(c) Irrecoverable costs amounting to 7l. 12s. have been written off and costs amounting to 4l. 16s. which have been written off as irrecoverable in previous years were recovered and are included in this figure (S.15495).

Details of Receipts— <i>contd.</i>	Estimated.	Realized.
	£	£
(ii) Receipts of other classes :—		
Loans to local authorities in England and Wales :—		
Repayment of principal	308,000	311,170 (d)
Loans to National Camps Corporation, Ltd., under the Camps Act, 1939 :—		
Repayment of principal and interest	41,000	40,992 (e)
Housing (Rural Workers) Acts :—		
Refund of grant	—	921
Total	<u>£349,000</u>	<u>353,083</u>

(d) Receipts were as under :—

County and County Borough Councils—instalments payable under Section 114 (1) (b) of the Local Government Act, 1929—	Principal.		
	£	s.	d.
Barnsley County Borough Council	2,829	10	8
Barrow-in-Furness County Borough Council	12,055	19	3
Brecon County Council	5,089	18	5
Derby County Council	866	18	8
East Ham County Borough Council	20,238	—	2
Essex County Council	49,285	17	10
Gateshead County Borough Council	4,244	1	4
Glamorgan County Council	35,313	7	6
London County Council	16,700	—	—
Merthyr Tydfil County Borough Council	7,324	—	—
Monmouth County Council	40,525	10	7
Sheffield County Borough Council	60,809	1	—
South Shields County Borough Council	6,351	17	4
West Ham County Borough Council	41,371	18	7
West Riding of Yorkshire County Council	8,163	16	—
	<u>£311,169</u>	<u>17</u>	<u>4</u>

Excess due to the receipt of an instalment of 3,175*l.* 18*s.* 8*d.* from one local authority which was due in the previous year.

The sum of 311,169*l.* 17*s.* 4*d.* comprises the final instalments due to the Exchequer.

(e) Receipts were as under :—

	£	s.	d.
Principal	21,411	12	7
Interest	19,580	16	5
	<u>£40,992</u>	<u>9</u>	<u>—</u>

The amount of the loans owing to the Exchequer at 31 March 1945 was 473,408*l.* 12*s.* 9*d.*

NOTE.

This Account includes expenditure of approximately 108,197*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

15 November 1945.

W. S. Douglas,
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.

G. C. Upcott,
Comptroller and Auditor General.

BOARD OF CONTROL.

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, for the salaries and expenses of the Board of Control and grants in respect of the maintenance of certain ex-service mental patients.

Service	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
ADMINISTRATION.						
A.—Salaries, &c.	56,799	51,413 19 6	5,385	— 6	—	—
B.—Travelling, &c.	6,050	5,764 6 5	285	13 7	—	—
C.—Incidental Expenses	310	170 14 6	139	5 6	—	—
GRANTS.						
D.—Grants in respect of the Maintenance of certain ex-service Mental Patients ..	24,500	24,531 8 7	—	—	31	8 7
STATE INSTITUTIONS.						
E.1.—Pay and Allowances ..	124,253	104,439 7 —	19,813	13 —	—	—
E.2.—Maintenance of Patients and Staff	41,767	40,955 12 8	811	7 4	—	—
E.3.—Travelling and Conveyance of Patients and Staff ..	470	399 12 11	70	7 1	—	—
E.4.—Farms and Gardens (Net) ..	10	—	10	—	—	—
GROSS TOTAL ..	£ 254,159	227,675 1 7	26,515 7 —	—	31 8 7	—
			Surplus of Gross Estimate over Expenditure. £26,483 18 5			
<i>Deduct—</i>			Deficiency of Appropriations in Aid realized. £131 7 10			
F.—Appropriations in Aid ..	14,425	14,293 12 2				
NET TOTAL ..	£ 239,734	213,381 9 5	Net Surplus to be surrendered. £26,352 10 7			

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings on staff serving with the Forces (3,752*l.*), staff vacancies and changes (2,111*l.*), overtime (264*l.*), and fees to medical men (50*l.*); offset by additional cost of war bonus (517*l.*) and neurosis survey (275*l.*).

B.—Savings mainly on normal travelling expenses.

C.—Savings mainly on allowances to fire guards.

E.1.—Delay in opening new accommodation (1,680*l.*), savings on staff serving with the Forces (9,084*l.*), staff vacancies and changes (7,290*l.*), allowances (1,100*l.*), and war bonus (660*l.*). Expenditure was as follows:—Rampton, 77,566*l.*; Moss Side, 26,873*l.*

E.2.—Owing to fewer staff and patients than estimated there were savings on food (1,133*l.*), allowances to patients (72*l.*), and incidental expenses (460*l.*); offset by higher cost of medicines (854*l.*). Expenditure was as follows:—Rampton, 30,924*l.*; Moss Side, 10,032*l.*. Average daily number of patients estimated, 1,566; actual, 1,534.

E.3.—Fewer escorted journeys were made than expected. Expenditure was as follows:—Rampton, 277*l.*; Moss Side, 123*l.*

E.4.—There was a surplus of receipts (3281*l.*) overpayments (2552*l.*) which was carried to Appropriations in Aid.

Details of Receipts.	Estimated.	Realized.
Lunacy Act, 1890: fees for licences	£ 648	£ 648
Mental Deficiency Act, 1913: fees for certificates and approvals	406	380
Fees for supply of copies of reception, &c., documents	175	170
Miscellaneous receipts on account of State institutions, &c. :—		
Rampton :—staff rations (2,968 <i>l.</i>) ; other receipts (3 071 <i>l.</i>) ..	6,234	6,039
Moss Side :—staff rations (1,873 <i>l.</i>) ; other receipts (745 <i>l.</i>) ..	2,962	2,618
Maintenance of patients	4,000	4,415
Other miscellaneous receipts	—	24
	£14,425	14,294

On the Farms and Gardens Accounts the surplus for supplies to institutions and sales (3,281*l.*) over debits for purchase of stock, &c. (2,552*l.*) was 729*l.*

NOTES.

This Account includes expenditure of 3,055*l.* in respect of the balance of civil pay issued to staff serving with the Forces. It also includes 87*l.* 1*s.* 6*d.* in respect of the cost of maintenance in the Rampton State Institution of a mental defective chargeable to the States of Guernsey.

8 November 1945.

P. Barter,
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.

G. C. Upcott,
Comptroller and Auditor General.

REGISTRAR-GENERAL'S OFFICE.

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, including an amount allocated from the Vote of Credit, for the salaries and expenses of the Department of the Registrar-General of Births, &c.

Service.	Grant.		Expenditure.		Expenditure compared with Grant.			
					Less than Granted.		More than Granted.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.
A.—Salaries, &c.	329,015	—	319,457	14 9	9,557	5 3	—	—
B.—Travelling, &c.	6,250	—	5,153	7 9	1,096	12 3	—	—
C.—Fees and Expenses of Superintendent Registrars, &c.	8,460	—	23,495	— 11	—	—	15,035	— 11
D.—Incidental Expenses	4,850	—	3,931	13 5	918	6 7	—	—
GROSS TOTAL	£348,575	—	352,037	16 10	11,572	4 1	15,035	— 11
	Estimated.		Applied.					
<i>Deduct—</i>								
E.—Appropriations in Aid	41,830	—	41,830	—	Excess of Expenditure over Gross Estimate met from Vote of Credit. <u>£3,462 16 10</u>			
NET TOTAL	£306,745	—	310,207	16 10				
Allocated from Vote of Credit	3,462	16 10	—	—				
	£310,207	16 10	310,207	16 10				

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid	41,830	46,354 19 8
Appropriated in aid (Subhead E)	—	41,830 — —
Paid separately to Exchequer	—	<u>£4,524 19 8</u>

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings due to deductions in respect of civil pay of staff serving with the Forces (12,660*l.*) and staff changes, &c. (10,253*l.*); offset by additional cost of Northern Ireland National Registration headquarters staff (13,356*l.*).

B.—Savings due to reductions in travelling by inspectors and by evacuated staffs, and in allowances in lieu of billeting.

C.—Excess due to the war and caused by payments to local Registrars (16,649*l.*) in connexion with (1) the recovery of identity cards of deceased persons and the issue of forms for National Registration purposes in the case of births, and (2) the recovery of ration and clothing books of deceased persons (E.38775); offset by savings on fees and expenses of local Registration Officers (1,614*l.*).

D.—Savings mainly due to reduction in number of fire guards, &c. The sum of 73*l.* representing accumulated losses on birth, marriage and death certificates sent by post, has been written off (S.8555).

Details of Receipts.	Estimated.	Realized.
	£	£
Fees for searches and certified copies	27,500	31,116
Repayments by local authorities and others for statistical and census returns	230	265
Repayment of cost of services in connexion with the administration of the Widows', Orphans' and Old Age Contributory Pensions Acts, 1936 to 1941	14,000	14,000
Repayment from the Unemployment Fund of cost of services in connexion with Unemployment Insurance	100	100
Unclaimed deposits by applicants for certified copies	—	352
Miscellaneous	—	522(a)
Total ..	£41,830	46,355

(a) Includes 279*l.* recovered in adjustment of allowances paid in lieu of billeting in previous years. Recovery is still proceeding.

NOTES.

Expenditure of at least 16,649*l.* (Subhead C), for which provision was not made in the Estimates, has been identified as directly arising out of the existence of a state of war.

This Account includes expenditure of 4,564*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

29 November 1945.

George North,
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.

G. C. Upcott,
Comptroller and Auditor General.

NATIONAL INSURANCE AUDIT DEPARTMENT.

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, for the salaries and expenses of the National Insurance Audit Department.

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.	144,500	132,742 8 8	11,757 11 4	—	—	—
B.—Travelling, &c., Expenses	7,700	6,878 9 5	821 10 7	—	—	—
C.—Incidental Expenses ..	1,840	1,126 1 8	713 18 4	—	—	—
GROSS TOTAL .. £	154,040	140,746 19 9	13,293 - 3	—		
			Surplus of Gross Estimate over Expenditure. £13,293 - 3			
<i>Deduct—</i>	Estimated.	Realized.	Deficiency of Appropriations in Aid realized. £10 16 8			
D.—Appropriations in Aid. .	3,800	3,789 3 4	Net Surplus to be surrendered. £13,282 3 7			
NET TOTAL £	150,240	136,957 16 5				

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Saving due to staff changes (5,050*l.*), staff in the Forces (6,330*l.*) and overtime (370*l.*).
 B.—Saving due partly to reduction of evacuated staff, resulting in reduction in amounts paid in lieu of billeting, but mainly to reduction in travelling expenses.
 C.—Saving due mainly to reduction in A.R.P. expenditure.

Details of Receipts.				Estimated.	Realized.
				£	£
Northern Ireland agency service	..	..	..	3,780	3,761
Miscellaneous	..	..	..	20	28
Total	..	..	..	£3,800	3,789

NOTE.

This Account includes expenditure of approximately 3,082*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

10 September 1945.

H. W. Magrath,
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.

G. C. Upcott,
Comptroller and Auditor General.

FRIENDLY SOCIETIES REGISTRY.

ACCOUNT of the sum expended, in the year ended 31 March 1945, 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.		
A.—Salaries, &c. (England and General)	43,810	38,595 16 4	5,214 3 8	—	—	
B.—Salaries, &c. (Scotland) ..	1,930	2,131 — —	—	201 — —	—	
C.—Travelling and Incidental Expenses	2,400	2,182 2 1	217 17 11	—	—	
GROSS TOTAL	48,140	42,908 18 5	5,432 1 7	201 — —	—	
<i>Deduct—</i>	Estimated.	Applied.				
D.—Appropriations in Aid ..	2,650	2,650 — —	Surplus to be surrendered.			
NET TOTAL	45,490	40,258 18 5	£5,231 1 7			

Receipts payable to Exchequer.

Estimated. Realized.

Receipts authorized to be used as Appropriations in Aid

£ £ s. d.

2,650 3,014 13 9

Appropriated in aid (Subhead D)

2,650 — —

Paid separately to Exchequer

£ 364 13 9

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Savings in respect of staff serving with the Forces (4,680*l.*) and staff changes (534*l.*).
 B.—Excess due to larger number of Savings Bank awards than anticipated.
 C.—Savings in respect of cessation of fire guard duties (126*l.*) and miscellaneous expenses.

Details of Receipts.

	Estimated.	Realized.
Fees under sundry Acts and expenses recovered	2,600	2,782
Prosecutions, costs recovered	50	196
Miscellaneous	—	36
Total	£2,650	3,014 ^(a)

(a) These receipts cannot be closely estimated.

NOTES.

This Account includes expenditure of approximately 2,060*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

2 November 1945.

John Fox,
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.

G. C. Upcott,
Comptroller and Auditor General.

OLD AGE PENSIONS.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, for Old Age Pensions and pensions to blind persons, and for certain administrative expenses in connexion therewith.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.					
			Less than Granted.			More than Granted.		
	£	£ s. d.	£	s.	d.	£	s.	d.
A.—Pensions	55,986,000	55,824,021 5 3	161,978	14	9	—	—	—
B.—Expenses of Pension Committees	30,000	29,749 6 7	250	13	5	—	—	—
D.—Sums Irrecoverable ..	—	728 19 7	—	—	—	728	19	7
E.—Extra-statutory Grants ..	—	3,315 18 —	—	—	—	3,315	18	—
GROSS TOTAL	£56,016,000	55,857,815 9 5	162,229	8	2	4,044	17	7
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>						
C.—Appropriations in Aid ..	16,000	16,000 — —	Surplus to be surrendered.					
NET TOTAL	£56,000,000	55,841,815 9 5				£158,184 10 7		

	Receipts payable to Exchequer.	Estimated.	Realized.
		£	£ s. d.
Receipts authorized to be used as Appropriations in Aid .. (Recoveries in cash)	16,000	17,796 2 11
Appropriated in aid (Subhead C)		16,000 — —
Paid separately to Exchequer		£1,796 2 11

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The number of pensioners at the beginning and the end of the year was lower than anticipated. A substantial proportion of the saving is attributable to the apparent non-encashment of pension orders.

D.—Payments made in error, or owing to the fact that notice of revocation of the pension by a pension committee or central pension authority did not reach the pension officer in time for payment to be stopped. In some cases the extreme poverty of the recipients rendered recovery impracticable; in others there was satisfactory evidence that orders were cashed in good faith (S.32537/20, S.32537/21, S.52124).

Payments in error arose in three cases in connexion with Section 25 (4) of the Widows', Orphans' and Old Age Contributory Pensions Act, 1936. In two of these cases this was due to blind pensions being paid after the recipients had reached the age of 70 and were in receipt of contributory pensions (S.32537/20, S.32537/21).

E.—Grants made on grounds of equity where, owing to causes beyond the pensioners' control, grant of pension was delayed or payment of pension was impracticable within the statutory period. Expenditure of an unascertained amount which is quite small is included under this subhead in respect of pensions at the 1s. rate which were put into payment extra-statutorily to avoid the withdrawal of supplementary pensions in cases where a pensioner has become disentitled to a non-contributory pension but would have been regarded as being in need of a supplementary pension if he had a pension to supplement. In every case the sanction of the Treasury has been obtained (S.32332/10, S.32373/3, S.32373/10, S.32373/11, S.22677/11, 4873/12, 5339/12, S.32768/28, S.33300/31, S.32924/05/4, S.49672).

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

A sum of 1,179*l.* 17*s.* is also included in respect of 58 contributory pensions which have been awarded on grounds of equity, although the requirements of the National Health Insurance and Contributory Pensions Acts were not strictly fulfilled (S.33383, E.40805, S.35622/03, S.35622/3, S.33300/01/3, S.50809).

NOTES.

Identifiable old age pension orders aggregating 430*l.* 14*s.* were lost after payment. In addition, 917*l.* 3*s.* 6*d.*, being the agreed porportion of the value of unidentifiable pension orders lost after payment, is chargeable to this Vote (S.36714). To this extent the expenditure is unvouched.

Pension orders on combined books issued by the Assistance Board and of which 80*l.* is chargeable to the Old Age Pension Vote were found to have been paid on improper receipts, e.g. pensioner's "mark" not witnessed, proxy authority incomplete (S.48024).

In addition to the cash recoveries brought to account as Appropriations in Aid, the sum of 2,119*l.* 10*s.* 8*d.* was recovered under Section 11(4) of the Old Age Pensions Act, 1936, and Section 37(4) of the Widows', Orphans' and Old Age Contributory Pensions Act, 1936, by withholding payment of pension subsequently accruing. In some cases part pension only has been withheld.

A total of 8,590*l.* 15*s.* 3*d.* which has been charged to Subhead A of the Vote and is repayable under Section 11(2) of the Old Age Pensions Act, 1936, and Section 37(2) of the Widows', Orphans' and Old Age Contributory Pensions Act, 1936, has been written off as irrecoverable. This amount is made up as follows:—

	<i>£</i>	<i>s.</i>	<i>d.</i>
Cases in which, there being no fraud or concealment, recovery was waived	2,447	6	11
Cases in which there was fraud or concealment, but where recovery was impracticable by reason of the pensioner's death, extreme poverty, &c.	4,011	2	10
Other cases of overpayment	2,132	5	6

Where an overpayment, or any charge under Subhead D of the Vote, was due to the mistake of any public servant, suitable disciplinary notice has been taken of the occurrence, and in all cases the authority of the Treasury was obtained before the amounts were written off as irrecoverable (S.32537/20, S.32537/21, S.52124).

The sum of 3,614*l.* 3*s.* was surrendered by 161 pensioners as a contribution to the national finances in the present emergency.

A certain number of payments in error in previous years amounting to 595*l.* 14*s.* came to notice in 1945. Of this amount 331*l.* 11*s.* was accounted for in the year, 114*l.* 7*s.* being recovered in cash, 4*s.* being recovered by withholding pension, 10*s.* being credited by the Post Office, and 216*l.* 10*s.* being written off. The balance of 264*l.* 3*s.* outstanding will be accounted for in the Appropriation Account, 1945. Of the 7*l.* outstanding from 1940 and 1942, 1*l.* has been recovered in cash and 6*l.* has been discharged by cancellation; the 108*l.* outstanding from 1943 has been accounted for in the year, 71*l.* 10*s.* being recovered in cash and 36*l.* 10*s.* being recovered by withholding pension.

R. H. A. Carter,
Accounting Officer.

30 November 1945.

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.

G. C. Upcott,
Comptroller and Auditor General.

WIDOWS', ORPHANS' AND OLD AGE CONTRIBUTORY PENSIONS.

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, for the sums payable to the Treasury Pensions Account and to the Treasury Special Pensions Account in respect of Widows', Orphans' and Old Age Contributory Pensions.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£	£	£
A.—Payment to Treasury Pensions Account under the Widows', Orphans' and Old Age Contributory Pensions Act, 1936 ..	21,000,000	21,000,000	—	—
B.—Payment to Treasury Special Pensions Account under the Widows', Orphans' and Old Age Contributory Pensions (Voluntary Contributors) Act, 1937 ..	1,525,000	1,525,000	—	—
TOTAL	22,525,000	22,525,000	—	—

19 September 1945.

W. Eady,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General

MINISTRY OF LABOUR AND NATIONAL SERVICE.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, for the salaries and expenses of the Ministry of Labour and National Service, including sums payable by the Exchequer to the Unemployment Fund, grants to local authorities, associations and other bodies in respect of unemployment insurance, employment exchange and other services; expenses of transfer and resettlement; expenses of training; contribution towards the expenses of the International Labour Organization (League of Nations); expenses of the Industrial Court; and sundry services.

SUMMARY.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A-E.—Administration	13,071,000	11,896,484 13 11	1,174,515 6 1			
F-H.—Unemployment Insurance	25,517,900	23,797,916 18 9	1,719,983 1 3			
I-L.—Employment and Training	256,100	220,919 16 1	35,180 3 11			
M.—Inspection of Factories	378,000	360,434 16 4	17,565 3 8			
N-O.—Other Services	87,000	82,564 10 8	4,435 9 4			
OO.—Losses and Compensation	—	1,629 16 7	—		1,629 16 7	
GROSS TOTAL £	39,310,000	36,359,950 12 4	2,951,679 4 3		1,629 16 7	
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>				
P.—Appropriations in Aid	2,100,000	2,100,000 — —				
NET TOTAL £	37,210,000	34,259,950 12 4	Surplus to be surrendered.			
			£2,950,049 7 8			

	Estimated.	Realized.
	£	£ s. d.
Receipts payable to Exchequer.		
Receipts of classes authorized to be used as Appropriations in Aid	2,100,000	2,151,852 4 6
Appropriated in aid (Subhead P)		2,100,000 — —
Paid separately to Exchequer		£51,852 4 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.
ADMINISTRATION.							
A.—Salaries, &c.—							
(i) Headquarters ..	1,295,000	1,285,225	14	10	9,774	5	2
(ii) Claims and Record Office ..	360,000	314,265	10	—	45,734	10	—
(iii) Outstations ..	10,885,000	9,853,614	19	10	1,026,385	—	2
Total for Subhead A	£12,540,000	11,458,106	4	8	1,081,893	15	4
B.—Travelling, &c., Expenses ..	267,000	255,867	7	6	11,132	12	6
C.—Incidental Expenses ..	190,000	123,520	11	1	66,479	8	11
D.—Law Charges ..	60,000	46,956	3	7	13,043	16	5
E.—Committees—Fees, Travelling, &c., Expenses ..	14,000	12,034	7	1	1,965	12	11
UNEMPLOYMENT INSURANCE.							
F.—Contribution to the Unemployment Fund ..	25,500,000	23,780,723	11	6	1,719,276	8	6
G.—Grants to Associations in respect of Cost of Administration ..	600	669	10	10	—	—	69 10 10
H.1.—Office of the Umpire	8,600	7,935	4	7	664	15	5
H.2.—Courts of Referees, &c. ..	7,500	8,039	3	10	—	—	539 3 10
H.3.—Unemployment Insurance Statutory Committee ..	1,200	549	8	—	650	12	—

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A. (i), (ii) and (iii).—Saving mainly due to economies in staff and reduction of work.

B.—This expenditure cannot be closely estimated.

C.—Saving mainly due to reduction in expenditure on allowances following relaxations in the fire guard regulations.

D.—The expenditure is governed largely by the number of cases in which it is necessary to employ local agents; it relates, in the main, to prosecutions under wartime Acts and Regulations, the number of which cannot be forecast.

E.—Expenditure in connexion with the Commission, Boards and Committees set up under the Catering Wages Act, 1943, was less than anticipated.

F.—The amount of contributions paid under the Unemployment Insurance Acts upon which the Exchequer contribution depends was less than anticipated.

H.1.—Saving mainly due to a temporarily unfilled vacancy.

H.3.—Saving due to a temporarily unfilled vacancy and a reduction in the level of remuneration.

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.
EMPLOYMENT AND TRAINING.						
I.—Loans and Grants to facilitate the Removal and Resettlement of Workers and their Dependants ..	70,000	58,272 3 11	11,727 16 1		—	
J.—Grants to Authorities and Associations for Employment Exchange Services ..	3,100	3,850 - -	—		750 - -	
K.1.—Grants to Local Education Authorities in respect of Schemes of Choice of Employment and Transference and Administration of Unemployment Insurance and Unemployment Assistance for Juveniles ..	160,000	149,366 8 10	10,633 11 2		—	
K.2.—Courses of Instruction and Occupation for Unemployed Juveniles	20,000	7,528 10 8	12,471 9 4		—	
L.—Training and Resettlement of Disabled Ex-Service (1914–1918) Personnel	3,000	1,902 12 8	1,097 7 4		—	

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

I.—Saving due to the number of workers transferred under loan arrangements being less than anticipated. The total loans outstanding on 31 March 1945 were 13,968*l.*

J.—Excess due to inclusion of a payment to an authority in respect of a delayed claim for the previous year.

K.1.—The claims falling for payment during the year were less than anticipated.

K.2.—The claims falling for payment during the year were less than anticipated.

Included under this subhead are grants to local authorities amounting to (a) approximately 5,250*l.* in respect of continuing liabilities for rent and loan charges relating to closed centres, and (b) approximately 270*l.* in respect of commitments incurred in previous years in connexion with the acquisition of land or buildings, &c., for three junior instruction centres with which it was ultimately decided not to proceed owing to the reduction, in the areas concerned, of the number of unemployed juveniles or difficulties arising from war conditions. Receipts amounting to approximately 3,300*l.* in connexion with closed centres and to 300*l.* in respect of abandoned centres are included in item (8) of Details of Receipts. As regards (a) some of the premises were used for civil defence purposes; as the cost of this service is ultimately borne by the Exchequer no financial adjustment with the local authorities concerned has been considered necessary.

L.—Grants payable to the organizations concerned were 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.
INSPECTION OF FACTORIES.								
M.1.—Salaries, &c. ..	344,520	330,181 18 —	14,338	2	—	—		
M.2.—Travelling and Incidental Expenses ..	31,000	29,066 18 10	1,933	1	2	—		
M.3.—Fees to Surgeons, &c.	700	549 12 3	150	7	9	—		
M.4.—Costs of Prosecutions, Inquiries and Arbitrations	1,500	634 9 4	865	10	8	—		
M.5.—Industrial Museum	280	1 17 11	278	2	1	—		
OTHER SERVICES.*								
N.1.—Contribution towards the Expenses of the International Labour Organization (League of Nations) ..	67,500	67,487 11 8	12	8	4	—		
N.2.—Travelling and Incidental Expenses in relation to the work of the International Labour Organization	9,500	5,039 13 2	4,460	6	10	—		
O.—Expenses of the Industrial Court	10,000	10,037 5 10	—			37	5	10
OO.—Losses and Compensation	—	1,629 16 7	—			1,629	16	7
	Estimated.	Applied.						
P.—Appropriations in Aid	2,100,000	2,100,000 — —	—			—		

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

M.1.—Saving due mainly to reduction of work connected with wartime activities.

M.2.—Due mainly to delay in the supply of scientific equipment for which provision had been made.

M.4.—The cost of inquiries was less than anticipated.

M.5.—The post of attendant was discontinued and the provision for erection and maintenance of exhibits was not required.

N.2.—Saving mainly due to the provision of free passage home in aeroplanes provided by U.S.A. of delegates to the I.L.O. Conference at Philadelphia.

* The contribution towards the expenses of the League of Nations and the travelling and other expenses of the Delegates and Advisers in connexion therewith (additional to the expenditure under Subheads N.1 and N.2 in respect of the International Labour Organization) are borne on the Vote for the League of Nations, Class II, Vote 3.

Details of Receipts.	Estimated.	Realized.
(1) Amount received in respect of the cost of administration of unemployment insurance borne on this Vote recovered from the Unemployment Fund	£ 1,900,000	£ 1,938,643
(2) Repayment (48,228 <i>l.</i>) of loans, and contribution (15,000 <i>l.</i>) from the Unemployment Fund towards loans and grants, made to facilitate the removal and resettlement of workers and their dependants (Subhead I)	85,000	63,228
(3) Receipts from employers for services rendered under Sections 13 and 100 of the Unemployment Insurance Act, 1935	69,000	86,177
(4) Grant from the Unemployment Fund towards expenses of authorized courses of instruction for juveniles (Subhead K.2)	8,000	2,200
(5) Fines collected in England and Wales under Factories Act, 1937 (Subhead M)	6,000	7,383
(6) Repayment of cost of services in connexion with the administration of the Widows', Orphans' and Old Age Contributory Pensions Acts, 1936 to 1941	2,000	2,000
(7) Law costs recovered (Subhead D)	10,000	9,764
(8) Miscellaneous	20,000	42,457
Total	<u>£2,100,000</u>	<u>2,151,852</u>

(1) The sum brought to account represents the cost (borne on this Vote) of administration of unemployment insurance as provisionally determined for 1944, after allowing for an adjustment in respect of the final charges for 1943.

(2) These receipts are mainly dependent on the total advances made in the current and prior years; see Subhead I.

(3) The recoverable cost of staff employed in connexion with the Merseyside and Clydeside Docks Schemes was higher than anticipated.

(4) The decrease in receipts is due to less expenditure in respect of juvenile centres than was anticipated; see Subhead K.2.

(5) These receipts cannot be closely estimated.

(8) Increased receipts mainly due to recoveries of salaries of loaned officers.

LOSSES AND COMPENSATION.

Each case included in the following summary was made the subject of careful investigation. In appropriate cases disciplinary action was taken with regard to officers of the Ministry whose default was responsible for, or contributed to, the loss. Similarly, in proper cases, criminal proceedings were taken.

1. Amounts charged to Subhead OO (1,629*l.* 16*s.* 7*d.*) :—

(a) Cases covered individually by Treasury sanction :—

(i) Theft, misappropriation, fraud, &c. :—

£	s.	d.	
90	6	8	(S.37418).
120	—	—	Remuneration amounting to 19 <i>l.</i> 5 <i>s.</i> 1 <i>d.</i> has been withheld (S.49597).
177	19	6	Gross loss 494 <i>l.</i> 11 <i>s.</i> , of which 316 <i>l.</i> 11 <i>s.</i> 6 <i>d.</i> was charged to the Ministry's War Services Vote, Class X, Vote 9, in previous years. Salary amounting to 10 <i>l.</i> 6 <i>s.</i> 7 <i>d.</i> has been withheld (S.49597).

(ii) Other cases :—

36	9	2	<i>Ex-gratia</i> payment of hospital maintenance charges for a member of the public who was injured as a result of an accident involving an official car (E.43870). <i>Ex-gratia</i> payments of 1,002 <i>l.</i> 10 <i>s.</i> in respect of damages, &c., were made in 1942.
114	6	4	<i>Ex-gratia</i> payments to four officers in respect of medical, &c., expenses arising out of accidents while on duty (P/3/15459, P/3/15117, P/3/11132, P/68569/59). (Amounts paid in previous years, 460 <i>l.</i> 18 <i>s.</i> 9 <i>d.</i> (P/68569/59)).

£539 1 8

(b) Miscellaneous losses written off departmentally under general Treasury authority (S.3562, S.40413) :—

£	s.	d.	
485	—	9	2,286 cash shortages at local offices in connexion with payments of benefit, allowances, &c., amounting to approximately 16,000,000 <i>l.</i> A sum of 202 <i>l.</i> 2 <i>s.</i> 10 <i>d.</i> in respect of cash surpluses at local offices is included in item (8) of Details of Receipts.
155	12	5	32 payments for compensation for loss of, or damage to, property, &c.
450	1	9	247 miscellaneous irrecoverable overpayments, &c.

£1,090 14 11

2. Amounts charged in previous years since ascertained to have been losses :—

£	s.	d.	
113	1	10	12 miscellaneous items (S.40413).

3. Claims waived :—

£	s.	d.	
2,614	14	3	Loans to facilitate the removal of workers and their dependants, not wholly recovered (4,094 cases) (S.33229, S.40413).
522	4	-	Law costs not recovered, viz :—15l. 18s. 6d. (one case) written off with Treasury approval (S.49597) and 370l. 5s. 6d. (60 cases) written off under departmental authority (S.40413).

NOTES.

This Account includes sums amounting to 3,618l. 12s. in respect of which the supporting vouchers were lost in transit. There is sufficient evidence that the sums were paid, and were properly issuable (S.49730).

This Account includes expenditure of approximately 193,000l. in respect of the balance of civil pay issued to staff serving with the Forces.

27 November 1945.

Godfrey H. Ince,
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.

G. C. Upcott,
Comptroller and Auditor General.

GRANTS IN RESPECT OF EMPLOYMENT SCHEMES.

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, for grants to local authorities, &c., in respect of employment and development schemes, including adjustments of grant in certain cases.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Grants in respect of Loan Charges	1,820,000	1,721,086 14 10	98,913 5 2			—
			Surplus to be surrendered <u>£98,913 5 2</u>			

EXPLANATION of the Cause of Variation between Expenditure and Grant.

Due to adjustments in respect of the value of certain surplus assets which were higher than anticipated.

21 August 1945.

G. H. Ince,
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.

G. C. Upcott,
Comptroller and Auditor General.

COMMISSIONER FOR SPECIAL AREAS (ENGLAND AND WALES).

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, for the salaries and expenses of the Office of the Commissioner for Special Areas (England and Wales), and the expenses of the Commissioner.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, &c.	4,850	4,175 2 3	674 17 9	—
B.—Travelling and Incidental Expenses	50	21 18 5	28 1 7	—
C.—General Expenses of the Commissioner	495,200	210,093 3 5	285,106 16 7	—
GROSS TOTAL .. £	500,100	214,290 4 1	285,809 15 11	—
			Surplus of Gross Estimate over Expenditure. £285,809 15 11	
<i>Deduct—</i>	Estimated.	Realized.	Deficiency of Appropriations in Aid realized.	
D.—Appropriations in Aid ..	500,000	214,290 4 1	£285,709 15 11	
NET TOTAL £	100	—	Net Surplus to be surrendered. <u>£100</u>	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

C.—Expenditure on public works schemes and on factory construction did not materialize to the extent anticipated.

D.—The sum brought to account represents the amount appropriated from the Special Areas Fund to meet expenditure on Subheads A to C.

NOTE.

Subhead C includes grants to local authorities amounting to 322l. 15s. 9d., towards preliminary expenditure incurred on two schemes approved by the Commissioner but not proceeded with owing to the war (S.39853/6).

Godfrey H. Ince,
Accounting Officer.

15 October 1945.

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.

G. C. Upcott,
Comptroller and Auditor General.

A.—ACCOUNT SHOWING RECEIPTS AND PAYMENTS OF THE COMMISSIONER FOR THE SPECIAL AREAS IN ENGLAND AND WALES APPOINTED UNDER THE SPECIAL AREAS (DEVELOPMENT AND IMPROVEMENT) ACT, 1934, FOR THE YEAR ENDED 31 MARCH 1945, as required under Section 3(5) of the Act.

