

1947-48 (30) Civil appropriation accounts (classes I-IX) 1946-47 appropriation accounts of the sums granted by Parliament for civil services, classes I-IX, for the year ended 31st March 1947; together with the report of the comptroller and auditor general thereon, and upon certain store accounts. (In continuation of House of Commons paper no. 23 of 1946-47)

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CIVIL
Appropriation Accounts
(CLASSES I—IX)
1946—47

Appropriation Accounts of the sums granted by Parliament for Civil Services, Classes I—IX, for the year ended 31st March 1947; together with the Report of the Comptroller and Auditor General thereon, and upon certain Store Accounts. (In continuation of House of Commons Paper No. 23 of 1946-47)

*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
20th January 1948*

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CIVIL APPROPRIATION ACCOUNTS (CLASSES I-IX) 1946-47*.

 REPORT OF THE COMPTROLLER AND AUDITOR
 GENERAL.

GENERAL.

1. Examination of the Appropriation Accounts for 1946-47* has proceeded on the lines described in previous Reports, attention being directed mainly to the systems of control and accounting exercised by Departments.

The Public Accounts Committee of 1947 in their Third Report, paragraphs 1 to 9, dealing with standards of accounting and financial control, referred to the relaxations of normal checks necessitated by the manpower situation. These manpower difficulties persisted during the year under review but, regard being had to the conditions prevailing, I have no general criticism to make on the standard of accounting maintained by Departments. In considering my Reports it should be borne in mind that they deal only with the relatively small number of cases which appear to me *prima facie* to call for notice.

Discontinuance of Votes of Credit in 1946-47.

2. The special wartime Vote of Credit procedure described in previous Reports was brought to an end with the close of the financial year 1945-46 and the surplus of £174,793,455 10s. 5d. shown in the Vote of Credit Appropriation Account for that year has been duly surrendered. Ordinary Estimates were laid before Parliament for all services proposed to be financed from voted moneys after 31 March 1946 and an estimated provision of some £1,360,000,000 was included under Civil and Revenue Departments Votes, 1946-47, for the cost of services previously borne on the Vote of Credit.

In earlier years Class X of the Civil Votes (War Services) included token Votes only, the expenditure being met from allocations from the Vote of Credit. For 1946-47, this Class consists of substantive Votes for Supply, Food and Miscellaneous Services, the accounts of which will appear in a separate volume.

Cessation of waiver of adjustments between Departments.

3. The wartime arrangement mentioned in paragraph 4 of the Report on the Vote of Credit Appropriation Account for 1939-40, under which financial adjustment was waived between Government Departments financed wholly or in part from the Vote of Credit, ceased, in general, as from 1 April 1946, one important exception being its continuance during 1946-47 (in view of the manpower stringency and the heavy strain on accounting staffs) as between the Admiralty, War Office, Air Ministry and the Ministry of Supply.

* These Appropriation Accounts relate to the Civil Estimates of 1946, and cover the financial year 1 April 1946 to 31 March 1947. In June 1946 it was decided to revert to the pre-1925 practice of describing the financial year by mentioning both the calendar years partially covered by it.

Excess Votes.

4. Excess Votes are required in five cases, viz. :—

Navy.—Excess expenditure of £17,337,896 10s. and deficiency of receipts actually appropriated in aid of expenditure £326,044 7s. 9d., making a total deficit of £17,663,940 17s. 9d., towards meeting which extra receipts of £10,008,474 15s. 9d. are available (see my Report on the Navy Appropriation Account).

Air Services.—Excess expenditure of £10,895,418 5s. 5d. and deficiency of receipts actually appropriated in aid of expenditure, £391,903 17s. 6d., making a total deficit of £11,287,322 2s. 11d., for meeting which extra receipts of £13,368,854 13s. 11d. are available (see my Report on the Air Services Appropriation Account).

Class II, Vote 5.—United Nations. Excess expenditure of £10,094 5s. 2d. (see paragraph 22 of this Report).

Class VI, Vote 5.—Export Credits (Special Guarantees). Excess expenditure of £93 10s. 2d., towards meeting which extra receipts of £83 10s. 2d. are available (see paragraph 77 of this Report).

Class VIII, Vote 4.—Superannuation and Retired Allowances. Excess expenditure of £5,573 4s. 3d., towards meeting which extra receipts of £4,254 10s. are available (see paragraphs 107 and 108 of this Report).

Adjustment of Balances on 1945-46 Votes.

5. The balances to be surrendered out of Civil Votes, Classes I-IX, for 1945-46 amounted to £30,832,249 11s. 9d. I certify that these balances have been duly surrendered to the Exchequer.

The excess of £2,537 3s. on the grant for Scientific Investigation, &c., for 1945-46, referred to in paragraphs 2 and 41 of my Report for last year, has been made good by a Vote of Parliament.

Outturn of the Year.

6. 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 £97,246,124 11s. 11d., made up thus:—

Gross Expenditure:—	£	s.	d.	£	s.	d.
Estimated				1,148,457,767	—	—
Actual	1,040,173,740	—	11			
Less—Expenditure in excess of Votes				15,760	19	7
				1,040,157,979	1	4
Saving				108,299,787	18	8
Appropriations in Aid :—						
Authorized	97,873,428	—	—			
Applied	86,819,764	13	3			
				11,053,663	6	9
Deficiency						
Total for surrender				£97,246,124	11	11

The principal items contributing to this saving are £16,312,712 on Ministry of Pensions, £10,420,978 on Public Buildings, Great Britain, £6,686,499 on Ministry of Civil Aviation, £6,099,260 on Ministry of Labour and National

Service, £5,971,901 on Development and Welfare (Colonies, &c.), £5,514,594 on Services in Development Areas, £5,511,857 on Ministry of National Insurance, £3,927,433 on Ministry of Agriculture and Fisheries (Food Production Services), £3,223,153 on Stationery and Printing, £3,200,000 on Universities and Colleges, &c., Great Britain and £3,086,790 on Board of Trade.

My examination of the Accounts of the Votes for Class X is not yet completed, and the aggregate surplus on the Civil Votes and Votes for Revenue Departments will therefore be stated in my Report on the Class X Accounts, which will appear later in the separate volume mentioned in paragraph 2 above.

Extra Receipts.

7. Extra receipts payable to the Exchequer recorded in the Appropriation Accounts amount to £155,372,303 4s. 9d. on the Civil Votes, Classes I-IX and £618,140 19s. 10d. on the Votes for Revenue Departments, making a total of £155,990,444 4s. 7d.

The amount of the extra receipts on the Class X Accounts is not yet available.

Store and Stock Accounts.

8. 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 (Supply, Food and Miscellaneous Services) will be dealt with in my separate Report on those Services.

Superannuation position of Civil Servants transferred to Nationalized Undertakings, &c.

9. The Public Accounts Committee of 1947 inquired into the general question of superannuation schemes of nationalized undertakings and similar public boards where responsibility for approval rested with Government departments. In paragraphs 18 to 22 of their Report the Committee recorded the Treasury view that, subject to provision for protecting existing rights, the general scheme should broadly conform with accepted standards and should not normally be more favourable than the civil service scheme.

The general rule under the Superannuation Acts is that a civil servant shall not be eligible for pension if he retires from the service voluntarily under the age of sixty. An exception is, however, made under Section 4 of the 1914 Act whereby, if he is transferred to other employment, termed "approved employment," with the consent of his department, he shall, subject to certain conditions, receive from voted monies on his retirement from that employment the superannuation benefits which would have been admissible at the date of his transfer if he had then retired on grounds of ill-health. The head of the department in which he was serving and the Treasury jointly have discretion to decide to what type of employment it is expedient that this concession should apply.

I understand the Treasury will only approve employment which is not of a purely private or commercial character and which it is in the public interest that the officer concerned should take. This has normally precluded the grant of "approved employment" terms where the transfer is to a commercial

undertaking, and a civil servant transferring to such employment has normally sacrificed his claims to pension under the Superannuation Acts. This sacrifice would presumably be taken into account in determining the financial basis of his new appointment.

The Public Accounts Committee were informed in June 1947 that considerable numbers of civil servants had been granted permission to take up posts in nationalized undertakings or public boards, and I understand that it has been usual to afford "approved employment" terms for these transfers. I understand the Treasury were satisfied that such employment could be approved under their existing practice mentioned in the preceding subparagraph.

CLASS I, VOTE 2.—HOUSE OF COMMONS.

New Subheads.

10. *Subhead AA.—Late Night Transport Service.* The provision made by Supplementary Estimate (H.C. 53 of 1946-47) dated 20 February 1947 for transport of Members and officers of the House and others after late sittings, in accordance with the House of Commons Resolution of 17 December 1946, was not required because the service was not brought into operation until 17 March 1947 and no payments for the hire of transport fell to be made up to 31 March 1947. There were, however, receipts from users amounting to £13 4s. 11d. which are credited to Appropriations in Aid in the present account.

The omnibus service was discontinued in May 1947 because of lack of support by Members and was succeeded, after an interval, by a late night car service for staffs only.

11. *Subhead DD.—Expenses of the Library.* The Select Committee on the Library of the House of Commons, in paragraph 12 of their Second Report (H.C. 35, 99-1 of 1945-46), recommended that the Librarian should in future be permitted to purchase books direct through trade or other channels and that the charge should be borne on the Vote for the House of Commons. Provision was accordingly made for this service in the Supplementary Estimate (H.C. 155 of 1945-46) dated 24 June 1946 under Subhead DD. The Vote for Stationery and Printing (Class VII, Vote 12), which previously carried the cost of all purchases for the Library, continues to bear the cost of Government publications supplied.

CLASS I, VOTE 4A.—MINISTRY OF DEFENCE.

12. The Ministry of Defence was constituted on 1 January 1947, under the provisions of the Ministry of Defence Act, 1946, which laid upon the Minister responsibility for the formulation and general application of a unified policy relating to the armed forces of the Crown as a whole, and their requirements.

The Minister of Defence was appointed on 21 December 1946 and Supplementary Estimate of 27 January 1947 (H.C. 30 of 1946-47) made provision for the salaries and expenses of the Ministry for the period 1 January to 31 March 1947. The expenditure consists mainly of salaries and allowances borne previously on the Vote for the Treasury and Subordinate Departments (Class I, Vote 4).

CLASS I, VOTE 14.—NATIONAL DEBT OFFICE.

Examination of Accounts of Non-Voted Services.

13. Annual accounts of the National Debt Commissioners in respect of non-voted services, made up to 31 March 1947 or to a recognized closing date within the financial year then ended, have been duly rendered. Of these accounts the following are laid before Parliament in pursuance of statutory directions, together with my certificate in each case and such observations as may be necessary :—

County Court Funds Investment Account,
Irish Land Purchase Fund 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 I, VOTE 15.—NATIONAL SAVINGS COMMITTEE.

14. During the war years the Estimate for the National Savings Committee included provision for the expenses of Local Committees (Subhead D) and for advertising and other publicity (Subhead E) based on normal expenditure in pre-war years, expenditure in excess of that provision due to the special war activities of the Committee being met by an allocation from the Vote of Credit. This arrangement ceased at the end of the financial year 1945-46 and provision was made accordingly for all the expenses of the Committee in the Estimate for 1946-47.

In the year under review expenditure amounted to £1,209,515. Of this figure £404,338 was expended for salaries, &c. (Subhead A) and £142,860 for the expenses of Local Committees (Subhead D), while the cost of advertising and other publicity (Subhead E) amounted to £563,679, of which £358,784 was for press advertising, £103,832 for poster sites and £24,057 for films. The Committee are responsible for their own publicity arrangements and make only a limited use of the services of the Central Office of Information.

CLASS I, VOTE 24.—MISCELLANEOUS EXPENSES.

*Subhead I.—Silver Purchases and Sales (Net).**Details of Receipts.—Item £3,405,996.*

15. The arrangements under which the Bank of England have acted, from 1941, as agents of the Treasury in the purchase and sale of silver, and under which, from June 1943, silver was obtained from the United States without payment, but subject to an undertaking to return an equivalent quantity, were referred to in paragraphs 18 to 20 of the Report on the Vote of Credit Appropriation Account, 1943-44.

Receipts from the United States under these arrangements, which ceased in December 1945, amounted to about 88 million fine ounces, of which all but a small fraction had been sold by March 1947, realizing, after deduction of certain expenses, about £12,389,000.

CLASS I, VOTE 24—*contd.*

Further purchases of silver were made from October 1946 onwards and the £3,405,996 recorded in the Account as a receipt payable to the Exchequer consists of £4,109,468 net proceeds of sale of United States silver in 1946-47, less £703,472 expended on such further purchases. There was no replacement in 1946-47 of the silver loaned by the United States.

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

Outturn of the Account.

16. The gross expenditure under this Vote was £10,340,374 as compared with £13,889,699 in the preceding year, but when allowance is made for the fall in expenditure on care of British interests in territories formerly under enemy control from £9,319,461 to £472,191 (Subhead O), it will be seen that the expenditure under other subheads shows a net increase of £5,297,945.

The greater part of this increase is attributable to services not previously borne on this Vote, viz. : £1,967,742 for public information services (Subhead K) transferred from the Ministry of Information, £289,068 for commercial diplomatic establishments (Subheads C.1 to 3) transferred from the Department of Overseas Trade, and £1,183,496 for miscellaneous services arising out of the war (Subheads P to X).

Other substantial increases are £674,927 for diplomatic establishments (Subheads A.1 to 8) £553,748 for special missions and services (Subhead B) and £401,767 for consular establishments (Subheads D.1 to 10).

On the other hand the expenditure on telegrams was reduced to 43 per cent. of that in 1945-46, a saving of £507,529.

Expenditure not charged to the Account.

17. At the date of closing the account payments of salaries in 1945-46 and 1946-47 to diplomatic and consular officers, amounting to approximately £300,000, remained charged to suspense. In reply to my inquiry for an explanation of the failure to bring this expenditure to account, I was informed that the necessary examination had been delayed by pressure of work in connexion with the creation and expansion of the new Foreign Service abroad and by the shortage of trained and experienced staff essential for the work. Endeavours were, however, being made to overtake the arrears and to keep the work up to date thereafter.

The apparent saving on various subheads is explained by the Accounting Officer as due to similar reasons, and I am informed that some 290 accounts of posts abroad were not cleared in time for inclusion in the present account, including three accounts for June quarter 1946, and 32 for the succeeding quarter. The Foreign Office informed the Treasury that the expenditure omitted from the account owing to delay in completion of examination was estimated to amount to £1,700,000.

Subhead K.—Public Information Services.

18. As stated in paragraph 42 of my War Services Report for 1945-46 certain functions of the Ministry of Information were, as from 1 April 1946, transferred to the Foreign Office and accordingly £2,820,000 was provided in the Estimate for 1946-47 under Subhead K for public information services abroad; a sum of £300,000 was also provided under Class II, Vote 1, for salaries of staff employed in the Foreign Office on these services.

CLASS II, VOTE 2—*contd.*

The expenditure on public information services actually recorded under Subhead K was £1,967,742, showing a saving of £852,258 on the estimate, which is stated to have been necessarily conjectural. The Estimate for 1947-48 made provision of £1,852,640 for these services abroad.

In December 1946 the future division of responsibility between the Information Services of the Foreign Office and the British Council was defined so as to prevent overlapping between two organizations which, it was recognized, frequently dealt with the same subject through the same media but for different purposes. The Foreign Office representatives at posts abroad were to keep themselves informed of the development and organization of the Council's work and ensure consultation between Public Information officers and Council's representatives by regular meetings, with the object of exchanging plans and information. It was suggested in the interests of economy that, where practicable, one library should be built up instead of two, that stocks of films, photographs and other material should form a common pool, and that joint use should be made of lectures and exhibitions.

CLASS II, VOTE 3.—BRITISH COUNCIL.

British Council (Grant in Aid) Account.

19. The Public Accounts Committee of 1945, commenting on the presentation of the grant in aid to the British Council in the Civil Estimates for 1945-46 as a separate Vote for the first time, remarked that it had not been practicable on that occasion to annex a detailed statement of the objects to which the grant in aid would be applied, but that it was the intention to provide such details in subsequent Estimates.

This intention was carried into effect in the Civil Estimates of 1946-47, which included as an appendix to the Vote (Class II, Vote 3) a detailed estimate of receipts and expenditure by the Council, arranged on the plan normally employed by Government departments. An account on similar lines is appended to the Appropriation Account of the Vote in order to show what the expenditure has been in comparison with the detailed figures in the Estimates.

20. As in previous years, the local accounts produced to me for expenditure abroad are not supported by sub-vouchers, but generally the expenditure has been examined locally by members of the internal audit staff or professional accountants, whose reports are open to my inspection. In many instances the audit of local expenditure cannot follow closely on the end of the year of account and accordingly the results of examination of a considerable portion of the expenditure abroad in 1946-47 are not yet available to me. Among the items charged to the present account is one of £75,939 in respect of China; I have no knowledge of any arrangements for local examination of this expenditure.

The Public Accounts Committee of 1947 recommended that, if the British Council are to continue their activities in the Colonies, the expenditure should be audited by the Colonial auditor. After consultation with the Director General of Colonial Audit the Council has agreed that from 1 April 1948 the accounts of such expenditure shall be examined and reported on by Colonial auditors, who will also make a general review of the accounts for the year 1947-48. This arrangement and the withdrawal of certain of the Council's posts in South America has led to modification of the regional audit scheme described in paragraph 13 of my last Report; it is now proposed to dispense with the regional auditor post in Buenos Aires, and to revert to the employment of professional accountants for any local audit needed in that area.

CLASS II, VOTE 4.—LEAGUE OF NATIONS

21. This is the final Vote for a contribution to the League of Nations. The increased charge of £118,077 to Subhead A, as compared with £85,870 in the year 1945-46, was, as foreshadowed in the Memorandum to the Estimates, due to expenditure incurred in the course of liquidation of the League.

On 18 April 1946 a resolution for the dissolution of the League was adopted by the Assembly and a Board of Liquidation was appointed with full powers to give effect to the decisions embodied in the resolution. In a final report dated 31 July 1947 the Board stated that all valid claims had been met and the affairs of the League terminated. There remained for disposal material assets and special funds valued in all at Swiss francs 104,898,910·96, in addition to certain gifts to which no value was assigned.

These assets were disposed of as follows :—

(a) To the United Nations :—	Swiss francs
Material assets (land, buildings, etc., including the Palais des Nations) ..	46,194,569·29
Special funds (mainly the Library Endowment Fund)	2,548,063·26
Gifts to the League, viz.: Library building, works of art, furniture, &c.	(unvalued)
Total transferred to United Nations	48,742,632·55
(b) To the International Labour Organization :—	
Material assets (buildings, &c.)	3,646,485·87
Special funds (mainly the Staff and Judges' Pensions Funds)	37,178,967·62
Total transferred to I.L.O.	40,825,453·49
(c) To the World Health Organization :—	
Balance of account of Eastern Health Bureau, Singapore	92,030·60
(d) To State Members :—	
Balance of liquid assets refunded ..	15,238,794·32
Grand total	104,898,910·96

Under the scheme of liquidation the shares of States Members entitled to participate in the distribution of the assets of the League were proportioned to the total contributions paid by each. On this basis the United Kingdom has been credited with Swiss francs 8,601,392 (\$2,012,726) in respect of the material assets transferred to the United Nations, and received a refund of Swiss francs 2,056,273 (£118,805) from the liquid assets. As stated in the note to the Account, this latter sum has been paid by the Foreign Office into the Exchequer.

The liquidation accounts have been audited by the auditor of the League, who certified that the distribution of the assets conforms with the decisions of the last Assembly of the League. The International Labour Organization continues in being and has accepted responsibility for administering the Staff Pensions Fund and the Pensions Fund for the members of the Permanent Court of International Justice, both previously administered by the League.

CLASS II, VOTE 5.—UNITED NATIONS.

Excess of Expenditure over Grant.

22. When additional provision was made under Subhead B of this Vote by Supplementary Estimate of 17 February 1947 (H.C. 46 of 1946-47) for the expenses of the Permanent United Kingdom Delegation at the seat of the United Nations it was assumed by the Foreign Office that the rental and upkeep of office accommodation for the delegation would be met from the Vote for Public Buildings Overseas. The Ministry of Works were, however, not consulted about the arrangements and had no opportunity to provide for or control the expenditure, which amounted to some £25,100.

It has therefore been charged to the Vote for the United Nations, and as a result the grant was exceeded by £10,094 5s. 2d., for which an Excess Vote is required.

CLASS II, VOTE 10.—COLONIAL AND MIDDLE EASTERN SERVICES.

Grants in Aid of Local Revenues, &c.

23. I have received the audited accounts relating to the year 1945-46 for all dependencies with the exception of those for the Gilbert and Ellice Islands and the British Solomon Islands. In 1945-46 these dependencies received advances from the Vote of Credit to meet the deficiency, mainly due to war factors, between revenue and expenditure. In 1946-47 both dependencies received grants in aid of local revenues, and their finances became subject to Treasury control from 1 April 1946.

Passages of Governors, &c.

24. The passage allowances charged to Subhead C.6 and set out in more detail in the statement on pages 93 to 94 are designed primarily to meet the cost of passages for Governors and their suites; they also provide a contribution towards incidental expenses for uniform and other outfit, removal of effects, &c. Since 1933 these allowances have been regulated by a table of fixed grants roughly equivalent to five times the cost of first class sea passage, plus £150. Payments in accordance with this table were made without production of evidence of expenditure, but if a Governor represented that special circumstances rendered this basis inadequate in his case a grant more closely related to actual outgoings might be substituted, with prior Treasury authority.

Owing to the altered conditions resulting from the war the Colonial Office were faced with the possibility of an increased number of claims for special treatment, but they were anxious to retain the principle of fixed grants payable without disclosure of actual outlay. They accordingly sought and obtained Treasury approval to increasing the 1939 rates by 40 per cent., in respect of both the fare element and incidental expenses, such increase to have effect from 1 July 1946.

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

25. I have received accounts of Trans-Jordan for the year ended 31 March 1946, certified by the Director General of Colonial Audit, together with his report thereon. The accounts show that the general revenue balances at 31 March 1946 amounted to £122,617.

Upon the ratification of the Treaty of Alliance laid before Parliament as Cmd. 6779, Trans-Jordan became an independent state on 17 June 1946. After taking into account the likely balance of the previous year's grant in aid, now ascertained as £122,617, the assistance available from the Vote for

CLASS II, VOTE 10—*contd.*

Colonial and Middle Eastern Services for 1946-47 was reduced by Supplementary Estimate (H.C. 155 of 1945-46) from £1,800,000 to £160,000 to provide only for the period from 1 April 1946 to 16 June 1946. No part of the reduced grant in aid was in fact issued. For the remaining period of 1946-47 Trans-Jordan received assistance from the Vote for Diplomatic and Consular Establishments, &c. (Class II, Vote 2) and from Vote 11.E.E. for the Army, to which reference is made in my Army Report.

I understand that the accounts for the period 1 April 1946 to 16 June 1946 will not be audited by the Colonial Audit Department but that, with the approval of the Treasury, the Colonial Office is prepared to accept a simple cash account of revenue and expenditure, certified by the Trans-Jordan auditor, and showing the balance in hand on 16 June 1946. As indicated by a note to the subhead, it is anticipated that a refund in respect of this balance may be credited to the Exchequer in 1947-48.

Subhead F.1.—Hong Kong (Grant in Aid).

26. Paragraph 17 of my Report on the Vote of Credit Appropriation Account, 1945-46, mentioned that up to 31 March 1946, £2,500,000 had been advanced to Hong Kong by way of loans to enable necessary expenditure to be met during the occupation of the Colony by the Japanese. A further issue of £750,000 is charged to Subhead F.1 of the present account, making the total advances £3,250,000. I understand that the question of repayment of these loans is still under consideration by the Colonial Office and the Treasury.

Miscellaneous Services arising out of the War

27. During the war years, when detailed Estimates were not prepared for services charged directly on Votes of Credit, advances to Colonial Governments (and other bodies) for various purposes connected with the war effort were ordinarily charged as they were issued, leaving till a later date the production of detailed accounts of the expenditure actually incurred and the adjustment of balances unspent. It was thus secured that the Appropriation Accounts would exhibit for the information of Parliament the actual issues made from voted moneys rather than the expenditure finally chargeable.

The same procedure has been followed for miscellaneous services arising out of the war, transferred to this Vote on the cessation of Votes of Credit, notwithstanding that in general the wording of the Estimate appears to indicate that only so much as might be expended by the Colonial Governments out of advances made to them would be charged to the year's account, thus conforming to Section 24 of the Exchequer and Audit Departments Act of 1866.