Receipts.		£		s. d.		Payments.		£		s. d.		
Balance, 1 April 1944	.. .. .			7,127	8	5					
Vote for the Commissioner for Special Areas (England and Wales)	.. .. .			214,290	4	1	Salaries and Allowances of Officers and Servants of the Commissioner:—				
Interest on, and Repayment of, Loans:—						Permanent staff (on loan from Government Departments)						
Cumberland Training Trust	.. .. .			59	10	—	3,398	17	—		
Land Settlement Association, Ltd.:—						Temporary staff						
Cottage homesteads	.. .. .			3,692	4	4					
Maryport Harbour Commissioners	.. .. .			3,603	2	9					4,175 2 3
North-Eastern Housing Association, Ltd.			30,400	13	9	Travelling and Incidental Expenses					21 18 5
North-Eastern Trading Estates, Ltd.			44,188	19	10	General Expenses of the Commissioner:—					
Order Holdings, Ltd.			905	4	3	(1) Industrial Development:—					
South Wales and Monmouthshire Trading Estates, Ltd.	.. .. .			72,036	18	5	(a) Trading estates	76,000	—	—	
West Cumberland Industrial Development Company, Ltd.	.. .. .			10,707	16	—	(b) Other industrial sites (including factory construction)	13,682	15	9	
Whitehaven Harbour Commissioners	.. .. .			727	19	10	(c) Clearance of derelict industrial sites	4,625	5	—	
Other Receipts:—						(d) Harbour, navigation and coastal works						528 9 11
Industrial sites (other than trading estates):—						(e) Contributions towards rents, rates and Income Tax						19,400 10 2
Sale of property				36,374	1	1						114,237 — 10
Rents, &c. (less management expenses)	78,141 11 —			114,515	12	1	(2) Agriculture:—					
Land Settlement Association, Ltd.:—							(a) Small holdings	13,311	5	9		
Surplus receipts (including rents paid by tenants) payable to the Commissioner	12,778 11 6						(b) Co-operative farms	185	1	11		
							(c) Cottage homesteads	2	15	6		
							(d) Group holdings	2,872	15	2		
							(e) Miscellaneous	170	—	—		
											16,541 18 4	

Repayment of working capital issued to settlers	17,254	5	4				(3) Public Health :—			
	<u>30,032</u>	16	10				(a) Hospitals, maternity and child welfare centres	40,430	-	10
Welsh Land Settlement Society, Ltd. :—							(b) Sewage and sewerage works	24,225	10	1
Rent of property leased to the Society by the Commissioner	729	2	2				(c) Water supply	8,274	15	6
Surplus receipts payable to the Commissioner	<u>6,405</u>	4	7				(d) Street works	17	17	7
	<u>7,134</u>	6	9				(e) Miscellaneous	435	-	3
							(4) Housing	<u>73,383</u>	4	3
County Councils and other Bodies :—								<u>5,931</u>	-	-
Repayment of working capital issued to settlers								<u>214,290</u>	4	1
Miscellaneous	4,788	19	7				Payments to Minister of Labour and National Service of receipts for transfer to Special Areas Fund	294,255	13	1
	138	7	2				Balance, 31 March 1945 (receipts to be paid to Minister of Labour and National Service for transfer to Special Areas Fund) ..	35,804	6	11
	<u>£544,350</u>	4	1					<u>£544,350</u>	4	1

This Account (which covers expenditure under the Special Areas (Development and Improvement) Act, 1934, and the Special Areas (Amendment) Act, 1937) includes :—

- (i) Grants to local authorities totalling 67,716*l.* 17*s* 9*d.* (Industrial development (site clearance, &c.), 5,137*l.* -*s.* 11*d.* ; Agriculture, 6,323*l.* 19*s.* 7*d.* ; Public health, 56,255*l.* 17*s.* 3*d.*).
- (ii) Advances on loan as follows :—Industrial development, 76,000*l.* ; Housing, 19*l.* The total amount of loans outstanding on 31 March 1945 was 5,309,429*l.* 5*s.* 5*d.*

The Account also includes certain expenditure on land or property vested in grant-aided bodies.

J. F. G. Price,

Commissioner for the Special Areas in England and Wales.

28 September 1945.

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B.—SPECIAL AREAS FUND.
 (Special Areas (Development and Improvement) Act, 1934)
 ACCOUNT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31 MARCH 1945.

Receipts.	£	s.	d.	Payments.	£	s.	d.
Balance, 1 April 1944	64,380	2	9	Sums required under Section 3 (4) of the Act to meet the expenses of the Commissioners :—			
Grant in Aid, transferred from the Vote for Special Areas Fund (Class V, Vote 12)	150,000	—	—	England and Wales	214,290	4	1
Receipts paid over by the Commissioners under Section 3 (3) of the Act :—				Scotland	251,068	7	4
England and Wales	294,255	13	1	Balance, 31 March 1945	92,227	4	5
Scotland	48,950	—	—				
	<u>£557,585</u>	<u>15</u>	<u>10</u>		<u>£557,585</u>	<u>15</u>	<u>10</u>

22 November 1945.

W. Eady,
Accounting Officer.

I have examined the foregoing Accounts A and B. 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. I have no observations to make upon them.

G. C. Upcott,
Comptroller and Auditor General.

ASSISTANCE BOARD.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, for the salaries and expenses of the Department of the Assistance Board and of certain Appeal Tribunals; sums payable to applicants for assistance, &c.; expenses of training, work centres, &c.; and 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.	2,920,000	2,839,200	4	3	80,799	15	9	—	—	—
B.—Travelling and Incidental Expenses	200,000	186,575	11	5	13,424	8	7	—	—	—
C.—Appeal Tribunals	5,000	3,628	4	7	1,371	15	5	—	—	—
D.—Agency Payments to Local Authorities	20,000	19,803	1	4	196	18	8	—	—	—
E.—Allowances to Applicants, &c., and Provision for Training and Work Centres, &c.	2,200,000	2,061,576	19	2	138,423	—	10	—	—	—
EE.—Emergency Payments arising from Enemy Action	—	5,057	14	—	—	—	—	5,057	14	—
F.—Grant in Aid of the National Council of Social Service	50,000	48,500	—	—	1,500	—	—	—	—	—

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving due mainly to deductions in respect of service pay of staff serving with the Forces, partially offset by increased expenditure for overtime.

B.—Saving due mainly to reductions in the payments of subsistence allowances to fire watchers, partially offset by additional staff travelling and subsistence costs.

E.—Saving due to the number of applicants and the average payment being lower than anticipated.

During the year payments amounting to 17,402*l.* 11*s.* 6*d.* made in error and charged to this subhead in 1944 and previous years were brought to light and recorded (S.40018/2).

Included under this subhead are extra-statutory payments amounting to (a) 25*l.* 10*s.* 3*d.* in two cases where unemployment allowances were discontinued following erroneous decisions that applicants had reached the age of 65 years and, in consequence, relief was granted by and refunded to Public Assistance Authorities (S.40918), (b) 4,990*l.* 9*s.* 5*d.* by way of assistance or reimbursement of relief granted to persons engaged for work in national factories where a system of deferred payment of wages operates, (c) 213*l.* 1*s.* to widows or other dependants of deceased members of the Forces pending settlement of their claims to pension, (d) 3*l.* 16*s.* where the applicant had entered full-time employment before the determination of an allowance could be made (S.40279), (e) 8*l.* 3*s.* 11*d.* in respect of allowances under the scheme for the prevention and relief of distress to survivors from a disaster at sea (S.46406), (f) approximately 3,000*l.* to dependants of aliens removed for internment outside the United Kingdom, (g) 614*l.* 17*s.* 6*d.* by way of assistance to certain alien refugees who, through sickness, were not capable of and available for work for the purposes of the Unemployment Act, 1934, had not qualified for full sickness benefit under the National Health Insurance Acts, and were not qualified for assistance under the refugee or other wartime regulations (S.47291), (h) 1*l.* 14*s.* in reimbursement of relief granted in a case which was technically outside the provisions of the Eighth Schedule of the Act (S.46112/04).

EE.—These payments were made with Treasury approval (E.43421, S.41727/01/3) to, or in respect of, persons ineligible for allowances under the schemes of unemployment assistance, prevention and relief of distress, supplementary pensions, &c. No provision for the expenditure was made in Estimates.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
FF.—Losses and Compensation	—	743 6 10	—	743 6 10		
GROSS TOTAL .. £	5,395,000	5,165,085 1 7	235,715 19 3	5,801 - 10		
<i>Deduct—</i>	Estimated	Applied.				
G.—Appropriations in Aid	15,000	15,000 - -				
NET TOTAL .. £	5,380,000	5,150,085 1 7	Surplus to be surrendered. £229,914 18 5			

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

FF.—Losses and Compensation :—	£	s.	d.
87 cases of shortage of official cash, &c. (S.39916)	189	2	9
(Surpluses in official cash amounting to 71 <i>l.</i> 18 <i>s.</i> 9 <i>d.</i> are included in receipts)			
34 <i>ex gratia</i> payments to members of the staff for loss of, or damage to, personal property, injury whilst on duty, medical expenses, &c. (E.28838, P/2/73490/3, P/3/12435, E.31608, P/3/14232, E.2871, P/3/10090)	62	5	10
Nine cases of overpayment of wages or expenses of staff (S.39916). In one case a further amount of 1 <i>l.</i> 14 <i>s.</i> 8 <i>d.</i> was overpaid in previous years for which the accounts are now closed (E.44388)	52	12	7
One case of misappropriation of public funds by an officer of the Board. The gross loss was 314 <i>l.</i> 5 <i>s.</i> 8 <i>d.</i> , of which 74 <i>l.</i> was charged in accounts for previous years. The officer concerned was convicted and dismissed from the service of the Board, salary and extra duty pay amounting to 44 <i>l.</i> 19 <i>s.</i> 6 <i>d.</i> being withheld (S.48024)	240	5	8
11 cases of loss of official moneys through theft or burglary (S.39916, S.48024)	171	10	-
One case of a payment to an applicant who sustained accidental injury on Board's premises (P/3/10026)	25	-	-
One case of payment in respect of damage sustained to a commercial vehicle in which a Board's vehicle was involved (S.39916)	2	10	-
	<u>£743 6 10</u>		

A sum of 25*l.* 15*s.* 4*d.* charged in the account for the previous year in respect of the balance of civil pay issued to four officers serving with the Civil Nursing Reserve has since been ascertained to have been irregularly paid and has been written off (E.5913/023/2).

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid	15,000	15,796 5 10
Appropriated in aid (Subhead G)		15,000 - -
		<u>£796 5 10</u>
Details of Receipts.	Estimated.	Realized.
	£	£
Refunds of overpayments of allowances to applicants, recovery of overpaid allowances from arrears of old age and widows' pensions, voluntary refunds and miscellaneous receipts	15,000	15,796

NOTES.

This Account includes expenditure of approximately 118,000*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

This Account includes payment for the staff and expenses required (*a*) in connexion with the Vote for Supplementary Pensions (Class V, Vote 14), (*b*) for the investigation of applications by members of the Forces for dependants' allowances (on behalf of the Admiralty, War Office and Air Ministry) and for special assistance (on behalf of the Ministry of Pensions), (*c*) for services on behalf of the Ministry of Pensions in connexion with the payment of injury allowances under the Personal Injuries (Emergency Provisions) Act, 1939, and (*d*) for services on behalf of the Board of Trade in connexion with the scheme of compensation under the War Damage Act, 1943, the replacement of lost clothing coupons and the issue of permits for the purchase of utility furniture.

28 November 1945.

G. Stuart King,
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.

G. C. Upcott,
Comptroller and Auditor General.

SPECIAL AREAS FUND.

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, for a grant in aid of the Special Areas Fund.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£	£	£
Grant in Aid of the Special Areas Fund under the Special Areas (Development and Improvement) Act, 1934 ..	675,000	150,000	525,000	—

Surplus to be surrendered £525,000

EXPLANATION of the Cause of Variation between Expenditure and Grant.

Issues to the Deposit Fund were restricted to an amount which, together with the balance in the Fund on 31 March 1944 and receipts within the year, would suffice to meet, approximately, the known requirements during the year.

22 November 1945.

W. Eady,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

FINANCIAL ASSISTANCE IN SPECIAL AND OTHER AREAS.

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, for financial assistance to new industrial undertakings in the Special and Other Areas.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Expenses of Administration	800	594 19 2	205 - 10			
B.—Loans to new industrial Undertakings in the Special and Other Areas	25,000	18,000 - -	7,000 - -			
TOTAL	25,800	18,594 19 2	7,205 - 10			
Surplus to be surrendered.. .. .			<u>£7,205 - 10</u>			
			Estimated.		Realized.	
Receipts payable to Exchequer			<u>£20,000</u>		<u>£163,304 15 11</u>	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—It is not possible to forecast with accuracy the number or cost of the special inquiries which may be necessary.

B.—Provision for demands for advances under existing commitments and to meet contingencies arising out of war difficulties proved to be in excess of actual requirements.

Details of Receipts.

	Estimated.		Realized.	
	£	£	£	£
Repayment of principal and interest on loans to new industrial undertakings in the Special and Other Areas :—				
Principal	} 20,000	{	139,824	
Interest			23,481	
Total			<u>£163,305</u>	

It was not possible to make a close estimate of the receipts in view of the uncertainties caused by the war and a minimum figure was accordingly inserted. The excess was mainly due, however, to a substantial loan repayment by one Company, resulting from its negotiations with another Government Department.

STATEMENT OF LOANS OUTSTANDING AND INVESTMENTS HELD AT 31 MARCH 1945.

	Amount of loans outstanding.			Interest in arrear.		
	£	s.	d.	£	s.	d.
SPECIAL AREAS (AMENDMENT) ACT, 1937.						
Loans to industrial undertakings under Section 6	762,366	16	10	32,165	5	5
Investments held (subscriptions to share capital of a site company under Section 5) 64,166 ordinary shares of 1 <i>l.</i> each						
—1 <i>s.</i> paid up	3,208	6	-			

19 September 1945.

W. Eady,
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.

G. C. Upcott,
Comptroller and Auditor General.

SUPPLEMENTARY PENSIONS.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, for the payment of Supplementary Pensions to certain persons in receipt of Old Age Pensions or Widows' Pensions.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
A.—Supplementary Pensions:—	£	£ s. d.	£	s. d.	£	s. d.
<i>Original</i> .. 55,000,000 <i>l.</i>						
<i>Supplementary</i> 2,000,000 <i>l.</i>						
	57,000,000	56,515,125 14 2	484,874	5 10	—	—
	Estimated.	Applied.				
<i>Deduct—</i>						
B.—Appropriations in Aid						
<i>Original</i> .. 70,000 <i>l.</i>						
<i>Supplementary</i> 20,000 <i>l.</i>						
	90,000	90,000 — —				
NET TOTAL			Surplus to be surrendered.			
<i>Original</i> .. 54,930,000 <i>l.</i>						
<i>Supplementary</i> 1,980,000 <i>l.</i>						
	£ 56,910,000	56,425,125 14 2	£484,874 5 10			

	Receipts payable to Exchequer.	Estimated.	Realized.
		£	£ s. d.
Receipts authorized to be used as Appropriations in Aid ..		90,000	96,003 — 6
Appropriated in aid (Subhead B)			90,000 — —
Paid separately to Exchequer			£6,003 — 6

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving mainly due to the number of applicants being less than anticipated.

During the year payments amounting to 273,779*l.* 7*s.* 6*d.* made in error and charged to this subhead in 1944 and previous years were brought to light and recorded (S.40018). Sums amounting to 1,107*l.* 1*s.* 1*d.* have been charged to this subhead in respect of which the usual vouchers cannot be produced. There is sufficient evidence that the sums were paid and were properly issuable (S.48024).

This Account includes extra-statutory payments amounting to (a) 26*l.* 17*s.*, in two cases where supplementary pensions were withheld following erroneous decisions that applicants who were widows had not reached the age of 60 and, in consequence, relief was granted by and refunded to Public Assistance Authorities (S.40918), (b) 3*l.*, where a payment was made after death for services rendered to a supplementary pensioner (S.46112/04), (c) 5*l.* 8*s.*, where relief granted to a widow under 60 pending inquiries as to whether her pension included an allowance for a child was refunded to a Public Assistance Authority (S.46112/04) and (d) 34*l.* 19*s.*, where arrears of supplementary pension improperly withheld were subsequently paid to the pensioner's widow (S.46112/04).

Details of Receipts.	Estimated.	Realized.
Refunds of overpayments of supplementary pensions, recoveries under Section 12 of the Old Age and Widows' Pensions Act, 1940, from arrears of old age pensions, &c. . .	£ 90,000	£ 96,003

Surplus mainly due to an increase in the amounts recovered on account of overpayments of supplementary pensions. In addition to refunds brought to account under Subhead B recoveries of overpayments were effected by deductions from current supplementary pensions; such recoveries amounted to approximately 26,000*l.* and in these instances the net pension payments only have been included in Subhead A (S.40018).

14 November 1945.

G. Stuart King,
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.

G. C. Upcott,
Comptroller and Auditor General.

MINISTRY OF NATIONAL INSURANCE.

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, for the salaries and expenses of the Ministry of National Insurance.

Service.	Grant.	Expenditure.		Expenditure compared with Grant.			
				Less than Granted.		More than Granted.	
	£	£	s.	d.	£	s.	d.
A.—Salaries, &c.	23,760	16,343	3	7	7,416	16	5
B.—Travelling and Incidental Expenses	1,250	425	8	8	824	11	4
GROSS TOTAL	£ 25,010	16,768	12	3	8,241	7	9
					Surplus of Gross Estimate over Expenditure. £8,241 7 9		
<i>Deduct—</i>	<i>Estimated.</i>	<i>Realized.</i>		<i>Deficiency of Appropriations in Aid realized.</i>			
Z.—Appropriations in Aid	10	—		£10 — —			
NET TOTAL	£ 25,000	16,768	12	3	Net Surplus to be surrendered. £8,231 7 9		

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A and B.—Saving due to delay in obtaining staff owing to the difficulties of the man-power situation.

1 October 1945.

T. W. Phillips,
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.

G. C. Upcott,
Comptroller and Auditor General.

DEPARTMENT OF HEALTH FOR SCOTLAND.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, for the salaries and expenses of the Department of Health for Scotland; including grants and other expenses in connexion with housing, certain grants to local authorities, &c., a grant in aid of the Highlands and Islands medical service, grants in aid in respect of national health insurance benefits, &c.; certain expenses in connexion with widows', orphans' and old age contributory pensions; and other services.

SUMMARY.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A-E.—Administration ..	522,700	506,804 3 -	15,895 17 -			
F.—Housing Grants ..	3,184,271	3,180,131 4 10	4,139 15 2			
G.—Miscellaneous Grants, &c.	181,852	170,125 10 1	11,726 9 11			
H.—Grant in respect of Benefits, &c., in Scotland under the National Health Insurance Acts, 1936 to 1941 (Grant in Aid) ..	1,094,000	1,094,000 - -				
GROSS TOTAL	£ 4,982,823	4,951,060 17 11	31,762 2 1			
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>				
I.—Appropriations in Aid ..	181,000	181,000 - -				
NET TOTAL	£ 4,801,823	4,770,060 17 11	Surplus to be surrendered. £31,762 2 1			

	Receipts payable to the Exchequer.	Estimated.	Realized.
		£	£ s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid		181,000	192,893 12 10
(ii) Receipts of other classes		56,688	57,074 5 6
	Total	£237,688	249,967 18 4
Appropriated in aid (Subhead I)			181,000 - -
	Paid separately to the Exchequer ..		£68,967 18 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.
ADMINISTRATION.							
A.1.—Salaries, &c.	474,200	463,517	8	1	10,682	11	11
A.2.—Part-time Medical and Dental Staff	3,200	2,525	5	—	674	15	—
B.—Travelling, &c.	25,000	19,619	16	7	5,380	3	5
C.—Special Inquiries and Services	7,000	7,568	3	3	—	568	3 3
D.—Certain Expenses of Administration of Con- tributory Pensions ..	3,300	3,176	19	1	123	—	11
E.—Incidental Expenses ..	10,000	10,396	11	—	—	396	11 —
HOUSING GRANTS.							
F.1.—Grants towards Housing Expenses	3,083,000	3,081,096	—	11	1,903	19	1
F.2.—Annuities under Hous- ing Act, 1914	75,271	75,270	2	—	—	18	—
F.3.—Rosyth Housing Scheme	26,000	23,765	1	11	2,234	18	1
MISCELLANEOUS GRANTS, &c.							
G.1.—Grants to Institutions for the Training of Mid- wives and Health Visitors	11,000	11,799	8	5	—	799	8 5
G.2.—Grants to Local Authorities under the Maternity Services (Scotland) Act, 1937 ..	50,000	49,990	5	—	9	15	—
G.3.—Grants to Voluntary Hospitals in respect of Duty on Spirits ..	383	382	19	8	—	—	4

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.1.—Saving due to deductions in respect of pay of staff serving with the Forces (24,200*l.*), partly offset by new appointments, &c. (4,800*l.*), extension of war bonus (7,000*l.*) and additional overtime (1,700*l.*).

B.—Saving due to a reduction in travelling, to a fall in the volume of billeting investigation work and to the discontinuance of allowances for fire guard duties, &c.

C.—Excess due to increased advances to account of the contributions towards the expenses of Regional Planning Advisory Committees.

E.—Excess due to the payment of a contribution to the Scottish Council for Health Education (S.45172/019) for which no provision was made in the Estimate, partly offset by savings on miscellaneous items.

G.1.—Excess due to an unexpected increase in the number of trainees.

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.	
MISCELLANEOUS GRANTS, &c. — <i>contd.</i>						
G 4.—Grants to Port Sanitary Authorities	5,800	5,839 15 3	—		39 15 3	
G.5.—Grant in Aid under the Highlands and Islands (Medical Service) Grant Acts, 1913 and 1929 ..	95,000	84,000 - -	11,000 - -		—	
G.6.—Annuities payable to certain Local Authori- ties under Section 24 (1) (c) of the Local Government (Scotland) Act, 1929	17,869	17,868 10 5	- 9 7		—	
G.7.—Grants under the Rural Water Supplies Act, 1934	800	244 11 4	555 8 8		—	
G.8.—Grants under the Cancer Act, 1939, to Local Authorities for Cancer Treatment	1,000	—	1,000 - -		—	
GRANT IN RESPECT OF BENE- FITS, &c., IN SCOTLAND UNDER THE NATIONAL HEALTH INSURANCE ACTS, 1936 TO 1941 (GRANT IN AID).						
H.—Sums payable to the National Health In- surance Fund (Scot- land)	1,094,000	1,094,000 - -	—		—	
	Estimated.	Applied.				
I.—Appropriations in Aid ..	181,000	181,000 - -	—		—	

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

G.5.—Saving due to (a) a reduction in the amount required for medical, nursing, &c., services (5,000*l.*), (b) non-payment of grant to a hospital for which provision was made (5,000*l.*) and (c) an increase in the amount of contribution received from the Scottish National Health Insurance Fund in respect of increased mileage payments to doctors (1,000*l.*).

G.7.—Certain claims for final balances of grant which were expected from local authorities did not materialize during the year.

G.8.—A few interim schemes have been approved but no claims for grant were received during the year.

Details of Receipts.	Estimated.	Realized.
(i) Receipts of classes authorized to be used as Appropriations in Aid :—	£	£
Payments by Approved Societies, &c., in respect of the medical and dental referee services and recovery from the Dental Benefit Council of expenditure incurred on its behalf	14,000	18,889 (a)
Repayment of cost of services in connexion with Unemployment Insurance	17,500	17,008
Repayment in respect of cost of administering :—		
Widows', Orphans' and Old Age Contributory Pensions Acts, 1936 to 1941	82,000	89,540 (a)
Deposit Contributors Funds	9,700	10,102
Deposit Contributors Insurance Section	600	662
Exempt Persons Fund	150	110
Approved Societies (Officers) Guarantee Fund (Scotland) ..	50	42
Morbidity and Certification Statistics Scheme	—	75
Repayment from Vote for Department of Agriculture for Scotland of salaries and expenses of Inspectors, Insurance Department, engaged on work in connexion with administration of the Agricultural Wages (Regulation) (Scotland) Act, 1937	2,500	2,500
Receipts in connexion with Rosyth Housing Scheme :—		
Interest and repayment of principal in respect of advances under the Housing Act, 1914, feu duties in respect of land held by the Scottish National Housing Company, Ltd., interest, less income tax, on shares held by the Department in that company, grazing rents, &c.	45,000	45,212
Receipts from Second Scottish National Housing Company (Housing Trust), Ltd., to account of reduction of advances from the Department	9,000	8,665
Miscellaneous	500	89
Total	<u>£181,000</u>	<u>192,894</u>
(ii) Receipts of other classes :—		
Repayments of loans to local authorities under Section 24 (1) (b) of the Local Government (Scotland) Act, 1929 ..	50,488	50,489
Repayments of Exchequer contributions under the Housing (Rural Workers) Acts	—	328
Repayment of loans and payments of interest on loans made to the Scottish Special Housing Association, Ltd., under the Camps Act, 1939.. .. .	6,200	6,257
Total	<u>£56,688</u>	<u>57,074</u>

(a) Surplus due to the adjustment of an under-recovery in respect of the previous year.

The following loans were outstanding on 31 March 1945 :—	£
Scottish National Housing Company, Ltd. (Housing Act, 1914)	848,677
Second Scottish National Housing Company (Housing Trust), Ltd.	994,996
Local authorities under Section 24 (1) (b) of the Local Government (Scotland) Act, 1929	50,489
Scottish Special Housing Association, Ltd., in respect of loans under the Camps Act, 1939	71,936

NOTE.

This Account includes expenditure of approximately 17,500*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

HIGHLANDS AND ISLANDS (MEDICAL SERVICE) FUND.
ACCOUNT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31 MARCH 1945.

Receipts.	£	s.	d.	Payments.	£	s.	d.
Balance, 1 April 1944	2,592	10	-	Medical services	56,867	17	1
Grant in Aid—Subhead G.5 ..	84,000	-	-	Nursing services	28,246	7	10
Scottish National Health Insurance Fund	11,083	-	-	Hospital and ambulance services—			
Suspense Account—Net balance of recoverable services ..	143	4	9	(1) Capital expenditure ..	1,000	-	-
				(2) Maintenance	619	-	5
				Provision and improvement of houses—			
				(1) For doctors	159	15	10
				(2) For nurses	152	8	10
				(3) Annual charges on doctors' and nurses' houses ..	16	8	6
				Specialist services	4,499	3	9
				Extension of telegraphs and telephones	337	10	11
				Special emergency scheme ..	6	6	-
				Special tuberculosis scheme ..	4,942	5	2
					96,847	4	4
				Balance, 31 March 1945 ..	971	10	5
	<u>£97,818</u>	<u>14</u>	<u>9</u>		<u>£97,818</u>	<u>14</u>	<u>9</u>

29 November 1945.

G. H. Henderson,
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.

G. C. Upcott,
Comptroller and Auditor General.

STATEMENT OF TRANSACTIONS UNDER SECTION 4 OF THE HOUSING (SCOTLAND) ACT, 1944,
IN THE YEAR ENDED 31 MARCH 1945.

Receipts.	£	s.	d.	Payments.	£	s.	d.
Advances from the Consolidated Fund (S.4(2))	6,000	-	-	Advances to the Scottish Special Housing Association, Ltd. (S.4(1))	6,000	-	-
Amount of advances to the Scottish Special Housing Association, Ltd., outstanding at 31 March 1945					<u>£6,000</u>	<u>-</u>	<u>-</u>

29 November 1945.

G. H. Henderson,
Accounting Officer.

BOARD OF CONTROL FOR SCOTLAND.

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, for the salaries and expenses of the Board of Control for Scotland, and grants in respect of the maintenance of certain ex-service mental patients.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
A.—Salaries, &c.	£ 17,742	£ s. d. 17,463 12 1	£ s. d. 278 7 11	£ s. d. —
B.—Travelling and Incidental Expenses	3,315	1,762 1 9	1,552 18 3	—
C.—Grants in respect of the Maintenance of certain ex - service Mental Patients	3,322	3,164 14 8	157 5 4	—
GROSS TOTAL	£ 24,379	22,390 8 6	1,988 11 6	—
			Surplus of Gross Estimate over Expenditure. £1,988 11 6	
<i>Deduct—</i>	<i>Estimated.</i>	<i>Realized.</i>	Deficiency of Appropriations in Aid realized. £39 2 6	
D.—Appropriations in Aid	400	360 17 6	Net Surplus to be surrendered. £1,949 9 -	
NET TOTAL	£ 23,979	22,029 11 -		

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Due to deductions from salaries of staff serving with the Forces (305*l.*) and to savings on staff changes (265*l.*) and on overtime, &c. (257*l.*); offset by increased war bonus (425*l.*) and provision for addition to staff of psychiatric social workers (124*l.*).

B.—A saving of 925*l.* resulted owing to unavoidable delay in making arrangements for the visitation of distant cases of service personnel discharged on psychiatric grounds. The remaining 628*l.* of saving is due mainly to wartime curtailment of inspection of lunatics and mental defectives.

C.—Due mainly to a reduction in the number of patients.

D.—Receipts consist of payments for licences of private asylums, orders of admission by Sheriffs, &c.

NOTE.

This Account includes expenditure of approximately 233*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

19 October 1945.

John Jeffrey,
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.

G. C. Upcott,
Comptroller and Auditor General.

REGISTRAR-GENERAL'S OFFICE, SCOTLAND.

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, for the salaries and expenses of the Department of the Registrar-General of Births, &c., in Scotland.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, &c.	53,585	49,993 18 3	3,591 1 9	—	—	—
B.—Travelling Expenses	1,500	1,315 14 3	184 5 9	—	—	—
C.—Incidental Expenses	750	313 8 —	436 12 —	—	—	—
NATIONAL REGISTRATION.						
E.—Payments to Local Officers	—	2,255 12 9	—	2,255 12 9	—	—
GROSS TOTAL	£ 55,835	53,878 13 3	4,211 19 6	2,255 12 9	—	—
	Estimated.	Applied.				
D.—Appropriations in Aid	2,480	2,480 — —	Surplus to be surrendered.			
NET TOTAL	£ 53,355	51,398 13 3	£1,956 6 9			

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid	2,480	2,898 18 6
Appropriated in aid (Subhead D)	—	2,480 — —
Paid separately to Exchequer	—	£418 18 6

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings due to staff changes, &c. (2,580*l.*) and staff on military service (1,493*l.*); offset by increased war bonus (482*l.*).

B.—Saving due to travelling in connexion with National Registration being less than anticipated.

C.—Saving due to suspension of fire guard duties.

E.—The whole of this expenditure, for which no provision was made in the Estimates, is due to the war.

Details of Receipts.	Estimated.	Realized.
Fees for searches and extracts	<u>£</u> 1,800	<u>£</u> 2,219
Repayment of cost of services in connexion with the administration of the Widows', Orphans' and Old Age Contributory Pensions Acts, 1936 to 1941 ..	680	680
Total ..	<u>£2,480</u>	<u>2,899</u>

NOTE.

This Account includes expenditure of approximately 616*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

2 October 1945.

J. G. Kyd,
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.

G. C. Upcott,
Comptroller and Auditor General.

COMMISSIONER FOR SPECIAL AREAS (SCOTLAND).

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, for the salaries and expenses of the Office of the Commissioner for Special Areas (Scotland), and the expenses of the Commissioner.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Salaries, &c.	1,175	1,180 8 2	—		5 8 2	
B.—Travelling, &c., Expenses	25	40 10 10	—		15 10 10	
C.—General Expenses of the Commissioner	390,200	249,847 8 4	140,352 11 8		—	
GROSS TOTAL	£ 391,400	251,068 7 4	140,352 11 8		20 19 —	
			Surplus of Gross Estimate over Expenditure. £140,331 12 8			
<i>Deduct—</i>	<i>Estimated</i>	<i>Realized.</i>	Deficiency of Appropriations in Aid realized.			
D.—Appropriations in Aid	391,300	251,068 7 4	£140,231 12 8			
NET TOTAL	£ 100	—	£100			

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- B.—Excess due to unforeseen increase in travelling.
 C.—Savings on public works (66,500*l.*), industrial development (39,500*l.*), and housing (34,000*l.*). Expenditure on these services could not be closely estimated under wartime conditions.
 D.—The sum brought to account represents the amount appropriated from the Special Areas Fund to meet expenditure on Subheads A to C.

NOTE.

Arrears of rent totalling 11*l.* 12*s.* 9*d.* on a scheme for rehousing squatters have been written off as irrecoverable (S.42016).

29 September 1945.

David Milne,
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.

G. C. Upcott.
Comptroller and Auditor General

ACCOUNT SHOWING RECEIPTS AND PAYMENTS OF THE COMMISSIONER FOR THE
MENT AND IMPROVEMENT) ACT, 1934, FOR THE YEAR ENDED 31 MARCH 1945, as

Receipts.

	£	s.	d.
Balance, 1 April 1944 (receipts to be paid to Minister)	1,103	7	9
Vote for the Commissioner for the Special Areas (Scotland)	251,068	7	4
Other Receipts :—			
Rents—			
Industrial site and factory	1,365	—	—
Scottish Special Housing Association, Limited	329	16	2
Second Scottish National Housing Company (Housing Trust), Limited ..	1,337	16	10
Interest on, and Repayment of, Loans—			
Scottish Industrial Estates, Limited	30,950	—	—
Scottish Special Housing Association, Limited	21,770	2	4
Miscellaneous	35	2	4

£307,959 12 9

This Account includes :—

	£	s.	d.
(a) Grants to local authorities totalling	25,417	—	4
(b) Advances on loan for industrial development	40,017	1	5

The total amount of loans outstanding at 31 March 1945 was 1,727,930*l.* 11*s.* 5*d.*

SPECIAL AREAS IN SCOTLAND APPOINTED UNDER THE SPECIAL AREAS (DEVELOP-
required under Section 3 (5) of the Act.

Payments.		£	s.	d.	£	s.	d.
Salaries and Allowances of Officers and Servants of the Commissioner :—							
Permanent staff (on loan from other Government Departments)		703	18	1			
Temporary staff		476	10	1			
					1,180	8	2
Travelling, &c., Expenses					40	10	10
General Expenses of the Commissioner :—							
(1) Industrial Development—							
(a) Trading estates		40,017	1	5			
(b) Assistance to new undertakings		7,456	6	5			
					47,473	7	10
(2) Public Health—							
(a) Sewerage and sewage works		9,709	10	6			
(b) Water supply works		15,707	9	10			
					25,417	—	4
(3) Housing—							
(a) Scottish Special Housing Association, Limited		175,443	10	6			
(b) Second Scottish National Housing Company (Housing Trust), Limited		1,436	2	—			
					176,879	12	6
(4) Rates, &c., on property owned by Commissioner					77	7	8
Payment to Minister of receipts for transfer to Special Areas Fund					56,150	—	—*
Balance, 31 March 1945 (receipts to be paid to Minister)					741	5	5
					<u>£307,959</u>	<u>12</u>	<u>9</u>

*Of this sum 27,000*l.* was in transit at 31 March 1945.

29 September 1945.

Robert Bryce Walker,
Commissioner for the Special Areas in Scotland.

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.

G. C. Upcott,
Comptroller and Auditor General.

CIVIL ACCOUNTS,
1944.

CLASS VI.

TRADE, INDUSTRY AND TRANSPORT.

CLASS VI.

TRADE, INDUSTRY AND TRANSPORT.

SUMMARY.

Page.	No. of Vote.	SERVICE.	Estimated	Authorized	Supply	Actual Gross		Appropriations			
			Gross Expenditure.	Appropriations in Aid.	Grant.	Expenditure.	in Aid Applied.				
			£	£	£	£	s.	d.	£	s.	d.
244	1	Board of Trade	2,540,926	368,083	2,172,843	2,354,812	1	9	357,752	3	9
250	2	Mercantile Marine Services	2,042,351	418,200	1,624,151	2,028,322	11	10	418,200	-	-
254	3	Department of Overseas Trade	313,640	1,210	312,430	326,810	10	9	1,210	-	-
257	4	Export Credits	468,040	467,940	100	356,846	5	10	356,846	5	10
260	5	Office of Commissioners of Crown Lands ..	38,016	—	38,016	31,753	13	1	—	-	-
261	6	Ministry of Agriculture and Fisheries	5,104,779	620,820	4,483,959	4,969,412	10	7	620,820	-	-
276	7	Surveys of Great Britain, &c.	987,530	49,500	938,030	1,054,045	7	10	49,500	-	-
278	8	Forestry Commission	600,000	—	600,000	600,000	-	-	—	-	-
280	9	Roads, &c.	8,464,900	140,000	8,324,900	15,949,405	8	1	140,000	-	-
292	10	Miscellaneous Transport Services	59,583	16,650	42,933	56,140	7	8	13,724	3	8
288	11	Development Fund	640,000	—	640,000	640,000	-	-	—	-	-
289	12	Development Grants	434,000	—	434,000	430,955	-	11	—	-	-
290	13	Department of Scientific and Industrial Research	1,595,587	612,476	983,111	1,427,016	10	4	513,583	10	10
293	14	State Management Districts	1,224,350	1,224,250	100	1,177,542	7	8	1,177,542	7	8
295	15	Clearing Offices	33,600	33,500	100	24,369	-	-	24,369	-	-
296	16	Department of Agriculture for Scotland ..	1,011,793	179,293	832,500	984,924	6	2	171,524	15	8
306	17	Fisheries, Scotland	46,639	15,882	30,757	44,595	11	0	15,553	11	7
		Total	£ 25,095,734	4,147,804	21,457,930	32,456,951	17	3	3,800,625	19	-

CLASS VI.

TRADE, INDUSTRY AND TRANSPORT.

SUMMARY.

No. of Vote.	Net Expenditure.	Gross Expenditure compared with Estimate.			Deficiency of Appropriations in Aid.	Allocated from Vote of Credit.	Amount to be surrendered.	Extra Receipts payable to Exchequer.
		Saving.	Excess.					
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
1	1,997,059 18 -	186,113 18 3	—	10,330 16 3	—	175,783 2 -	550,568 11 6	
2	1,610,122 11 10	14,028 8 2	—	—	—	14,028 8 2	125,009 12 2	
3	325,600 10 9	—	13,170 10 9	—	13,170 10 9	—	220 4 10	
4	—	111,193 14 2	—	111,093 14 2	—	100 - -	81,604 - 11	
5	31,753 13 1	6,262 6 11	—	—	—	6,262 6 11	19 - 3	
6	4,348,592 10 7	135,366 9 5	—	—	—	135,366 9 5	26,955 18 3	
7	1,004,545 7 10	—	66,515 7 10	—	66,515 7 10	—	19,948 1 3	
8	600,000 - -	—	—	—	—	—	—	
9	15,809,405 8 1	—	7,484,505 8 1	—	7,484,505 8 1	—	1,219 15 6	
10	42,416 4 -	3,442 12 4	—	2,925 16 4	—	516 16 -	3,328 11 -	
11	640,000 - -	—	—	—	—	—	—	
12	430,955 - 11	3,044 19 1	—	—	—	3,044 19 1	—	
13	913,432 19 6	168,570 9 8	—	98,892 9 2	—	69,678 - 6	—	
14	—	46,807 12 4	—	46,707 12 4	—	100 - -	302,124 14 2	
15	—	9,231 - -	—	9,131 - -	—	100 - -	24,951 1 4	
16	813,399 10 6	26,868 13 10	—	7,768 4 4	—	19,100 9 6	7,833 5 2	
17	29,042 3 2	2,043 5 3	—	328 8 5	—	1,714 16 10	5,203 3 2	
	28,596,325 18 3	712,973 9 5	7,564,191 6 8	287,178 1 -	7,564,191 6 8		1,148,985 19 6	
Total amount to be surrendered£						425,795 8 5		

BOARD OF TRADE.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, for the salaries and expenses of the office of the Committee of Privy Council for Trade, and subordinate departments, including a grant in aid.

SUMMARY.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
A.—General Administration						
Original .. 1,709,100 <i>l.</i>	—	—	—	—	—	
Supplementary .. 4,000 <i>l.</i>	—	—	—	—	—	
	1,713,100	1,606,648 6 10	106,451 13 2	—	—	
B.—Solicitor's Department	68,362	68,732 9 7	—	370 9 7	—	
C.—Insurance and Companies Department						
Original .. 216,482 <i>l.</i>	—	—	—	—	—	
Less Supplementary 3,990 <i>l.</i>	—	—	—	—	—	
	212,492	169,921 16 8	42,570 3 4	—	—	
D.—Industrial Property Department, including Patent Office ..	240,905	213,384 4 3	27,520 15 9	—	—	
E.—Bankruptcy Department	92,203	79,997 16 8	12,205 3 4	—	—	
F.—Expenses under the Goods and Services (Price Control) Acts, 1939 to 1943 ..	137,594	145,093 9 3	—	7,499 9 3	—	
G.—Expenses under the Trading with the Enemy Act, 1939 ..	76,270	70,802 16 10	5,467 3 2	—	—	
I.—Losses and Compensation	—	231 1 8	—	231 1 8	—	
GROSS TOTAL						
Original .. 2,540,916 <i>l.</i>	—	—	—	—	—	
Supplementary .. 10 <i>l.</i>	—	—	—	—	—	
	2,540,926	2,354,812 1 9	194,214 18 9	8,101 - 6	—	
			Surplus of Gross Estimate over Expenditure. £186,113 18 3			
Deduct—	Estimated.	Applied.	Difference between Estimated and Applied Appropriations in Aid.			
H.—Appropriations in Aid	368,083	357,752 3 9	£10,330 16 3			
NET TOTAL						
Original .. 2,172,833 <i>l.</i>	—	—	—	—	—	
Supplementary .. 10 <i>l.</i>	—	—	—	—	—	
	2,172,843	1,997,059 18 -	Net Surplus to be surrendered. £175,783 2 -			

	Receipts payable to Exchequer.	Estimated.	Realized.	
		£	£	s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid		815,956	899,147	3 -
(ii) Receipts of other classes		4,688	9,173	12 3
	Total	£820,644	908,320	15 3
Amount authorized to be appropriated in aid (Subhead H)		368,083	357,752	3 9
	Paid separately to Exchequer	£452,561	550,568	11 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.
GENERAL ADMINISTRATION.						
BOARD OF TRADE.						
A.1.—Salaries, &c. ..	1,516,600	1,424,950 16 9	91,649	3 3	—	—
A.2.—Special Services ..	102,500	90,993 5 6	11,506	14 6	—	—
A.3.—Travelling and Incidental Expenses ..	90,000	86,704 4 7	3,295	15 5	—	—
A.4.—Council of Industrial Design (Grant in Aid)						
Supplementary	4,000	4,000 - -	—	—	—	—
SOLICITOR'S DEPARTMENT.						
B.1.—Salaries, &c. ..	44,062	43,585 10 2	476	9 10	—	—
B.2.—Travelling and Incidental Expenses	4,000	2,616 5 5	1,383	14 7	—	—
B.3.—Law Charges ..	20,300	22,530 14 -	—	—	2,230	14 -
INSURANCE AND COMPANIES DEPARTMENT.						
(i) INSURANCE AND COMPANIES (GENERAL).						
C.1.—Salaries, &c. ..	186,366	147,123 9 3	39,242	10 9	—	—
C.2.—Travelling and Incidental Expenses	5,400	3,695 1 10	1,704	18 2	—	—

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.1.—Saving mainly due to impossibility of maintaining the complement of staff owing to war circumstances.

A.2.—Saving mainly due to the cost of inquiries into clothing coupon expenditure being less than was expected.

The expenditure includes (i) an *ex gratia* payment of 847l. 10s. to a clothing company in respect of architects' fees paid by them for plans for additional premises, the building of which could not be proceeded with owing to cancellation of the official licence to build as a result of a change in circumstances (S.51978) and (ii) a sum of 213l. -s. 4d. due to be refunded by the National Register of Industrial Art Designers but waived when the Register was dissolved (S.37861/02/2).

C.1 and 2.—Saving due to reduction of staff consequent upon decline in work under the War Damage Act, 1943, and the War Risks Insurance Act, 1939.

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.	
INSURANCE AND COMPANIES DEPARTMENT—<i>contd.</i>						
(ii) COMPANIES (WINDING-UP).						
C.3.—Salaries, &c. ..	5,829	5,507 4 10	321 15 2	—	—	
C.4.—Salaried Official Receivers (High Court) ..						
<i>Original</i> .. 17,737 <i>l.</i>						
<i>Less Supplementary</i> 3,990 <i>l.</i>						
	13,747	13,332 12 11	414 7 1	—	—	
C.5.—Country Receivers paid by Fees and Commission ..	300	23 12 6	276 7 6	—	—	
C.6.—Contingencies, Travelling and other Miscellaneous Expenses ..	800	238 6 —	561 14 —	—	—	
C.7.—Law Charges ..	50	1 9 4	48 10 8	—	—	
INDUSTRIAL PROPERTY DEPARTMENT, INCLUDING PATENT OFFICE.						
D.1.—Salaries, &c. ..	233,100	206,709 18 4	26,390 1 8	—	—	
D.2.—Law Charges ..	3,500	2,756 11 —	743 9 —	—	—	
D.3.—International Bureaux ..	1,605	1,116 5 10	488 14 2	—	—	
D.4.—Travelling and Incidental Expenses	2,700	2,801 9 1	—	101 9 1	—	
BANKRUPTCY DEPARTMENT.						
E.1.—Inspector General's Office	15,812	13,794 11 —	2,017 9 —	—	—	
E.2.—Salaried Official Receivers (High Court)	17,467	15,928 19 6	1,538 — 6	—	—	
E.3.—Salaried Official Receivers (County Courts)	44,074	37,502 15 5	6,571 4 7	—	—	
E.4.—Country Receivers paid by Fees and Commission ..	10,500	9,969 13 —	530 7 —	—	—	

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

C.6.—Includes the sum of 92*l.* 16*s.* 6*d.* in respect of expenses properly chargeable to companies in liquidation whose assets were insufficient to meet them (S.7914).

D.1.—Saving mainly due to deduction of service pay from civil pay of staff serving with the Forces.

D.3.—Only two of the three anticipated annual subscriptions were paid during the year.

E.1 to 8.—The net saving (12,205*l.*) on the total grant for Bankruptcy Department is mainly due to the continued decline in the number of new cases of bankruptcy with consequent reduction of staff and to deductions of service pay from civil pay of staff serving with the Forces.

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

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
BANKRUPTCY DEPARTMENT — <i>contd.</i>	£	£ s. d.	£	s. d.	£	s. d.
E.5.—Postages	800	566 19 9	233	- 3	—	—
E.6.—Travelling and In- cidental Expenses	3,200	1,613 8 6	1,586	11 6	—	—
E.7.—Law Charges ..	300	606 19 -	—	—	306	19 -
E.8.—Rent of Rooms for Meetings ..	50	14 10 6	35	9 6	—	—
EXPENSES UNDER THE GOODS AND SERVICES (PRICE CONTROL) ACTS, 1939 TO 1943.						
F.1.—Salaries, &c. ..	121,844	130,425 11 1	—	—	8,581	11 1
F.2.—Travelling and Inci- dental Expenses ..	12,750	11,063 18 11	1,686	1 1	—	—
F.3.—Expenses of North- ern Ireland Govern- ment	3,000	3,603 19 3	—	—	603	19 3
EXPENSES UNDER THE TRADING WITH THE ENEMY ACT, 1939.						
G.1.—Salaries, &c. ..	75,370	70,074 16 10	5,295	3 2	—	—
G.2.—Travelling and Inci- dental Expenses ..	900	728 - -	172	- -	—	—
I.—Losses and Compensa- tion.. ..	—	231 1 8	—	—	231	1 8
	Esti- mated.	Applied.			Deficit.	
H.—Appropriations in Aid	368,083	357,752 3 9	—	—	10,330	16 3

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

E.6 includes the sum of 84l. 19s. 6d. written off, being charges against certain bankrupts' estates where the assets were insufficient to meet the expenses (S.9658/2).

The excess under E.7 arises from a case of public interest which was taken to a Divisional Court for decision (E.33451).

F.1 and 3.—Excesses due to cost of additional staff required to deal with increased work arising from the Goods and Services (Price Control) Acts, 1939 to 1943.

F.2.—Saving due to travelling expenses being less than anticipated.

G.1.—Saving mainly due to changes and reductions of staff.

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

I.—Losses and compensation (S.17094) :—	£	s.	d.
<i>Ex gratia</i> payments in respect of medical expenses incurred by members of the staff (three cases of 57 <i>l.</i> 2 <i>s.</i> 10 <i>d.</i> , 3 <i>l.</i> 11 <i>s.</i> and 2 <i>l.</i> 5 <i>s.</i> respectively)	62	18	10
<i>Ex gratia</i> payments to two members of the staff in respect of reduced earnings through (a) direction to (b) release for service in industry, &c. (E.41865/03)	48	6	11
<i>Ex gratia</i> payment to members of the public in respect of (i) injuries caused by a motor car in use on official business (18 <i>l.</i> 13 <i>s.</i>) and (ii) injuries through an accident on official premises (11 <i>l.</i> 13 <i>s.</i>)	30	6	—
<i>Ex gratia</i> payments to two members of the staff in respect of (i) value of bicycle stolen from official premises and (ii) cost of replacement of eye-glasses	7	15	—
<i>Ex gratia</i> payment to a creditor of a company in liquidation who, through an official oversight, did not participate in the final distribution of its assets	2	13	7
Overpayment of salary, wages, &c. through inadvertence (12 cases)	41	17	9
Overissue of pay due to annual leave having been exceeded (15 cases)	20	17	2
Loss of pay packet	2	14	5
Balance of moneys advanced to a temporary officer for travelling expenses but not properly accounted for	9	11	3
Other miscellaneous losses	4	—	9
	<u>£231</u>	<u>1</u>	<u>8</u>

Overissue of pay amounting to 1*l.* 17*s.* 6*d.* charged in Account for 1942, which came to notice in 1944, now written off (S.17094).

Details of Receipts.	Estimated.	Realized.
	£	£
(i) Receipts of classes authorized to be used as Appropriations in Aid :—		
Board of Trade :		
Law costs recovered	15,000	20,127
Fees for registration of films and for licences issued under Cinematograph Films Act, 1938	8,800	8,632
Repayment by the Coal Commission for work performed by the Board of Trade in connexion with the Coal Act, 1938	5,000	904 (a)
Fees under Weights and Measures Acts, 1878–1936, Petroleum Acts, 1871–1926, and Fees (Increase) Act, 1923	3,500	2,861
Fees for information service to traders regarding consumer rationing	1,700	1,478
Reimbursement of salaries of seconded officers	—	3,222 (b)
Fees for licences issued under the Prevention of Fraud (Investments) Act, 1939	—	540 (c)
Miscellaneous receipts	1,250	3,349 (d)
Patent Office :		
Revenue from stamps and copies of documents, and law costs recovered	667,500	755,922 (e)
Reimbursement of salary of officer seconded abroad	352	68
Sums issued from the Bankruptcy and Companies Winding-up Fees Account under Part V of the Economy (Miscellaneous Provisions) Act, 1926, in respect of salaries and expenses borne on the Board of Trade Vote—		
Bankruptcy proceedings	88,403	79,985 (f)
Companies (winding-up) proceedings	24,451	21,459 (g)
Total	<u>£815,956</u>	<u>899,147</u>

(a) Recovery of expenditure for the year 1942 only was made during this year.

(b) Represents cost of salaries of staff seconded to U.N.R.R.A. (E.45925/08).

(c) The Act did not come into full operation until 8 August 1944. Authority to appropriate these fees in aid of the Vote was given by Treasury Minute of 30 March 1945 (F.9141/2).

(d) Includes 1,241*l.* 7*s.* fees under the Liabilities (War Time Adjustment) Rules, 1942, and 616*l.* 3*s.* 2*d.* fees earned during 1944 in respect of certain matters arising from the war of 1914–18.

(e) Of this amount 214,527*l.* 8*s.* 9*d.*, the net expenditure borne on this Vote in respect of the Patent Office (including the cost of headquarters services), was appropriated in aid and the balance paid separately to the Exchequer.

(f) This amount represents the cost to the Board of the work in connexion with Bankruptcy proceedings. The deficiency is mainly due to the decline in the number of new cases (see notes to subheads E.1 to 8).

(g) This amount represents the cost to the Board of the work in connexion with Companies (winding-up) proceedings.

Details of Receipts— <i>contd.</i>	Estimated.	Realized.
(ii) Receipts of other classes :—	£	£
Interest on, and repayment of, loan to a glassware company ..	4,688	4,688
Proceeds of sale of confiscated goods	—	2,492
Fees earned during 1940 to 1943 in respect of certain matters arising from the war of 1914-18	—	1,789
Miscellaneous	—	205
Total	£4,688	9,174

NOTES.

This Account includes sums amounting to approximately 134,000*l.* in respect of wages not adequately vouched for either by the receipts of the individuals paid or by certification by witnesses that the moneys were expended (S.52071).

The Account also includes expenditure of approximately 18,300*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

Patent Office Publications.—During the year the sum of 23,527*l.* 3*s.* 4*d.* was received at the Patent Office from the sale of Patent Office publications, &c., and this amount has been paid to the Stationery Office.

Essential Commodities Reserves Fund.—The balance of this Fund, amounting to 973,041*l.* 14*s.* 6*d.*, as shown in the account to 31 March 1940 (see p. 283 of the Civil Appropriation Accounts, 1939) remains with the Paymaster General, pending legislation as to its disposal.

20 November 1945.

J. H. Woods,

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.

G. C. Upcott,
Comptroller and Auditor General.

MERCANTILE MARINE SERVICES.

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, for the salaries and expenses of certain Mercantile Marine services, including the expenses of the Coastguard and the General Register and Record Office of Shipping and Seamen.

SUMMARY.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Mercantile Marine Department	100	—	100	—	—	—
B.—Mercantile Marine Offices, &c.	151,170	177,848 5 1	—	—	26,678 5 1	—
C.—Surveyors, &c.	283,458	305,660 19 9	—	—	22,202 19 9	—
D.—Coastguard	1,082,215	1,071,264 11 9	10,950	8 3	—	—
E.—General Register and Record Office of Shipping and Seamen	110,008	131,578 1 9	—	—	21,570 1 9	—
F.—British Seamen Abroad	407,000	334,090 12 9	72,909	7 3	—	—
G.—Miscellaneous Services ..	8,400	7,347 14 —	1,052	6 —	—	—
GG.—Losses	—	532 6 9	—	—	532 6 9	—
GROSS TOTAL	£ 2,042,351	2,028,322 11 10	85,012	1 6	70,983 13 4	
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>				
H.—Appropriations in Aid ..	418,200	418,200 — —	Surplus to be surrendered.			
NET TOTAL	£ 1,624,151	1,610,122 11 10			£14,028 8 2	

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid	418,200	493,887 19 —
(ii) Receipts of other classes	44,000	49,321 13 2
Total	£462,200	543,209 12 2
Appropriated in aid (Subhead H)		418,200 — —
Paid separately to Exchequer		£125,009 12 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.
A.—Mercantile Marine Department ..	100	—	100	—	—	—
MERCANTILE MARINE OFFICES, &c.						
B.1.—Salaries, &c.	141,160	166,455 16 1	—	—	25,295	16 1
B.2.—Travelling and Incidental Expenses	10,010	11,392 9 —	—	—	1,382	9 —
SURVEYORS, &c.						
C.1.—Salaries, &c.	264,658	283,944 3 7	—	—	19,286	3 7
C.2.—Travelling Expenses of Surveyors, &c.	16,000	19,808 17 1	—	—	3,808	17 1
C.3.—Incidental Expenses of Surveyors, &c.	1,600	1,186 17 10	413	2 2	—	—
C.4.—Travelling and Incidental Expenses of Inspectors of Ships' Provisions	500	589 15 10	—	—	89	15 10
C.5.—Maintenance, &c., of Launches and Boats..	700	131 5 5	568	14 7	—	—
COASTGUARD.						
D.1.—Salaries, &c.	1,037,245	1,021,301 4 —	15,943	16 —	—	—
D.2.—Travelling Expenses..	30,000	28,292 11 7	1,707	8 5	—	—
D.3.—Incidental Expenses..	6,970	13,309 7 9	—	—	6,339	7 9
D.4.—Remuneration of Coast Life Saving Corps, Cost of Apparatus, Stores, &c.	8,000	8,361 8 5	—	—	361	8 5

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving due to all expenditure formerly falling under this subhead being charged to Ministry of War Transport Vote (Class X, Vote 15).

B.1 and C.1.—Excess due to increased staff on account of the war, extra overtime worked and extension of war bonus.

C.2.—Due to war conditions there was an increase in travelling and subsistence expenses of sea transport technical staff.

C.5.—The provision for the supply and installation of a new launch engine was not required in the year.

D.1 and D.2.—Saving due to unforeseen contraction of the Auxiliary Coastguard Service.

D.3.—Excess due mainly to (i) payment of two years' contributions to Admiralty in respect of Lloyds' Signal Stations; (ii) payment for gas, electricity and water previously met by Ministry of Works; (iii) provision of extra uniforms.

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.	£ s. d.	
GENERAL REGISTER AND RECORD OFFICE OF SHIPPING AND SEAMEN.								
E.1.—Salaries, &c.	107,008	128,704 12 3	—			21,696 12 3		
E.2.—Travelling and Incidental Expenses . .	3,000	2,873 9 6	126 10 6			—		
BRITISH SEAMEN ABROAD.								
F.1.—Relief and Repatriation of British Seamen Abroad	400,000	317,837 6 9	82,162 13 3			—		
F.2.—Wages and Expenses of Seamen left Abroad . .	7,000	16,253 6 —	—			9,253 6 —		
MISCELLANEOUS SERVICES.								
G.1.—Wrecks and Casualties	800	1,195 15 4	—			395 15 4		
G.2.—Lighthouses in the Red Sea	7,500	5,899 — 2	1,600 19 10			—		
G.3.—Miscellaneous Expenses	100	252 18 6	—			152 18 6		
GG.—Losses	—	532 6 9	—			532 6 9		
	Estimated.	Applied.						
H.—Appropriations in Aid	418,200	418,200 — —	—			—		

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

E.1.—Excess due to increased staff on account of the war, extra overtime worked and extension of war bonus.

F.1.—Saving due to a substantial decrease in the number of seamen to be relieved and repatriated, consequent upon reduced enemy activity at sea.

F.2.—Excess due to increase in claims for payment of wages deposited abroad.

G.2.—The provision for the maintenance of an ex-Italian light was not required in the year.

GG.—The expenditure on this subhead was as follows:—

Loss of seamen's effects, &c., whilst in transit or in official custody (S.46725, S.46725/2, T.L.24.7.44, T.L.9.9.44) (11 cases). In one case the loss was 10 <i>l.</i> , of which 2 <i>l.</i> was charged in the Account for 1943	£ s. d.	210 1 6
Overpayment of lodging allowance to a temporary Nautical Surveyor through misapprehension of instructions. Recovery waived on grounds of hardship (E.34386)		201 5 8
Overpayments arising through clerical or other errors, misapprehension of instructions, &c., written off under delegated authority (S.46725, E.34386) (32 cases)		67 14 6
Duplicate payment at a consulate abroad in respect of balance of wages due to a seaman. Recovery could not be effected (S.46725/2)		39 — 1
Loss of cash through burglary at a Mercantile Marine Office (S.46725/2) . .		14 5 —
140 suits of clothing, valued at 395 <i>l.</i> 10 <i>s.</i> , were stolen while in the custody of a Vice-consul abroad. 70 <i>l.</i> was recovered after police proceedings and the balance, 325 <i>l.</i> 10 <i>s.</i> , was charged in the Account for 1943 (S.46725/2) . .		—
		<u>£532 6 9</u>

Details of Receipts.	Estimated.	Realized.
(i) Receipts of classes authorized to be used as Appropriations in Aid :—	£	£
Mercantile Marine Offices' fees, &c.	10,000	10,254
Surveyors' fees, &c.	45,000	49,171
General Register and Record Office of Shipping and Seamen— fees, &c.	2,000	2,354
Inspection of ships' provisions—fees	4,000	5,734
Wrecks and casualties—fees and commission	2,000	2,251
Proceeds of sale of coastguard stores, &c.	200	7
Recovery of sums expended under Subhead F.1 in the relief and repatriation of British seamen	270,000	320,955 (a)
Wages of seamen left abroad received under Section 28 of the Merchant Shipping Act, 1906	60,000	64,868
Unclaimed wages of living seamen	10,000	21,299 (b)
Unclaimed wages and effects of deceased seamen	500	1,093 (c)
Unclaimed wreck and salvage	12,000	13,562 (b)
Recoveries in respect of maintenance of Red Sea lighthouses	1,500	1,242 (d)
Miscellaneous	1,000	1,098 (e)
Total	£418,200	493,888
(ii) Receipts of other classes :—		
In respect of the rights and interests of the Crown in the fore- shores of the United Kingdom	24,000	18,876 (f)
Fines and forfeitures received under the Merchant Shipping Acts	20,000	30,445 (g)
Miscellaneous	—	1
Total	£44,000	49,322

(a) Recoveries were still being effected in respect of heavy expenditure in previous years.

Recovery from a shipowner of expenditure amounting to 12*l.* 9*s.* 1*d.* has been abandoned (S.46725/2).

(b) Unclaimed balances relating to year 1942.

(c) Unclaimed balances relating to year 1938.

(d) An expected increase in traffic using the lights did not fully materialize.

(e) Includes 833*l.* repayment for private telephone calls.

(f) There was a falling off in the large-scale removal of beach material for airfield construction.

(g) These receipts arise from misdemeanours of seamen and are difficult to estimate.

NOTE.

This Account includes expenditure of 2,145*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

2 January 1946.

Cyril Hurcomb,
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.

G. C. Upcott,
Comptroller and Auditor General.

DEPARTMENT OF OVERSEAS TRADE.

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, including an amount allocated from the Vote of Credit, for the salaries and expenses of the Department of Overseas Trade, including grants in aid of the Imperial Institute and the Travel and Industrial Development Association of Great Britain and Ireland.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£ s. d.	£ s. d.	£ s. d.	£ s. d.		
A.1.—Salaries, &c.	77,625 - -	85,410 14 5	—	7,785 14 5		
A.2.—Travelling and Incidental Expenses, Head Office	4,355 - -	4,864 17 8	—	509 17 8		
A.3.—Foreign Telegrams, &c.	3,000 - -	1,183 14 10	1,816 5 2	—		
	£ 84,980 - -	91,459 6 11	1,816 5 2	8,295 12 1		
COMMERCIAL DIPLOMATIC ESTABLISHMENTS.						
B.1.—Salaries and Allowances	83,918 - -	88,277 10 9	—	4,359 10 9		
B.2.—Office Expenses	33,907 - -	39,133 5 5	—	5,226 5 5		
B.3.—Travelling	7,415 - -	11,427 - 5	—	4,012 - 5		
	£ 125,240 - -	138,837 16 7	—	13,597 16 7		
TRADE COMMISSIONER ESTABLISHMENTS.						
C.1.—Salaries and Allowances	53,161 - -	51,964 15 6	1,196 4 6	—		
C.2.—Office Expenses	21,224 - -	19,873 8 2	1,350 11 10	—		

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.1.—Due to cost of additional staff required for work in the Department in connexion with development of plans for post-war export trade (10,226*l.*) and increase in war bonus (1,376*l.*), offset by saving on pay of officers serving in the Forces (3,816*l.*).

A.2.—Due to cost of visits of officers to North and South America in connexion with preparations for post-war export trade (975*l.*), offset by savings on A.R.P. and incidental expenses at Head Office (465*l.*).

A.3.—Cable expenses were less than expected.

B.1.—Mainly due to special allowances to commercial diplomatic officers to meet increased cost of living (5,647*l.*), outfit allowances for officers on transfer and appointment to new and re-opened posts (3,408*l.*) and salaries for such posts (4,286*l.*); offset by savings on pay of officers serving in the Forces (882*l.*) and savings arising from posts not filled for whole or part of the year (7,504*l.*).

B.2.—Due to cost of staff at posts re-opened or newly established (2,758*l.*) and salary increases arising from war conditions (3,617*l.*), offset by savings at other posts (1,149*l.*).

B.3.—Due to increased expenditure in local travelling allowances and the cost of travelling expenses of appointments and transfers to posts re-opened in liberated countries (5,592*l.*), offset by savings on provision for leave visits, &c. (1,580*l.*).

C.1.—Due to saving on provision for outfit allowances on appointment and transfer.

C.2.—Due to general savings in office expenses.

Service	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£ s. d.	£ s. d.	£ s. d.	£ s. d.		
TRADE COMMISSIONER ESTABLISHMENTS— <i>contd.</i>						
C.3.—Travelling	8,325 - -	4,815 16 8	3,509 3 4	—		
	£ 82,710 - -	76,654 - 4	6,055 19 8	—		
D.—Exhibitions, &c. ..	800 - -	807 2 9	—	7 2 9		
E.—Grant in Aid of the Travel and Industrial Development Association of Great Britain and Ireland	2,500 - -	1,642 4 2	857 15 10	—		
F.—Imperial Institute (Grant in Aid) ..	17,410 - -	17,410 - -	—	—		
GROSS TOTAL	£ 313,640 - -	326,810 10 9	8,730 - 8	21,900 11 5		
	Estimated.	Applied.				
G.—Appropriations in Aid	1,210 - -	1,210 - -				
NET TOTAL	£ 312,430 - -	325,600 10 9	Excess of Expenditure over Gross Estimate met from Vote of Credit.			
Allocated from Vote of Credit	13,170 10 9	—	£13,170 10 9			
	£ 325,600 10 9	325,600 10 9				

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid	1,210	1,430 4 10
Appropriated in aid (Subhead G)		1,210 - -
Paid separately to Exchequer		£220 4 10

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

C.3.—Due to savings on local travelling allowances generally (1,335*l.*) and to reduced expenditure on travelling on appointment and transfer (2,174*l.*).

E.—Receipts of the Travel and Industrial Development Association from other sources were insufficient to qualify for payment of the Government grant in full.

Details of Receipts.	Estimated.	Realized.
	£	£
Reimbursement of salaries of officers loaned to Imperial Institute and to British Broadcasting Corporation	1,010	1,091
Miscellaneous	200	339 (a)
	£1,210	1,430

(a) Receipts in respect of (1) British Industries Fair 3*l.*, (2) New York World's Fair (70*l.*), (3) telegram rebates (19*l.*), (4) departmental overhead charges (102*l.*), (5) miscellaneous refunds (146*l.*).

NOTES.

Expenditure of at least 21,384*l.*, for which provision was not made in the Estimates, has been identified as directly arising out of the existence of a state of war, viz.:—Subheads A.1, 7,786*l.*; B.1, 4,360*l.*; B.2, 5,226*l.*; B.3, 4,012*l.*

This Account includes 3,490*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

Exhibition material of a value of 33*l.* lost while on loan to the Ministry of Information has been written off (E.47606, E.41254).

Arthur Mullins,
Accounting Officer.

30 November 1945.

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.

G. C. Upcott,
Comptroller and Auditor General.

EXPORT CREDITS.

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, for the salaries and expenses of the Export Credits Guarantee Department, and to provide for guarantees given after consultation with the Export Guarantees Advisory Council.

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. ..	81,940	69,386 1 5	12,553 18 7	—	—	—
B.—Travelling, Commission and Incidental Expenses..	22,000	17,882 7 5	4,117 12 7	—	—	—
C.—Payments under Guarantees ..	363,000	269,220 3 10	93,779 16 2	—	—	—
D.—Recovery and Inquiry Charges ..	1,100	357 13 2	742 6 10	—	—	—
GROSS TOTAL £	468,040	356,846 5 10	111,193 14 2	Surplus of Gross Estimate over Expenditure. £111,193 14 2		
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>	Difference between Estimated and Applied Appropriations in Aid.			
E.—Appropriations in Aid	467,940	356,846 5 10	£111,093 14 2			
NET TOTAL £	100	—	Net Surplus to be surrendered. £100			

Receipts payable to Exchequer.	Estimated.		Realized.	
	£	s. d.	£	s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid	467,940	—	438,364 13 3	—
(ii) Receipts of other classes	—	—	85 13 6	—
Total			£438,450 6 9	
Appropriated in aid (Subhead E)			356,846 5 10	
Paid separately to Exchequer			£81,604 - 11	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings on civil pay of officers with the Forces (12,000*l.*) and net savings on staff changes (1,303*l.*), offset by increased war bonus.

B.—Savings on commission, legal and other expenses (4,916*l.*), offset by increased expenditure on travelling (792*l.*) and telegrams (6*l.*).

C.—Due to the amount of claims falling to be met during the year proving short of the estimate.

D.—Savings accrued on cable, legal and other charges in connexion with guarantees implemented or due to be implemented (37*l.*), and on cable and other charges incurred in making inquiries regarding the status of importers and financial institutions overseas (705*l.*).

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I

Details of Receipts.	Estimated.	Realized.
	£	£
(i) Receipts of classes authorized to be used as Appropriations in Aid :—		
Premiums, &c.	304,000	324,222
Recoveries in respect of payments made under guarantees	162,000	112,837
Recoveries in respect of expenditure for cable, legal, bank and other charges in connexion with guarantees implemented (or due to be implemented)	100	92
Recoveries in respect of cable and other charges incurred in making inquiries regarding the standing of importers and financial institutions overseas	1,000	404
Miscellaneous	840	810
Total	<u>£467,940</u>	<u>438,365</u>
(ii) Receipts of other classes :—		
Interest	—	17
Recoveries of guarantees, &c., previously written off	—	69
Total		<u>£86</u>

NOTES.

This Account includes expenditure of approximately 5,659*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

Losses amounting to 72,661*l.* 10*s.* 9*d.* in respect of guarantees and 89*l.* 8*s.* 1*d.* in respect of recovery charges have been written off. These losses related to 457 policies spread over 78 countries in respect of 922 individual cases.

27 October 1945.

E. C. Adams,
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.

G. C. Upcott,
Comptroller and Auditor General.

ACQUISITION OF GUARANTEED SECURITIES FUND.

(OVERSEAS TRADE GUARANTEES ACT, 1939)

ACCOUNT FOR THE YEAR ENDED 31 MARCH 1945.

Receipts.			Payments.		
	£	s. d.		£	s. d.
Advances from the Consolidated Fund ..	772,000	- -	Acquisition of securities ..	772,000	- -
Interest on securities held	436,143	16 2	Interest on Consolidated Fund advances ..	281,055	8 10
Securities redeemed ..	1,363,700	- -	Repayment of Consolidated Fund advances ..	1,363,700	- -
			Excess receipts :—		
			(a) Paid to the Exchequer	85,901	10 7
			(b) Appropriated in aid of the Vote for Export Credits	69,186	16 9
	<u>£2,571,843</u>	<u>16 2</u>		<u>£2,571,843</u>	<u>16 2</u>

The total amount of securities held by the Fund on 31 March 1945 was 8,360,000*l.*

- (a) In respect of guarantees under the Overseas Trade Guarantees Act, 1939.
 (b) In respect of guarantees under Section 1 of the Export Guarantees Act, 1939.

27 October 1945.

E. C. Adams,
Accounting Officer.

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.

G. C. Upcott,
Comptroller and Auditor General.

OFFICE OF COMMISSIONERS OF CROWN LANDS.

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, for the salaries and expenses of the office of the Commissioners of Crown Lands.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
A.—Salaries, &c.	£ 36,066	£ s. d. 29,976 18 10	£ s. d. 6,089 1 2	£ s. d. —
B.—Travelling and Incidental Expenses	1,400	1,414 14 2	—	14 14 2
LEGAL BRANCH.				
C.—Fees to Counsel	100	133 7 6	—	33 7 6
D.—Law Stationers' Bills, &c.	450	228 12 7	221 7 5	—
TOTAL	£ 38,016	31,753 13 1	6,310 8 7	48 1 8

Surplus to be surrendered.. .. . £6,262 6 11

Receipts payable to Exchequer.		Estimated.	Realized.
Miscellaneous	£ —	£ s. d. 19 — 3

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving due chiefly to staff serving with the Forces (3,425*l.*) and to variations in establishment (2,231*l.*).

C.—Expenditure depends on litigation, which cannot be closely estimated.

D.—Expenditure, mainly the cost of engrossing legal documents, cannot be closely estimated.

NOTE.