I understand that steps will be taken to amend the position in the future in relation to similar services then continuing by inserting in Estimates an intimation that issues in respect of such services will be made from time to time in advance of audited accounts of expenditure, subject to separate adjustment on the receipt of the final account.

In view of the obvious advantages of consistency of treatment I have raised no objection to the charge in the present account of the sums actually advanced.

Jamaica Banana Scheme.

28. Reference has been made in previous Reports to the scheme agreed upon with the Government of Jamaica for guaranteeing the purchase of bananas from the growers, faced with loss owing to the reduction of markets occasioned by the war. The scheme began to operate in 1940, and provided for the

CLASS II, VOTE 10—*contd.*

purchase at fixed prices of a stated maximum quantity of fruit, and for its sale when possible, the proceeds of such sales being carried to the credit of the United Kingdom. Advances amounting to £3,499,357 in all were made to Jamaica from Votes of Credit up to 31 March 1946 to meet the deficiencies which resulted.

Though at one time designed to terminate on 30 June 1945, the scheme was extended, in consequence of serious hurricane damage, by a guarantee for the purchase of bananas up to 31 December 1946. In the event, the audited accounts disclosed that a profit of £1,375,033 had accrued in the final period of 14 months to 31 December 1946. As already indicated, the losses in the earlier periods had been borne by the United Kingdom, but it was ultimately agreed, with Treasury concurrence, that the profit in the final period should be divided equally between the United Kingdom and Jamaica, on the understanding that the share of the latter would be applied for the benefit of growers by way of price stabilization and hurricane insurance funds.

A sum of £500,000, paid by Jamaica on account, appears under Receipts payable to the Exchequer in the year under review. I am informed that Jamaica has not yet allocated her share to specific funds but is temporarily regarding the amount as available to the local Insurance Board in the event of hurricane claims arising beyond the capacity of the Board to pay.

CLASS II, VOTE 12.—DEVELOPMENT AND WELFARE (COLONIES, &C.).

CLASS II, VOTE 13.—DEVELOPMENT AND WELFARE (SOUTH AFRICAN HIGH COMMISSION TERRITORIES).

Expenditure under the Colonial Development and Welfare Acts, 1940 and 1945.

29. Paragraph 27 of the Report for 1940-41 referred to the increased assistance and wider scope provided for development and welfare in the Colonies by the Colonial Development and Welfare Act, 1940. The Act of 1945 extended its operation to 31 March 1956, and raised the limit of expenditure permissible to £120,000,000 over the ten years up to that date. Further, it raised the limit of expenditure on these projects in any one financial year to £17,500,000, of which not more than £1,000,000 may be spent on schemes for promoting research or inquiry.

The expenditure in the year under review fell far short of estimate, but considerable progress has been made with long-term planning.

30. By circular dispatch of 12 November 1945, subsequently published as Cmd. 6713, Colonial Governments were informed of a proposed allocation of the total of £120,000,000.

An aggregate of £23,500,000 was earmarked for centrally administered schemes which were clearly desirable in the interests of the colonies as a whole but could not conveniently be initiated by any one Colonial Government, £11,000,000 was held in reserve for unforeseen developments, and the remaining £85,500,000 represents the total of allocations to the various colonies and dependencies. Each Colonial Government was advised of this apportionment and invited to draw up a ten-year plan of development, taking into account not only the allocation under the Act but also whatever contributions could be expected from its own revenues and from moneys raised by loan.

CLASS II, VOTE 12—*conid.*CLASS II, VOTE 13—*contd.*

Without prejudice to the requirement of approval by the Secretary of State with Treasury concurrence of individual schemes before they are carried into effect, the long term plans of 16 territories have been approved in broad outline. These plans contemplate an expenditure of £174,000,000 in the ten years covered by the Act, of which £55,000,000 will be provided by grants from the United Kingdom and the balance by the respective territories from their own revenues or from loans.

The grants contemplated range from a total of £23,000,000 in the case of Nigeria, whose complete plan is estimated to cost £55,000,000, to £200,000 for St. Helena, a colony which is not economically self-supporting, and is unable to make any contribution from its own revenues.

31. The plans for centrally administered schemes include £6,500,000 to further higher education by the development of Colonial universities and university colleges, and £2,500,000 for training schemes for the Colonial service. £1,500,000 of the latter is for post-selection training at universities in this country and £1,000,000 is for scholarships to enable inhabitants of colonial territories to qualify for the higher grades of the Government service.

The post-selection training involves grants to the Universities of Oxford, Cambridge and London for both capital and recurrent expenditure. The latter includes the appointment of additional teaching staff, notably at the School of Oriental and African Studies, London.

CLASS II, VOTE 14.—INDIA AND BURMA SERVICES.

Subhead E.—Grant in Aid of the Revenues of the Government of Burma.

32. As stated in previous Reports, advances which totalled £12,812,164 by 31 March 1946 were made to the Government of Burma from Votes of Credit to meet expenditure on civil services. Subhead E of this account records the issue of a grant in aid of the revenues of Burma amounting to £30,000,000. The Estimate for this service stated that the grant was by way of interest-free loan to meet expenditure on (a) purchase of supplies for civilian use, (b) reconstruction of key industries and public utilities, (c) Government services other than defence effective charges. It was expected that the whole of the advances under (a) and a portion of those under (b) would be repaid from the proceeds of sales not later than 31 March 1952; any balance not so recovered was to be repaid by the Government of Burma as soon as possible thereafter.

By the Treaty of 17 October 1947 (Cmd. 7240) between the United Kingdom and the Provisional Government of Burma, which came into force on 4 January 1948 when Burma was established as an independent state, a final settlement of financial questions was determined between the two governments. Under this settlement the United Kingdom agreed to cancel £15,000,000 of the £42,812,164 charged against Votes of Credit and in this account. Burma has already repaid £1,100,000, credited to Extra Receipts in this account, leaving a balance of £26,712,164 which is to be repaid in twenty equal yearly instalments, without interest, beginning not later than 1 April 1952.

Previous Reports have mentioned that responsibility for administration of the sums advanced from the Votes of Credit rested with the Government of Burma and that I do not audit the expenditure therefrom. It was, however, stated in the 1946-47 Estimates, in connexion with the provision under Subhead E already described, that I was to be furnished by the Burma Office with audited accounts of the Government of Burma and any report thereon of the

CLASS II, VOTE 14—*contd.*

Auditor General of Burma. The latest audited accounts of the civil expenditure of the Government of Burma furnished to me are those for the period ended 30 September 1945.

33. Prior to the restoration of the Civil Government in Burma the Army was responsible for the civil administration. Under the Treaty of 17 October 1947 the United Kingdom agreed to make no claim for the cost of this administration, provisionally estimated at not less than £23,500,000. Burma accepted as finally liquidated her claim for supplies and services rendered to the Army, and agreed to pay over the proceeds of the sale of Army stores. £3,280,000 is recorded in this account as received on account of these sales.

CLASS II, VOTE 15.—IMPERIAL WAR GRAVES COMMISSION.

34. Reference has been made 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. The amount on loan was reduced during 1946-47 by £75,000, and at 31 March 1947 amounted to £448,000. The income received from the Endowment Fund during the year was £204,906, against net expenditure on 1914-18 war graves of £347,136.

As shown on page 113, the Commission's expenditure in 1946-47 on graves of the 1939-45 war was £257,152 of which £209,656, or 81·53 per cent., is provisionally assessed as the United Kingdom share, in respect of which £437,096 was drawn as a grant in aid under Subhead B. The balance on the Grant in Aid Account increased during the year from £84,928 to £312,367.

CLASS II, VOTE 16.—ASSISTANCE TO GREECE.

35. The object of this Vote was to obtain Parliamentary sanction to the issue to Greece of certain military and other supplies, free of charge.

The charge of £18,000,000 under Subhead A covers payments to the Admiralty (£2,000,000), War Office (£14,500,000) and Air Ministry (£1,500,000) in respect of the estimated cost of supplies by them for the Greek Armed Forces for the period 1 January 1946 to 31 March 1947. Of the provision of £1,000,000 under Subhead B, for payment to the Ministry of Supply, one-half represented the waiver of payment due for civilian consumer goods supplied, and the other half an undertaking to make available without further payment further goods to the estimated value of £500,000.

In addition to this assistance the Foreign Office have paid in 1946-47 from Subhead B of the Vote for Diplomatic and Consular Establishments, &c. (Class II, Vote 2), £63,256 as the cost of the British Economic Mission to Greece and £99,762 for the salaries and expenses of British officers engaged on the reorganization of the Greek Police and Gendarmerie. Some portion of the latter is recoverable.

£92,704 is charged to the Vote for Colonial and Middle Eastern Services (Class II, Vote 10) for the maintenance of Greek refugees in Colonial territories. Earlier expenditure on this service, borne on the Votes of Credit, has not yet been recovered from Greece.

CLASS III, VOTE 9.—PUBLIC TRUSTEE.

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

CLASS III, VOTE 19.—SUPREME COURT OF JUDICATURE, &c., NORTHERN IRELAND.

Lunacy Administration in Northern Ireland.

37. Reference was made in my predecessor's Reports for 1936-37 (paragraph 23) and 1937-38 (paragraph 27) to the anomalous financial arrangements for lunacy administration in Northern Ireland, under which fees, &c., were collected in cash as distinct from stamps, were credited to a Lunacy Fund, out of which were paid certain expenses of administration not charged on Votes and not subject to normal Treasury control. The Public Accounts Committees of 1938 and 1939 in paragraphs 8 and 11 of their Second Reports expressed the view that it was very desirable that the arrangements in Northern Ireland should be put on the same footing as in England, where all the expenses of lunacy administration were borne on, and all receipts from fees, &c., credited to, the Vote for the Supreme Court.

Legislative effect has now been given to this recommendation by the provisions of Section 8 of the Northern Ireland (Miscellaneous Provisions) Act, 1945. The Lunacy Fund has been wound up and its assets, comprising cash £103 17s. 8d. and securities (3½ per cent. War Loan) of nominal value £12,650, transferred to the Exchequer of Northern Ireland. From 1 April 1946 all expenses of lunacy administration and all fees, &c., charged in connexion therewith are brought to account under this Vote. The remuneration of staff employed, and other expenses of administration, and the scales of fees chargeable are henceforward, under the terms of the Act, subject to the control of the Treasury.

CLASS IV, VOTE 1.—MINISTRY OF EDUCATION.

*Subhead D.3.**College of Aeronautics.*

38. The College of Aeronautics, which was opened in October 1946, was established with the primary object of providing advanced engineering, technical and scientific education and training in aeronautics for selected students in order to fit them for leadership in industry, in civil aviation and in the Armed Forces of the Crown; and, subject thereto, for research in matters relating to aeronautics. The College is managed by a Board of Governors acting as trustees under a Declaration of Trust, the trust set up being an educational charity, subject as such to the jurisdiction of the Minister of Education under the Charitable Trust Acts.

The College provides a two-year course for selected students, usually of graduate standard, and shorter courses are proposed if there is sufficient demand. The normal fee for a two-year course for students from the United Kingdom is £200 per annum to cover tuition and residence in College.

39. Provision of £290,000 for a grant in aid of the expenses of the College was made in the Estimate for 1946-47. As stated in the Estimate, expenditure out of the grant is accounted for in detail to me, and for purposes of budgetary

CLASS IV, VOTE 1—*contd.*

control annual estimates of expenditure are required to be submitted by the College through the Ministry to the Treasury. The sums issued from the grant in aid in the year amounted to £271,740, making with the grant of £3,127 for preliminary expenses charged to the Vote in the previous year a total of £274,867. The Estimate for 1947-48 provides for a grant in aid of £370,000.

The accounts of the College for the period ended 31 March 1947 have been examined under my directions and have been certified by me as correct.

The premises when first occupied by the College were in the ownership of the Air Ministry and the provision for grants in aid in the Estimate for 1946-47 and 1947-48 was based on budgets providing for payment by the College in respect of capital works and maintenance services. With Treasury agreement, the premises have since been transferred to the Ministry of Works and further capital expenditure on works and equipment will be a final charge on the Votes of that Department. In view of this change the budget of the College for 1947-48 has been revised and issues from the grant in aid for that year are to be reduced by £58,600.

Emergency Recruitment and Training of Teachers : England and Wales.

40. The scheme for the emergency training of teachers, which was introduced in 1944, is designed to make good the deficiency in the number of teachers caused by the war and to provide the additional teachers required to implement the reforms contemplated by the Education Act of 1944, in particular the raising of the school-leaving age to 15. Some 55 training colleges, providing approximately 13,000 places, have been set up for this purpose in England and Wales in premises which for the most part were acquired, adapted and equipped by the Ministry of Works. The colleges are administered by the Local Education Authorities under a Memorandum of Arrangements issued by the Ministry of Education, the net recognizable expenditure incurred being admitted for grant at the rate of 100 per cent. A few students have also been placed in training colleges other than those of the Authorities, the cost being met by the payment of fees in the usual way.

The scheme provides for courses of intensive training, usually of a year's duration, and for maintenance grants to the students, who are selected by the Ministry from applicants who served in the Forces or were employed full-time in other forms of national service during the war. Students are required to undertake in writing that they intend to complete the course of training and thereafter to follow and adopt the profession of teacher in a school approved by the Minister and that in the event of failure to complete the course they will refund the grant for the uncompleted period or such part of it as the Minister may require.

Up to 31 March 1947 expenditure on this scheme for incidental expenses, fees and maintenance allowances amounted to £1,494,527, of which £1,282,902 is charged to Subhead E in the present account. The grants paid or payable (from Subhead C) in respect of expenditure incurred by Local Education Authorities up to the same date are estimated at £1,178,000, and £1,176,029 was expended from the Ministry of Works Votes 1945-46 and 1946-47 (Class VII, Votes 1, 6 and 10) on the provision and upkeep of premises for the scheme.

A similar scheme has recently been established to provide courses of special training for uncertificated teachers of not less than five years' service, with a view to their obtaining the status of qualified teachers. Use is being made for this purpose both of the colleges set up under the Emergency Training Scheme and of some places in the permanent training colleges.

CLASS IV, VOTE 1—*contd.**Subhead P.—United Nations Educational, Scientific and Cultural Organization.*

41. The first General Conference of the United Nations Educational, Scientific and Cultural Organization (U.N.E.S.C.O.), convened in Paris on 19 November 1946, adopted a budget of \$6,950,000 for the calendar year 1947, of which an amount not exceeding \$950,000 was for expenses incurred prior to 1 January 1947, including those of the Preparatory Commission referred to in paragraph 39 of my last Report. The Conference also established a Revolving Fund of \$3,000,000 to provide working capital pending the receipt of contributions to the budget, deposits to the Fund to be interest-free and to remain the property of member states. The scale of contributions to both the budget and the Fund is to be that adopted by the United Nations for contributions to its administrative budget, adjusted to take account of the more limited membership of U.N.E.S.C.O. The adjusted contribution of the United Kingdom in respect of the year 1947 has been fixed at 14·07 per cent. of the total.

The charge of £113,405 to the subhead comprises advances of £80,897 made to the Preparatory Commission for expenses until its transfer to Paris in September 1946 (making with similar advances charged in the previous year a total of £91,733), £4,022 for contributions towards educational rehabilitation in liberated Allied territories and £28,486 for advances to the Revolving Fund. The saving on the subhead is due to the fact that after the Estimate was drawn up the Organization decided to limit the contributions to the Revolving Fund to \$1,000,000 in 1947, leaving the balance for contribution in the next two years.

Advances on account of the United Kingdom contribution to the budget of 1947 were not made until 1947-48.

Expenditure from the United Kingdom contributions is not accounted for to me in detail. These contributions, together with those of other member states, are incorporated in the accounts of U.N.E.S.C.O., which are subject to audit by external auditors who are required to report thereon to the General Conference. The accounts of the Preparatory Commission were similarly audited.

CLASS IV, VOTE 10.—SCIENTIFIC INVESTIGATION, &C.

Subhead S.—Arts Council of Great Britain.

42. The Council for the Encouragement of Music and the Arts was set up in 1940 with a view to maintaining the standard and the national tradition of the arts under war conditions, and received grants in aid from the Board (later Ministry) of Education, for 1940-41 in amount equal to contributions received from the Pilgrim Trust and other contributors, and thereafter of fixed amounts increasing from £50,000 in 1941-42 to £235,000 in 1945-46. On 12 June 1945 the Chancellor of the Exchequer told the House of Commons that in view of experience gained during the war it had been decided to establish the Council on a permanent basis and to alter its title to the Arts Council of Great Britain. The new Arts Council was created a Body Corporate by Royal Charter on 9 August 1946, "for the purpose of developing a greater knowledge, understanding and practice of the fine arts".

From 1 April 1946 provision for this service was transferred from the Vote for the Ministry of Education to the Vote for Scientific Investigation, &c., and £350,000 was included in the 1946-47 Estimate for the latter Vote

CLASS IV, VOTE 10—*contd.*

(including £30,000 in Supplementary Estimate, H.C.30 of 1946-47). The Estimate for 1947-48 makes provision for a grant in aid of £390,000. The accounts of the Council up to 31 March 1946 were audited by professional accountants, but from 1 April 1946, at the request of the Treasury, they are subject to my audit. The accounts for 1946-47 are published with the Second Annual Report of the Arts Council, 1946-47.

CLASS IV, VOTE 12.—BROADCASTING.

General.

43. As stated in paragraph 39 of the Report on Civil Appropriation Accounts, 1939-40, the Agreement (Cmd. 5329) between the Postmaster General and the British Broadcasting Corporation, which provided for the Corporation to receive a specified proportion of the revenue from licences, was varied in 1940 by a supplementary agreement which declared that while a state of national emergency continued the existing financial arrangements should cease to have effect and the Minister of Information should pay to the Corporation annual sums approved by the Treasury as sufficient for the adequate conduct of the services provided.

This arrangement was continued until the expiry of the Corporation's Charter on 31 December 1946, but the Ministry of Information having been dissolved on 31 March 1946 the Broadcasting Vote was accounted for by the Post Office from that date.

As from 1 January 1947 a new Royal Charter was granted to the Corporation, and a new Licence and Agreement concluded, for a period of five years. The Agreement provides for the issue to the Corporation, for the operation of the Home and Television services, during the first three years and three months of its currency of a sum equal to 85 per cent. of the net licence revenue and for the payment, in respect of the Overseas services and other services performed at the request of Government Departments, of such sums as the Treasury shall authorize out of moneys appropriated by Parliament for the purpose.

Estimates.

44. The original Estimate for 1946-47 provided for a Grant in Aid of £7,500,000 to cover the period 1 April to 31 December 1946, during which the 1940 arrangements applied. The Supplementary Estimate of January 1947 (H.C. 30 of 1946-47) provided, under the new Agreement, for a Grant of £2,970,000 in respect of the Home and Television services and a Grant in Aid of £1,024,000 for Overseas, &c., services, during the three months to 31 March 1947.

As explained in the Supplementary Estimate the accounts of the Corporation are audited under the Charter by chartered accountants approved by the Postmaster General, but the accounts of expenditure from the Grant in Aid for Overseas and other services are open to my inspection. The annual report and accounts of the Corporation for the year 1946-47 were recently published (Cmd. 7319).

CLASS IV, VOTE 12—*contd.**Financial Settlement on Termination of Wartime Arrangements.*

45. The terms of a final settlement of the Corporation's financial position at the termination, on 31 December 1946, of the wartime grant in aid arrangements were agreed in September 1947. They provide *inter alia* that the capital assets in use at 31 December 1946 shall be divided between the Home and Overseas services on the basis of user at that date, that the Corporation shall retain as its absolute property the assets thus assigned to the Home service, and that the Overseas assets will be applied by the Corporation to purposes approved by the Postmaster General and thereafter disposed of on Government account. The adjustments necessary as a result of this settlement will be made in the accounts for the nine months to 31 December 1946, and any balance after the adjustments have been effected will be repaid by the Corporation and brought to account as extra receipts on the Broadcasting Vote.

Increase of Licence Fees.

46. As from 1 June 1946 the annual charge for licences for the reception of sound programmes only was raised from 10s. to £1 and a new licence was introduced covering the reception of television and sound programmes for domestic use at an annual charge of £2. The gross receipts from receiving licences rose from £5,171,656 in 1945-46 to £9,978,417 in 1946-47, but the latter figure does not fully reflect the increased charges as the higher rate was not payable until the licence became due for renewal.

CLASS V, VOTE 1.—MINISTRY OF HEALTH.

Accommodation of Persons Inadequately Housed.

47. As stated in paragraph 39 of my predecessor's Report on War Services for 1943-44, the Ministry of Health's power to requisition houses for the accommodation of persons inadequately housed was delegated to local authorities, subject to certain conditions. The Ministry undertook to repay local authorities the whole of their approved net expenditure on this service. In July 1945 the prior consent of the Senior Regional Officer of the Ministry, which had been required under the original scheme, was dispensed with, but local authorities were still required to furnish that officer with particulars of the houses requisitioned.

In the course of his examination of a claim by a metropolitan borough for reimbursement of expenditure incurred on this service the District Auditor reported in October 1947 that at 31 August of that year 325 properties which had been requisitioned for rehousing had not been adapted and made available for occupation. Of these, 62 had been requisitioned or released from occupation by other services during 1945, and 126 during 1946. The amount of compensation payable in respect of these properties from the date of requisitioning, or release from other user, up to 29 September 1947 was estimated to be more than £19,000 and there was a further substantial charge for rates. In October over 100 properties had been de-requisitioned.

In the circumstances I have asked the Ministry of Health whether the Senior Regional Officer was adequately informed of the extent of the requisitioning by the Borough Council and what instructions were in force to secure that premises were not retained unless they could be adapted or otherwise made available for occupation within a reasonable time.

CLASS V, VOTE 1.—MINISTRY OF HEALTH.

CLASS V, VOTE 14.—DEPARTMENT OF HEALTH FOR SCOTLAND.

Houses constructed by Non-traditional Methods.

48. Under Section 17 of the Housing (Financial and Miscellaneous Provisions) Act, 1946, grants are payable to local authorities in England and Wales, where proposals are submitted before the end of 1947, in respect of the excess cost of houses constructed by non-traditional methods approved by the Minister of Health. As a satisfactory scheme for a flat-rate grant could not be devised it has been decided, with the consent of the Treasury, to base the grants on a comparison between the national price approved for each type of house and the estimated cost of a traditional house of similar size in the same district.

Only one payment of grant, of £6,000, is included in the present account (Ministry of Health, Subhead F.1), but in July 1947 the estimated total commitments, including Scotland, amounted to some £30,000,000.

49. A number of types of house of normal size have been approved at prices ranging from about £1,170 to £1,330. In most cases these prices have been agreed between the Ministry and the producers after technical investigation of priced bills of quantities. Approval has also been given to the construction of permanent aluminium bungalows which, although considerably smaller in area than the types mentioned above, will cost from £1,505 to £1,534 according to the number erected on the site. The cost of a comparable brick house in this case is assessed at £850. In common with the other types of non-traditional houses these bungalows will also attract the normal Exchequer contribution under Section 1 of the Act.

Similar arrangements for Scotland are based on the Housing (Financial Provisions) (Scotland) Act, 1946.

50. Other types of non-traditional houses have been provided by the Ministry of Works under the Building Materials and Housing Act, 1945. This Act provides for a contribution towards the excess cost, similar to that referred to above, which, however, is paid to the Building Materials and Housing Fund and not to the local authorities concerned. The sums charged in this connexion to the 1946-47 Votes of the Ministry of Health (Subhead F.3) and Department of Health for Scotland (Subhead F.6) were £1,640,862 10s. and £584,000 respectively.

Increased Capitation Fees, &c., payable to Medical Practitioners in respect of Insured Persons.

51. Following representations from the British Medical Association that the existing remuneration of insurance practitioners was inadequate, the capitation fee payable to doctors for their services under the National Health Insurance Acts was increased from 10s. 6d. to 15s. 6d. with effect from 1 January 1946.

These capitation fees are normally chargeable against National Health Insurance funds, and the Minister of National Insurance was able to accept 2s. of the 5s. increase as admissible against such funds under the statutory powers conferred on him to meet conditions arising by reason of the war. The remaining 3s. of the increased fee, which represents an improvement in the general level of doctors' remuneration based on the findings of the Spens Committee on the Remuneration of General Practitioners, is being met, together with an associated increase in certain mileage allowances, out of Voted moneys.

CLASS V, VOTE 1—*contd.*CLASS V, VOTE 14—*contd.*

Provision for these payments was made, and authority sought pending the coming into operation of the National Health Services, in Supplementary Estimates H.C. 30 of 1946-47 (Ministry of Health) and H.C. 46 of 1946-47 (Department of Health for Scotland). The sums charged in 1946-47 amounted to £3,854,771 in the case of the Ministry of Health (Subhead J) and £458,708 in that of the Department of Health for Scotland (Subhead H.13).

Nurseries.

52. The arrangement under which the Health Departments met the whole of the local authorities' net expenditure on the maintenance of wartime nurseries ceased on 31 March 1946. Some of these nurseries (about 280 in England and Wales and less than 20 in Scotland) were taken over by education authorities for use as nursery schools as part of their educational service. The majority, however (about 900 in England and Wales and 80 in Scotland), were retained for use as day nurseries for children under five years of age by local welfare authorities as part of their maternity and child welfare services. Pending the operation of the National Health Services the welfare authority receives from the Health Department a grant of about 50 per cent. of net approved expenditure. The total advances in respect of such grants charged in the year of account amounted to £723,650 for England and Wales and approximately £11,000 for Scotland.

Interim Grants to Certain Hospitals.

53. In the course of the debates on the National Health Service Bill the Minister of Health gave an assurance in the House of Commons that if, during the period prior to the "appointed day," a voluntary hospital found that its efficiency was likely to be impaired through financial conditions over which it had no control it could apply to him for assistance, though no general promise could be given. Assistance given as a result of this assurance is based on a critical examination of the hospital's accounts and estimates, and the hospital is required to undertake, *inter alia*, that its existing bank-overdraft will be frozen, that any free funds will be used to meet current expenditure, and that authority will be sought for any proposals involving substantial or capital expenditure.

Up to the end of November 1947, 279 hospitals had applied for grants under this scheme and advances totalling £5,156,715 had been authorized. Of this sum, £1,247,300 is charged to Subhead W.13 in the account for 1946-47, an excess of £247,300 over the provision of £1,000,000 made in Supplementary Estimates H.C. 155 of 1945-46 and H.C. 30 of 1946-47. As the Ministry stipulated that hospitals receiving this form of assistance would receive no further grants under the Emergency Hospitals scheme (Subhead W.2) or for increased salaries of nurses (Subhead W.8) some saving on these two services may be expected in this connexion.

In Scotland a similar scheme is in operation, under which £27,527 was paid during the year.

CLASS V, VOTE 4.—MINISTRY OF LABOUR AND NATIONAL SERVICE.

Subhead F.—National Service Hostels Corporation, Limited.

54. Subhead F includes advances of £1,371,000 to the National Service Hostels Corporation, Limited, towards deficiencies incurred in managing industrial and other hostels on behalf of the Ministry of Labour and National Service. The Corporation also received advances of £461,728 for similar purposes from other Government departments, including £386,528 from the Ministry

CLASS V, VOTE 4—*contd.*

of Fuel and Power for miners' hostels up to 31 December 1946. From 1 January 1947 responsibility for miners' hostels was taken over by the National Coal Board, on whose behalf the Corporation has continued management.

For the year ended 31 March 1947 the Corporation's accounts include charges (£1,759,418) in respect of works services at hostels and headquarters. They show a deficiency of £1,974,503 as compared with £726,145 in 1945-46, when the cost of works services remained as a charge to Ministry of Works Votes. With the exception of £141,057 relating to miners' hostels managed on behalf of the National Coal Board, the whole of the deficiency falls upon the Exchequer.

Since the close of the year 1946-47 the Corporation has undertaken the management of hostels for European volunteer workers and for Poles transferred from the Resettlement Corps into civilian employment. The Departments responsible for these new activities are the Ministry of Labour and National Service and the Assistance Board respectively.

The standard weekly charges to residents in industrial hostels, which are fixed as a matter of government policy, remain at 30s. for men and 25s. for women, the increased rates which came into operation at the end of July 1946.

Hostels not controlled by the Corporation.

55. In addition to the hostels managed by the National Service Hostels Corporation similar facilities for industrial workers and for civil servants are provided by a number of Government departments, either by direct administration or through the agency of voluntary bodies. Except in a few instances, the records available do not suffice to show the full cost to the Exchequer, mainly because the value of premises and of other services borne upon the Votes for the Ministry of Works is not taken into account. The major amounts included in Appropriation Accounts for 1946-47 in respect of the excesses of payments over receipts of hostels so managed are £80,000 in Class X, Vote 1, Ministry of Supply, relating to both industrial and civil service hostels, £30,000 in Vote 11 (Miscellaneous Effective Services) of the Navy account (mainly civil servants) and £30,000 in Class II, Vote 10, Colonial and Middle Eastern Services for hostels in this country for Colonial students, seamen and industrial workers.

The charges to residents at these departmental hostels (except Colonial hostels, for which rates are fixed by the Colonial Office) are at the standard rates in the case of industrial hostels, and at varying rates approved by the Treasury for civil service hostels.

I refer in paragraph 85 below to the large expenditure incurred by the Ministry of Agriculture and Fisheries on the provision of hostels for the Women's Land Army.

Subhead I.—Training, Rehabilitation and Resettlement Schemes.

56. The expenditure under this subhead, for which £16,750,000 was provided in the Estimate, amounted to £11,374,638, in the following main categories:—

Training at Government training centres	£	6,273,268
Training courses at employers' establishments, Technical Colleges, &c.		1,102,670
Interrupted Apprenticeships Scheme		1,122,455
Resettlement grants		1,195,319
Further Education and Training Scheme		1,199,902
Business training scheme		414,906

CLASS V, VOTE 4—*contd.*

The expenditure on Government Training Centres includes the cost up to 31 December 1946 of training intrants to the coal mining industry. From 1 January 1947 the National Coal Board became responsible for the expenses of this training.

These figures do not include the cost of the Ministry's headquarters and regional administration or of allied services rendered by other Government Departments.

Training at Government Training Centres.

57. At the end of the war in Europe the existing Government training centre organization was adapted to train adults for the building and other industries requiring new workers for peacetime employment. In particular, plans had been prepared in the light of the 1943 White Paper on Training for the Building Industry (Cmd. 6428) which proposed a short-term scheme of intensive courses for some 200,000 men during the first three or four years after the war to meet the expected deficiency of skilled building workers. The scheme devised by the Ministry in collaboration with the building industry provided for preliminary courses of six months at Government training centres followed by 14 months approved training with employers.

During the year 1946-47 the number of persons in training at Government training centres rose from 9,100 in April 1946 to a peak figure of 26,000 in February 1947. These numbers included 7,300 men in April 1946 and 23,400 in February 1947 undergoing building industry training. On a review of the programme and of the employment prospects of men leaving the centres, admissions to building training were substantially reduced during the ensuing months, and were suspended indefinitely in August 1947 in consequence of Government decisions on the country's general building programme in connexion with the economic crisis. By November 1947 the number in training at the centres had fallen to 6,800, including only 3,600 for the building industry.

58. The number of instructors employed at the centres was 2,962 in February and 1,506 in November 1947. The increase in the ratio of instructors to persons in training from 1 : 8·8 in February to 1 : 4·5 in November reflects the effect of the change in building trades training policy during the year, which involved the retention of staff to provide for courses already begun, while admissions were first reduced and then suspended.

59. The post-war programme of building industry training necessitated large-scale construction of new training centres by the Ministry of Works. Thirty new centres, each providing about 600 training places were erected, the standard centre being an extensive range of steel-framed buildings with brick fillings, covering some 8 acres of land, providing lecture rooms, work-rooms, canteen and welfare accommodation, and administration and office blocks and costing from £150,000 to £220,000. In addition eleven existing centres were substantially extended and adapted for the new programme and a number of emergency centres were opened to provide accommodation until the new buildings were ready. In consequence of the reduction and ultimate suspension of admissions to training for the building industry in 1947, few of the newly constructed centres were utilized to full capacity for more than a short time, and ten were not brought into service for training.

The total cost to the Ministry of Works of the construction programme is not yet available, but the approved estimates exceed £6,000,000, excluding the cost of tools and equipment which also falls on Ministry of Works Votes. Discussions are now proceeding as to the centres to be retained by the Ministry of Labour and National Service for future training and other purposes, and the use to be made of those deemed to be redundant.

CLASS V, VOTE 4—*contd.**Subhead J.1.—Disabled Persons Employment Corporation, Limited.*

60. Paragraph 49 of my last Report referred to the establishment under the Companies Act, 1929, of the Disabled Persons Employment Corporation, Limited, to provide facilities for the employment and training of persons registered under the Disabled Persons (Employment) Act, 1944, who are seriously handicapped by disablement. Under a financial agreement with the Corporation the Minister of Labour and National Service undertakes to make loans, free of interest, for capital expenditure, and grants towards deficits on running expenses and the cost of training. As the Corporation has no share capital the Ministry makes cash advances as necessary, leaving the apportionment between loan and grant to be ascertained later. The advances charged to Subhead J.1 of the Vote in 1946-47 amounted to £162,814, and the amount formally recorded as loan outstanding at 31 March 1947 was £87,465.

61. The Income and Expenditure Account of the Corporation for the year ended 31 March 1947 shows a net deficit of £68,659 of which the main constituents were £29,836 for the cost of Head Office and Regional Executive Offices, and £36,166 as the net deficit at the Corporation's "Remploy" factories. The cost of training is not segregated from the cost of production. Six factories, with 266 disabled employees, were open at 31 March 1947, and a beginning had been made with a scheme for home workers. Substantial production during the year was recorded only at one small factory which had been taken over by the Corporation as a going concern already providing employment for disabled persons. This establishment showed a trading profit of £1,410.

The Financial Agreement between the Minister and the Corporation reserves to the Comptroller and Auditor General the right to inspect books and records and my officers have visited the offices of the Corporation for this purpose. I have no observations to make upon the system of financial control, which includes an internal audit. I understand that vigorous efforts are being made to obtain the substantial production orders required as the training of workers is completed and new factories are brought into use. By November 1947, 12 factories with 608 disabled employees were in operation, and a further 26 to employ 2,800 persons were under construction. The approved programme provides for 69 more factories, but work on these had not begun.

CLASS V, VOTE 6.—MINISTRY OF NATIONAL INSURANCE.

Subhead K.—Family Allowances.

62. Subhead K records expenditure of £32,124,669 in respect of allowances paid since 6 August 1946, the appointed day for the commencement of payments under the Family Allowances Act, 1945. Under the Act allowances are payable in Great Britain at the rate of 5s. per week for each child in a family, as defined in the Act, other than a first or only child. The total number of children for whom allowances were in payment at 31 March 1947 was about 4,100,000 in 2,590,000 families.

Allowances were awarded on the basis of declarations by claimants, and where supporting birth certificates were not produced verification is being carried out by the Ministry of National Insurance. By September 1947 the ages of about two-thirds of all the children covered by awards had been verified, and the remainder are being dealt with on modified lines approved by the Treasury in the light of the results of the checks already carried out. All new and supplementary claims are now verified before the awards are made.

CLASS V, VOTE 7.—ASSISTANCE BOARD.

Outturn of the Account.

63. The gross expenditure, £7,211,290, charged to this Vote was £1,404,666 more than in 1945-46 and showed a saving of £1,308,710 on the Estimate of £8,520,000. The weekly allowances in payment to applicants at local offices of the Ministry of Labour and National Service who were not in receipt of unemployment benefit averaged 45,030 compared with 28,754 in 1945-46. The average weekly rate of allowance decreased from 31s. 1d. to 30s. 5d. In addition an average of 5,866 payments was made weekly in 1946-47 in supplementation of unemployment benefit, the average rate being 11s. 6d. The corresponding figures for 1945-46 were 1,432 and 11s. 5d.

The amounts payable by way of assistance were affected in 1946-47 by the payment from 6 August 1946 of allowances under the Family Allowances Act, 1945, the assistance required being correspondingly reduced. This reduction was offset in part by the increased allowances for children payable under the Unemployment Assistance (Determination of Need and Assessment of Needs) (Amendment) Regulations, 1946, which came into force on 16 December 1946.

CLASS V, VOTE 12.—SUPPLEMENTARY PENSIONS.

Outturn of the Account.

64. The expenditure of £37,760,375 on supplementary pensions was £22,966,640 less than in the previous year. As in the case of unemployment assistance, the amounts payable by way of supplementary pensions were affected by the introduction of family allowances and by increased allowances for children provided under amending Regulations. The reduction in expenditure as compared with the previous year was in the main, however, the result of increases from October 1946 in the basic rates of old age pensions (contributory and non-contributory) and of pensions to widows over 60 years of age, in accordance with Regulations made under the National Insurance Act, 1946. The report of the Assistance Board for the year ended 31 December 1946 (Cmd. 7184) records that these increases caused the number of supplementary pensions to recede from 1,520,000 in September 1946 to 578,000 in October 1946 and the average weekly payment to fall from 16s. 5d. in June 1946 to 6s. 7d. at the end of the calendar year.

CLASS V, VOTE 13.—MINISTRY OF TOWN AND COUNTRY PLANNING.

New Towns Act, 1946: Accounts.

65. Section 2 of the New Towns Act, 1946, provides for the establishment of development corporations to develop areas designated as the sites of new towns, and under Section 12 the Minister may make advances to the corporations, from sums issued to him out of the Consolidated Fund, for the purpose of enabling them to defray expenditure properly chargeable to capital account. These advances are repayable by the corporations over such periods and on such terms as may be approved by the Treasury.

Section 13 of the Act provides that the accounts of a development corporation shall be audited by an auditor to be appointed annually by the Minister. An account of the sums issued out of the Consolidated Fund and advanced to a corporation, and of the sums received from that corporation and paid into the

CLASS V, VOTE 13—*contd.*

Exchequer, is to be prepared by the Minister and examined and certified by the Comptroller and Auditor General who will lay copies of it, together with copies of the audited accounts of the development corporation, before each House of Parliament.

The first account prepared by the Minister covers the period to 31 March 1947. It shows receipts of £15,000 from the Consolidated Fund and advances, totalling £10,000, to two development corporations. As stated in the Note to the account the transactions of the corporations during this period will be included in accounts covering the period up to 31 March 1948.

CLASS V, VOTE 14.—DEPARTMENT OF HEALTH FOR SCOTLAND.

Housing : Advances to the Scottish Special Housing Association.

66. Paragraph 34 of the Report on the Civil Appropriation Accounts, 1944-45, referred to the issues made from the Consolidated Fund to the Secretary of State for Scotland to enable him to make advances to the Scottish Special Housing Association, Limited, for the provision of houses for the working classes. As shown in the Account at page 271, advances made to the Association during 1946-47 under the Housing (Scotland) Acts, 1944 and 1946, amounted to £2,617,500 and the total outstanding at 31 March 1947 was £2,901,000. I have been furnished with copies of the audited accounts of the Association, which show that the total capital expenditure up to 31 March 1947 amounted to £2,819,690.

The advances made include £120,500 to provide the Association with working capital to enable it to develop its direct labour organization for the purposes of building its own houses on a large scale and of executing work on behalf of local authorities. The Treasury have approved this arrangement subject to the condition that not more than £600,000 should be outstanding at any one time. Trading accounts are to be kept and the arrangement is subject to review as the scale of operations develops. Interest is payable at the rate of 2 per cent. per annum and, to the extent that it is not paid in the early stages while construction is in progress, it will be added to the principal outstanding.

Emergency Hospital Service.

67. Previous Reports have referred to the admission to emergency hospitals in Scotland of various classes of persons in addition to the civilian air-raid casualties and service patients for whom the hospitals were originally provided.

In view of the reduced requirements for war casualties, and the shortage of general hospital accommodation in Scotland, the seven emergency hospitals and a few associated auxiliary hospitals, directly administered by the Department, were made available from July 1946 for the use of the civil population generally, though treatment of war casualties and similar classes remains their primary function. Local authorities pay for patients who are admitted at their request and for whom they have a statutory responsibility; for other patients, with some exceptions, no charge is made. The intention is that the emergency hospitals should ultimately take their place in the integrated hospital service to be set up under the National Health Service (Scotland) Act, 1947.

These arrangements were announced by the Secretary of State for Scotland in the House of Commons on 4 June 1946.

CLASS VI, VOTE 1.—BOARD OF TRADE.

Subhead A.6.—Contributions to expenses of Design Centres.

68. In paragraph 35 of the Report for 1944-45, dealing with the grant in aid of the Council of Industrial Design, reference was made to a proposal to invite industries to set up Design Centres which, with the aid of grants made on the recommendations of the Council, would study and encourage the improvement of design of their own products.

Under arrangements approved by the Treasury the Council of Industrial Design are charged with the duty of inviting and encouraging the establishment of Design Centres, of advising the Board of Trade on the grant of financial assistance to the Centres and of keeping in touch with them after they are formed. The Council are also required to satisfy themselves, *inter alia*, that the promoters are prepared to guarantee to find a minimum annual income which, with the addition of authorized Government assistance, will enable a Centre efficiently to discharge its primary functions. The financial assistance which may be given by the Board of Trade takes the form of an annual block grant, normally for a maximum period of five years, supplemented by a sliding scale grant, both grants being related to the income received by a Centre from industrial sources. The grants are payable on the basis of estimates but the Centres are required to submit annual accounts and statements of grant-earning income certified by auditors in an approved form.

69. The first of the Design Centres, that for the gold, silver and jewellery industries, was set up during the year under review and the present account includes a payment of £500 on account of a total grant of £3,800 for which the Centre qualified in its first year ended 30 September 1947. A Design Centre for the rayon industry has recently been established and it is expected that further Centres will have been set up before the end of 1947-48, for which year provision for grants amounting to £50,000 has been made in the Estimate.

Statutory authority for grants to Design Centres has now been given by Section 11 of the Industrial Organization and Development Act, 1947.

*Subhead I.**Wool from Overseas.*

70. Paragraph 49 of my Report on the 1945-46 Vote of Credit Appropriation Account referred to the scheme, effective from 1 August 1945, whereby stocks of wool, valued at about £170,000,000 and accumulated under war purchase arrangements with Australia, New Zealand and South Africa, were to be disposed of, concurrently with new clips, through a joint organization, to be known as the United Kingdom-Dominion Wool Disposals, Limited. Pending the setting-up, in May 1946, of the organization and its subsidiaries in the Dominions, the Wool Control acted as its agent in the requisition, holding and selling of Dominion wool during the wool year ending 31 July 1946, at which date stocks were physically handed over. Cash transactions on behalf of the joint organization in respect of this interim year were accounted for partly in the 1945-46 Vote of Credit Account, administered by the Ministry of Supply, and partly under this subhead. The Treasury, however, have agreed to the preparation of the Trading Accounts for the year by the organization and not by the Board of Trade. These accounts which, with succeeding accounts, I am to inspect on behalf of all the Governments concerned, have not yet been furnished to me.

CLASS VI, VOTE 2.—SERVICES IN DEVELOPMENT AREAS.

General.

71. Following the repeal of the Special Areas (Development and Improvement) Acts, 1934 and 1937, by the Distribution of Industry Act, 1945, certain land and securities formerly vested in the Commissioners for Special Areas became vested in the Board of Trade to whom were also transferred a number of agreements made and measures undertaken by the Commissioners in relation to site clearance and industrial development. The new Act enables the Board to complete schemes so transferred and also to initiate new measures designed to stimulate the industrial development of the areas concerned.

The expenditure of £5,745,406 charged in the present account fell short of the Estimate by £5,514,594, the principal savings being £4,625,888 on the provision for acquisition of land and erection of buildings (Subhead A) and £706,947 on loans to trading or industrial estate companies (Subhead B). Receipts during the year, payable to the Exchequer, amounted to £189,654, of which £110,775 was for interest on loans. In the previous year expenditure was £582,512 and receipts £115,120. The Estimates for 1947-48 (Class VI, Vote 2) provide a total of £15,860,000 for this service.

72. A programme of expenditure amounting to £35,500,000, including expenditure already incurred, has so far been agreed in principle by the Treasury, mainly for trading estates and factory sites, including the conversion for trading estate purposes of certain wartime standard factories, Royal Ordnance factories, &c., taken over by the Board from other Government departments without financial adjustment. The residual value of the assets so taken over in 1946-47 amounted to £8,719,905 as noted on the account, making with assets of £13,191,639 similarly taken over in the previous year a total of £21,911,544 up to 31 March 1947.

This Vote covers only services administered by the Board of Trade. Grants and loans by the Treasury to industrial undertakings in the Development Areas, borne on Class VI, Vote 3, are referred to in paragraph 76 below. In addition expenditure in respect of transport, power, housing, health, &c., is borne on the Votes or Funds appropriate to those services.

Interest on Loans to Trading Estate Companies.

73. Reference was made in paragraphs 27 and 28 of the Report on the Civil Appropriation Accounts, 1942, to the terms on which loans were made to the trading estate companies by the Commissioners for Special Areas. The financial agreements with four of the companies for which the Board have assumed responsibility under the Distribution of Industry Act, 1945, provide for an initial interest-free period of five years, after which time interest is payable at 4 per cent. per annum. Provision is however made for the waiver or reduction of interest in respect of any half-yearly period if the Commissioner (now the Board), after such examination of the books and affairs of a company as may be deemed necessary, accepts the certificate of the company that its financial condition does not warrant the payment of interest for that period or only warrants payment at a reduced rate.

The loans made to the four companies outstanding at 31 March 1947 are shown in the statement on page 291 of the account. Of the total of £6,720,767, at least £3,258,000 represents loans made before the war.

74. The Wales and Monmouthshire Industrial Estates, Limited, has met in full its liability (£315,188) for interest at 4 per cent. up to 31 December 1946. The West Cumberland Industrial Development Company, Limited, also paid

CLASS VI, VOTE 2—*contd.*

the full 4 per cent. up to 30 June 1946 (£33,610), but a reduced rate of approximately 1½ per cent. (£3,478) was accepted for the half-year ended 31 December 1946. Interest at varying rates amounting in all to £101,752 has been paid by the Hillington Industrial Estates, Limited, in respect of the period 16 May 1942 to 30 November 1946, as compared with £204,303 payable at 4 per cent. In the case of the North Eastern Trading Estates, Limited, interest amounting to £123,331 has been paid as compared with £417,131 due at 4 per cent. for the period 1 April 1942 to 31 December 1946. The last interest payment by this company was at the rate of 2½ per cent. in respect of the half-year ended 30 June 1945. The Board waived the interest due for the half-year ended 31 December 1945, and in April 1946 it was decided with Treasury agreement to postpone for twelve months consideration of the company's ability to resume payments. As the balance sheet of this company as at 31 March 1947 included provision for depreciation and for road maintenance, &c., totalling £160,407 (as compared with £94,124 at 31 March 1946) which was held as to £119,935 in cash and Government securities, I inquired in November 1947 whether a decision had been reached on the question of the availability of part of the company's liquid resources to meet the interest payments due. The Board replied that the matter was receiving attention.

Supplemental Agreements with Trading Estate Companies.

75. In consequence of development schemes initiated under the provisions of the Distribution of Industry Act, 1945, the maximum amounts of loans specified in the agreements with the four companies referred to in the previous paragraph have been exceeded. With Treasury approval supplemental agreements providing for loans above the figures mentioned in the agreements taken over from the Commissioners for Special Areas have been completed with two of the companies concerned. In the case of the other two, difficulties have arisen and the supplemental agreements in these cases have not yet been completed.

CLASS VI, VOTE 3.—FINANCIAL ASSISTANCE IN DEVELOPMENT AREAS.

76. Section 4 of the Distribution of Industry Act, 1945, empowers the Treasury, on the recommendation of an Advisory Committee, to make grants or loans to industrial undertakings in the Development Areas where (a) the undertakings are approved by the Board of Trade as complying with the requirements of the proper distribution of industry (b) the Treasury are satisfied as to the undertakings' ultimate prospects and (c) the capital required cannot otherwise be obtained on the requisite terms.

In the year loans totalling £163,000 were made under the 1945 Act to six undertakings. No grants were made, and the provision for remanet expenditure under the Special Areas (Amendment) Act, 1937, was not required.

CLASS VI, VOTE 5.—EXPORT CREDITS (SPECIAL GUARANTEES).

Excess of Expenditure over Grant.

77. This new Vote provides for receipts and payments relating to guarantees given by the Board of Trade, in the national interest, under Section 1 of the Overseas Trade Guarantees Act, 1939. These guarantees involve risks which cannot be regarded as ordinary commercial risks, and consultation with the

CLASS VI, VOTE 5—*contd.*

Export Guarantees Advisory Council is not required. During the war payments were made from the Vote of Credit and receipts were paid into the Exchequer.