This Account includes expenditure of approximately 1,881*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

2 June 1945.

O. S. Cleverly,
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.

G. C. Upcott,
Comptroller and Auditor General.

MINISTRY OF AGRICULTURE AND FISHERIES.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, for the salaries and expenses of the Ministry of Agriculture and Fisheries, and of the Royal Botanic Gardens, Kew, including grants, grants in aid and expenses in respect of agricultural education and research, eradication of diseases of animals, and improvement of breeding, &c., of live stock, land settlement, improvement of cultivation, drainage, &c., regulation of agricultural wages, agricultural credits, and marketing; fishery organization, research and development, control of diseases of fish, &c.; and sundry other services, including certain remanet subsidy payments.

SUMMARY.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—F.—General Services ..	1,675,367	1,593,916 6 11	81,450 13 1	—	—	—
G.—Agricultural Education and Research ..	839,080	824,444 19 —	14,635 1 —	—	—	—
H.—Live Stock	716,605	718,037 10 10	—	—	1,432 10 10	—
J.—Land Settlement, &c. ..	1,608,330	1,570,697 10 3	37,632 9 9	—	—	—
K.—Regulation of Agricultural Wages	16,090	20,746 10 2	—	—	4,656 10 2	—
L.—Agricultural Credits ..	100,000	101,150 9 10	—	—	1,150 9 10	—
M.—Agricultural Marketing	20	—	20 — —	—	—	—
N.—Royal Botanic Gardens, Kew	78,703	67,572 16 1	11,130 3 11	—	—	—
O.—Miscellaneous Services	14,570	25,052 4 10	—	—	10,482 4 10	—

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Service.	Grant.	Expenditure.	Expenditure compared with Grant.				
			Less than Granted.		More than Granted.		
	£	£	s.	d.	£	s.	d.
P.—Fisheries Department ..	56,014	47,794	2	8	8,219	17	4
GROSS TOTAL	£5,104,779	4,969,412	10	7	153,088	5	1
<i>Deduct—</i> Z.—Appropriations in Aid	620,820	620,820	—	—	Surplus to be surrendered.		
NET TOTAL	£4,483,959	4,348,592	10	7	£135,366	9	5

	Receipts payable to Exchequer.	Estimated.	Realized.
		£	£ s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid	620,820	647,521 13 6
(ii) Receipts of other classes	225	254 4 9
	Total	£621,045	647,775 18 3
Appropriated in aid (Subhead Z)		620,820 — —
Paid separately to Exchequer		£26,955 18 3

DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.				
			Less than Granted.		More than Granted.		
	£	£	s.	d.	£	s.	d.
GENERAL SERVICES.							
A.—Salaries, &c.	1,407,222	1,320,580	9	9	86,641	10	3
B.—Travelling, &c., Expenses	176,500	177,081	4	6	—	581	4 6

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings due to deductions from civil pay of staff serving with the Forces.

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

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
GENERAL SERVICES— <i>contd.</i>	£	£ s. d.	£	s. d.	£	s. d.
C.—Legal and Incidental Expenses	17,000	16,654 17 11	345	2 1	—	—
CC.—Losses Irrecoverable ..	—	96 8 1	—	—	96	8 1
D.—Special Services ...	35,845	41,858 16 —	—	—	6,013	16 —
E.—Collection of Agricultural Statistics	37,000	36,430 3 6	569	16 6	—	—
F.—County Agricultural Committees: Administration	1,800	1,214 7 2	585	12 10	—	—
AGRICULTURAL EDUCATION AND RESEARCH.						
G.1.—Agricultural Education: Expenses	8,660	7,306 3 2	1,353	16 10	—	—
G.2.—Agricultural Education: Grants	163,570	134,836 3 11	28,733	16 1	—	—

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

C.—The expenditure charged to this subhead includes *ex gratia* payments totalling 39*l.* 8*s.* 9*d.* to three Livestock Officers, four Veterinary Inspectors and three other officers in reimbursement of medical expenses incurred by them as a direct result of injuries sustained, or infection contracted, on duty and for damage to clothing. A sum of 5*l.* 5*s.* is also included in respect of a payment made to an arbitrator whose appointment was cancelled (S.34683).

CC.—Balance of imprest due from a former temporary officer of the Ministry and monies paid by the Ministry to an agricultural worker in respect of arrears of wages awarded in a Court case, which were collected by the officer but misappropriated by him. He also failed to account for certain other sums received by him (see under amounts written off as irrecoverable). The officer was convicted of embezzlement and sentenced to a term of imprisonment. Salary, &c., amounting to 56 <i>l.</i> 12 <i>s.</i> 6 <i>d.</i> was withheld (S.34683)	84	5	1
Overpayment to a former temporary officer who could not be traced (S.34683)	8	16	—
Miscellaneous (S.34683, T.C. 2/42)	3	7	—
Total	96	8	1

D.—An excess of 6,326*l.* arose on the provision for the apportioned cost of staff of the Government of Northern Ireland employed on duties in connexion with subsidies and grants, due to expenditure on new services for which close estimates could not be framed.

F.—Claims from Committees in respect of destruction of weeds were fewer than expected.

G.1.—A saving of 1,284*l.* arose on the provision for scholarships for the sons and daughters of agricultural workmen, &c., owing to the number of new awards for senior scholarships being less than expected.

G.2.—A saving of 25,533*l.* arose on the provision for grants to local authorities in respect of annual expenditure due mainly to better financial results from the running of county farms.

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.	
AGRICULTURAL EDUCATION AND RESEARCH— <i>contd.</i>						
G.3.—Agricultural Education: Grants in Aid ..	83,500	80,087 12 10	3,412 7 2	—		
G.4.—Agricultural Research: Expenses	59,850	68,074 9 —	—	8,224 9 —		
G.5.—Agricultural Research: Grants	283,500	298,011 5 5	—	14,511 5 5		
G.6.—Agricultural Research: Grants in Aid ..	240,000	236,129 4 8	3,870 15 4	—		
LIVE STOCK (ERADICATION OF DISEASE, IMPROVEMENT OF BREEDING, &c.).						
H.1.—Diseases of Animals: Grants	666,060	658,059 12 7	8,000 7 5	—		
H.2.—Licensing of Stallions and Bulls .. .:	6,100	6,507 15 2	—	407 15 2		
H.3.—National Stud ..	20	5,202 18 6	—	5,182 18 6		

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

G.3.—Saving mainly due to reduced expenditure following the merging of two institutions.

G.4.—Excess arose mainly on the provision for research in animal pathology and poultry diseases, due to the increased research programme undertaken and higher cost of labour, materials, &c.

G.5.—An excess of 20,223*l.* arose on the provision for advisory and local investigation work, due to salary revisions, the higher cost of war bonus and new activities. There was a saving of 4,632*l.* on the provision for capital expenditure, due mainly to the slow progress made with building schemes owing to the war.

H.3.—An excess of 5,193*l.* arose on the provision for capital expenditure, due to the purchase of two additional properties. See also note (e) under Details of Receipts regarding net excess receipts on upkeep.

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.
LIVE STOCK (ERADICATION OF DISEASE, IMPROVEMENT OF BREEDING, &c.)— <i>contd.</i>							
H.4.—Improvement of Live Stock	43,400	46,658	14	1	—	3,258	14 1
H.5.—Importation of Animals	415	400	2	4	14	17	8
H.6.—Exportation of Pedigree Stock	610	1,208	8	2	—	598	8 2
LAND SETTLEMENT, CULTIVATION, DRAINAGE, &c.							
J.1.—Small Holdings and Allotments Account : Grant in Aid ..	818,000	806,000	—	—	12,000	—	—
J.2.—Bosbury Trust Estate	10	—	—	—	10	—	—
J.3.—Improvement of Cultivation of Land ..	20	—	—	—	20	—	—
J.4.—Land Drainage : Expenses	300	354	19	4	—	54	19 4
J.5.—Land Drainage : Grants	790,000	764,342	10	11	25,657	9	1
K.—REGULATION OF AGRICULTURAL WAGES ..	16,090	20,746	10	2	—	4,656	10 2

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

H.4.—Excess mainly due to number and cost of bulls purchased being greater than expected.

H.6.—Excess due to the establishment of a new quarantine station at Liverpool.

J.5.—Saving arose in respect of grants payable under the Agriculture Act, 1937, due to the slow progress made with schemes as the result of wartime restrictions.

K.—Excess due mainly to an increase in the number of notices and orders falling to be advertised as the result of an increase in the national minimum wage for agricultural workers.

Note.—The total cost of the proceedings under the Agricultural Wages (Regulation) Act, 1924, for the year was 61,664*l.* —*s.* 2*d.*, viz. :—

Expenditure (Subhead K)	£	s.	d.
Less Legal expenses recovered (included in Appropriations in Aid) ..	20,746	10	2
	116	4	6
	£20,630	5	8
Salaries, wages and travelling expenses of the headquarters staff of the Ministry engaged upon duties under the Act	34,493	4	8
Cost of office accommodation (buildings, furniture, fuel and light, &c.), rates, stationery and printing, postages, maps, &c., borne on Votes of the respective Departments	6,540	9	10
Total	£61,664	—	2

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

Service.	Grant.	Expenditure.		Expenditure compared with Grant.						
				Less than Granted.			More than Granted.			
	£	£	s.	d.	£	s.	d.	£	s.	d.
AGRICULTURAL CREDITS.										
L.1.—Contribution to the Agricultural Mortgage Corporation, Ltd.	60,000	70,000	-	-	—	—	—	10,000	-	-
L.2.—Losses on Premature Repayment of Loans..	40,000	31,150	9	10	8,849	10	2	—	—	—
AGRICULTURAL MARKETING.										
M.1.—Improvement of Marketing of Agricultural Produce .. .	10	—	—	—	10	—	—	—	—	—
M.2.—Agricultural Marketing Fund: Grant in Aid	10	—	—	—	10	—	—	—	—	—
ROYAL BOTANIC GARDENS, KEW.										
N.1.—Salaries, &c. .. .	23,515	21,917	-	7	1,597	19	5	—	—	—
N.2.—Police and Patrols .. .	10,489	8,292	1	5	2,196	18	7	—	—	—
N.3.—Maintenance .. .	43,314	35,999	2	4	7,314	17	8	—	—	—
N.4.—Travelling Expenses, Special Services, and Incidental Expenses..	1,385	1,364	11	9	20	8	3	—	—	—
MISCELLANEOUS SERVICES.										
O.1.—Destructive Insects and Pests .. .	6,410	3,168	-	-	3,242	-	-	—	—	—
O.2.—Remanet Subsidy Payments .. .	160	352	11	6	—	—	—	192	11	6

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

L.1.—The maximum annual amount which may be paid by the Minister to the Corporation was increased from 60,000*l.* to 150,000*l.* by Section 2 of the Agriculture (Miscellaneous Provisions) Act, 1944, which received the Royal Assent in July 1944. The payment of 70,000*l.* represents the amount payable under arrangements made in accordance with that Act.

L.2.—Expenditure depends upon the number of premature repayments made by borrowers and the price of Local Loans Stock at the time of premature repayment.

N.1, N.2 and N.3.—Savings due mainly to the deductions made from civil pay in the case of staff serving with the Forces.

O.1.—Saving due to the absence of colorado beetle infestations and the consequent curtailment of field survey work and spraying operations.

O.2.—Excess due to remanet payments in connexion with milk subsidy.

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.
MISCELLANEOUS SERVICES— <i>contd.</i>						
O.3.—Expenses in connexion with Estate acquired by way of Gift ..	8,000	21,531 13 4	—		13,531 13 4	
TOTAL FOR AGRICULTURAL AND GENERAL SERVICES	£ 5,048,765	4,921,618 7 11	194,457 5 4		67,310 13 3	
FISHERIES DEPARTMENT.						
P.1.—Salaries, &c. ..	51,754	43,652 6 2	8,101 13 10		—	
P.2.—Travelling, &c., Expenses	2,550	2,336 14 —	213 6 —		—	
P.3.—Special Services, Legal and Incidental Expenses	630	615 6 10	14 13 2		—	
P.4.—Fishery Research: General ..	300	454 17 2	—		154 17 2	
P.5.—Shell-fish Research and Development ..	780	734 18 6	45 1 6		—	
TOTAL FOR FISHERIES DEPARTMENT	£ 56,014	47,794 2 8	8,374 14 6		154 17 2	
Z.—Appropriations in Aid	Esti- mated. 620,820	Applied. 620,820 — —	—		—	

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

O.3.—The estimate, which was framed on the assumption that the donor would remain in occupation throughout the year, was mainly for the purpose of redeeming the tithe redemption annuities chargeable on the estate. He opted, however, for the Ministry to take possession at Michaelmas 1944, and it was decided as an interim measure that the property should be farmed on behalf of the Ministry by the Essex War Agricultural Executive Committee. The excess arises as the result of expenditure due to these operations (e.g., tenant right, purchases of live and dead stock, wages, &c.). Further machinery and implements to a value of 560*l.* out of stocks already purchased for the use of County War Agricultural Executive Committees were transferred to the estate during the year.

P.1.—Saving due to deductions from civil pay of officers serving with the Forces.

P.4.—The excess arose on the provision for miscellaneous researches and investigations.

Details of Receipts.	Estimated.	Realized.
	£	£
(i) Receipts of classes authorized to be used as Appropriations in Aid : —		
Agricultural and General Services.		
Repayments of services rendered by the Ministry (inclusive of recoveries in respect of seconded staff) :—		
Redemption Annuities Account under Section 25, Tithe Act, 1936	4,500	4,771
Miscellaneous	3,010	3,449
Fees under the Importation of Animals Act, 1922	8,300	8,003
Veterinary Laboratory—Sales of vaccines (abortion in cattle and fowl pox) and fees for diagnosis of poultry diseases	14,800	16,257 (a)
Fees for services of Ministry's Veterinary Inspectors to local authorities under Section 19 (3), Agriculture Act, 1937.. .. .	900	937
Contribution from Land Fertility (Research) Fund towards cost of advisory and local investigation work.. .. .	20,000	30,168 (b)
Contribution from the trade towards cost of research and advisory work in connexion with hop diseases	1,150	719 (c)
Fees for issue of licences and permits and appeal fees— Stallions and bulls	15,500	14,142 (d)
National Stud—Net excess receipts	4,000	18,590 (e)
Fees in respect of animals detained at Quarantine Station (exportation of pedigree stock)	1,350	2,035 (f)
Expenses recovered under the Land Drainage Act, 1930.. .. .	300	156
Sales of materials, &c., land drainage schemes (Ministry's quota)	250	(g)
Improvement of land and other fees charged under the Inclosure, &c., Expenses Act, 1868 ; fees under Property Acts, 1922 and 1924, and Land Drainage Act, 1930 ; horticulture and other miscellaneous fees	6,300	7,029 (h)
Admission fees and other miscellaneous receipts, Royal Botanic Gardens, Kew	6,850	5,118 (j)
Grants from the Development Fund	516,250	517,647
Miscellaneous receipts on Development Fund schemes	—	7
Grants from the Agricultural Research Council	8,450	7,264 (k)
Miscellaneous receipts	4,300	8,413 (l)
Fisheries Services.		
Receipts in connexion with oyster breeding experiments and mussel cleansing services	100	125
Miscellaneous receipts on Development Fund schemes	—	4
Grants from the Development Fund	4,430	2,283 (m)
Fees for whaling licences in connexion with the inspection of whaling vessels	—	217 (n)
Miscellaneous receipts	80	188
Total	<u>£620,820</u>	<u>647,522</u>

(a) Excess receipts due to increased demand for anti-abortion vaccines.

(b) An increase in soil analytical work by advisory centres resulted in larger contributions from the Fund.

(c) The cost of hop diseases research work was less than expected.

(d) The number of applications for bull licences was lower than expected.

(e) Increased receipts due to the high prices realized from sales of bloodstock.

(f) The number of animals passing through the Glasgow station was greater than expected.

(g) No schemes involving receipts of this nature were completed during the year.

(h) Fees in connexion with horticultural activities were higher than expected.

(j) Decreased receipts due to war conditions.

(k) Decreased grants due to expenditure in connexion with an investigation carried out on behalf of the Council being less than expected.

(l) These receipts are of a varied character and are difficult to forecast.

(m) Decreased grant due to a reduction in the portion of the cost of the scientific staff recoverable from the Fund.

(n) These receipts could not be foreseen.

Details of Receipts— <i>contd.</i>	Estimated.	Realized.
	£	£
(ii) Receipts of other classes :—		
Bosbury Trust Estate—Insurance premiums	20	19
Bosbury Trust Estate—Repayment on account of Exchequer loan	10	27
Chequers Estate—Agreed annual instalment in respect of capital improvements effected by the Ministry during its occupation of the estate	20	20
Land Drainage schemes (1921-26) for the relief of unemployment—Drainage Boards' contributions, &c.	40	61
Repayments of, and interest on, loans to co-operative marketing societies	100	123
Agricultural Marketing Act, 1931—Interest on loans issued from the Agricultural Marketing Fund	10	—
Agricultural Marketing Act, 1933—Repayments by Marketing Boards of expenses of Agricultural Marketing Reorganization Commissions, &c.	10	—
Milk Acts, 1934 to 1938, and Milk Industry Act, 1939—Repayments by Milk Marketing Board	10	—
Repayments of, and interest on, loans for purchase of herring drift nets	5	4
	<u>£225</u>	<u>254</u>

AMOUNTS WRITTEN OFF AS IRRECOVERABLE.

	£	s.	d.
Costs received by an officer of the Ministry but not accounted for by him. There were other defalcations on the part of the same officer who was convicted of embezzlement and sentenced to a term of imprisonment (see Subhead CC). Salary due amounting to 56 <i>l.</i> 12 <i>s.</i> 6 <i>d.</i> was withheld (S.34683)	102	13	6
Net overissues (in closed year) of salary of an officer (E.46128)	4	8	4
Miscellaneous sums written off departmentally under general Treasury authority (S.34683)	5	19	—

STATEMENT OF THE AMOUNT OF LOANS OUTSTANDING AT 31 MARCH 1945.

(1) Loans made by the Ministry from voted moneys :—

(i) Agriculture :—	£	s.	d.
♦ Bosbury Trust Estate, under the Sailors and Soldiers (Gifts for Land Settlement) Act, 1916	37,882	12	1
Co-operative Marketing Societies	373	5	2
(ii) Fisheries :—			
Loans for the purchase of herring drift nets	58	4	10
	<u>£38,314</u>	<u>2</u>	<u>1</u>

(2) Loans from the Consolidated Fund :—

Agricultural Mortgage Corporation, Ltd. (Section 1(1), Agricultural Credits Act, 1928)	£650,000	—	—
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(3) Loan from Agricultural Marketing Fund :—

Milk Products Marketing Board (Section 13, Agricultural Marketing Act, 1931)	£264	9	9
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NOTES.

This Account includes expenditure of approximately 31,874*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

Agricultural Marketing Fund :—The balance of this Fund, amounting to 155,235*l.* 10*s.* 3*d.*, as shown in the account to 31 March 1942 (see p. 280 of the Civil Appropriation Accounts, 1941) remains with the Paymaster General, all schemes having been suspended during the war.

5 December 1945.

Donald E. Vandeppeer,
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.

G. C. Upcott,
Comptroller and Auditor General.

(A)

CATTLE FUND.

ACCOUNT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31 MARCH 1945,
rendered in pursuance of Section 41, Livestock Industry Act, 1937.

Receipts.			Payments.				
	<i>£</i>	<i>s.</i>	<i>d.</i>		<i>£</i>	<i>s.</i>	<i>d.</i>
Balance, 1 April 1944	21,847	14	2	Payment to a producer in respect of live animals	7	5	—
				Balance, 31 March 1945	21,840	9	2
	<u>£21,847 14 2</u>				<u>£21,847 14 2</u>		

Note.—Under Regulation 12 of the Defence (Agriculture and Fisheries) Regulations, 1939, (S.R. & O. 1303/1939) the Livestock Commission was dissolved and the Cattle Subsidy Scheme ceased to have effect on 15 January 1940. The payment shown above was of a remanet character.

12 November 1945.

Donald E. Vandeppeer,
Accounting Officer.

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.

G. C. Upcott,
Comptroller and Auditor General.

(B)

ACCOUNT OF THE PAYMENTS AND RECEIPTS ON DEVELOPMENT FUND
SCHEMES IN THE YEAR ENDED 31 MARCH 1945.

(The expenditure was defrayed in the first instance out of the Vote for the Ministry of Agriculture and Fisheries and refunded to the Appropriations in Aid Subhead of the Vote out of the Development Fund Grants issued for the purpose)

Receipts.			Payments.		
	£	s. d.		£	s. d.
Balance, 1 April 1944 ..	15,040	14 9	Total expenditure (net) (for details see statement following)	519,929	8 1
Issues from Development Fund	520,000	- -	Balance, 31 March 1945 ..	15,111	6 8
	<u>£535,040</u>	<u>14 9</u>		<u>£535,040</u>	<u>14 9</u>

DETAILS OF EXPENDITURE ON DEVELOPMENT FUND SCHEMES.

(1) Agricultural Services.

	£	s. d.	£	s. d.	£	s. d.
AGRICULTURAL EDUCATION :—						
Grants to colleges and institutions :—						
Capital expenditure—major items (Subhead G.2)					1,000	- -
AGRICULTURAL RESEARCH :—						
Expenses of Special Research Committee appointed to conduct and supervise investigations into the causation, prevention and cure of foot and mouth disease (Subhead G.4)					36,624	16 -
Research scholarships, studentships and fellowships (Subhead G.4)			162	1 2		
Less Refund of unexpended balance of grant in connexion with a research fellowship (Subhead Z.)			6	18 3		
					<u>155</u>	<u>2 11</u>
Grants to colleges, institutions, &c. :—						
Capital expenditure (Subhead G.5)			368	2 9		
Advisory and local investigation work (Subhead G.5)	274,223	3 -				
Less Contribution from Land Fertility (Research) Fund towards cost of advisory services (Subhead Z)	30,168	- -				
					<u>244,055</u>	<u>8 -</u>
Special investigations and researches, &c. (Subhead G.5)			4,583	12 5		
					<u>249,007</u>	<u>3 2</u>
Grants in aid of annual expenditure of colleges, institutions, &c. (Subhead G.6)					230,859	18 -
Total :—Agricultural Services					<u>£517,647</u>	<u>- 1</u>

(B)—*contd.*DETAILS OF EXPENDITURE ON DEVELOPMENT FUND SCHEMES—*contd.*

(2) Fisheries Services.

	£	s.	d.	£	s.	d.	£	s.	d.	
FISHERY RESEARCH (GENERAL) :—										
Proportion of salaries and wages and travelling expenses of scientific staff (Subheads P.1 and P.2)				393	17	4				
Maintenance of laboratory buildings, Lowestoft (Subhead P.4)				38	15	—				
				<hr/>			432	12	4	
SHELL-FISH RESEARCH AND DEVELOPMENT :—										
Salaries and expenses of technical staff (Subheads P.1 and P.2)	1,165	8	7							
Proportion of salaries and wages and travelling expenses of scientific staff (Subheads P.1 and P.2)		78	15	5						
Oyster breeding experiments (Subhead P.5) ..	303	9	2							
Cleansing of mussels, Conway—Maintenance of tanks (Subhead P.5)		48	15	7						
Maintenance of laboratory, Conway, and minor experiments (Subhead P.5)		382	13	9						
				<hr/>			1,979	2	6	
Less Receipts from oyster breeding experiments (12 <i>l.</i> 18 <i>s.</i> 4 <i>d.</i>) and miscellaneous receipts (4 <i>l.</i> 8 <i>s.</i> 6 <i>d.</i>) (Subhead Z)							129	6	10	
				<hr/>				1,849	15	8
Total :—Fisheries Services							£2,282	8	—	
Grand Total							£519,929	8	1	

	Estimated Appropriations in Aid. (Anticipated expenditure to be recovered from Development Fund Grants)			Realized Appropriations in Aid. (Actual expenditure recovered from Development Fund Grants)		
	£	s.	d.	£	s.	d.
Agricultural Services	516,250			517,647	—	1
Fisheries Services	4,430			2,282	8	—
	<hr/>			<hr/>		
	£520,680			519,929	8	1

5 December 1945.

Donald E. Vandeppeer,
Accounting Officer.

(D)

SMALL HOLDINGS AND

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31 MARCH 1945, rendered

		Receipts.		£	s.	d.
Balance, 1 April 1944	6,281	8	1
Parliamentary Grant (Class VI, Vote 6, Subhead J.1)	806,000	-	-
Receipts in connexion with farm settlements established under the Small Holding Colonies Acts, 1916 and 1918 (see statement below)	34,053	13	2

£846,335 1 3

STATEMENT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31 MARCH 1945, IN CONNEXION

Receipts.

	Acton Park	Amesbury	Holbeach	Rolleston	Sutton Bridge	Total
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
CAPITAL :—						
Sales of property, &c.	—	4 11 2	—	—	690 6 8	694 17 10
Miscellaneous	—	20 8 11	—	— 8	—	20 9 7
Total	—	25 - 1	—	— 8	690 6 8	715 7 5
REVENUE :—						
Rents	479 3 -	1,885 8 9	4,469 11 10	1,961 - 10	22,117 15 3	30,912 19 8
Sales of timber	—	—	—	—	265 - -	265 - -
Interest on purchase money	—	26 2 2	—	—	—	26 2 2
Rates, &c., recovered from tenants	113 18 8	34 5 9	483 17 8	—	874 4 1	1,506 6 2
Miscellaneous	2 - 6	2 19 9	3 1 6	11 9 8	608 6 4	627 17 9
Total	595 2 2	1,948 16 5	4,956 11 -	1,972 10 6	23,865 5 8	33,338 5 9
GRAND TOTAL	595 2 2	1,973 16 6	4,956 11 -	1,972 11 2	24,555 12 4	34,053 13 2

5 December 1945.

ALLOTMENTS ACCOUNT.

in pursuance of Section 51 (4) of the Small Holdings and Allotments Act, 1908.

	£	s.	d.
Payments.			
Payments to County Councils and the Councils of County Boroughs under Section 27 of Land Settlement (Facilities) Act, 1919, as amended by Land Settlement (Facilities) Amendment Act, 1925, representing the excess of the aggregate amount of the Councils' small holdings charges payable during the current year, as ascertained under the latter Act, over the net annual income of the Councils' small holdings estates for the same year as similarly ascertained	767,652	14	-
Payments to County Councils and Councils of County Boroughs in connexion with the provision of small holdings, &c., under Section 2 of the Small Holdings and Allotments Act, 1926	42,470	13	11 (a)
Payments to local authorities in respect of losses on the provision of allotment gardens for unemployed or partly employed persons (Section 14, Agricultural Land (Utilization) Act, 1931)	194	1	1
Payments in connexion with farm settlements established under the Small Holding Colonies Acts, 1916 and 1918 (see statement below)	34,127	11	9
Balance, 31 March 1945	1,890	-	6
	£846,335	1	3

(a) This sum represents the loss incurred in the provision or equipment of 2,292 small holdings. Of this number 53 exceeded the statutory limit of 50 acres laid down in Section 61 of the Small Holdings and Allotments Act, 1908, as amended by Section 16 of the Small Holdings and Allotments Act, 1926, by an average of 4.6 acres, owing to the impossibility of otherwise sub-dividing the land consistently with economy and good estate management. Authority was given to this course by Treasury letter of 28 September 1931 (S.36609).

WITH FARM SETTLEMENTS established under the Small Holding Colonies Acts, 1916 and 1918.

Payments.

	Acton Park	Amesbury	Holbeach	Rolleston	Sutton Bridge	Total
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
CAPITAL :—						
Houses and buildings, fencing, roads, &c...	22 - -	—	321 1 -	—	37 4 9	380 5 9
Tithe annuities (sinking fund portion) ..	—	31 15 2	—	37 8 8	218 6 2	287 10 -
Miscellaneous	—	2 2	—	1 4 7	2 17 6	4 4 3
Total	£ 22 - -	31 17 4	321 1 -	38 13 3	258 8 5	672 - -
REVENUE :—						
Rents (including rent charges)	—	1,375 9 7	1,616 - -	2 - -	18,728 2 1	21,721 11 8
Rates and Land Tax ..	126 2 -	10 11 -	1,044 7 11	273 13 11	3,414 7 11	4,869 2 9
Tithe annuities (interest portion)	—	176 8 6	—	249 12 8	1,249 13 11	1,675 15 1
Repairs	67 8 6	214 13 10	451 15 2	442 4 1	2,667 18 6	3,844 - 1
Salaries	—	—	292 7 6	—	710 - 5	1,002 7 11
Travelling and miscellaneous	11 5 3	25 - -	65 18 2	13 14 6	226 16 4	342 14 3
Total	£ 204 15 9	1,802 2 11	3,470 8 9	981 5 2	26,996 19 2	33,455 11 9
GRAND TOTAL	£ 226 15 9	1,834 - 3	3,791 9 9	1,019 18 5	27,255 7 7	34,127 11 9

Donald E. Vandeppeer,
Accounting Officer.

I have examined the foregoing Accounts (B), (C) and (D). 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.

G. C. Upcott,
Comptroller and Auditor General.

SURVEYS OF GREAT BRITAIN, &c.

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, including an amount allocated from the Vote of Credit, for the expenses of the survey of Great Britain and other mapping services.

Service.	Grant.		Expenditure.		Expenditure compared with Grant.							
					Less than Granted.		More than Granted.					
	£	s.	d.	£	s.	d.	£	s.	d.			
A.—Pay and Allowances to Staff	14,850	—	—	18,236	16	2	—	3,386	16	2		
B.—Pay, &c., of Civil Assistants, &c. ..	937,450	—	—	683,409	5	4	254,040	14	8	—		
C.—Travelling Expenses ..	18,000	—	—	28,826	—	6	—	10,826	—	6		
D.—Stores, &c.	5,520	—	—	41,668	—	6	—	36,148	—	6		
E.—Incidental Expenses ..	11,700	—	—	9,204	16	10	2,495	3	2	—		
F.—Map Printing— Contract Work	10	—	—	272,700	8	6	—	272,690	8	6		
GROSS TOTAL .. £	987,530	—	—	1,054,045	7	10	256,535	17	10	323,051	5	8
<i>Deduct—</i>	<i>Estimated.</i>			<i>Applied.</i>								
Z.—Appropriations in Aid	49,500	—	—	49,500	—	—						
NET TOTAL .. £	938,030	—	—	1,004,545	7	10	Excess of Expenditure over Gross Estimate met from Vote of Credit. <u>£66,515 7 10</u>					
Allocated from Vote of Credit	66,515	7	10	—								
	£1,004,545	7	10	1,004,545	7	10						

	Receipts payable to Exchequer.	Estimated.	Realized.
		£	£ s. d.
Receipts authorized to be used as Appropriations in Aid ..		49,500	69,448 1 3
Appropriated in aid (Subhead Z)			49,500 — —
			<u>£19,948 1 3</u>

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Mainly due to an increase in the number of military officers (E.37878, E.39820) and the grant of war service increments to military staff.

B.—Due to the provision for staff serving with the Forces being practically unused and to savings occasioned by a loss, over the year, of staff provided for in the estimate for whom it was not possible to obtain replacements.

C.—Due in the main to the estimate being inadequate for allowances to evacuated staff in respect of alternative accommodation and continuing liabilities at permanent station.

D.—Due to the purchase of general printing stores required for war services for the War Office and the Air Ministry. That the amount so expended during the year was considerably less than in the preceding year is due to the fact that a large proportion of the expendible stores required for the production of operational maps was obtained without financial adjustment from War Office Survey stores.

E.—Due to the partial relaxation of fire guard duties and to payment of commission to an agent being less than estimated. This was partly offset by expenditure for contingencies being higher than anticipated owing to war conditions. Expenditure under this subhead also includes a payment as compensation for damage to crops amounting to 1*l.* 5*s.*

F.—Due to the necessity of placing orders for map printing work with private printing establishments.

Details of Receipts.	Estimated.	Realized.
	<u>£</u>	<u>£</u>
Sale of maps, &c.	25,000	44,448
Royalty payments and other miscellaneous receipts.	10,000	13,859
Services in respect of which repayment is made by Public Departments, local authorities, &c. :—		
Geological Survey	3,000	1,533
Land Registry	5,000	5,820
Ministry of Finance, Northern Ireland	2,500	909
Stationery Office	2,000	808
Tithe Redemption Commission	500	231
Local authorities, &c.	1,500	1,840
Total	<u>£49,500</u>	<u>69,448</u>

The proceeds of the sale of geological memoirs, &c., realized a sum of 73*l.* 1*s.* 2*d.* which has since been paid to the Stationery Office.

The proceeds of the sale of Geological Survey maps and sections realized a sum of 515*l.* 13*s.* 9*d.* which has since been paid to the Department of Scientific and Industrial Research.

NOTES.

Expenditure of at least 308,838*l.*, for which provision was not made in the Estimates, has been identified as directly arising out of the existence of a state of war, viz. :—Subheads D, 36,148*l.* ; F, 272,690*l.*

Losses of 51*l.* 10*s.* 6*d.* occurred through stores being lost or destroyed, and the amounts have been written off (S.48706, S.51628).

Losses of stores amounting to 190*l.* 7*s.* 2*d.* in value were written off under departmental authority. Sums amounting to 59*l.* 5*s.* have been recovered.

Stores to the value of 102*l.* -*s.* 5*d.* found to be deficient at stocktaking have been written off, and surpluses of stores valued at 62*l.* 18*s.* 8*d.* have been taken on charge (S.48706, S.51628).

This Account includes expenditure of approximately 61,110*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

G. Cheetham,

Major-General,

Accounting Officer.

28 November 1945.

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.

G. C. Upcott,

Comptroller and Auditor General.

FORESTRY COMMISSION.

ACCOUNT of the sum expended, in the year to 31 March 1945, compared with the sum granted, for a grant in aid of the Forestry Fund.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£	£	£
Forestry Fund (Grant in Aid)	600,000	600,000	—	—

FORESTRY FUND (GRANT IN AID) DEPOSIT ACCOUNT.

Receipts.				Payments.			
	£	s.	d.		£	s.	d.
Balance, 1 April 1944.. ..	432,135	7	7	A.—Salaries; &c. (Estimate 311,000 <i>l.</i>)	303,035	12	4
Grant in Aid transferred from Vote for Forestry Commission	600,000	—	—	B.—Travelling and subsistence (Estimate 22,000 <i>l.</i>)	18,419	7	—
Z.—Receipts:—Rents, forest produce, &c. (Estimate 770,000 <i>l.</i>)	819,129	8	9	C.—Office charges and incidentals (Estimate 15,000 <i>l.</i>)	11,962	18	3
				D.—Acquisition of land, buildings and timber (Estimate 375,000 <i>l.</i>)	283,939	1	3
				E.—Forestry operations (Estimate 992,000 <i>l.</i>)	913,545	7	7
				F.—Holdings for forest workers (Estimate 13,000 <i>l.</i>)	13,086	10	10
				G.—Advances for afforestation purposes (Estimate 11,000 <i>l.</i>)	10,287	1	8
				H.—Forestry education and research (Estimate 21,000 <i>l.</i>)	14,547	11	8
				Balance, 31 March 1945*	282,441	5	9
	<u>£1,851,264</u>	<u>16</u>	<u>4</u>		<u>£1,851,264</u>	<u>16</u>	<u>4</u>

* The closing balance of 282,441*l.* 5*s.* 9*d.* includes 55*l.* 4*s.* 2*d.*, balance on suspense.

NOTES.

A.—Underspending of 7,964*l.* Due to vacancies unfilled and savings resulting from deductions from civil pay of staff serving with the Forces, partly offset by increases in war bonus.

B.—Underspending of 3,581*l.* Due to staff vacancies unfilled.