The Account shows an excess of expenditure, over the gross Estimate, of £93 10s. 2d. and surplus receipts of the classes authorized to be used as Appropriations in Aid amounting to £846 9s. 1d. It is proposed to seek the authority of Parliament to apply £83 10s. 2d. of the surplus receipts in aid of expenditure, leaving a token sum of £10 only to be provided by an Excess Vote.

The probable outturn of this account was reviewed at the beginning of 1947, and a Supplementary Estimate (H.C. 30 of 1946-47) was presented to Parliament on 27 January 1947 reducing the figures of both gross expenditure and Appropriations in Aid. The final position was in fact accurately forecast at that time but, by inadvertence in the process of rounding off the figures to the nearest £1,000 for the purpose of the Estimate, inadequate provision was made.

CLASS VI, VOTE 6.—MINISTRY OF FUEL AND POWER.

Subhead D.—Testing and Research (Mines and Quarries).

78. Under Section 42 of the Coal Industry Nationalisation Act, 1946, the Ministry took over, from 12 July 1946, full administrative and financial responsibility for mining research (safety and health); and the resultant integration of testing and research will give effect to the recommendations made in 1938 by the Royal Commission on Safety in Coal Mines (Cmd. 5890).

Since 1921 this research had been carried out mainly by the Safety in Mines Research Board, and in recent years the cost had been met by the Board from (a) the income, approximately £12,500 per annum, of its Endowment Fund, set up in 1926 by transfer from the Miners' Welfare Fund of some £260,000 out of the proceeds of the output levy on the industry; (b) annual receipts from the Miners' Welfare Fund which, up to 1943, were considerably in excess of the £20,000 per annum required by Section 3 of the Mining Industry (Welfare Fund) Act, 1934; and (c) an annual Government contribution of £1,750 with, from 1944, an addition to meet the deficiency resulting from limitation of the Miners' Welfare Fund issue to the statutory amount.

In accordance with the provisions of the Coal Industry Nationalisation Act, 1946, the annual contribution of £20,000 by the Miners' Welfare Fund has ceased (Section 40 (4)) and the Endowment Fund, referred to at (a) above, has been wound up, the proceeds of realization amounting to approximately £410,000 being paid to the Exchequer (Section 42 (3)). The staff of the Research Board has been taken over by the Ministry and the Board reconstituted as an advisory body.

Subhead H—Expenses in connexion with the Nationalisation of the Coal Industry.

79. Section 55 of the Coal Industry Nationalisation Act, 1946, provides for voted moneys to bear the cost of the proceedings incidental to transfer of the coal industry from private to public ownership, involving the ascertainment, verification and recording of the coal interests, and valuation and assessment of compensation. No provision was made in the original Estimate for these expenses, but £150,000 was included in the Supplementary Estimate of 27 January 1947 (H.C. 30 of 1946-47).

CLASS VI, VOTE 6—*contd.*

Expenditure in 1946-47 amounted to £19,024 only, mainly for professional fees in connexion with the Bill (£3,675) and the costs of the Tribunal set up under the Act to determine the global compensation (£14,849). The total expenditure, which will be spread over three or more years, will, however, amount to some millions of pounds.

The remuneration and allowances of the members and staffs of the Central and District Valuation Boards set up under the Act, and of referees and accountants employed in connexion with the proceedings, are subject to determination by the Minister with the approval of the Treasury. The remuneration of the chairman and members of the Central Valuation Board has been agreed; but I understand the work so far has been of a preparatory nature only.

Services rendered to the National Coal Board by Government Departments.

80. Various services have been rendered to the National Coal Board by Government departments, subject to repayment of cost with an addition for departmental expenses. In the case of the Ministry of Fuel and Power the services were mainly in respect of contracts for mining machinery and certain agency agreements, already arranged by the Ministry before the Board's formation, which it was not administratively convenient to transfer immediately to the Board. The other departments mainly concerned were Stationery Office (office machinery, equipment and stationery, £23,500), Ministry of Works (office furniture, accommodation, &c., £27,000), and Ministry of Labour and National Service (medical examination and training, £97,000).

It is, I understand, intended that, in general, Government departments should render services on repayment for a limited period only, until such time as the Board can set up its own organization.

Publicity.

81. Before the appointment of the National Coal Board, a coal production publicity campaign was organized by the Ministry of Fuel and Power as part of the wider National Production Campaign. The Treasury approved charge to the Vote of the Central Office of Information of the expenditure (approximately £60,000 to 30 September 1947, including £1,200 in 1946-47) which covered films, exhibitions and the magazine "Coal".

Printing and publication of "Coal" were undertaken by the Stationery Office and the total loss, including Central Office costs, is stated to be £4,630 for the first six issues, May to October 1947.

It has recently been agreed between the Treasury, the Coal Board and the Departments concerned that, as from 1 October 1947, the Board will reimburse the Central Office of Information for such publicity as is primarily in the interests of the Board. Other work connected with coal done by the Central Office on behalf of the Ministry of Fuel and Power (fuel economy campaigns and general information) and the Ministry of Labour and National Service (recruitment) will remain on the Vote of the Central Office as an allied service.

Under this arrangement, the Board assumed financial responsibility for the issue of the magazine "Coal" from last November onwards and I understand that they will also shortly take over its preparation and publication.

CLASS VI, VOTE 8.—MINISTRY OF AGRICULTURE AND FISHERIES.

National Agricultural Advisory Service.

82. The National Agricultural Advisory Service was established on 1 October 1946 under authority of Section 1 of the Agriculture (Miscellaneous Provisions) Act, 1944. It covers England and Wales and its purpose is to give free technical advice and instruction, whether practical or scientific, on agricultural matters. It embraces several of the services previously provided by the Ministry of Agriculture and Fisheries, including the Livestock Inspectorate and the Poultry Advisory Service, and has also assumed responsibility for the general agricultural advisory work formerly carried out by local education authorities as well as the specialist advisory functions (excluding economics) of universities and colleges. The Service also provides for the establishment of experimental husbandry farms and horticultural stations for testing the findings of research workers under a wide variety of farming conditions.

Former employees of local education authorities, universities and colleges have been absorbed in the Service, which is organized on a provincial and county basis under a small headquarters staff. The county staffs are integrated with those of the County War Agricultural Executive Committees.

The Service is administered by the Ministry of Agriculture and Fisheries and financed wholly from its Vote. Provision was made in the 1946-47 Estimate for expenditure of £584,500 (Subhead A) on salaries, &c., and of £321,000 (Subhead G.2) for stocking and maintenance of experimental farms, laboratories, &c. The expenditure on these items recorded in the present account amounted to £345,000 and £7,620 respectively. In addition there is a charge on Ministry of Works Vote (Class VII, Vote 6) of £59,000, mainly for the purchase of an experimental husbandry farm in Wales.

CLASS VI, VOTE 9.—MINISTRY OF AGRICULTURE AND FISHERIES
(FOOD PRODUCTION SERVICES).*Subhead C.—County War Agricultural Executive Committees.*

83. Expenditure incurred by the 62 County War Agricultural Executive Committees in England and Wales in 1946-47 amounted to £33,554,980, of which £3,561,135 was accounted for by the administrative expenses of the Committees, £5,357,801 was expended on machinery operations, £19,999,344 on gang labour and £2,519,959 on lands of which possession had been taken under the Defence Regulations. Receipts by the Committees during the year were £22,034,403 (included in Subhead Z) and consisted mainly of £18,811,892 in respect of goods and services to farmers and £2,947,086 in respect of lands in possession.

84. Consequent on the resumption of inter-departmental adjustments from 1 April 1946, provision was made under this subhead in 1946-47 for the payment of £21,000,000 to the War Office in respect of the value of the services of prisoners of war supplied to the Committees in England and Wales for use in agriculture, after allowing for the cost of transport incurred by them in connexion with this class of labour. Payments on account charged to the subhead amounted to £12,000,000 (included in the expenditure of £19,999,344 on gang labour), the saving of £9,000,000 being explained on the account as due to the number of prisoners employed being smaller than expected and to the severe winter conditions which restricted their earning power. The total sum due to the War Office under this arrangement for 1946-47 has since been assessed at £12,561,440, being £16,201,825 for the value of prisoners' services less £3,640,385 for the costs of transport incurred, and a balance

CLASS VI, VOTE 9—*contd.*

payment of £561,440 has been made in 1947-48. According to monthly returns the average number of prisoners employed during 1946-47 was 124,630, as compared with the estimate of 160,000, but the value of their services was affected by an increase in the rate charged to farmers from 60s. a week (on which the estimate was based) to 70s. from 1 April 1946 and a further increase to 80s. on account of a rise in the minimum agricultural wage rate from 14 July 1946.

Most of the prisoners of war made available to Committees were allocated to farmers on repayment, the others being employed by Committees on lands in possession. The Ministry inform me that it was not possible without undue expenditure of time and labour to segregate receipts from farmers in respect of this service. That part of the payment to the War Office which is in respect of prisoners allocated to farmers has in consequence been based on the claims for repayment made on farmers in the year of account and not on the sums received from them. The difference, due to delay in payment by farmers, may however be expected to adjust itself over the whole period of the arrangements, apart from any claims which it may prove impossible to collect.

The general question of the relation between the receipts for the services of prisoners of war and their cost will be referred to in my Report on the Army Appropriation Account, 1946-47.

Subhead D.—Women's Land Army.

85. The expenditure of £1,351,547 charged to this subhead includes £266,175 for the expenses incurred by some 50 County Committees set up to administer the service, £53,777 for the supply of uniforms and £856,850 for the cost of hostels for the accommodation of members, including £20,328 paid to a voluntary organization in respect of the net losses incurred on hostels under its management. The subhead also includes £22,893 for allowances to trainees and expenses of training, and £134,377, the cost of travelling expenses and certain allowances paid to members during holidays and unemployment. The wages of employed members, of whom there were some 30,000 during the year, are paid to them by their employers and are not therefore included in the subhead. Also excluded is the cost, mainly for salaries and travelling expenses, of the headquarters staff, which is borne on the Vote for the Ministry (Class VI, Vote 8).

The receipts in connexion with this service during the year were £478,046 (included in Subhead Z), of which £458,038 was in respect of hostel fees.

CLASS VI, VOTE 14.—ROADS, &c.

Motor Tax Account.

86. As in previous years, a test examination has been applied to the Ministry of Transport Motor Tax Account, including a scrutiny of certificates and reports of the Ministry of Health auditors in England and Wales, and of the Ministry's own staff in Scotland, appointed to examine the motor tax transactions of local authorities. I am satisfied that in general the system of assessment and collection is working satisfactorily.

The gross proceeds of the motor vehicle, &c., duties in 1946-47 amounted to £50,773,855 1s. 2d.; this was the highest figure of proceeds ever recorded and showed an increase of £5,587,627 as compared with 1945-46. Licences in respect of mechanically propelled vehicles current at 30 November 1946 totalled about 3,134,000.

A statement of the gross and net receipts of the Motor Tax Account, and of the payments thereout to the Exchequer, appears on page 17 of the Finance Accounts 1946-47 (H.C. 109 of 1946-47).

CLASS VI, VOTE 16.—MINISTRY OF CIVIL AVIATION.

*Airways Corporations.**Financial Arrangements.*

87. Under the Civil Aviation Act, 1946, two new Corporations were established on 1 August 1946, the British European Airways Corporation to operate in Europe (including the British Islands) and the British South American Airways Corporation to operate from the United Kingdom to South America and the Caribbean area. The new corporations have functions and powers similar to those of the British Overseas Airways Corporation which operates other overseas air services. All three corporations render annual accounts which are certified by auditors appointed by the Minister and are laid by him before Parliament.

The Act provides for grants from the Exchequer towards meeting losses incurred by the three corporations. For the initial period, 1 August 1946 to 31 March 1947, the grants may be up to the amount of the actual excess of expenditure over revenue for that period, provided they do not exceed £10,000,000 in all.

For 1947-48 and the subsequent eight years, each corporation is required to submit, before the year commences, a programme of its proposed activities, with estimates of expenditure and revenue, and the Minister and the Treasury may determine and approve grants to the corporation if it appears that a loss will be incurred. The amount of any such grant may be increased or reduced if it is later found that any material assumption made in framing the estimate is at variance with the facts. The total amount of the grants permissible to the three corporations and any of their associates is limited for the year 1947-48 to £10,000,000 and for any subsequent year to £8,000,000.

Deficiency Grants to British Overseas Airways Corporation.

88. The wartime arrangements which provided for the payment of the net deficit incurred each year, after allowing for revenue received, continued until 1 August 1946, the date of the Civil Aviation Act, 1946.

Year to 31 March 1945.—Owing mainly to abnormally high receipts for the conveyance of mails, revenue exceeded expenditure by £77,757 which was carried forward in relief of the deficiency grant for 1945-46.

Year to 31 March 1946.—The audited accounts have been received and are under examination in the Ministry. It is anticipated that, after allowing for the surplus on the 1944-45 account, a deficiency grant of £2,962,059 will be necessary. £920,199 was charged in 1945-46: the balance, £2,041,860, is included under Subhead J.1 in the present account.

Year to 31 March 1947.—Audited accounts for the complete year, including the initial period (1 August 1946 to 31 March 1947) under the Civil Aviation Act, 1946, have been published (H.C. 15 of 1947-48). They are at present under examination in the Ministry. These accounts show a deficit of £8,076,844. Advances of £2,768,140 in respect of deficiency grant are included under Subhead J.1 in the present account.

Deficiency Grant to British European Airways Corporation.

89. Audited accounts for the period 1 August 1946 to 31 March 1947 have been published (H.C. 16 of 1947-48). They are now under examination in the Ministry. The accounts show a deficit of £2,157,937 plus such part of a deficiency of £359,868 on Associated Airways Joint Committee operations 1 April 1946 to 31 January 1947 as pertains to the period from 1 August 1946. Advances of £870,000 in respect of deficiency grant are included under Subhead J.2 in the present account.

CLASS VI, VOTE 16—*contd.**British South American Airways Corporation.*

90. Audited accounts for the period 1 August 1946 to 31 March 1947 have been published (H.C. 26 of 1947-48) showing a surplus of £20,507. No payments in respect of deficiency grant were required.

*British Overseas Airways Corporation.**General settlement in respect of Assets acquired during the war period.*

91. During the war, when the Corporation operated under the directions of the Secretary of State for Air, claims were not raised by the Air Ministry or the Corporation for certain services rendered and stores supplied by the one to the other. Owing to the difficulty of segregating stores purchased by the Corporation from those supplied free by the Ministry an agreement was effected in 1944 under which the value at 31 March 1943 of stocks which the Corporation had themselves purchased was, to the extent of £491,752, written off in the accounts and so reflected in the deficiency payments made by the Ministry, and, to the extent of £700,000, left to be dealt with in any post-war settlement.

92. The arrangements for mutual waiver of claims terminated on 1 April 1946 and a financial settlement, on broad lines, has now been negotiated with the Corporation in respect of their holdings of aircraft, stores, &c., acquired by them from government sources, without charge, before that date.

The principles for charge applied in the settlement are:—for aircraft of saleable types, current disposal values; for aircraft of unsaleable types, valuations related to the estimated operational life of the craft before replacement types are available; for spares, current value of the quantities estimated to be required during the period the related aircraft are likely to be in use; for stores, if saleable, current disposal value, or, if not, valuation related to the period they will be of use to the Corporation.

The £1,481,280 brought to credit in the Account (page 347) consists of:—

Aircraft	.. .. .	£	1,313,300
Spares	.. .. .		898,980
Stores, equipment, launches, &c. (provisional)	.. .. .		169,000
			<u>2,381,280</u>
<i>Less:</i>		£	
Balance for stores at 31 March 1943 (paragraph 91 above)	.. .. .	700,000	
Equipment returned by Corporation after 1 April 1946	.. .. .	200,000	
			<u>900,000</u>
			<u>£1,481,280</u>

Settlement in respect of motor transport and buildings has not yet been effected.

93. The aircraft purchased by the Corporation under the above arrangements include six hired by the Ministry to a Dominion Air Line and forming part of

CLASS VI, VOTE 16—*contd.*

a fleet jointly operated by the two Air Lines. The hiring charges made by the Ministry had not been adjusted to meet the cost of modifications, carried out at the Ministry's expense after the hiring charges had been agreed, and on representations by the Corporation that the Air Line would not be prepared to negotiate with them terms less favourable than those promised by the Ministry, no charge is being made on the Corporation for the cost of the modifications, approximately £150,000.

London Airport (Heathrow).

94. Constructional work at Heathrow was carried out by the Air Ministry from the spring of 1944 in order to provide an airfield near London with facilities adequate to the needs of the largest types of transport aircraft. Initially the work was limited to that necessary to meet the immediate war requirements of the Royal Air Force, but the Heathrow site was selected with a view to its eventual use as a civil airport and in January 1946 the Cabinet approved its further development as the main international airport of the country.

The Ministry of Civil Aviation took over responsibility for the airport on 1 January 1946 but all works services have continued to be carried out on their behalf by the Air Ministry. As a matter of administrative convenience expenditure to 31 March 1946 was charged to Air Votes but all subsequent expenditure is borne on the Vote for the Ministry of Civil Aviation. Excluding certain payments in respect of acquisition of land, about £2,732,000 was charged in 1944-45 and 1945-46 and about £1,988,000 is included in the present account under Subhead F.

95. The initial work begun in 1944, comprising the construction of three runways and ancillary works, was estimated to cost £3,000,000, and the main contract thereunder was placed, after competitive tendering from selected firms, with the contractor who submitted the lowest tender. By January 1946 work under this contract was well advanced. Time was necessary to work out technical details and to resolve the legal position as regards the acquisition of land before tenders for development for civil aviation purposes could be invited but it was considered essential meanwhile to maintain continuity in the work and to prevent the dispersal of labour and specialized plant assembled on the site. Accordingly in February and August 1946 further orders to a value of over £1,500,000 for work on a fourth runway and a portion of a fifth, comprising sections of the ultimate development scheme, were placed, without competition, with the contractor as extensions of the original contract. Early in 1947 further works estimated to cost £7,500,000 were approved and tenders were invited from selected contractors. The tender received from the firm holding the existing contract was not the lowest, but the Air Ministry placed the contract with that firm as they were not satisfied that the lowest tenderer could carry out works of this magnitude within the required period.

96. The cost of development of the London airport was provisionally estimated in January 1946 at £19,420,000 (excluding cost of land purchase estimated at £7,000,000). Considerable revision of the figures has however proved necessary. In the Ministry of Civil Aviation Estimate for 1947-48 the anticipated cost of the airport, excluding the cost of land and expenditure amounting to £2,732,000 charged to Air Votes in 1944-45 and 1945-46, is shown at £26,000,000. This figure is recognized to be provisional.

CLASS VII, VOTE 1.—MINISTRY OF WORKS.

Mobile Labour Force.

97. The Estimate for the Ministry of Works includes, under Subhead A, £197,145 in 1946-47 and £247,360 in 1947-48 for the salaries of the Directorate of Mobile Labour Services, which controls the Ministry's Mobile Labour Force. This body, for which the Treasury have authorized a maximum strength of 10,000, was inaugurated in July 1946 on the disbandment of the former Special Repair Service. The Force is available for work on housing and other building and civil engineering work of high priority in areas where the available building labour is inadequate.

In 1946-47 direct expenditure on works carried out by the Mobile Labour Force, if not finally to be borne by a Vote or Fund administered by the Ministry of Works, was carried to the net Subhead N of Vote 10, Class VII, for recovery to be effected, together with percentage additions for indirect costs and for administration expenses. The indirect costs, which include transport, plant, depot charges, and camp expenses, were charged to the appropriate subheads of Works Votes. In the absence of suitable records it is not possible readily to ascertain the aggregate outlay on the Mobile Labour Force, or to determine whether the percentage additions are adequate to cover the indirect costs and the administration expenses. I understand that a full costing system has been instituted in 1947-48.

CLASS VII, VOTE 6.—PUBLIC BUILDINGS, GREAT BRITAIN.

Raising of school-leaving age: additional accommodation.

98. The decision to raise the school-leaving age on 1 April 1947 necessitated the provision of additional school accommodation in maintained schools (in Scotland, public schools).

The responsibility for providing this accommodation rests in the first instance on local education authorities, but in view of difficulties arising from the shortage of labour and materials it was agreed between the Ministry of Works, the Ministry of Education, and the Scottish Education Department that the Ministry of Works should assist by providing and erecting a number of pre-fabricated huts for use as classrooms and the like.

The present account includes, under Subhead A, a charge of £1,400,873 for this service, as the first instalment of a programme for spending from the Vote for Public Buildings a total of £10,500,000.

99. This programme must be distinguished from the £16,000,000 programme, financed from the same Vote, for providing school meals buildings, which was discussed in paragraph 38 of the Fourth Report of the Public Accounts Committee of 1945-46. No repayment is to be made to the Ministry of Works for buildings for school meals, but the Ministry is to receive from the Votes for the Ministry of Education and for Public Education, Scotland, annuities designed to repay in ten years, at 2½ per cent. interest, each year's outlay on the huts for additional school accommodation.

When completed and handed over by the Ministry of Works the huts become the property of the local education authorities, but the latter are to pay the appropriate Education Department 8 per cent. per annum of the capital cost of each hut for so long as it is used for educational purposes, and such payments will rank with other local educational expenditure for grant aid.

No payments by the Education Departments or by the local education authorities became due in 1946-47 under these arrangements.

CLASS VII, VOTE 10.—MISCELLANEOUS WORKS SERVICES.

Disposal of Cement Profits.

100. In response to a suggestion of the Ministry of Works and Buildings that the cement industry should limit and adjust its profits, the manufacturers introduced a scheme under which any excess of the average profits earned by the industry from 1 January 1941, on Portland and rapid hardening cement, over rates of profit approved by the Minister was to be paid to a suspense account, the final balance on which was to be disposed of as the Minister might direct. It was subsequently agreed that the profits on certain ancillary products and operations in 1942, 1943 and 1944 should also be limited and, at a later stage, that the profits on the industry's trade in jute sacks, which had been held separately, should be transferred to the suspense account.

Up to 31 December 1945, £643,937 accrued to the suspense account in respect of excess profits on cement and £1,023,622 in respect of profit on jute sacks. With the approval of the Minister £982,632 was charged against the account (a) in reimbursement of increased costs of production which would otherwise have had to be passed on to the consumer in higher prices in 1944 and 1945, and (b) to meet a claim that the industry's financial position had been seriously affected by the fall in production in 1944.

After allowing for minor adjustments the final balance in the suspense account was £686,283, which it was agreed should be transferred to the Exchequer. This sum is included in the Receipts Payable to the Exchequer shown on page 403 of the Account.

CLASS VII, VOTE 13.—CENTRAL OFFICE OF INFORMATION.

101. This is the first account of the Central Office of Information. As from 1 April 1946 the wartime Ministry of Information was dissolved and Government information services were reorganized on a basis announced to the House of Commons by the Prime Minister on 17 December 1945 and 7 March 1946. Each department became responsible for its own policy in the field of information and publicity. In particular, overseas publicity became the responsibility of the Foreign Office, Colonial Office, and other departments with overseas interests. The departmental information services were, however, to be supplemented by the services of a newly created Central Office of Information which would need a highly qualified rather than a large staff. This new office would act as a central government agency in publicity matters, and perform common technical, specialist, and productive services for other departments. The Central Office also undertakes work on home publicity not assigned to a particular department or of inter-departmental scope.

Normally the expenses of the Central Office on work for another department are treated as an allied service for that department. Exceptionally in 1946-47 the cost of poster advertisement, but not press advertisement, for recruiting campaigns for the fighting services was recovered and the item of £145,015 19s. 2d. included in the Account (see Details of Receipts) includes about £92,500 on this account, together with about £52,500 for work for the Ministry of Food which normally carries out its own publicity work.

Film Receipts in European Countries.

102. I referred in paragraphs 43 to 45 of my Report on the Civil Appropriation Accounts (Class X, War Services), 1945-46, to difficulties experienced by the Ministry of Information in accounting for receipts from the exhibition of official and commercial films in the liberated territories of Europe, due mainly to the

CLASS VII, VOTE 13—*contd.*

blocking of currencies and the non-receipt of accounts. Certain of the films were sponsored by the Ministry jointly with other Governments or bodies, who have interests in the revenue derived therefrom, and in the case of the British commercial films the receipts, after deduction of the Ministry's expenses, are, under an agreement of December 1944, payable to a Company representing the British Film Producers Association.