C.—Underspending of 3,037*l.* Due to deferment of return of staff to London, with consequential savings on rent, &c., and to relaxation of fire guard duties.

D.—Underspending of 91,061*l.* Due to delay in completing purchases of land and to deferment of tithe redemption in cases requiring further investigation.

E.—Underspending of 78,455*l.* Due mainly to shortage of labour.

H.—Underspending of 6,452*l.* War conditions prevented the reopening of the Dean Forest School for forest apprentices.

Z.—Excess of 49,129*l.* Due to arrears claimed from the Ministry of Supply in respect of sales of timber, and to sales of nursery stock, farm stock and land having been larger than were expected.

This Account includes approximately 28,000*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

A remission of 25*l.* of an iron mining rent has been made (S.28514).

The following amounts have been written off:—255*l.* 1*s.* 4*d.* for rent and dilapidations (S.18776/3—63*l.* 10*s.* 3*d.*; S.47376—99*l.* 13*s.* 7*d.*; S.52785—91*l.* 17*s.* 6*d.*); 54*l.* -*s.* 6*d.* for produce (S.14188/2—35*l.* 6*s.*; S.47376—18*l.* 14*s.* 6*d.*); 43*l.* 2*s.* 6*d.* for stores (S.14188/2); 139*l.* 6*s.* 3*d.* for an advance for afforestation purposes (S.47376); 271*l.* 9*s.* 8*d.* for overpayments of balance of civil pay and pensions (P/3/16371/2—265*l.* 6*s.* 11*d.*; T.C. No. 2/42—6*l.* 2*s.* 9*d.*); 15*l.* 3*s.* 5*d.* for cash (S.14188/2) and 16 small debts amounting to 28*l.* 18*s.* 11*d.*, the recovery of which was regarded by the Treasury Solicitor as impracticable (S.20007).

The following *ex gratia* payments have been made:—50*l.* to an employee in respect of an invention (S.46040/05); 13*l.* 16*s.* 7*d.* to an employee to relieve hardship resulting from transfer to work of national importance (E.41865/03) and 5*l.* 2*s.* 6*d.* to a keeper in respect of medical expenses arising out of an assault made upon him whilst in the execution of his duties (S.52247).

Payments amounting to 20*l.* -*s.* 4*d.* have been made for personal property damaged by fire or accident (E.22272—14*l.* 3*s.*; E.28838—5*l.* 17*s.* 4*d.*).

The following gifts were made:—Approximately 68,000 plants, surplus to the Commission's requirements, and 2 lb. of forest tree seeds, in order to encourage an interest in the planting of trees or in return for scientific and other services; and two oak trees for the restoration of York Guildhall, damaged by enemy action (S.34757).

R. L. Robinson,

Accounting Officer.

23 November 1945.

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.

G. C. Upcott,
Comptroller and Auditor General.

ROADS, &c.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, including an amount allocated from the Vote of Credit, for a grant in aid of the Road Fund; for the maintenance and reconstruction of Menai Bridge; for payments to local authorities in reimbursement of expenses incurred in the collection of motor vehicle duties, &c., and the registration of motor vehicles; and for other services.

Service.	Grant.		Expenditure.		Expenditure compared with Grant.					
					Less than Granted.			More than Granted.		
	£	s. d.	£	s. d.	£	s.	d.	£	s.	d.
A.—Road Fund: Grant in Aid under the Finance Act, 1936 ..	7,800,000	- -	7,800,000	- -	—			—		
B.—Menai Bridge.. ..	1,900	- -	1,409	17 5	490	2	7	—		
C.—Payments to Local Authorities in reimbursement of Expenses incurred in the Collection of Motor Vehicle Duties, &c., and the Registration of Motor Vehicles ..	650,000	- -	546,256	12 4	103,743	7	8	—		
D.—Compensation to Local or Police Authorities in respect of Fees or Charges on the Licensing of Mechanically Propelled Hackney Carriages	13,000	- -	12,920	7 -	79	13	-	—		
F.—Road Expenditure of an abnormal character or outside the scope of the Road Fund	—		7,588,818	11 4	—			7,588,818	11 4	
GROSS TOTAL	£ 8,464,900	- -	15,949,405	8 1	104,313	3	3	7,588,818	11 4	
			Estimated.	Applied.						
<i>Deduct—</i>										
E.—Appropriations in Aid	140,000	- -	140,000	- -						
NET TOTAL	£ 8,324,900	- -	15,809,405	8 1	Excess of Expenditure over Gross Estimate met from Vote of Credit. <u>£7,484,505 8 1</u>					
Allocated from Vote of Credit	7,484,505	8 1	—							
	£ 15,809,405	8 1	15,809,405	8 1						

Receipts payable to Exchequer.		Estimated.	Realized.
		£	£ s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid		140,000	141,218 18 10
(ii) Receipts of other classes		—	— 16 8
TOTAL ..			£141,219 15 6
Appropriated in aid (Subhead E)			140,000 — —
Paid separately to Exchequer			£1,219 15 6

EXPLANATION of the Causes of Variation between Expenditure and Grant.

B.—Due to saving on maintenance.

C.—Due to reduction in expenditure incurred by local authorities in respect of staff, office accommodation and stationery.

F.—This subhead was added with Treasury approval to record certain road expenditure of an abnormal character or outside the scope of the Road Fund, specially incurred for war purposes. Expenditure on works undertaken on behalf of Service Departments is also charged to this subhead.

Details of Receipts.	Estimated.	Realized.
	£	£
(i) Receipts of classes authorized to be used as Appropriations in Aid :—		
Fines, &c., under the Roads Act, 1920, the Road Traffic Acts, &c.	130,000	111,242
Miscellaneous receipts (fees for duplicate licences, registration books, trade plates, recovery of costs, sale of emergency material, &c.)	10,000	29,977
	<u>£140,000</u>	<u>141,219</u>
(ii) Receipts of other Classes :—		
Bank interest on imprest accounts (Motor Tax Refunds Account)	—	£1

NOTES.

Expenditure of at least 7,588,818*l.*, for which provision was not made in the Estimates, has been identified as directly arising out of the existence of a state of war.

Amounts varying from 5*s.* to 1*l.* 10*s.* and aggregating 6*l.*, were charged to Subhead C in respect of losses of Motor Tax Revenue (S.18289/10).

Sums amounting to 5,506*l.* 3*s.* 2*d.* charged to Subhead F and the corresponding subheads in previous years have been written off, viz. :—

	£	s.	d.
Aggregate value of small plant, tools and equipment lost, stolen, or damaged in connexion with agency service works (S.34628/2, S.47078)	2,058	16	—
Cost of repairs to plant damaged while on hire (S.34628/2, S.48272)	1,894	18	9
<i>Ex gratia</i> payments to a contractor in respect of additional expenditure incurred in working through severe weather (S.45919/01)	500	—	—
Four instances of unproductive hire of plant mainly due to delay in carrying out repairs (S.34628/2, S.48272)	468	15	11
Damage by fire to plant and equipment used for agency service works (S.34628/2)	125	2	2
<i>Ex gratia</i> payments in respect of loss of and damage to personal property (E.33353)	23	9	4
Overpayment of wages to workmen employed on agency service works (E.34386)	31	13	6
Loss on tarmacadam rendered useless by bad weather (S.34628/2)	79	11	3
Losses of emergency bridge materials from stocks at depots (S.34628/2)	31	8	—
Damage to a concrete beam during loading operations (S.34628/2)	83	7	3
Damage to a concrete mixer caused by the forced landing of a military aeroplane (S.42170/5)	209	1	—

Cyril Hurcomb,
Accounting Officer.

15 December 1945.

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.

G. C. Upcott,
Comptroller and Auditor General.

MISCELLANEOUS TRANSPORT SERVICES.

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, for the expenses of maintaining Holyhead Harbour and the Caledonian and Crinan Canals, and annuities in respect of Light Railways.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Holyhead Harbour ..	14,000	10,237 3 11	3,762 16 1	—
B.—Caledonian Canal ..	29,890	30,220 16 2	—	330 16 2
C.—Crinan Canal ..	14,650	14,639 11 7	10 8 5	—
D.—Annuities under the Light Railways Act, 1896	1,043	1,042 16 —	— 4 —	—
GROSS TOTAL .. £	59,583	56,140 7 8	3,773 8 6	330 16 2
			Surplus of Gross Estimate over Expenditure. £3,442 12 4	
Deduct—	Estimated.	Realized.	Deficiency of Appropriations in Aid realized. £2,925 16 4	
E.—Appropriations in Aid	16,650	13,724 3 8	Net Surplus to be surrendered. £516 16 —	
NET TOTAL .. £	42,933	42,416 4 —		

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid	16,650	13,724 3 8
(ii) Receipts of other classes	3,328	3,328 11 —
Total	£19,978	17,052 14 8
Appropriated in aid (Subhead E)		13,724 3 8
Paid separately to Exchequer		£3,328 11 —

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving due to deductions in respect of military pay (804*l.*), savings on maintenance of harbour of refuge (463*l.*) and on the breakwater (2,825*l.*), owing to non-delivery of stone, and on maintenance of rented property and harbour launch (104*l.*); partly offset by war services—increases in wages to industrial staff (370*l.*) and miscellaneous items (63*l.*).

B.—Excess due to war services—emergency protection works at Dochgarroch (61*l.*) and increases in wages to industrial staff (1,986*l.*); partly offset by deductions in respect of military pay (741*l.*) and savings on operating and maintenance, &c. (975*l.*).

C.—Saving due to deductions in respect of military pay (484*l.*) and savings on operating and maintenance of canal (663*l.*); partly offset by compensation for injury (111*l.*) and war services—increases in wages to industrial staff (1,026*l.*).

Details of Receipts.	Estimated.	Realized.
	£	£
(i) Receipts of classes authorized to be used as Appropriations in Aid :—		
(a) Holyhead Harbour—dues, rents, &c.	4,680	4,705
(b) Caledonian Canal—dues, rents, &c.	7,020	4,058
(c) Crinan Canal—dues, rents, &c.	4,950	4,961
Total	<u>£16,650</u>	<u>13,724</u>
(ii) Receipts of other classes :—		
Repayment by Lee Conservancy of advances made under the Ministry of Transport Act, 1919	203	203
Interest on investments in light railway undertakings	3,125	3,125
Total	<u>£3,328</u>	<u>3,328</u>

Variations between estimated receipts and the sums realized are generally due to the war.

NOTES.

This Account includes expenditure of approximately 510*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

Subhead C includes 111*l.* compensation paid in respect of injuries sustained due to the bad state of an approach road.

LOAN OUTSTANDING AT 31 MARCH 1945.

Lee Conservancy £3,028 6*s.* 7*d.*

Balance of a loan of 4,500*l.*, plus capitalized interest 205*l.* *s.* 7*d.*, is being repaid by an annuity of 203*l.* 11*s.* for 40 years (1925–1964 inclusive). This loan is part of a loan of 7,000*l.*, of which 2,500*l.* was advanced from the Development Fund.

STATEMENT SHOWING THE AMOUNT INVESTED IN LIGHT RAILWAY UNDERTAKINGS AT 31 MARCH 1945 AND THE DIVIDENDS RECEIVED IN RESPECT THEREOF IN THE YEAR ENDED 31 MARCH 1945.

	Amount Invested.	Dividends Received.
	£	£
North Devon and Cornwall Junction Light Railway Company :—		
6,250 Ordinary shares of 10 <i>l.</i> each	62,500	—
5 per cent. Debenture Stock	62,500	3,125
Welsh Highland Light Railway Company :—		
5 per cent. Debenture Stock	35,774	—

28 November 1945.

Cyril Hurcomb,
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.

G. C. Upcott,
Comptroller and Auditor General.

(A)

HOLYHEAD HARBOUR.

ACCOUNT of Receipts and Payments for the year ended 31 March 1945.

Receipts			Payments.							
	£	s.	d.	£	s.	d.	£	s.	d.	
Dues from Harbour of Refuge	3	15	5	Management—						
Rent and dues for use of tramway	161	10	2	Salaries, wages and insurance	1,337	2	—			
Rents	4,513	10	2	Fuel, light and water	42	7	5			
Miscellaneous	26	1	1	Miscellaneous	189	17	4			
								1,569	6	9
				Harbour of Refuge—						
				Wages, &c.	1,312	2	1			
				Materials	181	4	8			
								1,493	6	9
				Maintenance of break-water—						
				Wages, &c.	1,702	4	7			
				Materials	5,130	12	5			
								6,832	17	—
				Maintenance of rented property—						
				Wages, &c.	18	19	9			
				Materials	19	17	4			
								38	17	1
				Maintenance of harbour launch—						
				Wages, uniforms, &c.	211	13	4			
				Running costs	17	4	4			
								228	17	8
				Special repairs				63	4	10
				Staff with the Forces—						
				Balance of civil pay				10	13	10
								10,237	3	11†
				Payments by other Departments—						
				Stationery Office	2	—	—			
				Rating of Government Property	79	—	—			
				Paymaster General (Workmen's Compensation)	21	2	10			
								102	2	10
Excess of Payments over Receipts	5,634	9	11							
	£10,339	6	9					£10,339	6	9

* See Details of Receipts, item (i) (a).

† See Subhead A.

28 November 1945.

Cyril Hurcomb,
Accounting Officer.

(B)

CALEDONIAN CANAL.

ACCOUNT OF Receipts and Payments for the year ended 31 March 1945.

Receipts.				Payments.						
	£	s.	d.	£	s.	d.	£	s.	d.	
Dues—				Management—						
Tonnage	2,958	7	10	Salaries, &c.	753	18	1			
Harbour, wharf and basin	270	6	1	Travelling and subsistence	96	7	—			
Towage	19	—	—	Rates and feu duties..	492	2	1			
Terminal charges	3	4	7	Fuel and light.. ..	46	14	1			
Rents	614	14	4	Incidentals	461	18	3			
Hire of plant	155	3	4					1,850	19	6
Miscellaneous	36	18	1	Operating—						
				Wages, &c.	17,326	2	1			
				Materials and services	239	9	7			
								17,565	11	8
				Maintenance—						
				Wages, &c.	6,473	12	4			
				Materials and services	4,021	18	2			
				War emergency protection works	61	4	—			
								10,556	14	6
				Staff with the Forces—						
				Balance of civil pay ..				247	10	6
	4,057	14	3*					30,220	16	2†
				Payments by other Departments—						
				Paymaster General (Pensions, &c.) ..	2,029	18	6			
				Stationery Office ..	12	—	—			
				Mercantile Marine Services (Surveys of Vessels)	16	1	7			
								2,058	—	1
Excess of Payments over Receipts	28,221	2	—							
	£32,278	16	3					£32,278	16	3

Free passages to the value of 2,945*l.* were allowed to vessels on Government service and are not included in this Account.

* See Details of Receipts, item (i) (b).

† See Subhead B.

28 November 1945.

Cyril Hurcomb,
Accounting Officer.

(C)
CRINAN CANAL.

ACCOUNT of Receipts and Payments for the year ended 31 March 1945.

Receipts.			Payments.			
	£	s. d.	£	s. d.	£	s. d.
Dues—			Management—			
Tonnage	2,255	3 —	Salary	487	8 6	
Harbour, wharf, &c. ..	2,281	7 —	Travelling and subsis-			
Rents	359	2 11	tence	46	3 11	
Miscellaneous	65	19 8	Rates and feu duties..	223	2 10	
			Fuel and light.. .. .	154	12 4	
			Incidentals	280	14 —	
					1,192	1 7
			Operating—			
			Wages, &c.	4,238	12 4	
			Materials	150	16 4	
					4,389	8 8
			Maintenance—			
			Wages, &c.	6,711	14 —	
			Materials	2,094	5 9	
					8,805	19 9
			Staff with the Forces—			
			Balance of civil pay..			252 1 7
					14,639	11 7†
			Payments by other De-			
			partments—			
			Paymaster General			
			(Pensions, &c.) ..	538	9 5	
			Stationery Office ..	10	— —	
					548	9 5
Excess of Payments over						
Receipts	10,226	8 5				
					15,188	1 —
					15,188	1 —

Free passages to the value of 812*l.* and 22*l.* were allowed to vessels on Government service and on the service of the Royal National Lifeboat Institution respectively. Additional free services were rendered to the Admiralty in respect of harbourage, &c., to the value of 463*l.* and operational cost of staff and use of plant to the value of 50*l.* These amounts are not included in this Account.

* See Details of Receipts, item (i) (c).

† See Subhead C.

28 November 1945.

Cyril Hurcomb,
Accounting Officer.

(D)

MERSEY CONSERVANCY.

ACCOUNT of Receipts and Payments for the year ended 31 March 1945.

Receipts.				Payments.			
	£	s.	d.		£	s.	d.
Balance, 1 April 1944	473	14	10	Salaries—			
Interest on stock ..	80	13	6	Acting Conservator ..	262	10	—
Contributions—				Liverpool Officer ..	141	13	4
Mersey Docks and				River Inspector ..	50	—	—
Harbour Board	150	—	—				454 3 4
Manchester Ship				Contributions to Minis-			
Canal Company	175	—	—	try of War Transport			
				for services rendered			250 — —
		325	—	Liverpool office expenses—			
				Rent	50	—	—
				Rates	29	2	9
				Miscellaneous ..	—	16	—
							79 18 9
				Travelling and sub-			
				sistence allowances, &c.			13 17 1
				Balance, 31 March 1945			81 9 2
							£879 8 4
							£879 8 4

SECURITIES HELD AT 31 MARCH 1945.

		Nominal Amount.		Cost.		Market Value, 31 March 1945.	
		£	s.	£	s.	£	s.
2½ per cent. Guaranteed Stock ..	..	1,473	6 3	1,133	12 2	1,371	2 —
3½ per cent. War Stock ..	..	1,726	6 3	1,649	12 6	1,816	18 10

28 November 1945.

Cyril Hurcomb,
Accounting Officer.

I have examined the foregoing Accounts (A), (B), (C) and (D). 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.

G. C. Upcott,
Comptroller and Auditor General.

DEVELOPMENT FUND.

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, for a grant in aid of the Development Fund.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£	£	£
Development Fund (Grant in Aid) ..	640,000	640,000	—	—

19 September 1945.

W. Eady,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

DEVELOPMENT GRANTS.

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, for grants to public utility undertakings in Great Britain.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
Grants towards Interest on Loans raised for Development Works in connexion with Public Utility Undertakings in Great Britain	434,000	430,955 - 11	3,044 19 1	—
			Surplus to be surrendered <u>£3,044 19 1</u>	

EXPLANATION of the Cause of Variation between Expenditure and Grant.

The margin for contingencies was not required.

19 September 1945.

W. Eady,
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.

G. C. Upcott,
Comptroller and Auditor General.

DEPARTMENT OF SCIENTIFIC AND INDUSTRIAL RESEARCH.

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, for the salaries and expenses of the Department of Scientific and Industrial Research, including the Geological Survey of Great Britain and Museum of Practical Geology, 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.	
HEADQUARTERS ADMINISTRATION.						
A.1.—Salaries, &c.	48,618	41,963 5 10	6,654 14 2	—		
A.2.—Travelling and Incidental Expenses	2,300	2,307 5 6	—	7 5 6		
	£ 50,918	44,270 11 4	6,654 14 2	7 5 6		
B.—Grants for Investigation and Research	£ 353,500	338,220 1 9	15,279 18 3	—		
RESEARCH WORK AND RESEARCH ESTABLISHMENTS, EXCEPT THE GEOLOGICAL SURVEY AND MUSEUM.						
C.1.—Salaries, &c.	900,579	820,488 2 6	80,090 17 6	—		
C.2.—General Expenses of Departmental Establishments ..	159,690	114,967 1 6	44,722 18 6	—		
C.3.—Travelling Expenses ..	23,420	17,826 17 11	5,593 2 1	—		

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.1.—Man-power shortage prevented staff expansion and caused delays in filling vacancies (4,500*l.*). Savings on the provision for staff on service (2,000*l.*).

B.—A margin of error of this order is inherent in the estimating of grants to Research Associations.

C.1.—The expectation of an early end of the war falsified assumptions that work on repayment for Service Departments would increase, and shortage of man-power impeded the expansion of staff for work on urgent post-war problems. Savings of about 31,000*l.* due to staff on service were offset by increases of about 33,000*l.* due to bonuses, wages awards, &c.

C.2.—Provision for large scale plywood equipment was unspent because building delays prevented delivery (21,000*l.*, revoted in 1945). Provisions for expansion were unused (see explanation to Subhead C.1 above) (18,000*l.*). Savings due to wartime difficulties in securing equipment (13,000*l.*). These savings were offset by increases totalling 8,500*l.* at National Physical Laboratory, viz. 4,300*l.* arrears of subscriptions paid to the International Bureau of Weights and Measures and 4,200*l.* spent on additional equipment.

C.3.—Shortage of staff and restriction of travelling facilities.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
RESEARCH WORK, &c.— <i>contd.</i>				
C.4.—Expenses of Research Work carried out extra-departmentally	24,659	13,441 16 9	11,217 3 3	—
	£ 1,108,348	966,723 18 8	141,624 1 4	—
GEOLOGICAL SURVEY OF GREAT BRITAIN AND MUSEUM OF PRACTICAL GEOLOGY.				
D.1.—Salaries, &c.	73,921	71,866 6 8	2,054 13 4	—
D.2.—General Expenses	1,895	1,505 19 9	389 — 3	—
D.3.—Travelling Expenses ..	4,000	2,891 19 1	1,108 — 11	—
D.4.—Printing Geological Survey Maps	3,000	1,532 13 1	1,467 6 11	—
D.5.—Purchase of Specimens (Grant in Aid)	5	5 — —	—	—
	£ 82,821	77,801 18 7	5,019 1 5	—
GROSS TOTAL	£ 1,595,587	1,427,016 10 4	168,577 15 2	7 5 6
			Surplus of Gross Estimate over Expenditure. £168,570 9 8	
<i>Deduct—</i>	<i>Estimated.</i>	<i>Realized.</i>	<i>Deficiency of Appropriations in Aid realized.</i>	
E.—Appropriations in Aid ..	612,476	513,583 10 10	£98,892 9 2	
NET TOTAL	£ 983,111	913,432 19 6	Net Surplus to be surrendered. £69,678 — 6	

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

- C.4.—The provision of 10,000*l.* for the expansion of this work was unused.
- D.1.—Savings due to staff on service.
- D.2.—Inability to obtain instruments and materials.
- D.3.—Inability to pursue full programme of field work.
- D.4.—Printing of geological maps restricted by priority of service demands.

(73302)

K 2

		Details of Receipts.	Estimated.	Realized.
		Subhead A.	£	£
Miscellaneous	.. .. .		—	32
		Subhead C.		
Fees and charges :—				
Outside bodies	.. .. .		80,052	75,751 (a)
Defence and Supply Departments	.. .. .		439,313	379,717 (b)
Other Departments	.. .. .		12,000	16,131 (c)
Sales and miscellaneous receipts	.. .. .		3,958	4,948 (d)
Payment from Road Fund for road research work..	.. .. .		36,200	35,719
Contributions from Dominions and Colonies towards the cost of food investigation	.. .. .		550	550
Unallocated receipts from additional repayment services, &c.	.. .. .		40,000	— (e)
		Subhead D.		
Geological Survey and Museum :—				
Fees and charges :—				
Defence and Supply Departments	.. .. .		100	—
Other Departments	.. .. .		100	—
Sales of maps and charges for hand colouring, &c.	.. .. .		203	735 (f)
		Total	£612,476	513,583

(a), (c) and (d) Could not be estimated more accurately under war conditions.

(b) and (e) The expectation of an early end of the war brought about a reduction in the total demands of the Service Departments instead of the increase which had been anticipated.

(f) Increased demands for photographs of manuscript maps. .

NOTES.

The sum of 3*l.* 5*s.* 1*d.*, in respect of wages paid through fraudulent impersonation, was written off (S.26826/2).

An *ex gratia* payment of 3*l.* 7*s.* was made to a member of the staff for medical expenses incurred as the result of an accident while on duty (P.3/13507).

This Account includes expenditure of approximately 7,640*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

GRANT IN AID ACCOUNT (GEOLOGICAL MUSEUM: PURCHASE OF SPECIMENS).

Receipts.			Payments.		
	£	s. d.		£	s. d.
Balance, 1 April 1944	463	6 10	Purchases	43	7 6
Grant in Aid, 1944 (Sub-head D.5)	5	— —	Balance, 31 March 1945	424	19 4
	£468	6 10		£468	6 10

8 October 1945.

Edward V. Appleton,
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.

G. C. Upcott,
Comptroller and Auditor General.

STATE MANAGEMENT DISTRICTS.

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, for the salaries and expenses of the State Management Districts, including the salaries of the central office, and 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.
CENTRAL OFFICE.						
A.—Salaries, &c.	3,915	3,793 1 11	121 18 1	—	—	—
B.—Travelling and Incidental Expenses	350	164 9 7	185 10 5	—	—	—
STATE MANAGEMENT DISTRICTS.						
C.—Salaries, &c. (Local Establishments)	164,760	161,052 7 11	3,707 12 1	—	—	—
D.—Purchase of Stores and Supplies and Maintenance of Premises	971,000	932,188 2 11	38,811 17 1	—	—	—
E.—Provision and Adaptation of Licensed Premises, &c., including Furniture and Utensils	11,000	3,642 17 4	7,357 2 8	—	—	—
F.—Rates and Taxes, Licence Duties and Rents	37,575	38,585 3 9	—	1,010 3 9	—	—
G.—Heating, Lighting and Cleaning	26,025	29,974 17 8	—	3,949 17 8	—	—
H.—Miscellaneous Expenses	7,775	6,312 9 2	1,462 10 10	—	—	—
I.—Telegrams and Telephones	1,950	1,828 17 5	121 2 7	—	—	—
GROSS TOTAL	£ 1,224,350	1,177,542 7 8	51,767 13 9	4,960 1 5	—	—
	Estimated.	Applied.	Surplus of Gross Estimate over Expenditure. £46,807 12 4			
<i>Deduct—</i>	—	—	Difference between Estimated and Applied Appropriations in Aid. £46,707 12 4			
J.—Appropriations in Aid	1,224,250	1,177,542 7 8	Net Surplus to be surrendered. £100			
NET TOTAL	£ 100	—	—			

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving due to deduction of service emoluments from civil pay, offset by the up-grading of the post of Higher Clerical Officer to that of Staff Officer.

C.—Saving due to deduction of service emoluments from civil pay.

D.—There was some falling off in trade in the latter part of the financial year.

E.—The provision for urgent unforeseen works proved to be larger than was necessary.

F.—Excess mainly due to an increase in the rent, based on cash takings, paid in respect of certain premises in Carlisle.

G.—Excess due to the increased cost of fuel and cleaning materials.

Receipts payable to Exchequer.				Estimated.	Realized.		
				£	£	s.	d.
(i)	Receipts of classes authorized to be used as Appropriations in Aid			1,224,250	1,476,980	8	10
(ii)	Receipts of other classes			—	2,686	13	—
	Total			£1,479,667	1	10	
	Appropriated in aid (Subhead J)			1,177,542	7	8	
	Paid separately to Exchequer			£302,124	14	2	

Details of Receipts.				Estimated.	Realized.		
				£	£		
(i)	Receipts of classes authorized to be used as Appropriations in Aid :—						
	Receipts from trading, including rents from unlicensed properties, &c.			£1,224,250	1,476,980		
(ii)	Receipts of other classes :—						
	Sale of Goliath Tavern, Crown Street, Carlisle			—	1,688		
	Sale of London and North Western Railway Inn, James Street, Carlisle			—	948		
	Miscellaneous small sales, &c.			—	51		
	Total				£2,687		

NOTES.

This Account includes expenditure of approximately 1,775*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

In July 1944, the manager of the Bridge End Inn, Hawkesdale, Dalston, absconded after stocktaking had disclosed a cash deficiency of 60*l.* 12*s.* He was subsequently convicted of embezzlement and fined 5*l.* The amount of the deficiency has been written off as irrecoverable (S.15385/01/2).

Extra-statutory gratuities of 118*l.* 2*s.* 6*d.* and 45*l.* 12*s.* were paid to the managers of a hotel and of a public house respectively, who were compelled to retire owing to the illness of their wives, which incapacitated them from continuing to render assistance in the business (P/2/54735/3).

21 November 1945.

A. Maxwell,
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.

G. C. Upcott,
Comptroller and Auditor General.

CLEARING OFFICES.

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, for the salaries and expenses of the Anglo-Spanish, Anglo-Roumanian, Anglo-Italian and Anglo-Turkish Clearing Offices.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.			More than Granted
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
A.—Salaries, &c.	29,200	19,806 8 5	9,393 11 7	—	—	
B.—Incidental Expenses ..	1,900	1,092 13 —	807 7 —	—	—	
C.—Payments to Agents ..	2,500	3,469 18 7	—	969 18 7	—	
GROSS TOTAL	33,600	24,369 — —	10,200 18 7	969 18 7		
			Surplus of Gross Estimate over Expenditure. £9,231 — —			
	Estimated	Applied.	Difference between Estimated and Applied Appropriations in Aid. £9,131 — —			
<i>Deduct—</i> D.—Appropriations in Aid ..	33,500	24,369 — —				
NET TOTAL	100	—	Net Surplus to be surrendered. £100			

Receipts payable to Exchequer.

	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid ..	33,500	49,320 1 4
Appropriated in aid (Subhead D)		24,369 — —
Paid separately to Exchequer		£24,951 1 4

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings due to transfer of redundant personnel to other Departments and to deduction of service pay from salaries of staff serving with the Forces.

B.—Saving due to decreased cost of travelling of an officer serving abroad and transferred during the year to another Department.

C and D.—Precise estimates under these subheads are not possible under present conditions.

Details of Receipts.

	Estimated.	Realized.
	£	£
Commission chargeable under Section 5 (2) of the Debts Clearing Offices and Import Restrictions Act, 1934	33,500	48,958
Miscellaneous receipts (recovery of cost of cables, &c.)	—	362
Total		£49,320

NOTE.

This Account includes expenditure of approximately 3,561*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

22 November 1945.

C. A. Slatford,
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.

G. C. Upcott,
Comptroller and Auditor General.

DEPARTMENT OF AGRICULTURE FOR SCOTLAND.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, for the salaries and expenses of the Department of Agriculture for Scotland, including grants for land improvement, agricultural education and research, agricultural marketing, agricultural credits, expenses in respect of regulation of agricultural wages; certain grants in aid, and remanet subsidy payments.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
A.—Salaries, &c.	386,980	387,458 19 9	—		478 19 9	
B.—Travelling Expenses ..	52,000	52,045 18 2	—		45 18 2	
C.—Special Services, &c. ..	5,000	3,216 5 10	1,783 14 2		—	
D.—Collection of Agricultural Statistics ..	1,467	1,450 6 8	16 13 4		—	
E.—Destructive Insects and Pests.. .. .	16,860	17,247 17 5	—		387 17 5	
F.—Agriculture (Scotland) Fund (including Grants in Aid) ..						
Original	91,000 <i>l.</i>					
Supplementary	645 <i>l.</i>					
	91,645	91,644 2 2	17 10		—	
G.—Improvement of Live Stock						
Original	46,595 <i>l.</i>					
Less Supplementary	1,000 <i>l.</i>					
	45,595	40,699 4 1	4,895 15 11		—	
H.—Public Works and Miscellaneous Services in the Congested Districts						
Original	22,000 <i>l.</i>					
Less Supplementary	3,000 <i>l.</i>					
	19,000	17,818 19 4	1,181 — 8		—	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

C.—Saving on postages on Women's Land Army uniforms (1,470*l.*) and purchases of equipment for machinery instructors (1,100*l.*) were partly offset by excesses on Departmental Committees (670*l.*).

E.—The excess was caused by the inspection of a larger acreage of potatoes than was anticipated.

G.—Savings arose on most of the schemes provided for under this subhead.

H.—Grants did not mature for payment as expected.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
LAND IMPROVEMENT.						
I.—Land Drainage, &c. ..						
Original 110,505 <i>l.</i>						
Supplementary 12,100 <i>l.</i>						
Supplementary 30,000 <i>l.</i>						
	152,605	151,226 13 8	1,378	6 4	—	—
AGRICULTURAL EDUCATION AND RESEARCH.						
J.1.—Agricultural Education : Grants						
Original 60 <i>l.</i>						
Supplementary 3,000 <i>l.</i>						
	3,060	27 11 6	3,032	8 6	—	—
J.2.—Agricultural Education : Grants in Aid	102,090	96,273 — —	5,817	— —	—	—
J.3.—Agricultural Education : General						
Original 15,032 <i>l.</i>						
Supplementary 1,600 <i>l.</i>						
	16,632	16,321 7 5	310	12 7	—	—
J.4.—Agricultural Research : Grants						
Original 37,549 <i>l.</i>						
Supplementary 3,300 <i>l.</i>						
	40,849	36,535 15 5	4,313	4 7	—	—
J.5.—Agricultural Research : Grants in Aid	54,778	54,482 — —	296	— —	—	—
J.6.—Scientific Tests and Experiments	4,192	4,299 — 6	—	—	107	— 6
AGRICULTURAL MARKETING.						
K.1.—Agricultural Marketing ..	5	—	5	— —	—	—
K.2.—Agricultural Marketing (Scotland) Fund : Grant in Aid	5	—	5	— —	—	—

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

J.1.—The provision made for a building extension at the North of Scotland College of Agriculture was not utilized during the year.

J.2.—Maintenance expenditure at the Veterinary Colleges was less than anticipated.

J.4.—Minor savings arose on all the services covered by the subhead.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
AGRICULTURAL ORGANIZATION AND CO-OPERATION.						
L.1.—Agricultural Organization Societies	4,020	3,625 4 2	394 15 10	—		
L.2.—Losses on Premature Repayment of Loans ..	10,000	5,585 16 11	4,414 3 1	—		
L.3.—Scottish Agricultural Securities Corporation ..						
Supplementary ..	200	213 12 8	—	13 12 8		
M.—Loch Torridon Transport Service	600	670 14 10	—	70 14 10		
N.—Expenses under the Agricultural Wages (Regulation) (Scotland) Act, 1937 ..	4,200	4,023 5 8	176 14 4	—		
O.—Remanet Subsidy Payments	10	—	10 — —	—		
OO.—Losses and Compensation	—	58 10 —	—	58 10 —		
GROSS TOTAL						
Original	964,948 <i>l.</i>					
Supplementary	16,845 <i>l.</i>					
Supplementary	30,000 <i>l.</i>					
	£ 1,011,793	984,924 6 2	28,031 7 2	1,162 13 4		
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £26,868 13 10			
Deduct—			Deficiency of Appropriations in Aid realized. £7,768 4 4			
Z.—Appropriations in Aid						
Original	163,388 <i>l.</i>					
Supplementary	15,905 <i>l.</i>					
	179,293	171,524 15 8				
NET TOTAL						
Original	801,560 <i>l.</i>					
Supplementary	940 <i>l.</i>					
Supplementary	30,000 <i>l.</i>					
	£ 832,500	813,399 10 6			Net Surplus to be surrendered. £19,100 9 6	

	Estimated.	Realized.
	£	£ s. d.
Receipts payable to Exchequer	5,791	7,833 5 2

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

L.1.—The grant earned by the Scottish Agricultural Organization Society was less than anticipated.

L.2.—Expenditure cannot be closely estimated.

OO.—Compensation, &c., for damage consequent upon trespass by Department's bull (S.49566) 55 12 —

Compensation for damage by Department's car and for damages to clothing (E.1259) 2 18 —

£58 10 —

Details of Receipts.	Estimated.	Realized.
	£	£
(i) Receipts of classes authorized to be used as Appropriations in Aid :—		
Grants from Development Fund (see appended Account A)		
<i>Original</i> .. 105,548 <i>l.</i>		
<i>Supplementary</i> .. 8,650 <i>l.</i>		
	114,198	107,253 (a)
Contributions towards Development Fund schemes and receipts therefrom	150	163
Contribution from the Land Fertility (Research) Fund towards cost of advisory and local investigation work	5,374	4,162 (b)
Fees for inspection and certification of crops of potatoes		
<i>Original</i> .. 21,000 <i>l.</i>		
<i>Supplementary</i> .. 6,100 <i>l.</i>		
	27,100	27,087
Contribution from the Agriculture (Scotland) Fund towards the salaries and expenses (included under Subheads A, B and C) of staff engaged on land settlement, housing, &c.	12,776	11,970
Improvement of live stock :		
Cattle breeding—		
Sale of bulls	2,000	2,622 (c)
Receipts from licences under Improvement of Live Stock (Licensing of Bulls) Act, 1931	1,920	2,242 (c)
Sheep breeding—		
Sale of rams, ram fees, &c.	3,250	2,817 (c)
Horse breeding—		
Service fees, &c., under highland pony schemes	470	610 (c)
Receipts from licences under Horse Breeding Act, 1918	470	387 (c)
Receipts under poultry scheme	290	483 (c)
Receipts at stud farms.	3,500	3,174 (c)
Receipts under veterinary services scheme	160	19 (c)
Repayment of loans advanced to local authorities, &c., for public works	200	362
Recoveries in respect of expenditure on arterial drainage schemes under the Land Drainage (Scotland) Acts, 1930 and 1935, and agricultural drainage schemes under Section 16 of the Agriculture Act, 1937		
<i>Original</i> .. 408 <i>l.</i>		
<i>Supplementary</i> .. 1,155 <i>l.</i>		
	1,563	2,240 (d)
Fees, &c., at Official Seed Testing and Plant Registration Station	4,972	4,946
Loch Torridon transport service	300	304
Miscellaneous fees and receipts	600	681 (c)
Total	£179,293	171,525
(ii) Receipts of other classes :—		
Agriculture (Scotland) Fund—Gretna Estate : Purchase annuity in respect of land acquired from War Office for land settlement purposes	5,791	5,791
Gretna Estate : Capital value of land taken over by Ministry of Supply	—	1,336
Repayment of stocking loans advanced by the Commissioner for Special Areas (Scotland)	—	595
Recovery of overissue of civil pay	—	111
Total	£5,791	7,833

(a) Expenditure on Development Fund schemes (Subheads A, B, J.1, J.3, J.4, J.5 and L.1) recouped from the Fund, was less than estimated.

(b) Expenditure on Land Fertility (Research) Fund schemes (Subhead J.4) was less than anticipated, recoupment from the Fund being correspondingly reduced.

(c) These receipts cannot be closely estimated.

(d) Work done by the Department's drainage machines on a recovery basis was more than estimated.

STATEMENT OF AMOUNT OF LOANS OUTSTANDING AT 31 MARCH 1945.

	£	s.	d.
(i) Loans by the Department from voted moneys :—			
Local Authorities and Pier Trustees for Public Works (Congested Districts (Scotland) Act, 1897)	5,373	3	11
(ii) Loan from the Consolidated Fund :—			
Scottish Agricultural Securities Corporation, Limited (Agricultural Credits (Scotland) Act, 1929)	100,000	—	—
(iii) Loan from the Agricultural Marketing (Scotland) Fund :—			
Milk Products Marketing Board (Agricultural Marketing Act, 1931) ..	44	—	—

NOTES.

This Account includes expenditure of approximately 10,400*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

Legal expenses in four cases amounting to 19*l.* -s. 11*d.* were written off as irrecoverable; further proceedings for recovery were not justified (S.38454).

A sum of 186*l.* 2s. 3*d.*, being the balance of a loan made by the Commissioner for Special Areas (Scotland) to a smallholder, proved irrecoverable. The financial circumstances of the borrower did not justify legal action for recovery (S.38454).

Agricultural Marketing (Scotland) Fund.—The balance of this Fund, amounting to 26,249*l.* 16s. 8*d.*, as shown in the account to 31 March 1942 (see p. 312 of the Civil Appropriation Accounts, 1941) remains with the King's and Lord Treasurer's Remembrancer, all schemes having been suspended during the war.

20 November 1945.

P. R. Laird,
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.

G. C. Upcott,
Comptroller and Auditor General.

(A)

ACCOUNT OF THE PAYMENTS AND RECEIPTS ON DEVELOPMENT FUND
SCHEMES IN THE YEAR ENDED 31 MARCH 1945.

(The expenditure was defrayed in the first instance out of the Vote for the Department of Agriculture for Scotland, and refunded to the Appropriations in Aid Subhead of the Vote out of the Development Fund grants issued for the purpose)

Receipts.	£	s.	d.	Payments.	£	s.	d.
Balance, 1 April 1944	5,326	3	9	Total expenditure (net) (for details see statement below)	107,252	10	5
Issues from Development Fund 107,000	—	—	—	Balance, 31 March 1945 ..	5,073	13	4
	<u>£112,326</u>	<u>3</u>	<u>9</u>		<u>£112,326</u>	<u>3</u>	<u>9</u>

(B)

AGRICULTURE

ACCOUNT OF RECEIPTS AND PAYMENTS

				Receipts.					
				£	s.	d.	£	s.	d.
BALANCE, 1 April 1944	573,435	1	10
PARLIAMENTARY GRANTS:—									
Class VI, Vote 16, Subhead F.—Grants in Aid	25,000	-	-
Do.—Grant to cover approved annual loss on land settlement under Section 26 (3) of the Land Settlement (Scotland) Act, 1919	66,644	2	2
							<u>91,644</u>	2	2
INTEREST ON BANK BALANCES	103	13	11
AGRICULTURE:—									
Education and research	4	3	5
Allotments			
LAND SETTLEMENT:—									
<i>Department's Estates—</i>									
Sale of land:—									
Capital receipts	8,366	4	7(a)
Annual receipts	694	8	11(b)
Farm receipts, &c.	26,479	9	1
Building loan annuities	13,533	10	4(b)
Rents	103,542	15	-(b)
Miscellaneous	13,589	8	8
							<u>166,205</u>	16	7
<i>Private Estates—</i>									
Building loan annuities	12,387	8	3(b)
Miscellaneous	105	1	3
							<u>12,492</u>	9	6
<i>Stocking and Equipment—</i>									
Loan repayments	1,794	12	6
RURAL HOUSING:—									
Loan annuities	17,821	-	8(b)
Building Material Suspense Account	18,289	8	11
Miscellaneous	49	18	3
							<u>36,160</u>	7	10
SUSPENSE ACCOUNT:—									
Recoverable charges	19,519	4	3
							<u>£901,359</u>	12	-

(a) An area of land (·086 of an acre) was transferred to a local authority, free of charge, for road widening purposes (S.52321).

(b) The arrears of rents and annuities due to the Department at 31 March 1945 were as follows:—rents 7,015*l.*; annuities in repayment of loans 4,285*l.*; of which the following approximate amounts had been outstanding for a year or over:—rents 3,084*l.*; annuities, 3,620*l.*

(SCOTLAND) FUND.

FOR THE YEAR ENDED 31 MARCH 1945.

								Payments.					
								£	s.	d.	£	s.	d.
REPAYMENTS OF LOANS TO PUBLIC WORKS LOAN COMMISSIONERS :—													
Capital	..	..	..	..	..	..	36,518	19	— ^(c)				
Interest	..	..	..	..	..	..	51,208	8	5				
											87,727	7	5
AGRICULTURE :—													
Education and research	..	..	..	..	..	..	
Allotments	..	..	..	..	..	..				10	—	—	
LAND SETTLEMENT :—													
<i>Department's Estates—</i>													
Acquisition of land :—													
Capital payments	..	..	..	..	..	..	10	—	—				
Annual payments	..	..	..	..	..	..	28,315	1	8				
Farm ingoing expenses and management	..	..	..	..	..	..	31,206	8	6				
Adaptation and improvement :—													
Buildings (partly expended by way of loan)	..	..	..	..	..	..	12,110	5	4 ^(d)				
Roads, fences, drains and other works	..	..	..	..	..	..	7,081	9	5				
Estate management and maintenance	..	..	..	..	..	..	64,146	3	6				
											142,869	8	5
<i>Private Estates—</i>													
Compensation and legal expenses	..	..	..	..	..	..				150	—	—	
Adaptation :—													
Buildings (expenditure by way of loan)	..	..	..	..	..	..	51	7	8				
Roads, fences, drains and other works	..	..	..	..	..	..	312	12	8				
Miscellaneous	..	..	..	..	..	..	114	3	1				
											478	3	5
RURAL HOUSING :—													
Loans	..	..	..	..	..	..	48	2	11				
Freight	..	..	..	..	..	..	2,479	16	9				
Building Material Suspense Account	..	..	..	..	..	..	13,215	3	2				
Miscellaneous	..	..	..	..	..	..	187	17	4				
											15,931	—	2
SUPERVISION OF WORKS :—													
Salaries and expenses	..	..	..	..	..	..				11,985	2	—	
SUSPENSE ACCOUNT :—													
Recoverable charges	..	..	..	..	..	..				20,292	12	9	
BALANCE, 31 March 1945													
											621,915	17	10
											<u>£901,359</u>	<u>12</u>	<u>—</u>

(c) Of the total sum advanced to the Department by the Public Works Loan Commissioners under the Land Settlement (Scotland) Act, 1919, Section 26, amounting to 2,158,185*l.*, there has been repaid at 31 March 1945 the sum of 1,323,280*l.* 18*s.* 2*d.*, leaving a balance of 834,904*l.* 1*s.* 10*d.* still due.

(d) Expenditure by way of loan during year, 79*l.* 4*s.* 3*d.* Loans extinguished during year on occasion of changes in tenancy involving the fixing of inclusive rents, &c., 9,767*l.* 8*s.* 1*d.*

Extra-contractual payments amounting to 355*l.* 12*s.* 2*d.* were made to contractors to meet variations in wages and in the price of materials in respect of contracts placed before the outbreak of war (S.45526)

(B)—*contd.*AGRICULTURE (SCOTLAND) FUND—*contd.*

Amounts written off as Irrecoverable.

	£	s.	d.
Rent	1,544	6	1
Building loans, capital and interest	152	4	9
Losses on revaluation of buildings		—	
Loans to unemployed persons for equipment and cultivation of plots	2	5	9
Miscellaneous	98	19	7
Total	£1,797	16	2

STATEMENT OF LOANS REPAYABLE TO THE AGRICULTURE (SCOTLAND) FUND.

	Capital outstanding at 31 March 1945.		
	£	s.	d.
(1) Stocking loans (Land Settlement (Scotland) Act, 1919, Sections 7 (c), 16 and 29)	18,099	8	9
(2) Plots for unemployed miners and others—loans to plottolders for seeds, manures and tools (Land Settlement (Scotland) Act, 1919, Section 1 (3))	595	7	3
(3) Loans from fund created under Corn Production Acts (Repeal) Act, 1921, Section 3	35	—	—
	£18,729	16	—

In addition, building loans to the number of 6,200 were in process of repayment at 31 March 1945 (Congested Districts (Scotland) Act, 1897, Sections 4 (1) (e) and 5 (4) and Small Landholders (Scotland) Act, 1911, Sections 7 (7), 8 (1) and 9). These loans were issued at various dates, at various rates of interest, and for various periods, and have not been actuarially valued at 31 March 1945.

20 November 1945.

P. R. Laird,
Accounting Officer.

(C)

LAND SETTLEMENT (SCOTLAND) ACT, 1919.

ACCOUNT OF ANNUAL RECEIPTS AND PAYMENTS, DETERMINING THE CASH LOSS INCURRED IN 1944 in terms of Section 26 (3) of the Act.

Receipts.	£	s.	d.	Payments.	£	s.	d.
PARLIAMENTARY GRANT for 1944 to meet deficit balance at 1 April 1944	66,644	2	2	BALANCE, 1 April 1944	66,644	2	2
DEPARTMENT'S ESTATES (Part I):				REPAYMENT OF LOANS TO PUBLIC			
Adaptation and improvement—Loans	5,800	5	3	WORKS LOAN COMMISSIONERS:			
Rents	25,309	17	4	Capital	35,200	1	3
Miscellaneous	3,398	2	—	Interest	51,208	8	5
PRIVATE ESTATES (Part II):				DEPARTMENT'S ESTATES (Part I):			
Adaptation—Loans	3,723	16	8	Estate management and maintenance	17,127	—	9
STOCKING AND EQUIPMENT LOANS	715	18	5				
BALANCE, 31 March 1945, being loss in terms of Section 26 (3) of the Act	64,587	10	9				
	<u>£170,179</u>	<u>12</u>	<u>7</u>		<u>£170,179</u>	<u>12</u>	<u>7</u>

Notes.—The above Account is in respect of Part I and Part II schemes financed in part by loans issued by the Public Works Loan Commissioners, the remaining expenditure thereon forming a final charge on the Agriculture (Scotland) Fund. As at 31 March 1943, the net capital expenditure met by loans from the Public Works Loan Commissioners amounted to 1,655,385*l.*, and the remaining capital expenditure met from the Agriculture (Scotland) Fund, together with the capitalized value of the annual sums (also met from that Fund) by which certain estates are being acquired or leased (Small Holding Colonies Acts, 1916 and 1918), amounted to 754,183*l.*

The receipts and payments shown under the headings "Department's Estates", "Private Estates" and "Stocking and Equipment Loans" represent the proportion of the total receipts and payments on these schemes which, on the basis of the above figures, is applicable to the loan expenditure.

20 November 1945.

P. R. Laird,
Accounting Officer.

I have examined the foregoing Accounts (A), (B) and (C). 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.

G. C. Upcott,
Comptroller and Auditor General.

FISHERIES, SCOTLAND

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, for salaries and expenses in connexion with the administration of Scottish fishery services, and a grant in aid of piers or quays.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.			More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
A.—Salaries, &c.	30,321	27,913 7 2	2,407 12 10	—	—	—
B.—Travelling and Incidental Expenses ..	2,291	2,602 18 6	—	—	311 18 6	
C.—Harbours (including Grant in Aid) ..	13,800	13,928 6 8	—	—	128 6 8	
D.—Fishery Research, &c.	217	124 17 5	92 2 7	—	—	
E.—Marine Superintendence, Maintenance..	10	—	10 — —	—	—	
F.—Sundry War Services ..	—	26 5 —	—	—	26 5 —	
GROSS TOTAL	£ 46,639	44,595 14 9	2,509 15 5	—	466 10 2	
			Surplus of Gross Estimate over Expenditure. £2,043 5 3			
<i>Deduct—</i>	Estimated.	Realized.	Deficiency of Appropriations in Aid realized. £328 8 5			
Z.—Appropriations in Aid	15,882	15,553 11 7	Net Surplus to be surrendered. £1,714 16 10			
NET TOTAL	£ 30,757	29,042 3 2				

	Estimated.	Realized.
	£	£ s. d.
Receipts payable to Exchequer	20	5,203 3 2

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings on civil pay of officers serving with the Forces (1,736*l.*) and staff changes (1,002*l.*), offset by increased war bonus (330*l.*).

B.—Unforeseen travelling, due to the war.

D.—Saving mainly on maintenance of laboratories.

F.—This represents payments in respect of Scottish vessels in accordance with an agreement with certain owners' associations, the Ministry of Agriculture and Fisheries and the Scottish Home Department, to pay half wages to surviving skippers, officers and crews of fishing vessels which may be lost or wrecked by enemy action, for a period of one month from the date of the loss or wreck of the ship or until they return to the United Kingdom or other proper return port (S.46798).

Details of Receipts.	Estimated.	Realized.
(i) Receipts of classes authorized to be used as Appropriations in Aid :—	£	£
Grants from Development Fund	3,382	2,209 (a)
Receipts from service of dredgers	12,200	13,316 (b)
Other receipts	300	29 (c)
Total	<u>£15,882</u>	<u>15,554</u>
(ii) Receipts of other classes :—		
Loans to herring fishermen : interest and repayment of principal	20	11 (d)
Repayment by the Herring Industry Board of outstanding balance of loans	—	5,115 (e)
Interest on loans	—	77 (e)
Total	<u>£20</u>	<u>5,203</u>

(a) This sum represents the amount required to meet Development Fund services. Owing to excess receipts from service of dredgers (see (b) below) the sum required was less than anticipated.

(b) The additional receipts were due to war conditions.

(c) There were no receipts in respect of fines and forfeitures under the Sea Fisheries (Scotland) Application of Penalties Act, 1907.

(d) 1930 Scheme : 9*l.* ; 1934 Scheme : 2*l.*

(e) These receipts represent the sum received from the Herring Industry Board in respect of interest and the repayment of loans advanced to the Board in previous years. The receipts are included in this Account as there was no Herring Industry Vote for 1944 (S.40180/42).

STATEMENT OF THE AMOUNT OF LOANS, MADE FROM VOTED MONEYS, OUTSTANDING AT
31 MARCH 1945.

Loans to herring fishermen (1930 Scheme)	£	s.	d.
Do, do. (1934 Scheme)	10	18	3
	6	19	8
	<u>£17 17 11</u>		

The following loans outstanding were written off during the year :—

	Principal.	Interest.
	£	s.
1934 Scheme—3 loans	44	12
	3	9
	9	7
	(S.23349/2)	

In all cases the borrowers were either without means or offered acceptable compromise settlements.

NOTES.

Subhead C includes a sum of 17*l.* 18*s.* 1*d.* representing damage to a fishing vessel sustained in a collision with one of the Department's dredgers (E.47454).

This Account includes expenditure of approximately 1,995*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

11 October 1945.

David Milne,
Accounting Officer.

I have examined the above Account, and the appended Accounts (A) and (B), 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.

G. C. Upcott,
Comptroller and Auditor General.

(A)

STATEMENT OF EXPENDITURE FROM GRANT IN AID.

PIERS OR QUAYS DEPOSIT ACCOUNT.								£	s.	d.
Balance, 1 April 1944	..	..	..	..	..	..	..	2,299	2	3
Grant in Aid, 1944	..	..	..	..	..	..	..	100	-	-
Interest on Savings Bank Account	..	..	..	..	..	..	..	49	14	6
								<hr/>		
Expended, 1944	..	..	..	..	..	..	..	£2,448	16	9
								<hr/>		
Balance, 31 March 1945	..	..	..	..	..	..	..	£2,448	16	9

David Milne,
Accounting Officer.

11 October 1945.

(B)

ACCOUNT OF PAYMENTS AND RECEIPTS ON DEVELOPMENT FUND SCHEMES
in the year ended 31 March 1945.

(The expenditure was defrayed in the first instance out of the Vote for Fisheries, Scotland, and refunded to the Appropriations in Aid Subhead of the Vote out of Development Fund grants issued for the purpose.)

Receipts.			Payments.		
	£	s. d.		£	s. d.
Balance, 1 April 1944	..	..	381	10	8
Issues from Development Fund	3,000	- -	Total expenditure (net) (for details see statement below)	..	2,209 1 8
			Balance, 31 March 1945	..	1,172 9 -
<hr/>			<hr/>		
	£3,381	10 8		£3,381	10 8

Details of Expenditure on Development Fund Schemes.

	£	s.	d.	£	s.	d.
Inspection of harbour works :						
Salaries, travelling and incidental expenses (Subheads A and B)				1,686	1	5
Maintenance of dredgers :						
Expenditure on maintenance (Subhead C)	13,828	6	8
Less Receipts for service of dredgers (Subhead Z)	13,315	10	-
				<hr/>		
				512	16	8
Salmon fishery research (Subhead D)	10	3	7
				<hr/>		
				£2,209	1	8

	Estimated Appropriations in Aid. (Anticipated expenditure to be recovered from Development Fund grants)	Realized Appropriations in Aid. (Actual expenditure recovered from Development Fund grants)
Total, Development Fund Schemes	.. £3,382	£2,209 1 8

David Milne,
Accounting Officer.

11 October 1945.

CIVIL ACCOUNTS,
1944.

CLASS VII.

COMMON SERVICES (WORKS, STATIONERY, &c.).

CLASS VII.

COMMON SERVICES (WORKS, STATIONERY, &c.).

SUMMARY.

Page.	No. of Vote.	SERVICE.	Estimated Gross Expenditure.	Authorized Appropriations in Aid.	Supply Grant.	Actual Gross Expenditure.	Appropriations in Aid Applied.
			£	£	£	£ s. d.	£ s. d.
312	1	Houses of Parliament Buildings	71,800	550	71,250	56,147 5 10	550 - -
313	2	Miscellaneous Legal Buildings, Great Britain	118,730	1,150	117,580	104,441 11 11	1,150 - -
315	3	Osborne	27,000	850	26,150	21,879 9 7	850 - -
316	4	Ministry of Works	6,360,270	118,000	6,242,270	6,933,978 16 2	118,000 - -
318	5	Miscellaneous Works Services	413,460	13,625	399,835	341,484 8 9	13,625 - -
320	6	Public Buildings Overseas	123,465	6,110	117,355	184,783 10 7	6,110 - -
322	7	Royal Palaces	118,380	5,630	112,750	123,623 3 8	5,630 - -
324	8	Royal Parks and Pleasure Gardens ..	247,425	27,625	219,800	226,012 6 4	25,738 7 1
326	9	Rates on Government Property	4,880,116	47,018	4,833,098	12,465,762 19 1	47,018 - -
329	10	Stationery and Printing	4,882,430	1,241,000	3,641,430	20,041,061 16 2	1,241,000 - -
333	11	Peterhead Harbour	12,000	—	12,000	8,238 2 10	—
334	12	Works and Buildings in Ireland	44,820	3,015	41,805	40,298 2 2	3,015 - -
		Total	£ 17,299,896	1,464,573	15,835,323	40,547,711 13 1	1,462,686 7 1

CLASS VII.

COMMON SERVICES (WORKS, STATIONERY, &c.).

SUMMARY.

No. of Vote.	Net Expenditure.	Gross Expenditure compared with Estimate.		Deficiency of Appropriations in Aid.	Allocated from Vote of Credit.	Amount to be surrendered.	Extra Receipts payable to Exchequer.
		Saving.	Excess.				
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1	55,597 5 10	15,652 14 2	—	—	—	15,652 14 2	67 19 9
2	103,291 11 11	14,288 8 1	—	—	—	14,288 8 1	258 18 7
3	21,029 9 7	5,120 10 5	—	—	—	5,120 10 5	1,113 1 9
4	6,815,978 16 2	—	573,708 16 2	—	573,708 16 2	—	574,696 5 5
5	327,859 8 9	71,975 11 3	—	—	—	71,975 11 3	8,586 12 —
6	178,673 10 7	—	61,318 10 7	—	61,318 10 7	—	14,567 3 —
7	117,993 3 8	—	5,243 3 8	—	5,243 3 8	—	1,021 3 9
8	200,273 19 3	21,412 13 8	—	1,886 12 11	—	19,526 — 9	—
9	12,418,744 19 1	—	7,585,646 19 1	—	7,585,646 19 1	—	139,802 12 8
10	18,800,061 16 2	—	15,158,631 16 2	—	15,158,631 16 2	—	1,492,234 3 6
11	8,238 2 10	3,761 17 2	—	—	—	3,761 17 2	168 16 1
12	37,283 2 2	4,521 17 10	—	—	—	4,521 17 10	1,389 11 3
	39,085,025 6 —	136,733 12 7	23,384,549 5 8	1,886 12 11	23,384,549 5 8		2,233,906 7 9
Total amount to be surrendered £						134,846 19 8	

HOUSES OF PARLIAMENT BUILDINGS.

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, for expenditure in respect of Houses of Parliament buildings.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—New Works, Alterations and Additions						
Original 500 <i>l.</i>						
Supplementary 20,000 <i>l.</i>						
	20,500	11,749 9 5	8,750 10 7	—	—	—
B.—Maintenance and Repairs	37,345	30,190 1 8	7,154 18 4	—	—	—
C.—Fuel, Gas, Electric Current and Water	8,750	9,164 3 9	—	414 3 9	—	—
D.—Cleaning, &c.	4,055	3,786 1 —	268 19 —	—	—	—
E.—Furniture, &c.	1,150	1,257 10 —	—	107 10 —	—	—
GROSS TOTAL						
Original 51,800 <i>l.</i>						
Supplementary .. 20,000 <i>l.</i>						
	£ 71,800	56,147 5 10	16,174 7 11	521 13 9	—	—
	Estimated.	Applied.	—	—	—	—
Deduct—						
F.—Appropriations in Aid ..	550	550 — —	—	—	—	—
NET TOTAL						
Original 51,250 <i>l.</i>						
Supplementary .. 20,000 <i>l.</i>						
	£ 71,250	55,597 5 10	£15,652 14 2	—	—	—

Receipts payable to Exchequer.

Estimated. Realized.

Receipts authorized to be used as Appropriations in Aid	£ 550	£ 617 19 9
Appropriated in aid (Subhead F)	550 — —	550 — —
Paid separately to Exchequer	—	£67 19 9

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The expenditure relates to the rebuilding of the House of Commons for which provision of 20,000*l.* was made. The saving was due to delay in commencing the work. The provision of 500*l.* for urgent unforeseen services was not required.

B.—Services postponed.

Details of Receipts.

Estimated. Realized.

Rents, sale of old materials, &c.	£ 550	£ 618
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F. P. Robinson,
Accounting Officer.

28 November 1945.

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.

G. C. Upcott,
Comptroller and Auditor General.

MISCELLANEOUS LEGAL BUILDINGS, GREAT BRITAIN.

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, for expenditure in respect of miscellaneous legal buildings.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
COUNTY COURT BUILDINGS.						
A.—New Works, Alterations, Additions and Purchases..	1,000	213 5 -	786 15 -	—		
B.—Maintenance and Repairs	14,865	11,567 12 3	3,297 7 9	—		
C.—Rents, &c.	29,060	29,383 2 9	—	323 2 9		
D.—Cleaning, Custody, &c...	29,750	29,173 6 8	576 13 4	—		
E.—Furniture and Removals	1,050	369 15 9	680 4 3	—		
F.—Fuel, Gas, Electric Cur- rent and Water	15,480	11,891 2 7	3,588 17 5	—		
	£ 91,205	82,598 5 -	8,929 17 9	323 2 9		
SHERIFF COURT HOUSES, SCOTLAND.						
G.—Maintenance and Repairs	27,525	21,843 6 11	5,681 13 1	—		
GROSS TOTAL	£ 118,730	104,441 11 11	14,611 10 10	323 2 9		
	Estimated.	Applied.				
<i>Deduct—</i>						
H.—Appropriations in Aid..	1,150	1,150 - -	Surplus to be surrendered.			
NET TOTAL	£ 117,580	103,291 11 11	£ 14,288 8 1			

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid ..	1,150	1,408 18 7
Appropriated in aid (Subhead H)		1,150 - -
Paid separately to Exchequer		<u>£ 258 18 7</u>

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—The provision was for urgent unforeseen works.
 B.—Services postponed.
 E.—Issues from stores were greater than anticipated.
 F.—The charges for gas, electricity and water met by the County Court Department were larger than anticipated, and consumption of fuel was reduced.
 G.—Claims were less than anticipated.

Details of Receipts.	Estimated.	Realized.
	£	£
Rents	700	1,112
Occasional use of Court rooms	400	293
Old materials, &c.	50	4
Total	<u>£1,150</u>	<u>1,409</u>

28 November 1945.

F. P. Robinson,
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.

G. C. Upcott,
Comptroller and Auditor General

OSBORNE.

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, for expenditure in respect of Osborne.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.					
			Less than Granted.			More than Granted.		
	£	£ s. d.	£	s.	d.	£	s.	d.
A.—Salaries, &c.	9,110	9,297 17 2	—	—	—	187	17	2
B.—Victualling and Medical Comforts	6,280	3,909 2 2	2,370	17	10	—	—	—
C.—New Works, Alterations and Additions	150	—	150	—	—	—	—	—
D.—Maintenance and Repairs	7,060	5,622 17 7	1,437	2	5	—	—	—
E.—Furniture, &c.	380	87 6 9	292	13	3	—	—	—
F.—Fuel, Gas, Electric Current, Water and Household Articles	4,020	2,962 5 11	1,057	14	1	—	—	—
GROSS TOTAL .. £	27,000	21,879 9 7	5,308	7	7	187	17	2
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>						
G.—Appropriations in Aid ..	850	850 — —	Surplus to be surrendered.					
NET TOTAL .. £	26,150	21,029 9 7	£5,120 10 5					

Receipts payable to Exchequer.

Estimated.

Realized.

Receipts authorized to be used as Appropriations in Aid

£

£ s. d.

850

1,963 1 9

850 — —

Paid separately to Exchequer ..

£1,113 1 9

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- B.—The average numbers of patients and resident domestic staff were less than anticipated.
 C.—The provision was for urgent unforeseen works.
 D.—Certain services were deferred.
 E.—Services postponed.
 F.—Reduced consumption.

Details of Receipts.	Estimated.	Realized.
	£	£
Rent	200	250
Miscellaneous	650	1,713
Total	£850	1,963

NOTE.

The apportionment of net expenditure is approximately :—Convalescent Home, 17,967l. ; Grounds, 1,476l. ; State Apartments, 473l.

28 November 1945.

F. P. Robinson,
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.

G. C. Upcott,
Comptroller and Auditor General.

MINISTRY OF WORKS.

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, including an amount allocated from the Vote of Credit, for the salaries and expenses of the Ministry of Works.

Service.	Grant.		Expenditure.		Expenditure compared with Grant.							
					Less than Granted.		More than Granted.					
	£	s.	d.	£	s.	d.	£	s.	d.			
A.—Salaries, &c. ..	5,910,270	—	—	6,426,044	4	7	—	—	515,774	4	7	
B.—Travelling Expenses	430,000	—	—	492,958	11	11	—	—	62,958	11	11	
C.—Incidental Expenses	20,000	—	—	14,061	12	—	5,938	8	—	—	—	
CC.—Compensation and Losses	—	—	—	914	7	8	—	—	914	7	8	
GROSS TOTAL	£6,360,270	—	—	£6,933,978	16	2	5,938	8	—	579,647	4	2
							Excess of Expenditure over Gross Estimate met from Vote of Credit.					
<i>Deduct—</i>												
D.—Appropriations in Aid	118,000	—	—	118,000	—	—						
NET TOTAL	£6,242,270	—	—	£6,815,978	16	2						
Allocated from Vote of Credit	573,708	16	2	—	—	—						
	£6,815,978	16	2	£6,815,978	16	2						

	Receipts payable to Exchequer.	Estimated.	Realized.
		£	£ s. d.
Receipts authorized to be used as Appropriations in Aid	118,000	692,696	5 5
Appropriated in aid (Subhead D)		118,000	—
			£574,696 5 5

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A and B.—War requirements.			
C.—Expenditure on technical equipment was less than anticipated.			
CC.—12 cases of compensation, including 150 <i>l.</i> and 75 <i>l.</i> (T.L. 12.10.45, P/3/8324/2)		244	8 8
23 cases of overpayment of salaries and travelling expenses, including 26 <i>l.</i> 9 <i>s.</i> 6 <i>d.</i> (E.42480/2)		84	8 5
108 cases of loss of cash by sub-accounting officers, including 53 <i>l.</i> 10 <i>s.</i> 7 <i>d.</i> and 26 <i>l.</i> 10 <i>s.</i> 1 <i>d.</i> (E.42480/2)		220	— 11
Four cases of losses due to theft or fraud, 235 <i>l.</i> , 59 <i>l.</i> 12 <i>s.</i> , 54 <i>l.</i> 8 <i>s.</i> 10 <i>d.</i> and 16 <i>l.</i> 8 <i>s.</i> 10 <i>d.</i> (E.44755, E.42480/2)		365	9 8

Details of Receipts.	Estimated.	Realized.
	£	£
Salaries, expenses and overhead charges in respect of staff engaged on recoverable services	113,000	623,176 (a)
Administrative expenses under the Housing (Temporary Accommodation) Act, 1944	—	61,320
Administrative expenses under the Bricks (Control) Order, 1942, and the Bricks (Charges) Order, 1942	—	3,600
Miscellaneous	5,000	4,600
Total	£118,000	692,696

(a) Excess due to unforeseen expenditure on bomb damage repairs.

NOTES.

Expenditure of at least 579,819*l.*, for which provision was not made in the Estimates, has been identified as directly arising out of the existence of a state of war, viz. :—Subheads A, 516,860*l.* ; B, 62,959*l.*

C.—16*l.* 9*s.* 6*d.*, value of survey instruments missing.

D.—184*l.* 14*s.* 3*d.*, claims abandoned, including 117*l.* 12*s.* billeting allowance paid in error (E.28455) and 27*l.* 11*s.* 10*d.* overpayment of balance of civil pay owing to belated receipt of information from a Service Department (E.40386/2).

The accounts for Class VII, Votes 1–8 and Class X, Vote 16, include expenditure of approximately 86,489*l.* and 17,204*l.* respectively in respect of the balance of civil pay issued to staff serving with the Forces.

28 November 1945.

F. P. Robinson,
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.

G. C. Upcott,
Comptroller and Auditor General.

MISCELLANEOUS WORKS SERVICES.

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, for expenditure in respect of certain miscellaneous works services, including historic buildings, ancient monuments, Brompton Cemetery, certain housing estates, experimental and demonstration building and 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.	£ s. d.
A.—Annuities	97,015	97,013 5 10	1 14 2	—	—	—
B.—Maintenance and Repairs of Historic Buildings and certain Salaries, &c., at the Tower of London	22,665	23,281 - 8	—	—	616 - 8	—
C.—Ancient Monuments: New Works, Purchases, Maintenance and Repairs, Expenditure in connexion with Preservation Schemes, &c. . .	60,265	37,522 12 6	22,742 7 6	—	—	—
D.—Brompton Cemetery . .	6,775	6,384 12 10	390 7 2	—	—	—
E.—Housing Estates (net) . .	19,240	19,516 10 1	—	—	276 10 1	—
EE.—Experimental and Demonstration Building Supplementary	200,000	150,266 6 10	49,733 13 2	—	—	—
F.—National Buildings Records (Grants in Aid)	7,500	7,500 - -	—	—	—	—
GROSS TOTAL						
Original	213,460l.					
Supplementary	200,000l.					
	£ 413,460	341,484 8 9	72,868 2 -	—	892 10 9	—
<i>Deduct—</i>		<i>Applied.</i>				
G.—Appropriations in Aid	13,625	13,625 - -				
NET TOTAL						
Original	199,835l.					
Supplementary	200,000l.					
	£ 399,835	327,859 8 9				
						Surplus to be surrendered. £71,975 11 3

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid	13,625	22,211 12 -
Appropriated in aid (Subhead G)		13,625 - -
		£8,586 12 -

EXPLANATION of the Causes of Variation between Expenditure and Grant.

C.—Services postponed and certain claims for compensation under Preservation Schemes were not settled within the year.

EE.—Saving due to certain services not being carried out and to labour shortage, partly offset by additional expenditure on other schemes which proved to be more costly than anticipated.