Responsibility for clearing these transactions devolved on the Central Office of Information and considerable progress has been made. £365,000 has been cleared from suspense to Appropriations in Aid of the Vote in the present account. A provisional settlement has been effected with the Company for the period to 31 March 1947 under which about £55,000 has been paid to them. In this settlement the Department have recovered their sterling expenses on all films covered by the agreement and such of their expenses in currency as were incurred in countries from which the relevant film receipts have been collected and realized. The Company retains the right to the film receipts in other countries, less the Department's currency expenses in those countries, as and when realized.

103. The blocked balances of film receipts in France have now been released for use locally, and the Company's share of the receipts has been adjusted in the settlement referred to above. A substantial part of the receipts had accrued before the devaluation of the franc in December 1945 and its ultimate sterling value was some £79,000 below its value when taken to the blocked account. About £173,000 remains in blocked accounts in Holland, and no moneys have been released from Poland. As regards Germany and Austria, no accounts have been received from the Control Office (now Foreign Office, German Section) but it has now been agreed that the Foreign Office, German Section, shall take over, except in a few special cases, all the Central Office's interest in the currency receipts and payments in those countries from the commencement, and settle as necessary with the Company.

104. I referred last year to delay in audit by the Department of the statements of receipts furnished by the film distributors in France. During 1947 further test audits were carried out, with generally satisfactory results, and some examination has now been made in the case of all distributors. The particular case of default to which I referred is still unsettled. On the basis of the returns rendered by the distributor, which do not cover the full period of hire, a sum of approximately 1,140,000 francs is outstanding. Steps have recently been taken to initiate legal proceedings for recovery.

CLASS VIII, VOTE 2.—MINISTRY OF PENSIONS.

Review of Claims rejected by Pensions Appeal Tribunals.

105. Under the Pensions Appeal Tribunals Act, 1943, a decision of a Tribunal constituted under the Act is final and conclusive unless the appellant or the Minister is dissatisfied with the decision as being erroneous in point of law, when he may (in England and Wales) with the leave of the Tribunal or of a Judge of the High Court nominated for the purpose by the Lord Chancellor, appeal to the judge so nominated. Similar rights of appeal apply in Scotland and Northern Ireland.

In 1946 there was a series of cases in the High Court or Court of Session which showed that the Tribunals had been acting on wrong principles in some cases. Consequently, as the House of Commons was informed on 25 July 1946,

CLASS VIII, VOTE 2—*contd.*

the Minister announced that, on application, claims by persons whose appeals had been rejected by a Tribunal before 1 August 1946 would be reviewed departmentally in the light of the judgments, and where such claims were deemed likely to succeed on their merits, entitlement to pension would be admitted; in case of rejection being upheld by the Ministry it would be open to the applicant to have his case referred to a Special Review Tribunal. It was anticipated that it would be possible to secure that the decisions of these Tribunals would be treated as final and conclusive.

The Ministry recognized that any award made on a departmental review or after reference to the Special Review Tribunals would be outside the scope of the Act. Such awards are accordingly in Service cases authorized, with Treasury approval, under the relevant Dispensing Warrant or like instrument. In mercantile marine or civilian cases they are extra-statutory, and have been recorded in a note to the account.

Payments to Imperial Pensioners in North America.

106. In 1926 the Ministry of Pensions established a sub-department in Ottawa for the administration of war pensions of Imperial pensioners resident in Canada and the United States. This sub-department also undertook the payment, as agent for the departments concerned, of other classes of pension payable out of Imperial funds. Up to 1939 it was the practice for officers of my department to visit Canada at intervals of about three years in order to carry out test examinations of the payments and awards made under these arrangements.

The test examination was resumed in 1947, when two of my officers visited the Ottawa office, which deals with about 18,000 cases at the present time. Questions arising from the audit were taken up with the Ministry's representative in Canada and are in course of settlement. I am satisfied with the result of the examination.

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

Excess of Expenditure over Grant.

107. This account shows excess expenditure of £5,573 4s. 3d. over the gross estimate including the amount for which a Supplementary Estimate (H.C. 30 of 1946-47) was presented in January 1947. There were surplus receipts of the classes authorized to be used as Appropriations in Aid amounting to £4,254 10s. and it is proposed to seek the authority of Parliament to apply the surplus receipts in aid of expenditure, leaving a sum of £1,318 14s. 3d. for which an Excess Vote will be required.

Excess expenditure occurred on four subheads (mainly Subhead J) totalling £131,960 5s. 3d., and was offset by savings on other subheads amounting to £126,387 1s. The excess of £129,373 -s. 4d. on Subhead J is explained by the Accounting Officer as mainly due to payments of £724,253 having been made in respect of workmen's compensation to employees of the Ministry of Supply, including the Royal Ordnance Factories, as compared with a revised estimate of £555,000.

CLASS VIII, VOTE 4—*contd.*

108. For this service the Paymaster General is furnished with forecasts of expenditure by the Ministry of Supply, upon whom rests responsibility for admitting and checking claims and for making payments in the first instance. The forecast on which the original estimate (£254,000) was based was supplied in November 1945, and that for the revised estimate (£555,000) in December 1946. Repayment was claimed by the Ministry of Supply from the Paymaster General in March 1947 for payments of £340,386 brought to account during the nine months April to December 1946, and in September 1947 for a further sum of £383,867, making a total of £724,253 for payments brought to account for the year to 31 March 1947.

A reason advanced for the inability of the Ministry of Supply to forecast this expenditure closely, even when the financial year was well advanced, is the unexpected persistence of the problem presented by the large scale closure of factories and redundancy of workers at the end of the war. The effect was to produce a large number of claims by employees on or after discharge. While they had continued to be employed in the Royal Ordnance Factories, compensation was not claimed or was not payable because no loss of earnings was being suffered, but when discharged their actual or prospective loss of earning capacity on the open labour market became more evident. The total expenditure was also increased by the unexpected extent of lump sum settlements and by steps taken to clear arrears of claims.

F. N. Tribe,
Comptroller and Auditor General.

Exchequer and Audit Department,
26 February 1948.

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A

APPROPRIATION ACCOUNTS, 1946-47.

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.
			£	£	£	£ s. d.
5	I	Central Government and Finance	12,721,954	1,221,574	11,500,380	9,076,782 19 4
59	II	Foreign and Imperial	99,576,785	1,073,355	98,503,430	87,388,848 11 6
115	III	Home Department, Law and Justice	32,613,088	2,426,450	30,186,638	30,519,629 18 5
169	IV	Education and Broadcasting	163,284,397	10,185,015	153,099,382	158,713,771 3 2
217	V	Health, Housing, Town Planning, Labour and National Insurance	362,591,434	16,266,614	346,324,820	342,284,740 10 5
275	VI	Trade, Industry and Transport	206,599,259	53,068,402	153,530,857	174,316,223 2 1
375	VII	Common Services (Works, Stationery, &c.) ..	96,207,646	12,229,675	83,977,971	79,443,327 9 11
423	VIII	Non-Effective Charges (Pensions)	108,319,308	123,343	108,195,965	91,987,858 4 -
443	IX	Exchequer Contributions to Local Revenues ..	66,543,896	1,279,000	65,264,896	66,442,558 2 1
			£ 1,148,457,767	97,873,428	1,050,584,339	1,040,173,740 - 11
		Revenue Departments	171,084,124	11,641,104	159,443,020	167,869,113 13 9
		GRAND TOTAL	£ 1,319,541,891	109,514,532	1,210,027,359	1,208,042,853 14 8

APPROPRIATION ACCOUNTS, 1946-47.

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

GRAND SUMMARY.

Class.	Appropriations in Aid applied.		Net Expenditure.		Gross Expenditure compared with Estimate: Saving or Excess.		Deficiency of Appropriations in Aid.		Amount to be surrendered.		Extra Receipts payable to Exchequer.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
I	1,006,831	- 9	8,069,851	18 7	3,645,171	- 8	214,642	19 3	3,430,528	1 5	9,040,570	18 3
II	1,061,392	16 3	86,327,455	15 3	12,198,030	13 8	11,962	3 9	12,186,068	9 11	22,010,527	16 5
III	2,420,707	8 7	28,098,922	9 10	2,093,458	1 7	5,742	11 5	2,087,715	10 2	1,190,363	6 5
IV	10,184,884	13 6	148,528,886	9 8	4,570,625	16 10	130	6 6	4,570,495	10 4	265,607	11 7
V	15,527,505	13 5	326,757,234	17 -	20,306,693	9 7	739,108	6 7	19,567,585	3 -	3,619,639	19 4
VI	43,879,211	7 6	130,437,011	14 7	32,283,129	8 1	9,189,190	12 6	23,093,938	15 7	107,169,612	14 4
VII	11,337,119	13 3	68,106,207	16 8	16,764,318	10 1	892,555	6 9	15,871,763	3 4	11,665,584	3 2
VIII	123,343	- -	91,864,515	4 -	16,337,023	- 3	-	-	16,337,023	- 3	500,336	15 3
IX	1,278,669	- -	65,163,889	2 1	101,337	17 11	331	- -	101,006	17 11	-	-
	86,819,764	13 3	953,353,975	7 8	108,299,787	18 8	11,053,663	6 9	97,246,124	11 11	155,372,303	4 9
	11,472,866	5 4	156,396,247	8 5	3,215,010	6 3	168,237	14 8	3,046,772	11 7	618,140	19 10
	98,292,630	18 7	1,109,750,222	16 1	111,514,798	4 11	11,221,901	1 5			155,990,444	4 7
					15,760	19 7						
Total amount to be surrendered £									100,292,897	3 6		

* See Report, paragraph 22.

† See Report, paragraph 77.

‡ See Report, paragraph 107.

CIVIL ACCOUNTS,
1946-47.

CLASS I.

CENTRAL GOVERNMENT AND FINANCE.

CLASS I.
CENTRAL GOVERNMENT AND FINANCE.

SUMMARY.

Page.	No. of Vote.	SERVICE.	Estimated Gross Expendi- ture.	Authorized Appro- priations in Aid.	Supply Grant.	Actual Gross Expenditure.
			£	£	£	£ s. d.
8	1	House of Lords Offices	83,466	11,389	72,077	81,315 5 7
10	1A	House of Lords	12,000	—	12,000	2,316 13 -
11	2	House of Commons	814,125	4,670	809,455	803,532 5 3
13	3	Registration of Electors	400,000	—	400,000	213,362 11 3
14	4	Treasury and Subordinate Departments	2,322,317	9,600	2,312,717	2,203,605 2 11
20	4A	Ministry of Defence	94,200	100	94,100	67,629 12 11
21	5	Privy Council Office	28,354	5,040	23,314	27,721 4 11
22	6	Privy Seal Office	10,902	—	10,902	9,584 13 3
23	7	Charity Commission	52,006	1,500	50,506	49,210 18 11
24	8	Civil Service Commission	385,360	62,650	322,710	384,385 19 1
26	9	Exchequer and Audit Department	326,920	11,270	315,650	280,186 10 3
27	10	Government Actuary	40,792	1,865	38,927	33,539 3 8
28	11	Government Chemist	142,358	200	142,158	119,742 16 8
29	12	Government Hospitality	75,000	—	75,000	75,000 - -
30	13	The Mint	719,000	718,900	100	597,911 13 9
34	14	National Debt Office	29,867	24,190	5,677	29,005 18 11
36	15	National Savings Committee	1,437,374	—	1,437,374	1,209,515 6 3
38	16	Overlapping Income Tax Payments	2,000,000	—	2,000,000	76,527 5 4
39	17	Public Record Office	55,948	600	55,348	45,454 2 4
41	18	Public Works Loan Commission	29,690	29,590	100	26,365 17 9
42	19	Repayments to the Local Loans Fund	78,264	—	78,264	77,863 12 -
43	20	Royal Commissions, &c.	178,000	—	178,000	107,757 15 4
47	21	Secret Service	2,500,000	—	2,500,000	1,756,854 2 8
48	22	Tithe Redemption Commission	336,210	336,110	100	245,715 10 6
50	23	Treasury Chest Fund	3,779	—	3,779	3,778 4 2
51	24	Miscellaneous Expenses	158,601	600	158,001	152,232 18 4
54	24A	Repayments to the Civil Contingencies Fund	14,243	—	14,243	14,242 19 -
55	25	Scottish Home Department	393,178	3,300	389,878	382,424 15 4
		Total	12,721,954	1,221,574	11,500,380	9,076,782 19 4

CLASS I.
CENTRAL GOVERNMENT AND FINANCE.

SUMMARY.

No. of Vote.	Appropriations in Aid applied.		Net Expenditure.		Gross Expenditure compared with Estimate : Saving.		Deficiency of Appropriations in Aid.		Amount to be surrendered.		Extra Receipts payable to Exchequer.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
1	11,389	- -	69,926	5 7	2,150	14 5	—	—	2,150	14 5	2,629	11 4
1A	—	—	2,316	13 -	9,683	7 -	—	—	9,683	7 -	—	—
2	4,670	- -	798,862	5 3	10,592	14 9	—	—	10,592	14 9	1,484	17 5
3	—	—	213,362	11 3	186,637	8 9	—	—	186,637	8 9	—	—
4	9,600	- -	2,194,005	2 11	118,711	17 1	—	—	118,711	17 1	48,550	- 9
4A	63	18 9	67,565	14 2	26,570	7 1	36	1 3	26,534	5 10	—	—
5	5,040	- -	22,681	4 11	632	15 1	—	—	632	15 1	163	17 2
6	—	—	9,584	13 3	1,317	6 9	—	—	1,317	6 9	14	19 -
7	1,500	- -	47,710	18 11	2,795	1 1	—	—	2,795	1 1	1,299	- 9
8	62,650	- -	321,735	19 1	974	- 11	—	—	974	- 11	5,021	5 8
9	11,270	- -	268,916	10 3	46,733	9 9	—	—	46,733	9 9	1,610	13 1
10	1,865	- -	31,674	3 8	7,252	16 4	—	—	7,252	16 4	2,417	17 6
11	200	- -	119,542	16 8	22,615	3 4	—	—	22,615	3 4	53	8 2
12	—	—	75,000	- -	—	—	—	—	—	—	—	—
13	597,911	13 9	—	—	121,088	6 3	120,988	6 3	100	- -	4,927,534	13 7
14	24,190	- -	4,815	18 11	861	1 1	—	—	861	1 1	5,073	12 5
15	—	—	1,209,515	6 3	227,858	13 9	—	—	227,858	13 9	1,701	7 5
16	—	—	76,527	5 4	1,923,472	14 8	—	—	1,923,472	14 8	—	—
17	600	- -	44,854	2 4	10,493	17 8	—	—	10,493	17 8	711	1 3
18	26,365	17 9	—	—	3,324	2 3	3,224	2 3	100	- -	189,970	12 1
19	—	—	77,863	12 -	400	8 -	—	—	400	8 -	—	—
20	—	—	107,757	15 4	70,242	4 8	—	—	70,242	4 8	59	3 4
21	—	—	1,756,854	2 8	743,145	17 4	—	—	743,145	17 4	443,381	14 3
22	245,715	10 6	—	—	90,494	9 6	90,394	9 6	100	- -	—	—
23	—	—	3,778	4 2	15	10	—	—	15	10	—	—
24	600	- -	151,632	18 4	6,368	1 8	—	—	6,368	1 8	3,408,567	19 4
24A	—	—	14,242	19 -	1	-	—	—	1	-	—	—
25	3,300	- -	379,124	15 4	10,753	4 8	—	—	10,753	4 8	325	3 9
	1,006,931	- 9	8,069,851	18 7	3,645,171	- 8	214,642	19 3			9,040,570	18 3
Total amount to be surrendered £									3,430,528	1 5		

HOUSE OF LORDS OFFICES.

ACCOUNT of the sum expended, in the year ended 31 March 1947, 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.	5,674	5,670 12 10	3 7 2	—	—	—
DEPARTMENT OF THE CHAIRMAN OF COMMITTEES.						
B.—Salaries, &c.	4,932	4,935 11 —	—	—	3 11 —	—
DEPARTMENT OF THE CLERK OF THE PARLIAMENTS.						
C.—Salaries, &c.						
Original	£30,595					
Supplementary	£640					
	31,235	30,698 19 1	536 — 11	—	—	—
D.—Incidental Expenses ..	220	141 7 5	78 12 7	—	—	—
DEPARTMENT OF THE GENTLEMAN USHER OF THE BLACK ROD.						
E.—Salaries, &c.	6,597	6,501 5 8	95 14 4	—	—	—
LIBRARIAN'S DEPARTMENT.						
F.—Salaries, &c.	2,457	2,467 17 2	—	—	10 17 2	—
DEPARTMENT OF THE LORD GREAT CHAMBERLAIN.						
G.—Salaries, &c.	5,560	5,416 11 10	143 8 2	—	—	—
H.—Incidental Expenses ..	260	243 4 8	16 15 4	—	—	—
I.—Civilian Custodians ..						
Original	£12,618					
Supplementary	£562					
	13,180	13,075 4 7	104 15 5	—	—	—
CONTINGENT EXPENSES OF THE HOUSE OF LORDS.						
J.—Shorthand Writers for Committees, &c. ..	1,200	666 10 1	533 9 11	—	—	—
K.—Police						
Original	£4,175					
Supplementary	£500					
	4,675	4,217 18 10	457 1 2	—	—	—

EXPLANATION of the Causes of Variation between Expenditure and Grant.

C.—Savings mainly on vacancies and retirement (£344), staff serving with the Forces (£82), Nautical Assessors' fees (£52), typing and extra time (£40).

D.—Saving mainly on Victoria Tower cleaning.

E.—Saving on appointment of Yeoman Usher of the Black Rod at lower consolidated salary (£122); offset by increase in uniform allowances (£27).

G.—Saving on vacancy and sickness (£131) and employment of two temporary housemaids in lieu of a porter (£59); offset by increase in salary of Secretary to Lord Great Chamberlain (£41).

I.—Saving on vacancies and sickness (£164); offset by increased National Insurance contributions (£59).

J.—Provision was made for more Committees.

K.—The arrears of increased pay and rent allowances to the Police were less than anticipated in the Supplementary Estimate.

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.—Miscellaneous Expenses ..	300	181 13 -	118 7 -	—
M.—Retired Allowances, &c. . .	7,176	7,098 9 5	77 10 7	—
GROSS TOTAL				
<i>Original</i> £81,764	£ 83,466	81,315 5 7	2,165 2 7	14 8 2
<i>Supplementary</i> £1,702				
Deduct—	Estimated.	Applied.		
Z.—Appropriations in Aid				
<i>Original</i> £9,697	£ 11,389	11,389 - -		
<i>Supplementary</i> £1,692				
NET TOTAL				
<i>Original</i> £72,067	£ 72,077	69,926 5 7	Surplus to be surrendered. £2,150 14 5	
<i>Supplementary</i> £10				

Receipts payable to Exchequer.

Estimated.

Realized.

Receipts authorized to be used as Appropriations in Aid	£ 11,389	£ 14,018 11 4
Appropriated in aid (Subhead Z)		11,389 - -
Paid separately to Exchequer		£2,629 11 4

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

L.—Saving on provision for care of historical documents (£46), witnesses' expenses and other miscellaneous matters.

M.—Saving on death of two retired officers.

Details of Receipts.	Estimated.	Realized.
Fees on judicial proceedings, Private Bills, taxation of costs, &c.	£	£
<i>Original</i>		
<i>Supplementary</i>		
Contribution from House of Commons Vote towards cost of Civilian Custodians	6,342	8,784
	5,047	5,234
Total	£11,389	14,018

Fees on judicial proceedings, Private Bills, oppositions and taxations all showed an increase. The contribution from the House of Commons towards Civilian Custodian services was increased because of the cost of the appointment of three Custodian Firemen provided in the Supplementary Estimate.

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

23 October 1947.

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

F. N. Tribe,
Comptroller and Auditor General.

 HOUSE OF LORDS.

ACCOUNT of the sum expended, in the year ended 31 March 1947, compared with the sum granted, for the travelling expenses of Members 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.
Travelling Expenses of Peers..	12,000	2,316 13 -	9,683	7 -		
Surplus to be surrendered				<u>£9,683</u>	7 -	

EXPLANATION of the Cause of Variation between Expenditure and Grant.

Saving due to fewer claims than were anticipated when provision was made for this new service in the Supplementary Estimate.

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

23 October 1947.

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

F. N. Tribe,
Comptroller and Auditor General.

HOUSE OF COMMONS.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31 March 1947, 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.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
MEMBERS.						
A.1.—Salaries, &c.						
Original	£345,412					
Supplementary	£249,600					
	595,012	588,269 13 11	6,742 6 1	—		
A.2.—Travelling Expenses						
Original	£59,500					
Less Supplementary	£105					
	59,395	57,974 19 9	1,420 — 3	—		
AA.—Late Night Transport Service						
Supplementary	285	—	285 — —	—		
DEPARTMENT OF THE CLERK OF THE HOUSE.						
B.—Salaries, &c.	47,309	46,658 2 8	650 17 4	—		
C.—Incidental Expenses ..	25	14 8 8	10 11 4	—		
DEPARTMENT OF THE SPEAKER.						
D.—Salaries, &c.						
Original	£36,643					
Supplementary	£4,829					
	41,472	41,423 5 10	48 14 2	—		
DD.—Expenses of the Library						
Supplementary	5,279	3,556 18 2	1,722 1 10	—		
E.—Delivery of Votes and Parliamentary Papers ..	2,505	2,103 4 3	401 15 9	—		
DEPARTMENT OF THE SERJEANT-AT-ARMS.						
F.—Salaries, &c... ..	28,825	29,217 1 4	—	392 1 4		
G.—Incidental Expenses ..	1,302	1,287 11 10	14 8 2	—		
H.—Shorthand Writers	2,075	1,930 2 5	144 17 7	—		
I.—Police and Custodians ..	13,047	15,380 5 8	—	2,333 5 8		

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.1.—Savings due to bye-elections (£2,300), Members declining part salary (£3,489), Ministerial changes (£588) and amounts not paid until succeeding year (£815); offset by amounts in respect of previous years paid in 1946-47 (£451).

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

AA.—No charges were made in the year owing to the delay in starting the service (17 March 1947).

B.—Saving due mainly to changes in staff (£624).

DD.—Savings on the purchase of books (£1,637), bookbinding (£90) and miscellaneous items (£144); offset by increased subscriptions to publications (£110) and travelling (£38).

E.—Fewer outside porters were employed.

F.—Excess due mainly to increased staff of messengers and cleaners.

I.—Excess due to increased pay of police (£2,146) and custodians (£187).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
J.—Expenses of Committees, &c., and Miscellaneous Expenses	380	1,236 4 1	—	856 4 1
K.—Retired Allowances &c. ..	17,214	14,480 6 8	2,733 13 4	—
GROSS TOTAL				
Original	£554,237			
Supplementary	£259,708			
Supplementary	£180			
	£814,125	803,532 5 3	14,174 5 10	3,581 11 1
	Estimated.	Applied.		
Deduct—				
Z.—Appropriations in Aid				
Original	£4,500			
Supplementary	£170			
	4,670	4,670 - -		
NET TOTAL				
Original	£549,737			Surplus to be surrendered.
Supplementary	£259,708			
Supplementary	£10			
	£809,455	798,862 5 3	£10,592 14 9	

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid (Fees, &c.)	4,670	6,154 17 5
Appropriated in aid (Subhead Z)		4,670 - -
Paid separately to Exchequer		£1,484 17 5

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

J.—Excess caused by the cost of visits to Germany and Austria by sub-committees of the Estimates Committee.

K.—Savings due to deaths of pensioners and the amount for contingencies not being required.

Z.—Excess receipts due mainly to fees in connexion with late Bills and Bills which had been suspended in the previous parliamentary session.

NOTE.

This Account includes expenditure of approximately £48 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 1947.

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

F. N. Tribe,
Comptroller and Auditor General.

REGISTRATION OF ELECTORS.

ACCOUNT of the sum expended, in the year ended 31 March 1947, compared with the sum granted, for expenses in respect of the registration of electors.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Registration Expenses under the Representation of the People Acts	400,000	213,362 11 3	186,637 8 9	—		
Surplus to be surrendered			£186,637 8 9			

EXPLANATION of the Cause of Variation between Expenditure and Grant.

Saving due mainly to delay in submission of claims by Local Authorities.

16 October 1947.

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.