Details of Receipts.								Estimated.	Realized.
								£	£
Rents, &c.	..	..	..	..	..	..	..	525	743
Admission fees	..	..	..	..	..	..	..	5,000	11,360
Sale of guide books, postcards, &c.	..	..	..	..	..	..	..	100	1,035
Brompton Cemetery fees	..	..	..	..	..	..	..	5,500	6,574
Ancient Monuments Preservation Schemes: contribution by private donor	..	..	..	..	..	..	..	2,500	2,500
Total								£13,625	22,212

In addition 1,631*l.* 11*s.* 5*d.* was received from the sale of guide books, postcards, &c., for transfer to the Stationery Office.

NOTES.

E.—The details are as follows :—

								Estimated expenditure.	Actual expenditure.
								£	£
Maintenance, &c.	..	..	..	..	..	..	..	1,395	1,500
Rates	..	..	..	..	..	..	..	929	1,027
Water	..	..	..	..	..	..	..	136	222
Annuity	..	..	..	..	..	..	..	19,950	19,950
Gross expenditure								£22,410	22,699
<i>Deduct—</i>									
Rents, &c., received	..	..	..	..	..	..	..	3,170	3,182
Net expenditure								£19,240	19,517

EE.—Furnishing material valued at 24*l.* 10*s.*, was stolen from a Housing Exhibition.

F. P. Robinson,
Accounting Officer.

28 November 1945.

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.

G. C. Upcott,
Comptroller and Auditor General.

PUBLIC BUILDINGS OVERSEAS.

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, including an amount allocated from the Vote of Credit, for expenditure in respect of public buildings overseas.

Service.	Grant.		Expenditure.		Expenditure compared with Grant.			
					Less than Granted.		More than Granted.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.
A.—New Works, Alterations, Additions and Purchases	7,000	—	596	12 4	6,403	7 8	—	—
B.—Maintenance and Repairs	60,000	—	94,447	16 6	—	—	34,447	16 6
C.—Furniture, &c.	19,435	—	50,350	11 1	—	—	30,915	11 1
D.—Rents, &c.	37,030	—	39,388	10 8	—	—	2,358	10 8
GROSS TOTAL	£123,465	—	184,783	10 7	6,403	7 8	67,721	18 3
<i>Deduct—</i>			<i>Estimated.</i>	<i>Applied.</i>				
E.—Appropriations in Aid	6,110	—	6,110	—				
NET TOTAL	£117,355	—	178,673	10 7				
Allocated from Vote of Credit	61,318	10 7	—	—			£61,318	10 7
	£178,673	10 7	178,673	10 7				

Receipts payable to Exchequer.	Estimated.		Realized.	
	£	s. d.	£	s. d.
Receipts of classes authorized to be used as Appropriations in Aid	6,110	—	6,951	4 7
Receipts of other classes	—	—	13,725	18 5
Total			£20,677	3 —
Appropriated in aid (Subhead E)			6,110	—
			£14,567	3 —

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—The provision was for urgent unforeseen works.
 B.—Due to war requirements, to general increase in the cost of labour and materials, and to expenditure incurred in previous years not being brought to account until 1944.
 C.—War requirements, partly offset by savings on normal services.
 D.—Expenditure incurred in previous years not brought to account until 1944, partly offset by savings on sums provided for the year.

Details of Receipts.	Estimated.		Realized.	
	£	s. d.	£	s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid :—				
Rents, &c.				1,300
Embassy and Legation residents for heating, electricity, water and garden maintenance	2,010	—	944	—
Old materials and miscellaneous			3,968	—
Services carried out on repayment terms	3,250	—	33	—
Diplomatic and Consular officers, for use of furniture	600	—	609	—
Consular officers, contribution towards cost of internal repairs to houses	250	—	97	—
Total	£6,110	—	6,951	—
(ii) Receipts of other classes :—				
Proceeds of sale of ex-consular premises, Istanbul	—	—	£13,726	—

NOTES.

Expenditure of at least 62,539*l.*, for which provision was not made in the Estimates, has been identified as directly arising out of the existence of a state of war, viz :—Subheads B, 26,840*l.* ; C, 35,699*l.*

E.—82*l.* —s. 7*d.*, claim abandoned for cost of repairs to window of a British Information Centre abroad (E.42480/2).

28 November 1945.

F. P. Robinson,

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.

G. C. Upcott,

Comptroller and Auditor General.

ROYAL PALACES.

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, including an amount allocated from the Vote of Credit, for expenditure in respect of Royal Palaces, 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.
PALACES IN HIS MAJESTY'S OCCUPATION.								
A.—Palaces in the Personal Occupation of the Sovereign (Grant in Aid) ..	70,000	- -	70,000	- -	—		—	
PALACES NOT IN HIS MAJESTY'S OCCUPATION.								
B.—Salaries, &c.	9,840	- -	9,937	- -	—		97	- -
C.—New Works, Alterations and Additions.. ..	2,100	- -	1,582	4 -	517	16 -	—	
D.—Maintenance and Repairs	29,775	- -	36,766	16 11	—		6,991	16 11
E.—Furniture, &c.	765	- -	804	9 -	—		39	9 -
F.—Fuel, Gas, Electric Current, Water and Household Articles	4,740	- -	3,360	15 5	1,379	4 7	—	
G.—Rents, &c.	1,160	- -	1,171	18 4	—		11	18 4
GROSS TOTAL .. £	118,380	- -	123,623	3 8	1,897	- 7	7,140	4 3
<i>Deduct—</i>	<i>Estimated.</i>		<i>Applied.</i>					
H.—Appropriations in Aid ..	5,630	- -	5,630	- -				
NET TOTAL .. £	112,750	- -	117,993	3 8				
Allocated from Vote of Credit	5,243	3 8	—				<u>£5,243</u>	<u>3 8</u>
	£117,993	3 8	117,993	3 8				

Receipts payable to Exchequer.

	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid	5,630	6,651 3 9
Appropriated in aid (Subhead H)		5,630 - -
Paid separately to Exchequer		<u>£1,021 3 9</u>

EXPLANATION of the Causes of Variation between Expenditure and Grant.

C.—The provision for urgent unforeseen works was not required.

D.—War requirements.

F.—The cost of electricity and water was over-estimated and supplies of fuel from store were greater than anticipated.

Details of Receipts.	Estimated.	Realized.
	£	£
Rents and licences	1,430	1,430
Old materials and miscellaneous	2,000	1,936
Postcards, &c.	200	37
Admission fees	2,000	3,248
Total	£5,630	6,651

In addition the sum of 241l. 3s. was received from the sale of guide books, &c., for transfer to the Stationery Office.

NOTE.

Expenditure under Subhead D of at least 6,282l., for which provision was not made in the Estimates, has been identified as directly arising out of the existence of a state of war.

GRANT IN AID ACCOUNT.

	External Works.		Internal Works.		Works chargeable against balance transferred in 1936 from Civil List.
	£	s. d.	£	s. d.	£ s. d.
Balance, 31 March 1944	37,561	8 11	18,552	1 -	1,541 17 11
Grant in Aid transferred from Sub-head A of Royal Palaces Vote, 1944	50,000	- -	20,000	- -	-
	£87,561	8 11	38,552	1 -	1,541 17 11
Expenditure upon palaces in the personal occupation of the Sovereign, including Buckingham Palace, Windsor Castle, Frogmore, Marlborough House and the Palace of Holyroodhouse (residential portion)	37,566	1 11	16,247	5 8	-
Balance, 31 March 1945	£49,995	7 -	22,304	15 4	1,541 17 11

28 November 1945.

F. P. Robinson,
Accounting Officer.

I have examined the above Accounts in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion these Accounts are correct.

G. C. Upcott,
Comptroller and Auditor General.

ROYAL PARKS AND PLEASURE GARDENS.

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, for expenditure in respect of Royal parks and pleasure gardens.

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.	17,405	16,295 - 10	1,109 19 2	—	—	—
B.—Miscellaneous Expenses	685	576 1 6	108 18 6	—	—	—
C.—Clothing	1,920	1,850 18 1	69 1 11	—	—	—
D.—Park-keepers, &c. ..	31,415	27,109 13 1	4,305 6 11	—	—	—
E.—Services of Metropolitan Police ..	27,500	26,995 4 8	504 15 4	—	—	—
F.—New Works	500	—	500 - -	—	—	—
O.—Maintenance and Repairs	152,405	138,468 12 9	13,936 7 3	—	—	—
H.—Furniture, &c. ..	1,160	550 4 7	609 15 5	—	—	—
I.—Fuel, Gas, Electric Current and Water	14,435	14,166 10 10	268 9 2	—	—	—
GROSS TOTAL .. £	247,425	226,012 6 4	21,412 13 8	—		
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £21,412 13 8			
<i>Deduct—</i>			Deficiency of Appropriations in Aid realized. £1,886 12 11			
J.—Appropriations in Aid	27,625	25,738 7 1	Net Surplus to be surrendered. £19,526 - 9			
NET TOTAL .. £	219,800	200,273 19 3	—			

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A and D.—Certain officers were serving with the Forces.
 B.—Expenditure on travelling was less than anticipated.
 F.—The provision was for urgent unforeseen works.
 G.—Savings on normal services and on wages of officers serving with the Forces, partly offset by expenditure due to the war.
 H.—Demands were less than anticipated.

Details of Receipts.	Estimated.	Realized.
	£	£
Rents, including freebord rents and wayleaves	5,250	5,717
Grazing rents	475	694
Receipts from recreational facilities :—		
Richmond Park golf courses	1,000	1,445
Serpentine bathing area	800	434
Tennis courts, putting greens, &c.	250	576
Licence for letting chairs	3,000	1,148
Licences for letting boats	3,000	2,585
Licences for the sale of newspapers and refreshments	6,000	5,937
Lavatory receipts	1,000	1,037
The Vine, Hampton Court Gardens, and sale of grapes	400	282
The Maze, Hampton Court Gardens	400	288
Sale of produce cultivated in Royal Parks	6,050	3,966
Sale of timber and miscellaneous	}	1,629
Total	£27,625	25,738

NOTE.

J.—Two cases (15*l.* each) of abatement of rent due to wartime restrictions (E.43799).

28 November 1945.

F. P. Robinson,
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.

G. C. Upcott,
Comptroller and Auditor General.

RATES ON GOVERNMENT PROPERTY.

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, including an amount allocated from the Vote of Credit, for rates and contributions in lieu of rates, &c., in respect of property in the occupation of the Crown for the public service, and for rates on buildings occupied by representatives of British Dominions and of Foreign Powers; and for the salaries and expenses of the Rating of Government Property Department, and a grant in aid of the expenses of the London Fire Brigade.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, &c.	24,671 - -	22,276 17 1	2,394 2 11	—	—	—
B.—Travelling and Incidental Expenses	3,000 - -	2,983 8 2	16 11 10	—	—	—
C.—Rates and Contributions in lieu of Rates, &c., England	4,379,500 - -	11,029,884 17 5	—	—	6,650,384 17 5	—
D.—Rates and Contributions in lieu of Rates, &c., Scotland	342,500 - -	659,389 17 11	—	—	316,889 17 11	—
E.—Rates and Contributions in lieu of Rates, &c., Ireland	39,500 - -	89,321 4 7	—	—	49,821 4 7	—
F.—Rates and Contributions in lieu of Rates, &c., Dominions and Overseas	20,945 - -	40,038 14 3	—	—	19,093 14 3	—
G.—Grant in Aid of the London Fire Brigade under the Metropolitan Fire Brigade Act, 1865	10,000 - -	10,000 - -	—	—	—	—

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings due to staff serving with the Forces, reduction of valuation staff, and delay in filling vacant clerical posts.

C and D.—Excess due to additional properties requisitioned or otherwise acquired by Departments for war purposes.

E.—Excess due to additional properties requisitioned or otherwise acquired by Departments for war purposes, and to an increase in the Belfast rate poundage.

F.—Excess due to payment of contributions for previous year claimed in arrear by Gibraltar City Council.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
H.—Rates on Buildings occupied by Representatives of British Dominions and of Foreign Powers ..	£ s. d. 60,000 - -	£ s. d. 611,867 19 8	£ s. d. —	£ s. d. 551,867 19 8
GROSS TOTAL ..	£ 4,880,116 - -	12,465,762 19 1	2,410 14 9	7,588,057 13 10
<i>Deduct—</i>	Estimated.	Applied.		
I.—Appropriations in Aid	47,018 - -	47,018 - -		
NET TOTAL ..	£ 4,833,098 - -	12,418,744 19 1	Excess of Expenditure over Gross Estimate met from Vote of Credit. £7,585,646 19 1	
Allocated from Vote of Credit	7,585,646 19 1	—		
	£ 12,418,744 19 1	12,418,744 19 1		

Receipts payable to Exchequer.

Estimated. Realized.

	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid	47,018	186,820 12 8
Appropriated in aid (Subhead I)		47,018 - -
Paid separately to Exchequer		£139,802 12 8

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

H.—Excess due to properties acquired for the wartime purposes of Dominion and Allied Governments.

Details of Receipts.

Estimated. Realized.

	Estimated.	Realized.
	£	£
Repayment by Representatives of British Dominions and of Foreign Powers of portion of rates on buildings occupied by them	14,550	51,981 (a)
Repayment by the Government of Northern Ireland for agency services	1,213	2,366 (b)
Repayment from various funds and accounts:—		
From the Tithe Redemption Annuities Account under Section 25 (4) (a) of the Tithe Act, 1936	5,645	5,644
From the Pensions Account and the Pensions (Scotland) Account and the corresponding Special Pensions Accounts under the Widows', Orphans' and Old Age Contributory Pensions Acts, 1936 to 1941	6,235	6,272
From the Unemployment Fund under the Unemployment Insurance Acts, 1935 to 1940	16,300	16,300
From other Funds	5	77
Miscellaneous receipts (including recoveries from third parties of rates payable by them)	3,000	104,181 (c)
Total	£47,018	186,821

(a) Increase due to repayment by Dominion and Allied Governments of rates in respect of premises occupied for war purposes.

(b) Following the stabilization of the amount due for allied services rendered to the Post Office in connexion with agency services in Northern Ireland an advance payment was received in respect of the year 1945.

(c) Increase due to refund of overpayments charged in earlier accounts as a result of the release of premises from requisitioning and to the increase in the number of recoverable services arising out of the war.

NOTES.

Expenditure of at least 7,588,058*l.*, for which provision was not made in the Estimates, has been identified as directly arising out of the existence of a state of war, viz. :—Subheads C, 6,650,385*l.*; D, 316,890*l.*; E, 49,821*l.*; F, 19,094*l.*; H, 551,868*l.*

Overissues in prior years to a rating authority in respect of drainage rates amounting to 75*l.* 15*s.* 11*d.* (representing 212 items ranging from a few shillings to a maximum in one case of 2*l.* 7*s.* 11*d.*) were written off with Treasury approval (S.37756).

This Account includes expenditure of 481*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

22 November 1945.

W. Eady,
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.

G. C. Upcott,
Comptroller and Auditor General.

STATIONERY AND PRINTING.

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, including an amount allocated from the Vote of Credit, for stationery, printing, paper, binding, and printed books for the public service; for the salaries and expenses of the Stationery Office; and for sundry miscellaneous services, including reports of Parliamentary Debates.

Service.	Grant.		Expenditure.		Expenditure compared with Grant.			
					Less than Granted.		More than Granted.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.
A.—Salaries, &c. ..	1,170,830	— —	1,118,610	13 8	52,219	6 4	—	—
B.—Carriage and Transit	42,500	— —	192,818	11 8	—	—	150,318	11 8
C.—Incidental Expenses	18,000	— —	16,691	13 5	1,308	6 7	—	—
E.—Paper	1,615,000	— —	9,549,176	14 2	—	—	7,934,176	14 2
F.—Printing	1,081,000	— —	4,652,908	6 3	—	—	3,571,908	6 3
G.—Binding, &c. ..	233,000	— —	553,669	2 8	—	—	320,669	2 8
H.—Books and Maps ..	102,000	— —	569,262	3 2	—	—	467,262	3 2
I.—General Office Supplies and Machinery	580,000	— —	3,277,723	10 4	—	—	2,697,723	10 4
J.—Press Advertisements	30,000	— —	98,932	19 7	—	—	68,932	19 7
STATIONERY OFFICE PRINTING WORKS.								
K.—Capital Expenditure on Purchase of Machinery ..	10,000	— —	11,217	7 9	—	—	1,217	7 9

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Due mainly to savings on the pay of staff serving with the Forces (67,177*l.*), overtime (1,457*l.*) and sick leave, lost time and sickness benefit deductions (42,262*l.*), modified by excesses on staff changes (45,597*l.*), upgradings and revised scales and rates of pay (3,393*l.*), allowances (1,228*l.*) and war bonus (8,500*l.*).

B, E, F, G and I.—Due to excess expenditure arising out of the war (B, 151,482*l.*; E, 8,124,328*l.*; F, 3,606,416*l.*; G, 369,706*l.*; I, 2,709,776*l.*) modified by reduced requirements for normal services (B, 1,163*l.*; E, 190,151*l.*; F, 34,508*l.*; G, 49,037*l.*; I, 12,053*l.*).

C.—Due to reduced requirements for subsistence as a consequence of the relaxation of the fire guard orders.

H and J.—Due mainly to excess expenditure arising out of the war (H, 465,967*l.*; J, 67,704*l.*).

K.—Due to requirements being greater than expected.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
STATIONERY OFFICE PRINTING WORKS— <i>contd.</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.		
L.—Salaries, Wages, Upkeep of Machinery and Consumable Stores (net)	100 - -	—	100 - -	—		
LL.—Compensation and Losses	—	50 13 6	—	50 13 6		
GROSS TOTAL .. £	4,882,430 - -	20,041,061 16 2	53,627 12 11	15,212,259 9 1		
<i>Deduct—</i>	Estimated.	Applied.				
M.—Appropriations in Aid	1,241,000 - -	1,241,000 - -				
NET TOTAL .. £	3,641,430 - -	18,800,061 16 2	Excess of Expenditure over Gross Estimate met from Vote of Credit.			
Allocated from Vote of Credit	15,158,631 16 2	—	£15,158,631 16 2			
	£18,800,061 16 2	18,800,061 16 2				

Receipts payable to Exchequer.

	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid	1,241,000	2,733,234 3 6
Appropriated in aid (Subhead M)	—	1,241,000 - -
Paid separately to Exchequer		£1,492,234 3 6

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

L.—	Estimate.	Expenditure.
	£	£
(a) Salaries	88,853	72,282
(b) Wages	655,000	629,005
(c) National Insurance schemes: employers' contributions	10,000	9,502
(d) Upkeep of machinery and consumable stores	48,000	53,362
	£801,853	764,151
<i>Less :—</i>	Estimate.	Expenditure.
	£	£
Transferred to Subhead F	770,753	736,339
Transferred to Subhead G	31,000	27,812
	801,753	764,151
	£100	—

LL.—11l. 17s. 6d. was paid in respect of damage, &c., caused in accidents in which Stationery Office vehicles were involved (E.32650).

38l. 16s. was paid to members of the staff in respect of damage to clothing, &c., sustained during the course of their employment (P/3/14382).

Details of Receipts.	Estimated.	Realized.
(a) Sales of Government publications (Parliamentary and others)	£450,000	£550,658
(b) Sales of Parliamentary Debates	10,000	23,058
(c) Sales of Patent Office publications	22,000	23,527
(d) London and Edinburgh Gazettes, advertisements in, and sales of	36,000	39,351
(e) Sales of waste paper	220,000	386,596
(f) Advertisements in Government publications	65,000	77,702
(g) Recoverable from local authorities for a half share of cost of Voters' Lists and Registers under the Representation of the People Acts, and receipts from sales	—	90
(h) Supplies to Government of Northern Ireland	43,000	43,429
(i) Supplies and services on repayment terms other than those included in (h), (k) and (l)	270,000	1,422,199
(j) Commission on supplies on repayment terms (h) and (i)	22,000	59,931
(k) Repayment of cost of supplies and services in connexion with unemployment insurance	40,000	40,000
(l) Repayment of cost of supplies and services in connexion with the administration of the Widows', Orphans' and Old Age Contributory Pensions Acts, 1936 to 1941	57,000	57,000
(m) Miscellaneous	6,000	9,693
Total	£1,241,000	2,733,234

- (a) Due to sales of publications connected with the war being greater than expected.
 (b), (c) and (d) Due to sales being greater than expected.
 (e) Due to the tonnage of waste paper recovered from war services.
 (f) Due to the receipts from advertisements in the telephone directories being greater than expected.
 (i) and (j) Due mainly to amounts recovered in respect of war services.

COMPARATIVE STATEMENT OF SUMS RECOVERABLE BY THE STATIONERY OFFICE.

	31 March 1944.	31 March 1945.
In respect of accounts rendered in the year	£78,643	£111,448
In respect of accounts rendered after 31 March	194,747	189,264
	£273,390	300,712

VALUE OF STOCK IN HAND ON 31 MARCH 1944 AND 31 MARCH 1945.

	On 31 March 1944 at rates current on 31 March 1944.	On 31 March 1945 at rates current on 31 March 1944.	On 31 March 1945 at rates current on 31 March 1945.
Paper	£1,200,552	£1,571,780	£1,558,697
Office supplies	620,943	453,304	456,644
Books	7,335	8,482	8,873
Binding	6,795	7,872	7,805
General service items (forms and miscellaneous)	44,656	35,192	34,523
Total	£1,880,281	2,076,630	2,066,542

Stocktaking of the above stocks as effected during the year ended 31 March 1945 revealed deficiencies valued at 15,912*l.* and surpluses 18,049*l.* Authority has been sought to adjust the ledgers on the basis of actual stocks.

The statement does not include the value of parliamentary or non-parliamentary publications held in stock. A partial stocktaking of these revealed deficiencies valued at 198*l.* and surpluses 128*l.*

In addition to the above, paper to the value of 759,876*l.* (772,769*l.* at 1944 rates) was in contractors' depots for printing, &c.

NOTES.

Expenditure of at least 15,495,379*l.*, for which provision was not made in the Estimates, has been identified as directly arising out of the existence of a state of war, viz :—Subheads B, 151,482*l.* ; E, 8,124,328*l.* ; F, 3,606,416*l.* ; G, 369,706*l.* ; H, 465,967*l.* ; I, 2,709,776*l.* ; J, 67,704*l.*

This Account includes expenditure of 50,871*l.* in respect of the balance of civil pay issued to staff serving with the Forces (Subheads A, 19,623*l.* ; B (Motor Drivers), 189*l.* ; F (Stationery Office Printing Works), 28,536*l.* ; G (Stationery Office Bindery), 2,523*l.*)

Extra-contractual allowances were paid in respect of printing and binding work executed under certain of the older contracts, following awards of the National Arbitration Tribunal and trade agreements made at various times during the war increasing the rates of pay in the printing and kindred trades (E.40504).

F.—National Savings stamps of a nominal value of 120*l.* lost during production at a Stationery Office Press were written off (E.41091).

I.—Stores valued at 4*l.* 10*s.* were supplied for distribution as gifts by a British Military Mission abroad.

The following sums were written off :—	£	s.	d.
Total of amounts due in respect of publications sold by the Stationery Office which could not be collected (E.17752)	22	14	6
Amount overissued as sick pay which could not be recovered without causing considerable hardship (E.40386/2)	64	18	6
Value of accessories stolen and the cost of repainting two motor vans stolen and subsequently recovered (E.17752)	32	9	9
Unearned proportion of subscriptions paid in advance for a publication, the issue of which ceased because of the illness of the owner, who had no resources from which recovery could be made (E. 17752)	23	—	—
Value of paper damaged or destroyed by a fire at a contractor's premises (E.17752)	434	—	—
Value of stationery lost as a result of a collision at sea (E.47753)	683	—	6
Value of typewriters, &c., lost or rendered unserviceable whilst held on charge by various Government Departments (S.3166, E.17752 and E.19654/3)	1,224	—	10

Losses of stationery and office machinery (other than office machines in the War Office itself) which occurred whilst in the custody of the War Department were dealt with by the Army Council in consultation with the Treasury (S.2920, E.26295).

N. G. Scorgie,
Accounting Officer.

29 November 1945.

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.

G. C. Upcott,
Comptroller and Auditor General.

PETERHEAD HARBOUR.

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, for constructing a new harbour of refuge at Peterhead.

Service.	Grant.	Expenditure.		Expenditure compared with Grant.			
				Less than Granted.		More than Granted.	
	£	£	s.	d.	£	s.	d.
A.—Works	9,603	5,846	18	6	3,756	1	6
B.—Salaries, &c. .. .	2,327	2,340	—	7	—	—	13
C.—Travelling and Incidental Expenses .. .	70	51	3	9	18	16	3
TOTAL	£ 12,000	8,238	2	10	3,774	17	9
Surplus to be surrendered ..					<u>£3,761 17 2</u>		

Receipts payable to Exchequer. Estimated. Realized.

Rents, sale of old stores, &c.	£	35	£	s.	d.
			168	16	1

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Labour was employed largely on essential work for the Admiralty.

NOTE.

The aggregate value of the plant and stores in hand on 1 April 1945 was 40,213*l.*, distributed as follows:—

Special plant (professional valuation)	£	30,622
General tools and plant (professional valuation) .. .		3,950
Materials (new and old)		5,641

H. V. Markham,
Accounting Officer.

30 November 1945.

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.

G. C. Upcott,
Comptroller and Auditor General.

WORKS AND BUILDINGS IN IRELAND.

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, for expenditure in respect of public works and buildings in Ireland.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
NORTHERN IRELAND.	£	£ s. d.	£ s. d.	£ s. d.
IMPERIAL SERVICES.				
A.—Maintenance and Repairs	665	403 3 3	261 16 9	—
B.—Furniture, &c. ..	1,635	348 5 2	1,286 14 10	—
C.—Rents, &c.	1,560	585 19 6	974 — 6	—
D.—Fuel, Gas, Electric Current, Water and Household Articles ..	380	303 16 —	76 4 —	—
	£ 4,240	1,641 3 11	2,598 16 1	—
RESERVED SERVICES.				
E.—Maintenance and Repairs	12,530	9,557 2 10	2,972 17 2	—
F.—Furniture, &c. ..	4,855	3,973 16 7	881 3 5	—
G.—Rents, &c.	8,170	8,471 18 7	—	301 18 7
H.—Fuel, Gas, Electric Current, Water and Household Articles ..	5,440	6,042 8 10	—	602 8 10
	£ 30,995	28,045 6 10	3,854 — 7	904 7 5

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A and B.—The provisions for contingencies were not fully required.

C.—The rent payable in respect of certain premises was not fixed within the year

E and F.—Services postponed and provisions for contingencies not fully required.

H.—Increased prices and additional demands.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
EIRE.						
IMPERIAL SERVICES.						
I.—Maintenance and Repairs	4,400	6,209 16 3	—	—	1,809 16 3	—
J.—Furniture, &c. ..	640	634 14 4	5 5 8	—	—	—
K.—Rents, &c.	1,625	1,864 — 11	—	—	239 — 11	—
L.—Fuel, Gas, Electric Current, Water and Household Articles ..	2,920	1,902 19 11	1,017 — 1	—	—	—
	£ 9,585	10,611 11 5	1,022 5 9	—	2,048 17 2	—
GROSS TOTAL .. £	44,820	40,298 2 2	7,475 2 5	—	2,953 4 7	—
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>				
M.—Appropriations in Aid	3,015	3,015 — —	Surplus to be surrendered.			
NET TOTAL .. £	41,805	37,283 2 2	£4,521 17 10			

Receipts payable to Exchequer.

Estimated. Realized.

Receipts authorized to be used as Appropriations in Aid	£ 3,015	£ 4,404 11 3
Appropriated in aid (Subhead M) .. .. .	.. .. .	£ 3,015 — —
Paid separately to Exchequer .. .. .	.. .. .	£ 1,389 11 3

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

I.—Requirements were greater than anticipated.

L.—Stocks of fuel in hand were greater than anticipated.

Details of Receipts.

Estimated. Realized.

Government of Northern Ireland for services carried out on agency terms, rents, old materials, &c.	£ 3,015	£ 4,405
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NOTE.

Reinstatement of malicious damage to Customs border posts, 154*l.* 3*s.* 6*d.* (F.15215) (see Civil Appropriation Accounts, 1943, page 335).

28 November 1945.

F. P. Robinson,
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.

G. C. Upcott,
Comptroller and Auditor General.

CIVIL ACCOUNTS,
1944.

CLASS VIII.

NON-EFFECTIVE CHARGES (PENSIONS).

CLASS VIII.

NON-EFFECTIVE CHARGES (PENSIONS).

SUMMARY.

Page.	No. of Vote.	SERVICE.	Estimated Gross Expenditure.	Authorized Appropriations in Aid.	Supply Grant.	Actual Gross Expenditure.	Approp- riations Applied
			£	£	£	£ s. d.	£
340	1	Merchant Seamen's War Pensions ..	255,740	—	255,740	230,130 11 10	—
341	2	Ministry of Pensions	35,591,000	30,000	35,561,000	62,080,733 19 1	30,000
350	3	Royal Irish Constabulary Pensions, &c.	1,130,000	—	1,130,000	1,284,815 17 6	—
352	4	Superannuation and Retired Allowances	2,840,253	40,243	2,800,010	3,440,828 9 7	40,243
		Total	39,816,993	70,243	39,746,750	67,036,508 18	70,243

CLASS VIII.

NON-EFFECTIVE CHARGES (PENSIONS).

SUMMARY.

No. of Vote.	Net Expenditure.	Gross Expenditure compared with Estimate.		Deficiency of Appropriations in Aid.	Allocated from Vote of Credit.	Amount to be surrendered.	Extra Receipts payable to Exchequer.
		Saving.	Excess.				
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1	230,130 11 10	25,609 8 2	—	—	—	25,609 8 2	8 6 8
2	62,050,733 19 1	—	26,489,733 19 1	—	26,489,733 19 1	—	96,847 4 6
3	1,284,815 17 6	—	154,815 17 6	—	154,815 17 6	—	2 7 1
4	3,400,585 9 7	—	600,575 9 7	—	600,575 9 7	—	252,619 17 5
	66,966,265 18 —	25,609 8 2	27,245,125 6 2	—	27,245,125 6 2	—	349,477 15 8
Total amount to be surrendered						£ 25,609 8 2	

MERCHANT SEAMEN'S WAR PENSIONS.

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, for war pensions and allowances (including cost of treatment) arising out of the war of 1914-1918 to merchant seamen and fishermen and their dependants and the administrative expenses connected therewith.

Service.	Grant.	Expenditure.		Expenditure compared with Grant.			
				Less than Granted.		More than Granted.	
	£	£	s.	d.	£	s.	d.
ADMINISTRATION.							
A.—Salaries, &c.							
<i>Original</i>	1,150 <i>l.</i>						
<i>Supplementary</i>	630 <i>l.</i>						
	1,780	1,546	14	3	233	5	9
B.—Travelling and Incidental Expenses, &c.	20	11	8	11	8	11	1
C.—Expenses of Fishing Vessels Committee	60	62	2	2	—	2	2
PENSIONS AND ALLOWANCES.							
D.1.—Allowances to disabled Officers and Seamen of the Mercantile Marine, including cost of Treatment							
<i>Original</i>	13,250 <i>l.</i>						
<i>Supplementary</i>	950 <i>l.</i>						
	14,200	12,650	2	8	1,549	17	4
D.2.—Pensions and Allowances to Widows and Dependants of deceased Officers and Seamen of the Mercantile Marine							
<i>Original</i>	175,000 <i>l.</i>						
<i>Supplementary</i>	45,000 <i>l.</i>						
	220,000	199,420	7	10	20,579	12	2
D.3.—Pensions and Allowances to Widows and Dependants of deceased Fishermen							
<i>Original</i>	14,750 <i>l.</i>						
<i>Supplementary</i>	4,930 <i>l.</i>						
	19,680	16,439	16	—	3,240	4	—
TOTAL							
<i>Original</i>	204,230 <i>l.</i>						
<i>Supplementary</i>	51,510 <i>l.</i>						
	£ 255,740	230,130	11	10	25,611	10	4
					2	2	2
					Surplus to be surrendered .. £25,609 8 2		

RECEIPTS PAYABLE TO EXCHEQUER.

Surplus on realization of stock and interest on Compensation Trust Fund Accounts, received from the Fishing Vessels (War Risks) Compensation Committee, Limited

£	s.	d.
8	6	8

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Overtime in connexion with arrears of pensions fell short of expectations.

D.1, D.2 and D.3.—(a) The increase in expenditure under the reassessment of pensions from 1 October 1944 was overestimated, due to the recalculation of the individual pensions not having been completed when the Supplementary Estimate was presented; (b) the number of deaths was greater than the trend of previous years indicated. In the case of expenditure under D.1, the effect has been to render the supplementary grant unnecessary.

Cyril Hurcomb,
Accounting Officer.

21 December 1945.

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.

G. C. Upcott,
Comptroller and Auditor General.

MINISTRY OF PENSIONS.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, including an amount allocated from the Vote of Credit, for the salaries and expenses of the Ministry of Pensions, payments in respect of war pensions, gratuities and allowances, sundry contributions in respect thereof and other services.

SUMMARY.

Service.	Grant.		Expenditure.		Expenditure compared with Grant.			
	£	s. d.	£	s. d.	Less than Granted.		More than Granted.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.
A-B.—Administration	2,152,000	—	2,274,224	4 9	—	—	122,224	4 9
C.—Medical Services ..	1,028,500	—	2,503,816	5 9	—	—	1,475,316	5 9
D.—Funeral Grants ..	9,500	—	42,272	11 2	—	—	32,772	11 2
WAR 1914—18.								
E.—Pensions, &c. (Officers and Nurses) ..	3,538,900	—	3,496,208	6 —	42,691	14 —	—	—
F.—Pensions, &c. (Non-Commissioned Officers and Other Ranks)	28,855,000	—	29,385,102	4 11	—	—	530,102	4 11
G.—Miscellaneous Payments	7,100	—	5,131	17 —	1,968	3 —	—	—
WAR 1939.								
H.—Services—Pensions, &c. (Officers and Nurses)	—	—	2,946,070	1 2	—	—	2,946,070	1 2
I.—Services—Pensions, &c. (Non-Commissioned Officers and Other Ranks) ..	—	—	16,658,964	17 —	—	—	16,658,964	17 —
J.—Mercantile Marine—Pensions, &c. (Officers)	—	—	896,980	18 —	—	—	896,980	18 —
K.—Mercantile Marine—Pensions, &c. (Seamen, &c.) ..	—	—	947,229	18 —	—	—	947,229	18 —
L.—Civilians—Pensions, &c.	—	—	2,751,710	6 7	—	—	2,751,710	6 7
M.—Pension, &c., Contributions under Empire Air Training Scheme ..	—	—	168,988	10 5	—	—	168,988	10 5
MM.—Losses	—	—	4,033	18 4	—	—	4,033	18 4
GROSS TOTAL	£35,591,000	—	62,080,733	19 1	44,659	17 —	26,534,393	16 1
Deduct—	Estimated.	—	Applied.	—				
Z.—Appropriations in Aid	30,000	—	30,000	—	Excess of Expenditure over Gross Estimate met from Vote of Credit.			
NET TOTAL	£35,561,000	—	62,050,733	19 1				
Allocated from Vote of Credit	26,489,733	19 1	—	—	£26,489,733 19 1			
	£62,050,733	19 1	62,050,733	19 1				

(73302)

M

Receipts payable to Exchequer.	Estimated.	Realized.	
	£	£	s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid	30,000	47,708	11 11
(ii) Receipts of other classes	—	79,138	12 7
Total		£126,847	4 6
Appropriated in aid (Subhead Z)		30,000	— —
Paid separately to Exchequer		£96,847	4 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.
ADMINISTRATION.							
A.—Salaries, &c. ..	2,037,000	2,167,596	16	5	—		130,596 16 5
B.1.—Travelling Expenses ..	75,000	66,965	15	11	8,034	4 1	—
B.2.—Miscellaneous Expenses ..	40,000	39,661	12	5	338	7 7	—
MEDICAL SERVICES.							
C.1.—Medical Treatment	840,000	2,058,356	3	10	—		1,218,356 3 10
C.2.—Surgical Appliances	168,000	356,379	17	8	—		188,379 17 8
C.3.—Expenses of Travelling, &c., for Treatment or Medical Examination	20,500	89,080	4	3	—		68,580 4 3
D.—Funeral Grants ..	9,500	42,272	11	2	—		32,772 11 2
WAR 1914-18.							
OFFICERS AND NURSES.							
E.1.—Disablement Pensions and Gratuities, and Treatment Allowances ..	2,240,000	2,203,378	13	4	36,621	6 8	—

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Excess due to increase in staff as a result of the war (1939) and to extension of war bonus.
 C.1 and C.3.—Excess due to treatment requirements arising in connexion with the war (1939).
 C.2.—Excess due to increased cost arising out of the war (1939), including supply of special spectacles for the Service Departments.
 D.—Excess due to deaths resulting from the war (1939).

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.
WAR 1914-18— <i>contd.</i>						
OFFICERS AND NURSES— <i>contd.</i>						
E.2.—Commutation of Retired Pay and Wound Pensions	2,900	2,818 19 -	81	1 -	—	—
E.3.—Pensions and Gratuities to Widows and Dependants ..	1,296,000	1,290,010 13 8	5,989	6 4	—	—
NON-COMMISSIONED OFFICERS AND OTHER RANKS.						
F.1.—Disablement Pensions and Gratuities, and Treatment Allowances ..	17,060,000	16,854,187 11 11	205,812	8 1	—	—
F.2.—Pensions and Gratuities to Widows and Dependants ..	11,795,000	12,530,914 13 -	—	—	735,914	13 -
MISCELLANEOUS PAYMENTS.						
G.1.—Payments under the Regulations of the Special Grants Committee ..	6,600	4,887 - -	1,713	- -	—	—
G.2.—Extra-Regulation Fund	500	244 17 -	255	3 -	—	—
WAR 1939.						
SERVICES.						
OFFICERS AND NURSES.						
H.1.—Disablement Pensions and Gratuities, and Treatment Allowances ..	—	662,349 17 1	—	—	662,349	17 1
H.2.—Pensions and Gratuities to Widows and Dependants ..	—	2,283,720 4 1	—	—	2,283,720	4 1

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

F.2.—Excess due to changes in widows' war pensions (Cmd. 6528).

(73302)

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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.	
	£	£	s.	d.	£	s.	d.
WAR 1939— <i>contd.</i>							
SERVICES— <i>contd.</i>							
NON-COMMISSIONED OFFICERS AND OTHER RANKS.							
I.1.—Disablement Pensions and Gratuities, and Treatment Allowances ..	—	9,294,689	17	2	—	9,294,689	17 2
I.2.—Pensions and Gratuities to Widows and Dependants ..	—	7,364,274	19	10	—	7,364,274	19 10
MERCANTILE MARINE OFFICERS.							
J.1.—Disablement Pensions and Gratuities, and Treatment Allowances ..	—	217,475	4	4	—	217,475	4 4
J.2.—Pensions and Gratuities to Widows and Dependants ..	—	679,505	13	8	—	679,505	13 8
SEAMEN, &c.							
K.1.—Disablement Pensions and Gratuities, and Treatment Allowances ..	—	209,667	17	—	—	209,667	17 —
K.2.—Pensions and Gratuities to Widows and Dependants ..	—	737,562	1	—	—	737,562	1 —
CIVILIANS.							
L.1.—Disablement Pensions and Gratuities, and Injury Allowances ..	—	1,551,246	6	11	—	1,551,246	6 11
L.2.—Pensions and Gratuities to Widows and Dependants ..	—	1,200,463	19	8	—	1,200,463	19 8
M.—Pension, &c., Contributions under Empire Air Training Scheme	—	168,988	10	5	—	168,988	10 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.	£ s. d.
MM.—Losses, Compensation, and Amounts Irrecoverable ..	—	4,033 18 4	—	4,033 18 4
	Estimated.	Applied.		
Z.—Appropriations in Aid	30,000	30,000 - -	—	—

Details of Receipts.

	Estimated.	Realized.
	£	£
(i) Receipts of classes authorized to be used as Appropriations in Aid :—		
Sale of produce, &c., at Ministry hospitals	8,000	19,519 (a)
Recoveries in respect of medical treatment, &c.	12,000	14,822
Recoveries of officers' and other ranks' pensions, &c. ..	1,000	1,657
Repayment of cost of services in connexion with administration of the Widows', Orphans' and Old Age Contributory Pensions Acts, 1936 to 1941	1,300	1,206
Various receipts	7,700	10,505 (b)
Total	£30,000	47,709
(ii) Receipts of other classes :—		
Capitalized value of pensions awarded under the Mercantile Marine Scheme in respect of disablement and death of British officers and seamen, due to service on allied and foreign vessels on time charter to the Ministry of War Transport	—	77,752
<i>Ex gratia</i> payment received from an insurance company as part compensation to the dependants of British mariners killed whilst serving on a British vessel on demise charter to the Ministry of War Transport. The vessel, which was not on a sea-going voyage, was run down and sunk ..	—	1,387
Total		£79,139

(a) Excess mainly due to increased receipts from the sale of articles manufactured by patients undergoing occupational therapy treatment at Ministry hospitals.

(b) Various receipts comprise the following items :—	£
Recoveries in respect of surgical appliances, including special spectacles for use with anti-gas respirators, supplied to Dominion and Allied Governments	2,793
Charges for private telephone calls	2,700
Ministry of Labour Rehabilitation Scheme: Administrative services in connexion with the scheme	1,807
Sums received from the Swedish Government in repayment of pensions met by this Department under the Mercantile Marine Scheme	1,829
Injury allowances, paid under the Personal Injuries (Civilians) Scheme, recovered from compensation awarded by insurance companies in respect of accidents sustained by civil defence personnel whilst on duty ..	117
Reimbursement of cost of hospital equipment supplied to the Fighting French Forces	131
Other miscellaneous receipts	1,128
	£10,505

NOTES ON SUBHEADS.

B.2.—Includes 358*l.* 7*s.* 11*d.* being the excess of payments over receipts in maintaining hostels and the staff canteen at Cheltenham during the initial stages of the Ministry of Pensions occupation (E.48208/03).

C.2.—Includes 130*l.* *ex gratia* payment to a contractor for artificial limbs and appliances, towards increased manufacturing costs (S.1298/4).

I.1.—Includes payment of special allowances (four cases) to Naval Auxiliary Personnel receiving in-patient treatment for non-attributable disabilities (E.25250/027).

I.2.—Includes a grant to the Royal Patriotic Fund Corporation of 234*l.* 7*s.* 6*d.* for the award of allowances to certain widows, including allowances for children, whose husbands died whilst serving in the Forces during the war (1939), and who are ineligible for pension from the Ministry of Pensions or under the Widows' &c., Contributory Pensions Acts (E.44119).

J.2.—Includes an award of pension to the widow of a coastguard who lost his life whilst attempting to rescue the crew of a landing craft (tank) (E.42213).

J.2 and K.2.—Include awards of pension, &c. (eight cases) to widows and dependants of a tug crew who lost their lives when the tug, which was not on a sea-going voyage, was run down and sunk (E.25250/041/2).

K.1.—Includes an award of pension to an allied seaman injured whilst serving on an allied vessel on time charter to the British Government (E.25250/038).

Also includes awards of provisional allowances (three cases) to seamen who sustained injury whilst undergoing gunnery instruction (E.25250/041/02).

L.1.—Includes an award of pension for a condition aggravated by the performance of civil defence duties though not an enrolled member of a civil defence organization (E.25250/043).

Also includes an award of injury allowances to a member of the Civil Defence Messenger Service who was injured whilst receiving musketry instruction which, though organized officially, was not a function of the organization (E.25250/064).

Also includes an award of injury allowances to a gainfully occupied person who sustained injury whilst endeavouring to open a locked air-raid shelter during an alert (E.25250/043).

Also includes payment of injury allowances to an unpaid warden who, whilst returning home after a tour of defence duties, was injured by a bullet fired by an unknown person (E.25250/043).

L.1 and L.2.—Include *ex gratia* awards of pension, &c. (52 cases) and temporary allowances, &c. in certain cases of civil defence personnel who sustained injury or death arising out of accidents occurring whilst off duty (T.L. 17.4.44).

L.2.—Includes an award of pension, &c. to the widow of a former R.N.R. officer who lost his life when the ship on which he was returning home as a civilian, after dismissal from the Royal Naval Reserve, was sunk (E.25250/043).

MM.—LOSSES, COMPENSATION, AND AMOUNTS IRRECOVERABLE.

(Treasury authority for cases 1, 2, 7 and 13 is S.15308/055, and for other cases as shown below)

Case.	Charged in previous years.		Charged in this Account.	
	£	s. d.	£	s. d.
1. Allowance obtained in respect of separated wife. Prosecution and recovery impracticable as pensioner deceased (1925 to 1944)	166	6 1	1	16 -
2. Gratuity paid to widow in respect of her husband reported killed in action but later notified as accidentally killed. 50 <i>l.</i> recovered and further recovery proceeding. Net overissue (1943)	150	- -	-	-
Gratuities and pensions paid to widows at excessive rates based on incorrect rank at time of death.				
3. Recovery waived as overpayment was the result of official error of which the pensioner could not be held to have been aware (T.L. 17.4.45) (1944 to 1945)	-	-	112	2 10
4. A similar case (E.47981) (1944)	102	6 2	4	3 3
5. Four similar cases (E.25250/086) (1944)	105	16 7	168	7 1

MM.—LOSSES, COMPENSATION, AND AMOUNTS IRRECOVERABLE—*contd.*

Case.	Charged in previous years.			Charged in this Account.		
	£	s.	d.	£	s.	d.
6. Widow's pension and remarriage gratuity obtained by woman who was bigamously married to the deceased soldier, also child's allowance at excessive rate. Prosecution and recovery waived as fraud not imputed. To prevent hardship, child's allowance is being continued under Dispensing Warrant (T.L. 23.2.45) (1943 to 1945) ..	48	15	5	155	6	6
7. Fraudulent alteration of postal drafts, also allowance obtained in respect of separated wife. Prosecuted and sentenced to three years' penal servitude. Arrears of 8l. 8s. set off against overissue. Recovery of balance will be attempted on man's discharge from prison. Net overissue (1943 to 1944)	5	17	7	120	18	9
8. Widow's pension awarded to woman whose husband, presumed dead, was subsequently found to be alive. 3l. 4s. recovered. Recovery of balance waived on hardship grounds (E.47981). Net overissue (1942 to 1944)	12	8	3	—		
9. Widow's pension obtained by woman whose marriage to the soldier was a nullity. Prosecution and recovery waived as woman acted in good faith. Pension is being continued under Dispensing Warrant (T.L. 5.3.45) (1942 to 1945) ..	158	4	3	96	15	—
10. Amount obtained by theft of blank postal drafts which were fraudulently completed and encashed. Exhaustive inquiry failed to discover the thief. Theft occurred at a time of extreme pressure and was not due to any inherent fault in the system of control (S.50405) (1945)	—			18	17	11
11. Loss through failure to carry out pensioner's request to invest a sum due. Pensioner later claimed and was paid the amount of interest which would have accrued (T.L. 26.2.45) (1945)	—			11	7	1
12. Overissues of injury allowances paid under the provisions of the Personal Injuries (Civilians) Scheme :—						
(1) Fraud not imputed (S.49051/01) (11 cases)	40	13	4	322	11	—
(2) Written off departmentally under general Treasury authority (S.49051) :—						
(a) Resulting from fraud or suspected fraud. Prosecution and recovery action taken wherever practicable (three cases)	3	5	—	12	10	—
(b) Clerical or administrative error (99 cases) ..	91	16	3	323	—	9
(c) Accepted provisionally by Assistance Board as a war service injury, but Minister's certificate under Sec. 8 of the Personal Injuries (Emergency Provisions) Act, 1939, refused (24 cases)	60	16	8	75	—	9
(d) Accepted provisionally by Assistance Board as a war injury, but rejected by Ministry (18 cases)	50	5	4	155	15	3
(e) Miscellaneous (10 cases)	12	12	6	67	4	3
13. Miscellaneous overissues under 100l. :—						
(1) Resulting from fraud, misrepresentation or ignorance on the part of the recipients. Prosecution and recovery wherever practicable (nine cases, 1935 to 1945)	570	3	1	—		
(2) Resulting from official error. Suitable disciplinary action taken where possible (nine cases, 1940 to 1945)	313	5	3	239	18	9
14. Compensation :—						
(1) Loss and damage of property (16 cases)	—			22	14	6
(2) Personal injuries (three cases)	—			2	9	4
15. Miscellaneous losses and overissues written off departmentally under general Treasury authority (S.15308) (644 cases, 1942 to 1945)	2,581	16	5	2,116	19	4
	<u>£4,474</u>	<u>8</u>	<u>2</u>	<u>4,033</u>	<u>18</u>	<u>4</u>

(73302)

M 4

DEFICIENCIES OF STORES AND EQUIPMENT.

	Estimated Value.
	£ s. d.
1. Deficiencies of stores and equipment at four Ministry hospitals. The shortages were the result of inaccurate recording and neither theft nor fraud could be imputed (S.50405)	1,792 3 5
2. Miscellaneous deficiencies written off under general Treasury authority (S.15308)	319 6 7
	£2,111 10 -

(The value of plant and equipment on hand at 31 March 1944 was 298,483*l.* Additions and replacements during the year amounted to 50,585*l.* and reductions by reason of obsolescence, &c., 12,791*l.* The value of plant and equipment on hand at 31 March 1945 was 336,277*l.*

The value of consumable stores on hand at 31 March 1944 was 60,004*l.* Additions during the year amounted to 270,717*l.* and issues to 252,341*l.* The value of consumable stores on hand at 31 March 1945 was 78,380*l.*)

NOTES.

Expenditure of at least 27,152,912*l.*, for which provision was not made in the Estimates, has been identified as directly arising out of the existence of a state of war, viz :—Subheads A, 140,678*l.*; C.1, 1,218,356*l.*; C.2, 188,380*l.*; C.3, 68,580*l.*; D, 32,773*l.*; E.1, 44,000*l.*; E.3, 10,000*l.*; F.1, 165,000*l.*; F.2, 915,200*l.*; H.1, 662,350*l.*; H.2, 2,283,720*l.*; I.1, 9,294,690*l.*; I.2, 7,364,275*l.*; J.1, 217,475*l.*; J.2, 679,506*l.*; K.1, 2,09,668*l.*; K.2, 737,562*l.*; L.1, 1,551,246*l.*; L.2, 1,200,464*l.*; M, 168,989*l.*

This Account includes expenditure of approximately 5,157*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

I declare to the best of my knowledge and belief that no part of the expenditure contained in this Appropriation Account has been incurred without authority superior to that of the Department in cases where such superior authority is required by the Regulations.

A. Cunnison,
Accounting Officer.

21 December 1945.

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.

G. C. Upcott,
Comptroller and Auditor General.

THE KING'S FUND.

ABSTRACT ACCOUNT FOR YEAR ENDED 31 MARCH 1945.

Receipts.			Payments.		
	£	s. d.		£	s. d.
Donations	25	- -	Grants	1,192	15 5
Profit on realization of investments	-	9 2	Expenses of administration ..	15	16 9
Interest on investments	74	7 9			
Refunds by grantees	81	7 8			
Balance, being excess of payments over receipts carried to Balance Sheet	1,027	7 7			
	<u>£1,208</u>	<u>12 2</u>		<u>£1,208</u>	<u>12 2</u>

BALANCE SHEET.

	£	s. d.		£	s. d.
Balance, 1 April 1944	3,717	5 3	Investments at cost :—		
Less :—			2,575 <i>l.</i> 9 <i>s.</i> 4 <i>d.</i> 2½ per cent.		
Excess of payments over receipts in year	1,027	7 7	National War Bonds, 1945-47	2,633	8 4
			Cash in hand	56	9 4
Balance, 31 March 1945	<u>£2,689</u>	<u>17 8</u>		<u>£2,689</u>	<u>17 8</u>

THE KING'S FUND (1940).

ABSTRACT ACCOUNT FOR YEAR ENDED 31 MARCH 1945.

Receipts.			Payments.		
	£	s. d.		£	s. d.
Donations	10,330	3 6	Grants	9,448	- 9
Profit on realization of investments	68	15 -	Expenses of administration ..	157	8 7
Interest on investments	1,261	19 6	Balance, being excess of receipts over payments carried to Balance Sheet	2,209	8 8
Refunds by grantees	154	- -			
	<u>£11,814</u>	<u>18 -</u>		<u>£11,814</u>	<u>18 -</u>

BALANCE SHEET.

	£	s. d.		£	s. d.
Balance, 1 April 1944	47,770	11 9	Investments at cost :—		
Add :—			5,000 <i>l.</i> 3 per cent. Savings Bonds, 1955-65	5,000	- -
Excess of receipts over payments in year	2,209	8 8	19,592 <i>l.</i> 7 <i>s.</i> 9 <i>d.</i> 2½ per cent. National War Bonds, 1945-47	20,000	- -
			21,886 <i>l.</i> 19 <i>s.</i> 10 <i>d.</i> 2½ per cent. National War Bonds, 1949-51	22,000	- -
Balance, 31 March 1945	<u>£49,980</u>	<u>- 5</u>	Cash in hand	2,980	- 5
				<u>£49,980</u>	<u>- 5</u>

A. Cunnison,
Accounting Officer.

21 December 1945.

ROYAL IRISH CONSTABULARY PENSIONS, &c.

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, including an amount allocated from the Vote of Credit, for the expenses of pensions, compensation allowances and gratuities awarded to retired and disbanded members and staff of the Royal Irish Constabulary, and to widows of such members, including annuities to the National Debt Commissioners in respect of commutation of compensation allowances and certain extra-statutory payments.

Service.	Grant.		Expenditure.		Expenditure compared with Grant.					
					Less than Granted.		More than Granted.			
	£	s.	d.	£	s.	d.	£	s.	d.	
A.—Pensions to Members of the Force enlisted in Ireland	203,000	—	—	248,215	5	1	—	45,215	5	1
B.—Pensions to Members of the Force enlisted in Great Britain	3,900	—	—	3,926	15	—	—	26	15	—
C.—Pensions and Gratuities to Widows of deceased Officers and Men enlisted in Ireland ..	44,500	—	—	58,651	18	6	—	14,151	18	6
D.—Pensions and Gratuities to Widows of deceased Officers and Men enlisted in Great Britain	3,500	—	—	4,382	18	4	—	882	18	4
E.—Medical Expenses ..	40	—	—	18	6	5	21	13	7	—
F.—Compensation Allowances to Members of the Force enlisted in Ireland	760,000	—	—	853,905	17	2	—	93,905	17	2
G.—Compensation Allowances to Members of the Force enlisted in Great Britain	106,000	—	—	106,661	5	—	—	661	5	—
H.—Commutation Annuities	9,060	—	—	9,053	12	—	6	8	—	—
TOTAL .. £	1,130,000	—	—	1,284,815	17	6	28	1	7	154,843 19 1
Allocated from Vote of Credit	154,815	17	6	—	—	—	Excess of Expenditure over Estimate met from Vote of Credit.			
	£1,284,815	17	6	£1,284,815	17	6	£154,815	17	6	

Receipts payable to Exchequer.

	£	s.	d.
Receipt from a pensioner in respect of a sum due to public funds	.	2	7 1

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A, B, C, D, F and G.—The excesses under these subheads are due to the payment of increases of pensions awarded under the provisions of the Pensions (Increase) Act, 1944. The normal expenditure approximated closely to the sums provided in the Estimates.

NOTES.

Expenditure of at least 161,740*l.*, for which provision was not made in the Estimates, has been identified as directly arising out of the existence of a state of war, viz :—Subheads A, 46,000*l.* ; B, 40*l.* ; C, 14,500*l.* ; D, 900*l.* ; F, 100,000*l.* ; G, 300*l.*

It was decided in 1925, after consultation with the Public Accounts Committee, that in certain circumstances married persons living apart from each other might, on grounds of equity, be treated as unmarried for the purposes of the Pensions (Increase) Acts, 1920 and 1924. Five awards of this nature, which are extra-statutory, involved during the year 1944 a total payment of 76*l.* 9*s.* 2*d.* chargeable to Subhead A (P.15979/6).

It was explained in the Estimates that the share of the Government of Northern Ireland for pension, compensation allowance and gratuity charges, estimated to be 173,000*l.*, would be recovered by deduction from the Northern Ireland share of reserved taxes. The actual sum which is being recovered, viz :—200,930*l.* 6*s.* includes the proportion due in respect of payments of increase of pension under the provisions of the Pensions (Increase) Act, 1944.

23 November 1945.

R. C. S. Taylor,
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.

G. C. Upcott,
Comptroller and Auditor General.

SUPERANNUATION AND RETIRED ALLOWANCES.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, including an amount allocated from the Vote of Credit, for superannuation and other non-effective annual allowances, additional allowances, gratuities, compassionate allowances and supplementary pensions in respect of civil employment.

Service.	Grant.		Expenditure.		Expenditure compared with Grant.			
					Less than Granted.		More than Granted.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.
A.—Superannuation Allowances								
Original .. 1,610,000 <i>l.</i>								
Supplementary 25,000 <i>l.</i>								
	1,635,000	--	1,797,843	12 8	—		162,843	12 8
B.—Compensation Allowances	42,000	--	44,144	16 9	—		2,144	16 9
C.—Non-recurrent Allowances (Additional Allowances and Gratuities) — Established Officers								
Original .. 615,000 <i>l.</i>								
Supplementary 150,000 <i>l.</i>								
	765,000	--	806,243	10 2	—		41,243	10 2
D.—Compassionate Gratuities — Unestablished Officers								
Original .. 60,000 <i>l.</i>								
Supplementary 25,000 <i>l.</i>								
	85,000	--	93,974	3 4	—		8,974	3 4
E.—Diplomatic Pensions and Non-recurrent Allowances	101,500	--	81,849	9 8	19,650	10 4	—	
F.—Colonial Governors' Pensions and Non-recurrent Allowances	21,000	--	20,678	12 4	321	7 8	—	
G.—County Court Judges, &c.—Supplementary Pensions	1,500	--	837	7 9	662	12 3	—	
H.—British Antarctic Expedition, 1910-12—Annuities	733	--	707	11 9	25	8 3	—	
I.—Marriage Gratuities	75,000	--	95,529	12 6	—		20,529	12 6

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The excess is due to the reckoning of war bonus for superannuation purposes (16,000*l.*) and to the increases awarded under the Pensions (Increase) Act, 1944 (177,000*l.*), partially offset by a saving (30,000*l.*) in respect of normal expenditure.

C, D and I.—The excesses are mainly due to the reckoning of war bonus for superannuation purposes.

E.—The expenditure on new awards was less than expected.

CIVIL APPROPRIATION ACCOUNTS, 1944.

[Class VIII. Vote 4.] 353

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
J.—Injury Grants	60,000 — —	448,874 14 2	—	—	388,874 14 2	—
K.—Compassionate Fund	2,500 — —	1,467 10 —	1,032 10 —	—	—	—
L.—Northern Ireland—Pensions and Gratuities						
Original .. 51,000 <i>l.</i>						
Supplementary 10 <i>l.</i>						
	51,010 — —	48,677 8 6	2,332 11 6	—	—	—
M.—Advances of Insurance Premiums, &c., of Pensioners	10 — —	—	10 — —	—	—	—
GROSS TOTAL						
Original .. 2,640,243 <i>l.</i>						
Supplementary 10 <i>l.</i>						
Supplementary 200,000 <i>l.</i>						
	£2,840,253 — —	3,440,828 9 7	24,035 — —	—	624,610 9 7	—
	Estimated.	Applied.				
<i>Deduct—</i>						
X.—Appropriations in Aid	40,243 — —	40,243 — —				
NET TOTAL						
Original .. 2,600,000 <i>l.</i>						
Supplementary 10 <i>l.</i>						
Supplementary 200,000 <i>l.</i>						
	£2,800,010 — —	3,400,585 9 7				
Allocated from Vote of Credit	600,575 9 7	—				
	£3,400,585 9 7	3,400 585 9 7				
			Excess of Expenditure over Gross Estimate met from Vote of Credit. £600,575 9 7			

Receipts payable to Exchequer,	Estimated.	Realized.
	£	£ s. d.
(i) Receipts authorized to be used as Appropriations in Aid ..	40,243	40,247 2 6
(ii) Receipts of other classes	169,500	252,615 14 11
Total	£209,743	292,862 17 5
Appropriated in aid (Subhead X) .. ..	.. ..	40,243 — —
Paid separately to Exchequer .. ..	.. ..	£252,619 17 5

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

J.—The excess, which is mainly attributable to the war, is for the most part in respect of payments under the Workmen's Compensation Acts to employees of Royal Ordnance Factories.

L.—A saving (6,000*l.*) on the provision for additional allowances and gratuities was partially offset by additional expenditure on superannuation allowances (1,500*l.*) and compensation allowances (2,500*l.*) in respect of increases of pensions under or by analogy with the Pensions (Increase) Act, 1944.

Details of Receipts.	Estimated.	Realized.
	£	£
(i) Receipts of classes authorized to be used as Appropriations in Aid :—		
Repayment of superannuation charge in respect of services in connexion with the administration of the Widows', Orphans' and Old Age Contributory Pensions Acts, 1936 to 1941	39,650	39,504
Amounts paid out of Subhead J of this Vote on account of workmen's compensation and recovered from		
(a) Unemployment Fund	148	128
(b) Redemption Annuities Account	—	126
Amount recovered from the Imperial War Graves Commission in respect of two superannuation allowances provided for under Subhead A	445	489
Total	<u>£40,243</u>	<u>40,247</u>
(ii) Receipts of other classes :—		
Contributions in respect of superannuation rights of loaned officers	6,000	8,507
Contribution from the Redemption Annuities Account under Section 25 (4)(d) of the Tithe Act, 1936, for superannuation charges in respect of staff engaged in carrying that Act into effect	13,500	15,661
Refunds of gratuities (officers re-established) and of overissues	—	2,336
Sum paid from the Unemployment Fund under Section 62 of the Unemployment Insurance Act, 1935, as amended by Section 9 of the Unemployment Insurance (Agriculture) Act, 1936, in respect of the estimated accruing liability for the year 1944 for superannuation, &c., charges of the staff engaged in carrying into effect the Unemployment Insurance Acts	150,000	226,112
Total	<u>£169,500</u>	<u>252,616</u>

NOTES.

Expenditure of at least 605,344*l.*, for which provision was not made in the Estimates, has been identified as directly arising out of the existence of a state of war, viz :—Subheads A, 193,000*l.*; B, 2,500*l.*; C, 40,600*l.*; D, 5,100*l.*; I, 15,000*l.*; J, 345,144*l.*; L, 4,000*l.*

It was stated in the Estimates that the share of the Government of Northern Ireland for pension and gratuity charges, estimated to be 60,000*l.*, would be recovered by deduction from the Northern Ireland share of reserved taxes. The actual sum reported to the Treasury on this account as recoverable is 61,465*l.* 12*s.* 6*d.*

Subhead J.—A sum of 6*l.* 12*s.* 1*d.* was overpaid in respect of workmen's compensation to a former employee of a Royal Ordnance Factory and has been written off (P.3/7632/5).

EXTRA-STATUTORY PENSIONS—SUBHEADS A AND B.

It was decided in 1925, after consultation with the Public Accounts Committee, that in certain circumstances married persons living apart from each other might, on grounds of equity, be treated as unmarried for the purposes of the Pensions (Increase) Acts, 1920 and 1924. One award of this nature, which is extra-statutory, involved during the year 1944 a payment of 6*l.* 1*s.* chargeable to Subhead A (P.15979/6).

An ex-Consular constable, formerly employed in China and now resident in this country, who is in receipt of a pension calculated in Shanghai dollars, has also been granted an extra-statutory increase of pension by the conversion of his pension into sterling at the fixed rate of 1*s.* 10½*d.* and pension increase has been paid thereon (Subhead B) (P.84915/5).

An extra-statutory allocation of pension after the expiration of the prescribed period of option was allowed in a case in which retirement took place with retrospective effect under the provisions of Section 2 of the Foreign Service Act, 1943 (Subhead A) (P.3/17390).

An extra-statutory award of pension was made in a case in which allocation was allowed on surrender of the maximum amount permissible, though the application for allocation was accepted by inadvertence in respect of a slightly larger amount (Subhead A) (P.3/14668).

Two extra-statutory pensions, mentioned in the Estimates, granted to late officers of Kew Observatory were increased by amounts corresponding with the benefits conferred by the Pensions (Increase) Act, 1944 (Subhead A) (P.2/82543).

EXTRA-STATUTORY GRATUITY—SUBHEAD C.

The expenditure under Subhead C includes an award of gratuity of 198*l.* 1*s.* 1*d.* to the legal personal representatives of an established officer of the Ministry of Labour and National Service who at the time of his death was in the service of private industry of national importance for which he had been released with the approval of, and under arrangements made by, his Department. The award was made by the Treasury in anticipation of legislation, to be proposed in due course, to validate this arrangement (P.3/8919/2).

EXTRA-STATUTORY GRATUITIES—SUBHEAD D.

The expenditure under Subhead D includes extra-statutory gratuities in respect of five unestablished officers of the Ministry of Pensions of 62*l.* 3*s.*, 97*l.* 18*s.*, 68*l.*, 67*l.* 18*s.* 6*d.* and 102*l.* 7*s.* 6*d.* respectively. In the calculation of the amounts of these awards periods of service amounting to 18 years 29 days, 14 years 179 days, 11 years 162 days, 17 years 271 days and 14 years 178 days respectively, which were rendered technically to a Hospital Committee but actually to the Ministry of Pensions, have been included (P.3/9934, P.3/11145, P.3/12703, P.3/12903, P.3/13141).

This subhead also includes an award to the dependant of an unestablished officer of the Ministry of Works of 117*l.* 8*s.* 6*d.* which is extra-statutory in so far as a proportion of the officer's wages was provided from the Civil List prior to the passing of the Civil List Act, 1936 (P.3/12992).

EXTRA-STATUTORY ALLOWANCES—SUBHEAD J.

Payments were made under this subhead in respect of allowances awarded to the widow and two children of a Consul-General who died while interned in a Japanese prisoners of war camp. The circumstances of the officer's death cannot be regarded as satisfying the conditions prescribed by Section 1 of the Superannuation Act, 1887, and the Injury Warrants framed thereunder, and payment of the allowances was sanctioned by the Treasury in anticipation of legislation to be proposed, in due course, to validate the awards to the dependants of civil servants in such cases. Further, the officer concerned died before 1 July 1942 but the amounts awarded were those prescribed by the Injury Warrant, 1945, in the case of death following an injury sustained on or after that date (P.3/7048/6).

A member of the St. Mary's, Scilly, Coast Life Saving Corps, who sustained injuries on duty, has been paid an amount, which is extra-statutory, sufficient to raise the weekly sum payable under the Workmen's Compensation Acts to 30*s.* a week together with the maximum supplementary allowance (P.2/47544).

A member of the Balta Sound Life Saving Corps, who sustained injuries while on duty on 6 March 1939, was paid an extra-statutory amount sufficient to raise the weekly sum payable under the Workmen's Compensation Acts to 19*s.* 6*d.* a week (P.2/77883).

R. C. S. Taylor,

Accounting Officer.

20 November 1945.

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.

G. C. Upcott,
Comptroller and Auditor General.

CIVIL ACCOUNTS,
1944.

CLASS IX.

EXCHEQUER CONTRIBUTIONS TO LOCAL REVENUES.

CLASS IX.

EXCHEQUER CONTRIBUTIONS TO LOCAL REVENUES.

SUMMARY.

Page.	No. of Vote.	SERVICE.	Estimated Gross Expenditure.	Authorized Appropriations in Aid.	Supply Grant.	Actual Gross Expenditure.
			£	£	£	£ s. d.
360	1	Exchequer Contributions to Local Revenues, England and Wales	47,121,000	1,103,000	46,018,000	47,120,499 5 -
361	2	Exchequer Contributions to Local Revenues, Scotland ..	6,929,859	175,000	6,754,859	6,928,901 4 5
		Total	£ 54,050,859	1,278,000	52,772,859	54,049,400 9 5

CLASS IX.

EXCHEQUER CONTRIBUTIONS TO LOCAL REVENUES.

SUMMARY.

No. of Vote.	Appropriations in Aid Applied.		Net Expenditure.		Gross Expenditure compared with Estimate : Saving.		Deficiency of Appropriations in Aid.		Amount to be surrendered.		Extra Receipts payable to Exchequer.		
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	
1	1,103,000	- -	46,017,499	5 -	500	15 -	-	-	500	15 -	669	- -	
2	175,000	- -	6,753,901	4 5	957	15 7	-	-	957	15 7	-	-	
	1,278,000	- -	52,771,400	9 5	1,458	10 7	-	-			669	- -	
Total amount to be surrendered									.. £	1,458	10	7	

EXCHEQUER CONTRIBUTIONS TO LOCAL REVENUES,
ENGLAND AND WALES.

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, for the General Exchequer Contribution and certain other grants to local authorities in England and Wales.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Grants to Local Authorities under the Local Government Acts, 1929 to 1941 ..	£47,121,000	47,120,499 5 -	500	15 -	-	-
<i>Deduct—</i>	Estimated.	Applied.				
B.—Appropriations in Aid	1,103,000	1,103,000 - -				
NET TOTAL ..	£46,018,000	46,017,499 5 -	Surplus to be surrendered. £500 15 -			

Receipts payable to Exchequer.	Estimated.	Realized.
Receipts authorized to be used as Appropriations in Aid ..	£1,103,000	£1,103,669
Appropriated in aid (Subhead B)		1,103,000
Paid separately to Exchequer ..		£669

NOTE.

Receipts.—These consist of contributions by local authorities who are public assistance authorities in respect of relief from certain public assistance expenditure under the Old Age and Widows' Pensions Act, 1940, and contributions by local authorities under Section 3 (1) of the Local Government (Financial Provisions) Act, 1937.

6 June 1945.

E. J. Maude,
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.

G. C. Upcott,
Comptroller and Auditor General

EXCHEQUER CONTRIBUTIONS TO LOCAL REVENUES, SCOTLAND.

ACCOUNT of the sum expended, in the year ended 31 March 1945, compared with the sum granted, for the General Exchequer Contribution and certain other grants to local authorities in Scotland.

Service.	Grant.	Expenditure.		Expenditure compared with Grant.			
				Less than Granted.		More than Granted.	
	£	£	s.	d.	£	s.	d.
A.—Grants to Local Authorities under the Local Government (Scotland) Acts, 1929 to 1941	£ 6,929,859	6,928,901	4	5	957	15	7
	Estimated.	Realized.					
B.—Appropriations in Aid ..	175,000	175,000	—	—	Surplus to be surrendered.		
NET TOTAL	£ 6,754,859	6,753,901	4	5	£ 957	15	7

NOTE.

Receipts.—These consist of contributions by local authorities who are poor law authorities in respect of relief from certain public assistance expenditure under the Old Age and Widows' Pensions Act, 1940.

11 June 1945.

David Milne,
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.

G. C. Upcott,
Comptroller and Auditor General.

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