F. N. Tribe,
Comptroller and Auditor General.

TREASURY AND SUBORDINATE DEPARTMENTS.

ACCOUNT of the sum expended, in the year ended 31 March 1947, compared with the amount granted, for the salaries and other expenses in the Department of His Majesty's Treasury and Subordinate Departments, including additional salary payable to the Chancellor of the Duchy of Lancaster, the salary and expenses of the Minister without Portfolio, the expenses of representation in India 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.
TREASURY.						
A.1.—Salaries, &c.	581,866	596,005 19 2	—	—	14,139 19 2	—
A.2.—Travelling and Incidental Expenses	25,000	25,382 16 6	—	—	382 16 6	—
A.3.—Special Inquiries	20,000	40,004 13 5	—	—	20,004 13 5	—
	£ 626,866	661,393 9 1	—	—	34,527 9 1	—
OFFICES OF THE CABINET AND MINISTER OF DEFENCE.						
B.1.—Salaries, &c. <i>Original</i> £272,127 <i>Less Supplementary</i> £20,000	252,127	212,887 19 10	39,239	— 2	—	—
B.2.—Special Missions, &c. ..	25,000	30,493 14 6	—	—	5,493 14 6	—
B.3.—Travelling and Incidental Expenses	7,200	2,984 3 6	4,215 16 6	—	—	—
B.4.—Telegrams and Telephones	3,000	3,589 — 6	—	—	589 — 6	—
	£ 287,327	249,954 18 4	43,454 16 8	—	6,082 15 —	—
C.—Chancellor of the Duchy of Lancaster: Additional Salary£	1,000	1,000 — —	—	—	—	—
D.—Joint Intelligence Bureau <i>Original</i> £120,000 <i>Less Supplementary</i> £20,000	100,000	40,272 11 —	59,727 9 —	—	—	—

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.1.—Excess due to the appointment of additional staff, to increased pay of messenger and paperkeeper grades from 1 September 1946; partially offset by saving of salaries of staff serving with the Forces (£1,720).

A.3.—Excess due to unforeseen expenditure in connexion with overseas missions, &c., notably the Mission to Argentine, and the Chancellor of the Exchequer's Mission to Washington.

B.1.—Savings due to resignations and staff changes, and to salaries of staff serving with the Forces (£1,781).

B.2.—Excess mainly due to the receipt of belated accounts covering mission allowances of staff serving overseas.

B.3.—Saving mainly due to reduction of staff.

B.4.—The traffic in overseas telegrams was slightly heavier than was anticipated.

D.—Saving due to resignations and staff changes, and to the transfer of this Board to the Ministry of Defence.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
WAR HISTORIES.						
E.1.—Salaries, &c.	50,193	42,166 5 4	8,026 14 8	—	—	
E.2.—Travelling and Incidental Expenses	2,000	1,370 11 2	629 8 10	—	—	
	£ 52,193	43,536 16 6	8,656 3 6	—	—	
CAPITAL ISSUES COMMITTEE.						
F.1.—Salaries, &c.	10,987	11,013 9 5	—	26 9 5	—	
F.2.—Travelling and Incidental Expenses	120	67 1 7	52 18 5	—	—	
	£ 11,107	11,080 11 —	52 18 5	26 9 5	—	
G.—Exchange Control	£ 850,000	841,592 10 11	8,407 9 1	—	—	
H.—Commonwealth Communications Council (Grant in Aid)	£ 21,000	7,000 — —	14,000 — —	—	—	
OFFICE OF PARLIAMENTARY COUNSEL.						
I.1.—Salaries, &c.	40,430	38,545 19 9	1,884 — 3	—	—	
I.2.—Fees to Counsel, &c.	3,000	210 — —	2,790 — —	—	—	
I.3.—Travelling and Incidental Expenses	300	50 2 10	249 17 2	—	—	
	£ 43,730	38,806 2 7	4,923 17 5	—	—	
UNIVERSITY GRANTS COMMITTEE.						
J.1.—Salaries, &c.	14,755	15,238 — 7	—	483 — 7	—	
J.2.—Travelling and Incidental Expenses	1,500	1,810 3 2	—	310 3 2	—	
	£ 16,255	17,048 3 9	—	793 3 9	—	

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

E.1.—Saving due to (a) resignations and staff changes, (b) return of staff from Aberystwyth with consequent reduction in numbers and (c) salaries of staff serving with the Forces (£258).

E.2.—Saving due to anticipated increase in travelling expenses of part-time staff not having materialized.

F.2.—Saving due to resignation of an officer in receipt of a lodging allowance.

G.—It is not possible to anticipate exactly the cost of administration of Exchange Control.

H.—The full grant in aid was not required. For 1947-48 the grant in aid is borne by the Post Office (Revenue Departments, Vote 3).

I.1.—Saving due to staff changes and unfilled vacancies.

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

J.1.—Excess due to the appointment of a Deputy Chairman (£1,250); offset by savings on staff changes (£533) and on fees to members (£234).

J.2.—Excess due to increased number of meetings and visits to university institutions.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
STATUTE LAW COMMITTEE.						
K.—Revision of Statute Law, &c.	4,692	4,078 16 -	613 4 -			
INTER-ALLIED REPARATION AGENCY.						
L.1.—Salaries, &c., of the United Kingdom Delegation to the Assembly	10,000	8,261 13 6	1,738 6 6			
L.2.—Travelling and Incidental Expenses of the United Kingdom Delegation to the Assembly	5,000	4,547 8 9	452 11 3			
L.3.—Contribution towards the Common Expenses of the Agency						
<i>Original</i>	£60,000					
<i>Supplementary</i>	£12,381					
	72,381	72,380 17 -	- 3 -			
	£ 87,381	85,189 19 3	2,191 - 9			
PAYMASTER GENERAL'S OFFICE, LONDON.						
M.1.—Salaries, &c.	166,800	158,584 7 3	8,215 12 9			
M.2.—Travelling and Incidental Expenses	1,100	927 1 7	172 18 5			
M.3.—Commission	300	270 9 3	29 10 9			
	£ 168,200	159,781 18 1	8,418 1 11			
EXCHEQUER OFFICE, SCOTLAND.						
N.—Salaries, &c.	12,316	13,264 11 9			948 11 9	
OFFICE OF MINISTER RESIDENT IN WEST AFRICA.						
O.1.—Salaries, &c.	—	251 - 9	—		251 - 9	
O.2.—Travelling, &c.	—	136 14 9	—		136 14 9	
O.3.—Telegrams and Telephones	—	4 3 11	—		4 3 11	
O.4.—Incidental Expenses	—	65 3 1	—		65 3 1	
	£ —	457 2 6	—		457 2 6	

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

K.—The provision of £1,000 for additional assistance was not wholly required.

L.1.—Saving due to staff changes (£1,238) and to cessation of the post of Assistant Secretary (£500).

L.2.—The travelling expenses of the Delegation proved less than was anticipated.

M.1.—Savings in respect of (a) staff serving with the Forces (£4,600), (b) sick leave and special leave without pay (£1,230) and (c) staff changes (£3,100) were partially offset by the additional charge for overtime (£730) arising as a result of the award of gratuities for long hours to the higher paid staff.

N.—Excess due to increased staff and promotions (£612), overtime, &c. (£105), staff changes, &c. (£347); offset by savings on salaries of officers serving with the Forces (£115).

O.1 to 4.—Remanet expenditure in respect of the Office of the Minister Resident in West Africa, the functions of which were transferred to the West African Council on 1 November 1945.

CIVIL APPROPRIATION ACCOUNTS, 1946-47.

[Class I. Vote 4.] 17

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
OFFICE OF WAR ADMINISTRATION IN INDIA. P.—Salaries, &c. £	—	38 15 6	—		38 15 6	
OFFICE OF MINISTER WITHOUT PORTFOLIO. B.B.—Salaries, &c. <i>Supplementary</i> £	4,000	3,677 7 6	322 12 6		—	
HIGH COMMISSIONER FOR THE UNITED KINGDOM IN INDIA. D.D.1.—Salaries, &c. <i>Supplementary</i>	17,500	15,459 14 2	2,040 5 10		—	
D.D.2.—Travelling, &c. <i>Supplementary</i>	11,650	5,114 6 —	6,535 14 —		—	
D.D.3.—Telegrams and Telephones <i>Supplementary</i>	2,500	1,209 19 6	1,290 — 6		—	
D.D.4.—Incidental Expenses <i>Supplementary</i>	4,600	3,647 9 6	952 10 6		—	
	£ 36,250	25,431 9 2	10,818 10 10		—	
GROSS TOTAL <i>Original</i> (Revised sum) £2,309,686 <i>Supplementary</i> £12,631 ----- £	2,322,317	2,203,605 2 11	161,586 4 1	42,874 7 —		
<i>Deduct—</i> Z.—Appropriations in Aid	9,600	9,600 — —				
NET TOTAL <i>Original</i> (Revised sum) £2,300,086 <i>Supplementary</i> £12,631 ----- £	2,312,717	2,194,005 2 11	Surplus to be surrendered. £118,711 17 1			

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

P.—Remanet expenditure in respect of the Office of War Administration in India which closed on 15 April 1945.

B.B.—This provision for the salary of the Minister without Portfolio for the period from 7 October 1946 to 20 December 1946 and for the salaries of his staff for various periods up to 31 December 1946 was not wholly required.

D.D.1.—Saving due to delay in recruitment of staff, home based (£1,247), locally entered subordinate staff (£794).

D.D.2.—Saving due to delay in receipt of accounts for air passages and for purchase of cars.

D.D.3.—Telegram expenses were less than anticipated.

D.D.4.—Anticipated expenditure on the purchase of certain equipment did not arise.

Receipts payable to Exchequer.	Estimated.	Realized.	
	£	£	s. d.
(i) Receipts authorized to be used as Appropriations in Aid	9,600	23,025	4 9
(ii) Receipts of other classes	36,000	35,124	16 -
Total	£45,600	58,150	- 9
Appropriated in aid (Subhead Z)		9,600	- -
Paid separately to Exchequer		£48,550	- 9

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	550	838(a)
Fees (stamps) in connexion with the registration of business names ..	250	662(b)
Fees (stamps) in connexion with the registration of companies and limited partnerships	6,000	14,083(c)
Suez Canal Company—		
Interest and dividends on qualifying shares	100	663(d)
Reimbursement of salaries of loaned officers	1,700	3,347
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 ..	146	146
Repayment of expenses incurred under the Tithe Act, 1936	170	170
Miscellaneous	184	2,616(e)
Total	£9,600	23,025
(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 12, page 102)	36,000	24,908
Interest on advances	—	9,914
Surplus Stores, &c., Liquidation—		
Proceeds of sale of certain shares	—	3
Miscellaneous—		
Proceeds of sale of motor car	—	300
Total	£36,000	35,125

Excess receipts due to—

- (a) Increase in the number of estates administered during the year.
- (b) Substantial increase in the number of business names registered during the year.
- (c) Substantial increase in the number of new companies registered during the year.
- (d) Inclusion of redemption value of thirty drawn shares.
- (e) Profit made on the running of an all service hostel at Blackpool prior to its takeover by the Ministry of Pensions (£1,168), recoveries in respect of private telephone calls and the private use of official motor cars.

SURPLUS STORES, &c., LIQUIDATION ACCOUNT.

This service was previously provided for under the Vote for Royal Commissions, &c. A claim amounting to £52,946 remains outstanding.

NOTES.

A sum of £333 2s. 6d. representing the cost of a utility van stolen whilst in use by the Inter-Allied Reparation Agency, has been written off.

Included in this Account are :—

- (a) under Subhead A.3. : refund of amounts spent on outfits in anticipation of the Prime Minister's visit to Australia and New Zealand which was eventually cancelled (£224 -s. 2d.).
- (b) under Subhead B.1. : an extra-statutory payment of £5 3s. 6d. being interest payable on a policy under the Federated Scheme of Superannuation for Universities to enable the policy to be ante-dated.
- (c) under Subhead B.2. : an overissue of subsistence allowance to a messenger serving at the United Nations Relief and Rehabilitation Conference of 1943 which proved irrecoverable (£4 19s. 4d.) and the following items, all of which were connected with the Three Power Conference in February, 1945, (i) unvouched expenditure (£4 12s. 4d.), (ii) certain gifts of stores to King Ibn Saud (£332 15s. 5d.), the expenditure on part of which was also unvouched (£72 16s. 5d.), and (iii) an indeterminate portion of payments made for hotel accommodation in Cairo (£889 16s. 11d.) which represented accommodation reserved but not used.
- (d) under Subhead J.2. : compensation for theft of personal property (£11).
- (e) under Subhead L.2. : cost of certain canteen equipment lost in transit (£1 10s. 10d.).

This Account includes expenditure of £1,665 in respect of the balance of civil pay issued to staff serving with the Forces.

STATEMENT OF LOANS OUTSTANDING AT 31 MARCH 1947.

Central Electricity Board :—

Balance of Advances from Vote of Credit repayable by half-yearly annuities at 3½ per cent. to March 1966.	£3,495,044 14s. 8d.
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20 November 1947.

Edward E. Bridges,
Accounting Officer.

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

F. N. Tribe,
Comptroller and Auditor General.

MINISTRY OF DEFENCE.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31 March 1947, compared with the sum granted, for the salaries and expenses of the Ministry of Defence.

Service.	Grant.	Expenditure.		Expenditure Compared with Grant.			
				Less than Granted.		More than Granted.	
	£	£	s.	d.	£	s.	d.
A.—Salaries, &c.	81,700	60,370	8	5	21,329	11	7
B.—Travelling and Incidental Expenses	4,000	2,103	13	7	1,896	6	5
C.—Telegrams and Telephones	1,000	150	13	8	849	6	4
D.—Special Missions and Services	7,500	5,004	17	3	2,495	2	9
GROSS TOTAL	94,200	67,629	12	11	26,570	7	1
					Surplus of Gross Estimate over Expenditure £26,570 7 1		
<i>Deduct—</i>	<i>Estimated.</i>	<i>Realized.</i>			Deficiency of Appropriations in Aid realized. £36 1 3		
Z.—Appropriations in Aid	100	63	18	9	Net Surplus to be surrendered. £26,534 5 10		
NET TOTAL	94,100	67,565	14	2			

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving mainly due to unfilled vacancies in certain Divisions (£16,966). The provision for additional assistance, &c., was not required (£3,000) and expenditure on overtime was less than anticipated (£1,363).

B.—Anticipated expenditure on the purchase of equipment for the Joint Intelligence Bureau and on documentary reproduction work, &c., did not materialize during the year.

C.—Certain telegram charges did not come in course of payment during the year owing to delays by cable companies in submission of accounts.

D.—The provision for mission allowances, sea passages and other expenses of staff employed in overseas Missions was not wholly required (£1,040) and the cost of services connected with the Imperial Defence College was less than anticipated (£555). The small margin for unforeseen Missions and services proved not to be necessary (£900).

Details of Receipts.		Estimated.	Realized.
		£	£ s. d.
Miscellaneous receipts . . . . .	.. .. .	100	63 18 9

25 September 1947.

H. Wilson Smith,
Accounting Officer.

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

F. N. Tribe,
Comptroller and Auditor-General.

PRIVY COUNCIL OFFICE.

ACCOUNT of the sum expended, in the year ended 31 March 1947, 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.	£ s. d.	£ s. d.
A.—Salaries, &c.						
Original	£27,278					
Less Supplementary	£570					
	26,708	26,326 16 -	381 4 -			
B.—Incidental Expenses						
Original	£400					
Supplementary	£1,120					
	1,520	1,284 3 11	235 16 1			
C.—Expenses under the Pharmacy Act, 1868.. ..	126	110 5 -	15 15 -			
GROSS TOTAL						
Original	£27,804					
Supplementary	£550					
	£28,354	27,721 4 11	632 15 1			
Deduct—						
Z—Appropriations in Aid						
Original	£4,500					
Supplementary	£540					
	5,040	5,040 - -				
NET TOTAL						
Original	£23,304					
Supplementary	£10					
	£23,314	22,681 4 11				
						Surplus to be surrendered.
						£632 15 1

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid	5,040	5,203 17 2
Appropriated in aid (Subhead Z)		5,040 - -
Paid separately to Exchequer		£ 163 17 2

EXPLANATION of the Causes of Variation between Expenditure and Grant.

B.—The additional provision made for travelling and subsistence was not wholly required.

Details of Receipts.	Estimated.	Realized.
	£	£
Judicial fees	4,540	4,703
Expenses of administration of Cinematograph Fund	500	500
Miscellaneous		1
Total	£5,040	5,204

NOTE.

This Account includes expenditure of £52 in respect of the balance of civil pay issued to staff serving with the Forces.

5 November 1947.

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.

F. N. Tribe,
Comptroller and Auditor General.

PRIVY SEAL OFFICE.

ACCOUNT of the sum expended, in the year ended 31 March 1947, 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.	9,902	8,372 14 10	1,529 5 2	—
B.—Travelling and Incidental Expenses	1,000	1,211 18 5	—	211 18 5
TOTAL	10,902	9,584 13 3	1,529 5 2	211 18 5

Surplus to be surrendered £1,317 6 9

Receipts payable to Exchequer.

Estimated. Realized.

	Estimated.	Realized.
	£	£ s. d.
Private telephone calls	—	14 19 -

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings due to the provision for additional assistance not being wholly required, and to a reduction in overtime.

B.—Excess due to increased travelling by the Lord Privy Seal.

16 October 1947.

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.

F. N. Tribe,
Comptroller and Auditor General.

CHARITY COMMISSION.

ACCOUNT of the sum expended, in the year ended 31 March 1947, 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.	£ 49,506	£ s. d. 45,452 13 1	£ s. d. 4,053 6 11	£ —		
B.—Travelling and Incidental Expenses	2,500	3,758 5 10	—	1,258 5 10		
GROSS TOTAL	£ 52,006	49,210 18 11	4,053 6 11	1,258 5 10		
	Estimated.	Applied.				
Deduct—						
Z.—Appropriations in Aid	1,500	1,500 - -				
NET TOTAL	£ 50,506	47,710 18 11	Surplus to be surrendered. £2,795 1 1			

Receipts payable to Exchequer.	Estimated.	Realized.
Receipts authorized to be used as Appropriations in Aid	£ 1,500	£ s. d. 2,799 - 9
Appropriated in aid (Subhead Z)		1,500 - -
Paid separately to Exchequer		£1,299 - 9

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 changes in personnel (£3,014), staff serving with the Forces (£772), fees to Investigating Officers (£100), overtime (£874), and cleaning (£32); offset by promotions and bonus (£678), and employer's contributions to National Health Insurance Scheme (£61).

B.—Excess due to increased cost of lodging allowances and removal expenses in connexion with the return of the office to London.

NOTE.

This account includes expenditure of approximately £393 in respect of the balance of civil pay issued to staff serving with the Forces.

30 October 1947.

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.

F. N. Tribe,
Comptroller and Auditor General.

CIVIL SERVICE COMMISSION.

ACCOUNT of the sum expended, in the year ended 31 March 1947, compared with the sum granted, for the salaries and expenses of the Civil Service Commission.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.					
			Less than Granted.			More than Granted.		
	£	£ s. d.	£	s.	d.	£	s.	d.
A.—Salaries, &c.								
Original	£146,560							
Supplementary	£98,790							
	245,350	242,839 14 2	2,510	5	10	—		
B.—Assistant Examiners								
Original	£50,000							
Supplementary	£59,190							
	109,190	105,919 12 5	3,270	7	7	—		
C.—Air Transport of Overseas Service Candidates								
Original	£80,000							
Less Supplementary	£78,750							
	1,250	996 9 —	253	11	—	—		
D.—Civil Service Selection Board								
Original	£4,400							
Less Supplementary	£830							
	3,570	3,890 10 11	—			320	10	11
E.—Incidental Expenses								
Original	£7,850							
Supplementary	£18,150							
	26,000	30,739 12 7	—			4,739	12	7
GROSS TOTAL								
Original	£288,810							
Supplementary	£96,550							
	385,360	384,385 19 1	6,034	4	5	5,060	3	6
	Estimated.	Applied.						
Deduct—								
Z.—Appropriations in Aid								
Original	£69,000							
Less Supplementary	£6,350							
	62,650	62,650 — —						
NET TOTAL								
Original	£219,810							
Supplementary	£102,900							
	322,710	321,735 19 1	Surplus to be surrendered.					
			£974			— 11		
	Receipts payable to Exchequer.		Estimated.	Realized.				
			£	£	s.	d.		
	Receipts authorized to be used as Appropriations in Aid		62,650	67,671	5	8		
	Appropriated in aid (Subhead Z.)			62,650	—	—		
	Paid separately to Exchequer			£5,021 5 8				

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings due to unfilled vacancies (£1,733), delayed claims by other Departments for repayment of foreign service allowances (£1,013) and contributions under superannuation schemes (£100); modified by cost of additional overtime (£350).

B.—Savings mainly due to candidates attending examinations being fewer than expected (£3,000) and postponement of selection boards for Ministry of National Insurance (£1,395); offset by additional expenditure on medical fees (£1,146).

D.—Excess due to increased cost of food supplied to the Selection Board and their staff and to candidates during residence at the Commissioners' examination centre.

E.—Expenditure on advertising was greater than anticipated (£5,044), but there was a saving on provincial examination accommodation (£344).

Details of Receipts.	Estimated.	Realized.
Fees (stamps) paid by candidates	£ 49,500	£ 53,900
Cash fees from candidates abroad	2,522	3,075
Agency fees	8,024	8,029
Miscellaneous receipts	2,604	2,667
Total	£62,650	67,671

Additional fees were received from Service candidates entering reconstruction competitions (£650), nominated candidates abroad (£185) and candidates successful in examinations (£4,089).

NOTE.

This Account includes expenditure of approximately £310 in respect of the balance of civil pay issued to staff serving with the Forces.

26 November 1947.

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.

F. N. Tribe,
Comptroller and Auditor General.

EXCHEQUER AND AUDIT DEPARTMENT.

ACCOUNT of the sum expended, in the year ended 31 March 1947, 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.	305,020	265,373 - 10	39,646	19	2	—	—	—
B.—Travelling and Removal Expenses	21,450	14,593 17 -	6,856	3	—	—	—	—
C.—Incidental Expenses	450	219 12 5	230	7	7	—	—	—
GROSS TOTAL .. £	326,920	280,186 10 3	46,733	9	9	—		
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>						
Z.—Appropriations in Aid ..	11,270	11,270 - -						
NET TOTAL £	315,650	268,916 10 3				Surplus to be surrendered.		
						£46,733 9 9		

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid	11,270	12,880 13 1
Appropriated in Aid (Subhead Z)	—	11,270 - -
Paid separately to Exchequer		<u>£1,610 13 1</u>

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Chiefly attributable to filling of posts by demobilized personnel whose full civil pay was included in the Estimate (£19,550) and other staff changes (£8,950), savings on pay of staff serving with the Forces (£8,700), and delay in filling clerical vacancies (£5,000); offset by increased cost of foreign service allowances (£2,550).

B.—Savings on local audits (£5,325) and on lodging allowances, removals, &c. (£1,531).

C.—Savings on outfit allowances (£80), messengers' uniforms, &c., (£80) and other incidents (£70).

Details of Receipts.	Estimated.	Realized.
	£	£
Audit fees	11,270	11,689
Reimbursement of salaries of loaned officers	—	1,152
Miscellaneous	—	40
Total		<u>£12,881</u>

NOTE.

This Account includes expenditure of approximately £1,850 in respect of the balance of civil pay issued to staff serving with the Forces.

6 November 1947.

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

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

Treasury.
5 January 1948.

Edward E. Bridges,
Auditor of the Civil List.

GOVERNMENT ACTUARY.

ACCOUNT of the sum expended, in the year ended 31 March 1947, 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.
A.—Salaries, &c.	£ 40,692	£ s. d. 33,454 11 11	£ s. d. 7,237 8 1	£ s. d. —
B.—Travelling and Incidental Expenses	100	84 11 9	15 8 3	—
GROSS TOTAL	£ 40,792	33,539 3 8	7,252 16 4	—
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>		
Z.—Appropriations in Aid	1,865	1,865 - -	Surplus to be surrendered.	
NET TOTAL	£ 38,927	31,674 3 8	£ 7,252 16 4	

	Receipts payable to Exchequer.	Estimated.	Realized.
		£	£ s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid		1,865	4,274 18 -
(ii) Receipts of other classes		—	7 19 6
Total			£ 4,282 17 6
Appropriated in aid (Subhead Z)			1,865 - -
Paid separately to Exchequer			£ 2,417 17 6

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings due to deferment in the filling of professional posts (£5,597), staff serving with the Forces (£1,614), and reduced salaries of officers on prolonged sick leave (£388); offset by cost of additional messenger and increased pay for messengers (£212) and allowance to professional officer (£150).

	Details of Receipts.	Estimated.	Realized.
		£	£
(i) Receipts of classes authorized to be used as Appropriations in Aid :—			
Repayment for actuarial services		1,865	4,273 (a)
Miscellaneous		—	2
Total			£ 4,275
(ii) Receipts of other classes :—			
Proceeds of sale of Civil Defence equipment		—	£ 8

(a) Due to the increase, following the end of the war, in references falling to be dealt with on repayment terms.

NOTE.

This Account includes expenditure of £482 in respect of the balance of civil pay issued to staff serving with the Forces.

G. H. Maddex,
Accounting Officer.

1 September 1947.

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

F. N. Tribe,
Comptroller and Auditor General.

GOVERNMENT CHEMIST.

ACCOUNT of the sum expended, in the year ended 31 March 1947, compared with the sum granted, for the salaries and expenses of the Department of the Government Chemist.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.		
A.—Salaries, &c.	136,858	112,553 19 10	24,304	—	—	
B.—Chemicals, Apparatus, &c.	3,500	4,415 8 10	—	—	915 8 10	
C.—Travelling and Incidental Expenses	2,000	2,773 8 —	—	—	773 8 —	
GROSS TOTAL	142,358	119,742 16 8	24,304	—	1,688 16 10	
	Estimated.	Applied.				
<i>Deduct—</i> Z.—Appropriations in Aid	200	200 — —	Surplus to be surrendered.			
NET TOTAL	142,158	119,542 16 8	£22,615 3 4			

Receipts payable to Exchequer.

Estimated. Realized.

Receipts authorized to be used as Appropriations in Aid	£ 200	£ 253 8 2
Appropriated in aid (Subhead Z)	—	200 — —
		£53 8 2
Paid separately to Exchequer		£53 8 2

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings due to vacancies unfilled and resignations (£11,780) and staff on service with the Forces (£12,520).

B.—Excess due to expansion of work and increase in prices of chemicals and apparatus.

C.—Excess due to increase in official travelling, subsistence and removals.

Details of Receipts.

Estimated. Realized.

Fees for analyses	£ 200	£ 209
Miscellaneous	—	44
Total		£253

NOTE.

This Account includes expenditure of approximately £300 in respect of the balance of civil pay issued to staff serving with the Forces.

6 November 1947.

G. M. Bennett,
Accounting Officer.

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

F. N. Tribe,
Comptroller and Auditor General.

GOVERNMENT HOSPITALITY.

ACCOUNT of the sum expended, in the year ended 31 March 1947, compared with the sum granted, for a grant in aid of the Government Hospitality Fund.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£	£	£
Government Hospitality Fund (Grant in Aid)				
Original	£50,000			
Supplementary ..	£25,000			
	75,000	75,000	—	—

GRANT IN AID ACCOUNT.

Receipts.			Payments.		
	£	s. d.		£	s. d.
Balance, 1 April 1946 ..	5,764	16 1	Expenditure	50,571	— 7
Grant in Aid, 1946-47 ..	75,000	— —	Balance, 31 March 1947 ..	31,158	18 3
Miscellaneous receipts ..	965	2 9			
	<u>£81,729</u>	<u>18 10</u>		<u>£81,729</u>	<u>18 10</u>

The following is a statement of the heads under which expenditure was incurred in 1946-47 :—

Visit of Dominion Prime Ministers	8,053
Provisional International Civil Aviation Organisation	5,276
Visit of Burmese Political Delegation	3,513
Visit of Turkish Aircraft Purchasing Mission	1,499
Visit of Egyptian Prime Minister	1,321
Visit of Indian Political Delegation	1,321
Visit of H.H. the Amir of Transjordan	953
Visit of American Agricultural Scientists and Administrators	917
Visit of Delegation from the Supreme Soviet of the U.S.S.R.	884
Visit of Brazilian Minister of Foreign Affairs	801
Visit of Dr. Van du Byl of South African Steel Industry	789
Visit of Nai Pridi Baromyong, Senior Statesman of Siam	765
International Meeting on Radio Aids to Marine Navigation	745
International Congress of Housing and Town Planning	671
Visit of Dominion Scientists	565
Other visits of various foreign representatives, missions, &c.	12,111
Miscellaneous functions	6,059
Wines, spirits, cigars and cigarettes	2,832
Administrative expenses	888
Incidental expenses	178
	<u>£50,571</u>

NOTE.

The salaries and wages of the staff of the Government Hospitality Fund are borne on the Vote for Treasury and Subordinate Departments, and amounted to £5,337 for the year 1946-47.

Edward E. Bridges,
Accounting Officer.

16 October 1947.

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

F. N. Tribe,
Comptroller and Auditor General.

THE MINT.

ACCOUNT of the sum expended, in the year ended 31 March 1947, compared with the sum granted, for the salaries and expenses of the Mint, including the expenses of coinage (Imperial, Colonial and Foreign), and the expenses of the preparation of medals and badges, dies for postage and other stamps, and His Majesty's seals.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Salaries, &c.	280,000	257,614 5 5	22,385	14 7	—	—
B.—Police	5,850	5,800 — —	50	— —	—	—
C.—Incidental Expenses (Office).. ..	120	139 11 7	—	—	19	11 7
E.—Machinery: Purchase and Upkeep	25,000	17,491 8 5	7,508	11 7	—	—
F.—Incidental Expenses (Manufacturing) ..	140,000	109,418 1 6	30,581	18 6	—	—
G.—Loss, from Waste, on Silver Coinage ..	8,000	5,077 1 8	2,922	18 4	—	—
H.—Expenses incidental to the Supply of Token Coin	20,000	13,106 16 1	6,893	3 11	—	—
I.—Bullion for Medals and Seals	30	23 8 8	6	11 4	—	—
J.—Expenses incidental to Examination, Redemption and With- drawal of Silver Coin	22,000	23,871 2 2	—	—	1,871	2 2
K.—Redemption of Silver Coin	65,000	60,054 — 9	4,945	19 3	—	—
L.—Withdrawal of Silver Coin for Recoinage..	125,000	86,120 — —	38,880	— —	—	—

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings due to the reduction of overtime (£23,885), to retirements of established staff (£1,704) and on payments for designs (£365); offset by increases of pay to the temporary subordinate staff (£4,068).

C.—An exceptional number of press cuttings was received following the issue of cupro-nickel coin.

E.—Contemplated purchases of certain machinery could not be made within the year.

F.—Orders for Colonial coinages were much less than estimated.

G.—Saving largely due to the discontinuance of coining in silver under the Coinage Act, 1946.

H.—Issues of nickel-brass and bronze coin were less than anticipated.

J.—Excess due to increase in Bank of England's rate of charge and in quantity of coin examined.

K.—Very little worn coin was received from the Colonies.

L.—The amount of 925 standard silver coin available for withdrawal was less than estimated.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
M.—Alloy Metals for Silver Coinage	24,000	16,895 -- 10	7,104 19 2			
N.—Withdrawal of worn Bronze Coin	4,000	2,100 16 8	1,899 3 4			
O.—Losses	—	200 — —	—		200 — —	
GROSS TOTAL .. £	719,000	597,911 13 9	123,179 — —		2,090 13 9	
			Surplus of Gross Estimate over Expenditure. £121,088 6 3			
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>	Difference between Estimated and Applied Appropriations in Aid.			
Z.—Appropriations in Aid ..	718,900	597,911 13 9	£120,988 6 3			
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	4,983,800		5,525,446	7 4
Amount authorized to be appropriated in aid (Subhead Z) ..	718,900		597,911	13 9
Paid separately to Exchequer ..	£4,264,900		4,927,534	13 7

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

M.—Saving due to the discontinuance of coining in quaternary silver under the Coinage Act, 1946.

N.—The amount of worn coin tendered for withdrawal did not recover as expected.

O.—Imperial silver coin lost in transit in this country (F.18096 & H.F.69/07).

Details of Receipts.	Estimated		Realized.	
	£		£	
Z.1.—Sale of bullion from silver coin redeemed (Subhead K) ..	23,000		25,041	
Z.2.—(a) Face value of new silver coin issued in replacement of coin withdrawn for recoinage (Subhead L)	125,000		86,120	
(b) Sale of silver in coin withdrawn for recoinage surplus to requirements for new coin (Subhead L)	31,800		25,253	
Z.3.—(a) Profit on additional new silver coin issued	4,000,060		3,082,753	
(b) Profit on new cupro-nickel coin issued	—		1,699,186	
Z.4.—Face value of new bronze coin issued in replacement of worn coin withdrawn (Subhead N)	4,000		2,101	
Z.5.—Profit on additional nickel-brass and bronze coin issued ..	750,000		293,761	
Z.6.—Receipts from dominion, colonial and foreign coinages, &c. ..	50,000		311,231	
Total ..	£4,983,800		5,525,446	

Details of Receipts—*contd.*

- Z.1.—Silver was sold at a price above that taken for the Estimate.
- Z.2.(a) and (b).—See explanation to Subhead L.
- Z.3.(a).—Issue of silver coin was discontinued during the year under the Coinage Act, 1946.
(b).—The change to cupro-nickel coinage was not contemplated when the Estimate was prepared.
- Z.4.—See explanation to Subhead N.
- Z.5.—The demand for nickel-brass coin slackened considerably during the year.
- Z.6.—Receipts from these sources cannot be closely estimated.

NOTE.

This Account includes expenditure of £212 in respect of the balance of civil pay issued to staff serving with the Forces.

29 October 1947.

J. H. McC. Craig,
Accounting Officer.

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.

F. N. Tribe,
Comptroller and Auditor General.

IMPERIAL COIN AND MEDALS.

BULLION ACCOUNT (INCLUDING RECOINAGE AND REDEMPTION)
FOR YEAR ENDED 31 MARCH 1947.

	£	£		£
Stock at 1 April 1946—			Sales—	
Silver	375,394		Imperial coin	†6,953,533
Other metals	4,893		Bullion	63,836
		380,287		
Purchases—				
Silver coin for recoinage or redemption (including expenses £23,871)	170,045			
Silver bullion	1,628,800			
Other metals	84,729			
		1,883,574		
		£2,263,861		
Less				
Stock at 31 March 1947—				
Silver	286,936			
Other metals	5,308			
		292,294		
		1,971,567		
Gross profit*		5,045,802		
		£7,017,369		£7,017,369

* 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	Cupro-nickel	£
	£	£	
2s. 6d.	1,663,419	534,256	
2s.	1,410,107	677,344	
1s.	1,050,116	297,243	
6d.	753,408	229,811	
3d.	—	—	
Maundy	94	—	
			4,877,144
			1,738,654
			35,500
Nickel brass 3d.			
Bronze—			
1d.	232,820		
½d.	46,855		
¼d.	22,560		
			302,235
			£6,953,533

29 October 1947.

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 1947, 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.
NATIONAL DEBT OFFICE.				
A.—Salaries, &c.	£ 28,617	£ s. d. 27,215 6 5	£ s. d. 1,401 13 7	—
B.—Incidental Expenses.. . . .	525	484 16 5	40 3 7	—
PENSIONS COMMUTATION BOARD.				
C.—Allowances, &c.	700	1,290 11 7	—	£ s. d. 590 11 7
D.—Incidental Expenses.. . . .	25	15 4 6	9 15 6	—
GROSS TOTAL	£ 29,867	29,005 18 11	1,451 12 8	590 11 7
	Estimated.	Applied.		
<i>Deduct—</i> Z.—Appropriations in Aid.	24,190	24,190 - -	Surplus to be surrendered.	
NET TOTAL	£ 5,677	4,815 18 11	£ 861 1 1	

Receipts payable to Exchequer.	Estimated.	Realized.
Receipts authorized to be used as Appropriations in Aid	£ 24,190	£ s. d. 29,263 12 5
Appropriated in aid (Subhead Z)		24,190 - -
Paid separately to Exchequer		£ 5,073 12 5

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings arising from (a) deduction of service pay of officers serving with the Forces (£1,050), (b) staff changes consequent on the demobilization of officers serving with the Forces (£200), (c) unfilled vacancies (£310); offset by an increase in the fee paid for preparation of the National Debt Report (£175).

C.—Excess due to an increase in the amount of fees paid to medical officers consequent upon the removal of restrictions upon the commutation of service retired pay (£582).

Details of Receipts.	Estimated.	Realized.
	£	£
Charges for management of Savings Bank Immediate and Deferred Annuities and of Government Insurance	2,100	2,128
Management expenses, Post Office Savings Banks Fund.. ..	3,600	3,600
Management expenses, Fund for the Banks for Savings.. ..	14,850	14,850
Commission on Post Office Register Account transactions	2,400	3,998(a)
Pensions commutation fees, &c.	700	4,148(b)
Repayment of cost of services rendered to the National Health Insurance Fund, Northern Ireland	100	100
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	£24,190	29,264

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

(b) Variation due to the increased number of cases dealt with consequent upon the removal of restrictions on the commutation of service retired pay.

NOTE.

This Account includes expenditure of approximately £390 in respect of the balance of civil pay issued to staff serving with the Forces.

23 September 1947.

G. H. S. Pinsent,
Accounting Officer.

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

F. N. Tribe,
Comptroller and Auditor General.

NATIONAL SAVINGS COMMITTEE.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31 March 1947, compared with the sum granted, for the salaries and expenses of the National Savings Committee.

Service.	Grant.		Expenditure.		Expenditure compared with Grant.					
					Less than Granted.			More than Granted.		
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
A.—Salaries, &c.	420,374	— —	404,337	18 3	16,036	1 9	—	—	—	—
B.—Travelling and Subsistence Allowances	52,500	— —	78,703	11 4	—	—	26,203	11 4	—	—
C.—Incidental Expenses	6,500	— —	7,292	3 6	—	—	792	3 6	—	—
D.—Expenses of Local Committees	212,000	— —	142,860	9 4	69,139	10 8	—	—	—	—
E.—Advertising and other Publicity	746,000	— —	563,679	2 3	182,320	17 9	—	—	—	—
F.—Losses	—	— —	12,642	1 7	—	—	12,642	1 7	—	—
TOTAL	£ 1,437,374	— —	1,209,515	6 3	267,496	10	239,637	16 5		

Surplus to be surrendered £227,858 13 9

Receipts payable to Exchequer.

	£	s. d.
Amounts charged to Vote in prior years, since recovered	47	2 6
Receipts from U.N.R.R.A. in respect of salary of officer on loan	865	16 —
Recovery of sick pay	100	18 10
Sum paid by Cinema Company for showing a National Savings film	298	17 —
Sale of obsolete display material	131	10 —
Sale of A.R.P. equipment	48	10 3
Miscellaneous (private telephone calls, &c.)	208	12 10
Total	£1,701	7 5

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Reduction in number of Assistant Commissioners and of clerical, typing, &c., staff, together with savings arising on changes in personnel.

B.—Unforeseen travelling and subsistence expenses of voluntary savings workers (£19,595) and excess cost of street and industrial group drives (£2,975) and official cars (£4,670); offset by saving on travelling and subsistence expenses of delegates attending conferences and of staff (£1,037).

C.—Excess due to unforeseen cost of advertising established Assistant Commissioner posts (£622) and transfer from the Post Office of cost of National Savings post marks (£652); offset by miscellaneous savings (£482).

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

D.—Saving due to (a) decision not to proceed with Special Weeks in connexion with the Chancellor's Challenge Campaign (£57,127), (b) the combined effect of savings in expenses grants by some Local Committees and of delay in claiming by others (£30,533); offset by belated claims in respect of 1945-46 campaign (£8,293) and additional cost of rallies of voluntary workers (£10,228).

E.—Due to restrictive effect of newsprint shortage on press advertising (£95,216); non-use of £46,646 of the provision of £50,000 for a Special Campaign and saving of £40,459 mainly on the hiring of poster sites, art work, light film vans, films and the provision for special local publicity.

Includes an extra-contractual payment amounting to £469 18s. in respect of the additional cost of National Savings Badges (HF.40/41/02).

F.—Miscellaneous losses by savings groups, &c., not involving suspicion of fraud or culpable negligence :—

	£	s.	d.
Not exceeding £50—1,450 cases	6,043	6	11
Exceeding £50—20 cases (F16/17, HF.69/01, HF.69/68/01) ..	3,376	13	7
Other losses by savings groups, &c. :—			
Savings stamps obtained 'by fraud—four cases (F16/17). Proceedings were taken and a conviction obtained in respect of three cases in two of which the same defendant was concerned. In the fourth case the defendant was placed on probation ..	96	—	—
Misappropriation by savings group officials and others of credit stocks of stamps and group funds—five cases (F16/17, HF.69/01). Proceedings were taken in three cases and convictions obtained	2,773	19	6
Payment of further claims presented by former members of a savings group the Hon. Secretary of which defaulted in 1926—two cases (F16/13)	1	1	6
Compensation for loss of or damage to property—seven cases (F16/17, F17448, HF.40/14/06, HF.69/01)	66	6	6
Compensation for injuries—seven cases (F17448, HF.40/14/06)	279	11	4
Overpayment of wages—one case (F16/17)	5	2	3
	<u>£12,642</u>	<u>1</u>	<u>7</u>

NOTE.

This Account includes expenditure of approximately £963 in respect of the balance of civil pay issued to staff serving with the Forces.

5 December 1947.

E. C. H. Jones,
Accounting Officer.

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

F. N. Tribe,
Comptroller and Auditor General.

OVERLAPPING INCOME TAX PAYMENTS.

ACCOUNT of the sum expended, in the year ended 31 March 1947, compared with the sum granted, for payments to certain temporary Crown Servants and comparable employees in respect of overlapping Income Tax payments.

Service.	Grant.	Expenditure.		Expenditure compared with Grant.			
				Less than Granted.		More than Granted.	
	£	£	s.	d.	£	s.	d.
Payments to temporary Crown Servants, &c., in respect of overlapping Income Tax payments	2,000,000	76,527	5	4	1,923,472	14	8
Surplus to be surrendered					£1,923,472	14	8

EXPLANATION of the Causes of Variation between Expenditure and Grant.

The saving is due to the number of claims received during the year being less than anticipated.

26 November 1947.

C. J. Gregg,
Accounting Officer.

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

F. N. Tribe,
Comptroller and Auditor General.

PUBLIC RECORD OFFICE.

ACCOUNT of the sum expended, in the year ended 31 March 1947, compared with the sum granted, for the salaries and expenses of the Public Record Office and of the Office of Land Revenue Records and Inrolments.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, &c.	54,408	44,303 14 1	10,104 5 11	—	—	—
B.—Incidental Expenses	1,040	1,000 17 —	39 3 —	—	—	—
C.—Calendars and Historical Documents	500	149 11 3	350 8 9	—	—	—
GROSS TOTAL .. £	55,948	45,454 2 4	10,493 17 8	—		
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>				
Z.—Appropriations in Aid ..	600	600 — —				
NET TOTAL .. £	55,348	44,854 2 4	Surplus to be surrendered. £10,493 17 8			

	Receipts payable to Exchequer.	Estimated.	Realized.
		£	£ s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid		600	1,228 10 2
(ii) Receipts of other classes		—	82 11 1
	Total		£1,311 1 3
Appropriated in aid (Subhead Z)			600 — —
	Paid separately to Exchequer		£711 1 3

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings due to vacancies in the normal establishment remaining temporarily unfilled (£4,589), delay in completion of reconstruction schemes (£2,637), staff serving with the Forces (£1,472), and consequent reduction in requirements for bonus consolidated addition (£594) and overtime (£589), sick-pay deductions (£169), and miscellaneous (£54).

C.—Savings due to delay in resumption of printing of publications begun before the War.

	Details of Receipts.	Estimated.	Realized.
		£	£
(i) Receipts of classes authorized to be used as Appropriations in Aid:—			
Fees (stamps) for searches, &c.		450	1,197(a)
Miscellaneous		150	31
	Total	£600	1,228

(a) Due to increased demand for uncertified copies of the Public Records reproduced by photographic methods.

Details of Receipts— <i>contd.</i>	Estimated.	Realized.
(ii) Receipts of other classes :—		
Proceeds of sale of Civil Defence equipment	—	<u>£82</u>

NOTE.

This Account includes expenditure of £168 in respect of the balance of civil pay issued to staff serving with the Forces.

24 November 1947.

Hilary Jenkinson,
Accounting Officer.

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

F. N. Tribe,
Comptroller and Auditor General.

PUBLIC WORKS LOAN COMMISSION.

ACCOUNT of the sum expended, in the year ended 31 March 1947, 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.
A.—Salaries, &c.	28,790	26,166	1	10	2,623	18	2
B.—Travelling and Incidental Expenses	200	67	3	9	132	16	3
C.—Legal Charges	600	90	13	8	509	6	4
CC.—Losses	—	41	18	6	—	41	18
D.—Contributions under the War Damage Act, 1943	100	—			100		
GROSS TOTAL	£29,690	26,365	17	9	3,366	—	9
					Surplus of Gross Estimate over Expenditure. £3,324 2 3		
	Esti- mated.	Applied.			Difference between Estimated and Applied Appropriations in Aid. £3,224 2 3		
<i>Deduct—</i> Z.—Appropriations in Aid	29,590	26,365	17	9	Net Surplus to be surrendered. £100		
NET TOTAL	£100	—					

Receipts payable to Exchequer.

Estimated.

Realized.

	£	£	s.	d.
Receipts of classes authorized to be used as Appropriations in Aid	100,000	216,336	9	10
Amount authorized to be appropriated in aid (Subhead Z)	29,590	26,365	17	9
Paid separately to Exchequer	£70,410	£189,970	12	1

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings due to staff changes and recruitment of additional staff at a slower rate than was anticipated (£1,625), staff serving with the Forces (£128), engineering expenses (£75), war bonus (£580), and overtime (£334); offset by extra cost of insurance (£118).

B.—Savings on travelling expenses of Commissioners (£17), miscellaneous expenditure (£89) and cost of uniforms (£27).

C.—Savings on copying (£130), proceedings at law, &c. (£185) and fees to agents (£194).

CC.—Losses incurred in the management of property taken over by the Board (F.11054/3).

D.—No claims were received during the year.

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

NOTE.

This Account includes expenditure of £130 in respect of the balance of civil pay issued to staff serving with the Forces.

20 October 1947.

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.

F. N. Tribe,
Comptroller and Auditor General.

REPAYMENTS TO THE LOCAL LOANS FUND.

ACCOUNT of the sum expended, in the year ended 31 March 1947, 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.	£		
A.—Repayments in respect of Advances in Northern Ireland under the Government of Ireland Act, 1920	27,500	27,100 — —	400 — —	—		
B.—Repayments of Assets Written Off	50,764	50,763 12 —	— 8 —	—		
TOTAL	78,264	77,863 12 —	400 8 —	—		
Surplus to be surrendered			£400 8 —			

EXPLANATION of the Cause of Variation between Expenditure and Grant.

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

16 October 1947.

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.

F. N. Tribe,
Comptroller and Auditor General.

ROYAL COMMISSIONS, &c.

ACCOUNT of the sum expended, in the year ended 31 March 1947, compared with the sum granted, 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.	
A.—Historical Manuscripts ..	3,600	2,432 11 11	1,167 8 1	—	—	
B.—Ancient Monuments (Scotland)	4,292	3,696 17 6	595 2 6	—	—	
C.—Ancient Monuments (Wales and Monmouthshire) ..	4,660	2,444 6 4	2,215 13 8	—	—	
D.—Ancient Monuments (England)	17,852	9,785 8 11	8,066 11 1	—	—	
E.—Scottish Savings	62,379	54,475 4 5	7,903 15 7	—	—	
F.—Treasury Pool of Shorthand Writers	4,368	3,072 13 7	1,295 6 5	—	—	
G.—Royal Fine Art (England)	2,285	1,864 19 3	420 — 9	—	—	
H.—Royal Fine Art (Scotland)	300	122 16 —	177 4 —	—	—	
I.—Population	39,170	15,949 1 6	23,220 18 6	—	—	
J.—Equal Pay	925	1,973 — 9	—	1,048 — 9	—	
K.—Boundary (Redistribution of Parliamentary Seats)	13,000	3,321 17 2	9,678 2 10	—	—	
L.—War Works	5,019	1,655 14 1	3,363 5 11	—	—	
M.—Commissions not specifically provided for ..	20,150	6,963 3 11	13,186 16 1	—	—	
TOTAL .. £	178,000	107,757 15 4	71,290 5 5	1,048 — 9		
Surplus to be surrendered ..			<u>£70,242 4 8</u>			

Receipts payable to Exchequer.

Ancient Monuments (England) Commission :—	£ s. d.	£ s. d.
Receipts from sale of photographs, &c.		8 16 6
Scottish Savings Committee :—		
Private telephone calls, &c.	2 5 7	
Interest on surplus cash invested	19 13 6	
		21 19 1
Treasury Pool of Shorthand Writers :—		
Recoveries in respect of services rendered .. .		28 7 9
Total		<u>£59 3 4</u>

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.	£ 2,880	£ s. d. 2,202 1 -	£ s. d. 677 19 -	£ s. d. —
A.2.—Travelling and Incidental Expenses	720	230 10 11	489 9 1	—
ANCIENT MONUMENTS (SCOTLAND).				
B.1.—Salaries, &c.	3,612	3,200 15 1	411 4 11	—
B.2.—Travelling and Incidental Expenses	680	496 2 5	183 17 7	—
ANCIENT MONUMENTS (WALES AND MONMOUTHSHIRE).				
C.1.—Salaries, &c.	3,960	2,035 2 -	1,924 18 -	—
C.2.—Travelling and Incidental Expenses	700	409 4 4	290 15 8	—
ANCIENT MONUMENTS (ENGLAND).				
D.1.—Salaries, &c.	15,292	7,916 17 8	7,375 2 4	—
D.2.—Travelling and Incidental Expenses	2,560	1,868 11 3	691 8 9	—
SCOTTISH SAVINGS.				
E.1.—Salaries, &c.	24,004	20,744 18 8	3,259 1 4	—
E.2.—Travelling and Incidental Expenses	3,820	5,481 19 4	—	1,661 19 4
E.3.—Expenses of Local Committees	1,700	675 10 10	1,024 9 2	—
E.4.—Advertising and other Publicity	32,855	27,222 14 7	5,632 5 5	—
E.5.—Losses	—	350 1 -	—	350 1 -

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.1.—The provisions for fees to Editors of reports, &c., inspection fees and clerical assistance in connexion with the National Register of Archives were not wholly required, due mainly to the delay caused by printing restrictions.

A.2.—The cost of visits to private collections on behalf of the National Register of Archives was less than anticipated.

B.1.—Saving on the provision for investigators due to delay in filling vacancies and to the absence of staff serving in the Forces.

B.2.—The amount of field work undertaken was less than anticipated.

C.1.—Savings on the provisions for investigators and clerical assistance (£1,830); partly offset by overlap in the appointment of a new Secretary (£405). The post of Editor was not filled in the year (£500).

C.2.—Travelling, &c., expenses of Commissioners and staff proved less than expected.

D.1.—The provisions for additional investigating staff and assistant photographers were not wholly required owing to delay in making appointments. The post of Editor was not filled in the year.

D.2.—The additional provision for travelling, &c., expenses of staff was not fully required owing to the restriction in the Commission's field activities caused by weather conditions early in 1947.

E.1.—Savings due to retirements and other staff changes.

E.2.—Excess due to cost of the Royal Garden Party for savings workers (£2,791); partly offset by the saving of the provision for the Annual Conference which was not held in the year (£1,500).

E.3 and E.4.—The provision for special savings campaigns was not wholly required.

E.5.—Miscellaneous losses by savings groups, &c., not involving fraud or culpable negligence :—

Not exceeding £50 (46 cases)	£ s. d. 213 6 6
Exceeding £50 (1 case) (H.F.69/03)	80 14 6
Other losses by savings groups, &c. :—	
Savings stamps obtained by fraud (1 case) (H.F.69/03)	24 - -
Compensation for injuries (1 case) (F.17448)	32 - -
	<u>£350 1 -</u>

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.
TREASURY POOL OF SHORTHAND WRITERS.						
F.1.—Salaries, &c.	4,318	3,070 7 7	1,247 12 5	—	—	—
F.2.—Travelling and Incidental Expenses	50	2 6 —	47 14 —	—	—	—
ROYAL FINE ART (ENGLAND).						
G.1.—Salaries, &c.	1,785	1,566 2 7	218 17 5	—	—	—
G.2.—Travelling and Incidental Expenses	500	298 16 8	201 3 4	—	—	—
ROYAL FINE ART (SCOTLAND).						
H.1.—Salaries, &c.	150	100 — —	50 — —	—	—	—
H.2.—Travelling and Incidental Expenses	150	22 16 —	127 4 —	—	—	—
POPULATION.						
I.1.—Salaries, &c.	6,370	5,351 1 4	1,018 18 8	—	—	—
I.2.—Special Surveys	30,500	9,868 9 1	20,631 10 11	—	—	—
I.3.—Travelling and Incidental Expenses	2,200	729 11 1	1,470 8 11	—	—	—
I.4.—Shorthand Writing	100	—	100 — —	—	—	—
EQUAL PAY.						
J.1.—Salaries, &c.	825	1,884 13 3	—	1,059 13 3	—	—
J.2.—Travelling and Incidental Expenses	100	88 7 6	11 12 6	—	—	—
BOUNDARY (REDISTRIBUTION OF PARLIAMENTARY SEATS).						
K.1.—Salaries, &c.	6,000	530 7 2	5,469 12 10	—	—	—
K.2.—Travelling and Incidental Expenses	2,000	216 3 2	1,783 16 10	—	—	—
K.3.—Shorthand Writing	5,000	70 15 11	4,929 4 1	—	—	—
K.4.—Advertising	—	2,504 10 11	—	2,504 10 11	—	—
WAR WORKS.						
L.1.—Salaries, &c.	4,769	1,640 — —	3,129 — —	—	—	—

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

F.1.—Savings due to vacancies which remained unfilled during the year; partly offset by increase in the rates of pay granted to verbatim reporters.

F.2.—The travelling, &c., expenses of verbatim reporters on detached duty was less than anticipated.

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

G.2.—The increase in the activities of the Commission did not materialize to the extent anticipated.

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

H.2.—The travelling undertaken by Commissioners, &c., was less than expected.

I.1.—Saving due to retirements and unfilled vacancies.

I.2.—Saving due to a delay in the tabulation of the results of the sample family census (£11,256) and to a reduction in the scope of the human fertility inquiry (£9,376).

I.3.—The travelling, &c., expenses of Commissioners, witnesses, &c., was less than anticipated.

I.4.—The employment of shorthand writers from outside sources was not required.

J.1.—Provision was made for three months only but the Commission's report was not issued until the end of October 1946.

J.2.—Expenditure under this subhead includes £3 3s. 9d. loss of cash by burglary; and £1 5s. compensation for loss of personal property (£54073).

K.1.—No fees were paid in the year to Assistant Commissioners for inquiries held under the House of Commons (Redistribution of Seats) Act, 1944.

K.2 and 3.—These provisions were necessarily conjectural. Three inquiries only were held under the 1944 Act.

K.4.—No separate provision was made to cover the cost of press advertising.

L.1.—It was impossible to estimate the volume of work to be undertaken by the Commission in the year. Savings accrued on staff salaries (£2,373) and fees payable to Commissioners (£756).

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.
WAR WORKS— <i>contd.</i>					
L.2.—Travelling and Incidental Expenses	250	15 14 1	234 5 11	—	
M.—Commissions not specifically provided for	20,150	6,963 3 11	13,186 16 1	—	

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

L.2.—The travelling, &c., expenses of Commissioners, proved less than anticipated.

M.—The provision is necessarily conjectural—three new Commissions were appointed during the year.

Commissions not specifically provided for—Subhead M.

	Salaries, &c.			Travelling, &c., Expenses.			Shorthand Writing.			Total.		
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
Civil Service Committee for Northern Ireland	75	—	—	22	13	2	—			97	13	2
Museums and Galleries Standing Commission	477	3	—	—			—			477	3	—
Awards to Inventors	4,352	3	7	12	2	10	102	5	—	4,466	11	5
Justices of the Peace	1,039	4	7	457	5	10	—			1,496	10	5
Channel Isles Reform	—			425	5	11	—			425	5	11
	£5,943 11 2			917 7 9			102 5 —			6,963 3 11		

EXPENDITURE from the Vote for Royal Commissions, &c., on Royal Commissions and Committees appointed before 1946-47 on account of which payments were made during the year 1946-47.

Commission or Committee, and year of appointment.

Expenditure to 31 March 1947.

	1869-70.	1907-08.	1908-09.	1916-17.	1921-22.	1924-25.	1927-28.	1930-31.	1943-44.	1944-45.	1945-46.
Historical Manuscripts											
Ancient Monuments (Scotland)											
Ancient Monuments (Wales and Monmouthshire)											
Ancient Monuments (England)											
Scottish Savings*											
Civil Service Committee for Northern Ireland											
Royal Fine Art (England)											
Royal Fine Art (Scotland)											
Museums and Galleries Standing Commission											
Population Commission											
Equal Pay											
Boundary Commissions (Redistribution of Parliamentary Seats)											
War Works											

* Expenditure on account of this Committee before 1919-20 amounting to £31,479 11s. 11d. was met from Votes of Credit.

NOTE.

This Account includes expenditure of £13 in respect of the balance of civil pay issued to staff serving with the Forces.

16 October 1947.

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

F. N. Tribe,
Comptroller and Auditor General.

SECRET SERVICE.

ACCOUNT of the sum expended, in the year ended 31 March 1947, 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.
	£	£ s. d.	£ s. d.	£ s. d.
Secret Service ..	2,500,000	1,756,854 2 8	743,145 17 4	—
Surplus to be surrendered			<u>£743,145 17 4</u>	

Receipts payable to Exchequer. .

The sum of £443,381 14s. 3d. was received during the year in respect of refunds in earlier years, &c.

18 November 1947.

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.

F. N. Tribe,
Comptroller and Auditor General.

TITHE REDEMPTION COMMISSION.

ACCOUNT of the sum expended, in the year ended 31 March 1947, 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.	267,000	179,347	10	3	87,652	9	9
B.—Travelling Expenses ..	2,250	1,805	1	9	444	18	3
C.—Miscellaneous Expenses	450	198	4	4	251	15	8
D.—Apportionment and Redemption ..	7,500	6,518	9	6	981	10	6
E.—Local Collectors ..	55,000	53,440	15	10	1,559	4	2
F.—Legal Expenses of Collection ..	4,000	4,405	8	10	—	—	405 8 10
G.—Custody of Local Copies of Annuities Registers and Maps ..	10	—	—	—	10	—	—
GROSS TOTAL £	336,210	245,715	10	6	90,899	18	4
					Surplus of Gross Estimate over Expenditure. £90,494 9 6		
<i>Deduct—</i>	<i>Estimated.</i>	<i>Realized.</i>			Deficiency of Appropriations in Aid realized. £90,394 9 6		
Z.—Appropriations in Aid	336,110	245,715	10	6	Net Surplus to be surrendered. £100		
NET TOTAL £	100	—					

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Due to deductions from civil pay of officers serving with the Forces (£8,000), reduction of overtime (£7,000) and the non-availability of additional Staff for which provision was made.

B, C and D.—Provision was made on the basis of the staff available being more numerous than proved to be the case.

E.—Due to the resignation of Collectors.

F.—It was necessary to take legal proceedings for recovery in more cases than had been anticipated.

Details of Receipts.	Estimated.	Realized.
Expenses repayable and other miscellaneous receipts ..	£ 900	£ 1,592
Issues from the Redemption Annuities Account ..	335,210	244,124(a)
Total	<u>£336,110</u>	<u>245,716</u>

(a) 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 £2,600 in respect of balance of civil pay issued to staff serving with the Forces.

16 October 1947.

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.

F. N. Tribe,
Comptroller and Auditor General.

TREASURY CHEST FUND.

ACCOUNT of the sum expended, in the year ended 31 March 1947, compared with the sum granted, for making good the net loss on transactions connected with the raising of money for the various Treasury Chests abroad in the year 1944-45.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.				
			Less than Granted.		More than Granted.		
	£	£	s.	d.	£	s.	d.
Treasury Chest Fund	3,779	3,778	4	2	-	15	10
Surplus to be surrendered					£-	15	10

16 October 1947.

W. Eady,
Accounting Officer.

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

F. N. Tribe,
Comptroller and Auditor General.

MISCELLANEOUS EXPENSES.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31 March 1947, 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.	
HONOURS AND DIGNITIES.						
A.—Salaries, &c.	2,035	2,154 17 1	—		119 17 1	
B.—Expenses						
Original	£77,180					
Less Supplementary £40,000						
	37,180	30,742 12 11	6,437 7 1		—	
CHARGES FORMERLY ON THE HEREDITARY REVENUE OF SCOTLAND.						
C.—Salaries, &c.	680	597 15 10	82 4 2		—	
D.—Sundry Expenses	60	26 3 7	33 16 5		—	
E.—Miscellaneous Allowances	1,186	1,185 4 8	— 15 4		—	
F.—Empire Parliamentary Association (Grant in Aid)						
Original	£8,500					
Supplementary	£3,250					
	11,750	11,750 — —	—		—	
G.—Inter - Parliamentary Union (Grant in Aid)						
Original	£500					
Supplementary	£200					
	700	700 — —	—		—	
H.—Civil Service Sports Council (Grant in Aid)	45,000	45,000 — —	—		—	
I.—Silver Purchases and Sales (Net)	10	—	10 — —		—	
J.—Contribution to the National Trust						
Supplementary	60,000	60,000 — —	—		—	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Excess mainly due to additional payments by the Lyon King of Arms for engrossing and copying Patents of Arms, &c., resulting from the increased number of applications received during the year.

B.—Expenditure in connexion with the provision of insignia for the various Orders of Knighthood, &c., was less than anticipated owing to the delay in deliveries caused by the fuel shortage.

C.—The provision for war bonus was not wholly required.

D.—The allowance for the Plate for the Royal Company of Archers was not claimed.

Service.	Grant.	Expenditure	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
K.—Parliamentary Mission to the Union of Soviet Socialist Republics ..	—	76 4 3	—		76 4 3	
GROSS TOTAL						
Original ..	£135,151					
Supplementary ..	£3,450					
Supplementary ..	£20,000					
	£ 158,601	152,232 18 4	6,564 3 —		196 1 4	
	Estimated.	Applied.				
<i>Deduct—</i>						
Z.—Appropriations in Aid ..	600	600 — —				
NET TOTAL						
Original ..	£134,551					
Supplementary ..	£3,450					
Supplementary ..	£20,000					
	£ 158,001	151,632 18 4	Surplus to be surrendered. £6,368 1 8			

EXPLANATION of the Causes of Variation between Expenditure and Grant—*contd.*
K.—Remanet expenditure due to a belated claim for outfit allowance, &c.

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid	600	1,449 2 —
(ii) Receipts of other classes	—	3,407,718 17 4
Total		£3,409,167 19 4
Appropriated in aid (Subhead Z)		600 — —
Paid separately to Exchequer		£3,408,567 19 4

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	1,449(a)
(ii) Receipts of other classes :—		
Balance due on liquidation of the Special Areas Reconstruction Association, Ltd., Compensation Fund	—	1,723
Sales of silver (net)	—	3,405,996
		£3,407,719

(a) These receipts are dependent upon the number of applications received during the year for the Patents and Matriculations of Arms, &c.

STATEMENT showing the amount of Stamp Duty and fees on appointments, &c., remitted by direction of the Treasury in the year ended 31 March 1947.

(A) Stamp duties, (B) Crown Office fees, (C) Home Office fees.	£	s.	d.
On licence issued under Inebriates Acts, 1879 to 1899 (A)	6	—	—
On document for grant of Freedom of the City of Lincoln (A)	3	—	—
On marriage licences and on certain documents relating to admission to the legal profession in the case of persons on active service (A)	12,209	18	3
On deeds and other instruments for Public Departments (A)	10,989	13	4
On Licence in Mortmain—Imperial War Graves Commission (B) £28, (C) £7 13s. 6d.	35	13	6

The stamp duties were paid from the Civil Contingencies Fund and included in the amount voted in August 1947 for Repayments to the Civil Contingencies Fund, Class I, Vote 25A.

STATEMENT OF LOANS OUTSTANDING AT 31 MARCH 1947.

Loans to the Civil Service Sports Council included in the grant in aid under Subhead H (repayable by 60 year Annuities at 2½ per cent.) ..	£25,000
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W. Eady,

Accounting Officer.

16 October 1947.

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

F. N. Tribe,

Comptroller and Auditor General.

REPAYMENTS TO THE CIVIL CONTINGENCIES FUND.

ACCOUNT of the sum expended, in the year ended 31 March 1947, 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.	£ s. d.	
Repayments to the Civil Contingencies Fund	14,243	14,242 19 -	-	1 -	-	
Surplus to be surrendered				£ - 1 -		

16 October 1947.

W. Eady,
Accounting Officer.

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

F. N. Tribe,
Comptroller and Auditor General.

SCOTTISH HOME DEPARTMENT.

ACCOUNT of the sum expended, in the year ended 31 March 1947, 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, &c.; a grant in lieu of Land Tax; contributions towards the expenses of Probation and of Remand Homes and grants in connexion with physical training and recreation.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Salaries, &c.						
Original	£212,204					
Less Supplementary	£4,000					
	208,204	207,925 4 6	278 15 6		—	
B.—Travelling, Incidental Expenses and Special Services						
Original	£13,645					
Supplementary	£2,000					
	15,645	16,259 16 2	—		614 16 2	
C.—Expenses under the Private Legislation Procedure (Scotland) Act, 1936	1,350	1,343 7 9	6 12 3		—	
D.—Western Highlands and Islands, &c., Transport Services						
Original	£10					
Supplementary	£124,990					
	125,000	118,056 — —	6,944 — —		—	
E.—Salaries and Expenses in connexion with Welfare and After-Care						
Original	£7,647					
Supplementary	£500					
	8,147	8,072 16 2	74 3 10		—	
F.—Grant in lieu of Land Tax	6,951	6,950 14 5	— 5 7		—	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

B.—Excess due mainly to travelling and subsistence expenses of staff (£1,579) and office and housekeeping, &c., expenses (£967), partly offset by savings on travelling in connexion with Investitures (£1,014), expenses in connexion with special inquiries (£687) and Scottish Council on Industry (£257).

This subhead includes an *ex gratia* payment of £175 to a pedestrian who sustained injuries in an accident involving an official car (E.47454).

D.—The advances made to the companies operating the services were less than anticipated. The amount charged is provisional and subject to adjustment when the final accounts have been examined.

Details of Receipts.	Estimated.	Realized.
	£	£
(i) Receipts of classes authorized to be used as Appropriations in Aid :—		
Fees under the Private Legislation Procedure (Scotland) Act, 1936	1,000	1,185
Fees received from candidates for Scottish Police examination	190	230
Recoveries in connexion with inquiries under the Hydro Electric Development (Scotland) Act, 1943	1,000	640(a)
Repayment of cost of services in connexion with the administration of the Widows', Orphans' and Old Age Contributory Pensions Acts, 1936 to 1941 ..	850	700
Miscellaneous	260	646
Total	<u>£3,300</u>	<u>3,401</u>
(ii) Receipts of other classes :—		
Refund of excess advance on account of subsidy to the Western Highlands and Islands Transport Services in respect of the period ended 1 December 1941. The advance was provisional	—	<u>£224</u>

(a) Recoveries in connexion with an inquiry in 1945-46. No inquiries were held during 1946-47.

NOTES.

Legal expenses amounting to £20 12s. 2d. were written off as irrecoverable (L.O.98/06).

This Account includes expenditure of approximately £469 in respect of the balance of civil pay issued to staff serving with the Forces.

The common services of the Central Office of Information's Edinburgh Office are borne on this Vote.

8 November 1947.

R. N. Duke,
Accounting Officer.

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

F. N. Tribe,
Comptroller and Auditor General.

CIVIL ACCOUNTS,
1946-47.

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.
			£	£	£	£ s. d.
62	1	Foreign Office	3,462,280	170,250	3,292,030	2,559,383 9 5
64	2	Diplomatic & Consular Establishments, &c. ..	12,559,490	596,200	11,961,290	10,340,374 2 3
75	3	British Council	2,454,000	—	2,454,000	2,454,000 - -
77	4	League of Nations	124,010	—	124,010	120,249 - 11
78	5	United Nations	923,919	—	923,919	934,013 5 2
79	6	Dominions Office	129,015	405	128,310	116,924 7 1
80	7	Dominion Services	657,669	1,200	656,469	536,189 10 1
83	8	Oversea Settlement	20,765	12,800	7,965	5,711 4 5
85	9	Colonial Office	703,352	4,600	698,752	677,481 3 3
87	10	Colonial and Middle Eastern Services	11,505,334	30,280	11,475,054	8,774,535 18 10
95	11	West African Produce Control Board	5,080,025	—	5,080,025	5,070,683 8 5
96	12	Development and Welfare (Colonies, &c.) ..	9,340,000	—	9,340,000	3,368,098 1 -
103	13	Development and Welfare (South African High Commission Territories)	299,600	—	299,600	178,590 - -
105	14	India and Burma Services	32,871,910	254,300	32,617,610	32,812,090 - 3
108	15	Imperial War Graves Commission	445,416	1,320	444,096	440,525 - 5
114	16	Assistance to Greece	19,000,000	—	19,000,000	19,000,000 - -
		Total	99,576,785	1,073,355	98,503,430	87,388,848 11 6

CLASS II.
FOREIGN AND IMPERIAL.

SUMMARY.

No. of Vote.	Appropriations in Aid applied.	Net Expenditure.	Gross Expenditure compared with Estimate: Saving or Excess.	Deficiency of Appropriations in Aid.	Amount to be surrendered.	Extra Receipts payable to Exchequer.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1	170,250 - -	2,389,133 9 5	902,896 10 7	—	902,896 10 7	341,569 17 1
2	598,200 - -	9,742,174 2 3	2,219,115 17 9	—	2,219,115 17 9	1,079,895 11 1
3	—	2,454,000 - -	—	—	—	—
4	—	120,249 - 11	3,760 19 1	—	3,760 19 1	—
5	—	934,013 5 2	*10,094 5 2	—	—	—
6	401 11 5.	116,522 15 8	12,090 12 11	3 8 7	12,087 4 4	—
7	1,200 - -	534,989 10 1	121,479 9 11	—	121,479 9 11	41,065 11 4
8	5,711 4 5	—	15,053 15 7	7,088 15 7	7,965 - -	19,549 14 10
9	4,600 - -	672,881 3 3	25,870 16 9	—	25,870 16 9	51,186 9 5
10	25,740 - 5	8,748,795 18 5	2,730,798 1 2	4,539 19 7	2,726,258 1 7	10,895,579 - 3
11	—	5,070,683 8 5	9,341 11 7	—	9,341 11 7	5,175,123 10 9
12	—	3,368,098 1 -	5,971,901 19 -	—	5,971,901 19 -	25,913 11 2
13	—	178,590 - -	121,010 - -	—	121,010 - -	406 - 6
14	254,300 - -	32,557,790 - 3	59,819 19 9	—	59,819 19 9	4,380,214 10 -
15	990 - -	439,535 - 5	4,890 19 7	330 - -	4,560 19 7	24 - -
16	—	19,000,000 - -	—	—	—	—
	1,061,392 16 3	86,327,455 15 3	12,198,030 13 8 *10,094 5 2	11,962 3 9		22,010,527 16 5
					Total amount to be surrendered £	12,186,068 9 11

* See Report, paragraph 22.

FOREIGN OFFICE.

ACCOUNT of the sum expended, in the year ended 31 March 1947, compared with the sum granted, 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. ..	2,699,686	1,924,758 8 7	774,927 11 5	—	—	
B.—Messengers' Salaries, &c. ..	54,254	52,772 7 10	1,481 12 2	—	—	
C.—Messengers' Travelling Expenses ..	332,500	275,731 16 3	56,768 3 9	—	—	
D.—Incidental Expenses ..	85,290	64,289 17 8	21,000 2 4	—	—	
E.—Special Services ..	290,550	241,688 16 7	48,861 3 5	—	—	
F.—Losses Irrecoverable and Compensation ..	—	142 2 6	—	142 2 6	—	
GROSS TOTAL .. £	3,462,280	2,559,383 9 5	903,038 13 1	142 2 6		
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>				
Z.—Appropriations in Aid	170,250	170,250 — —	Surplus to be surrendered.			
NET TOTAL .. £	3,292,030	2,389,133 9 5	£902,896 10 7			
		Receipts payable to Exchequer.	Estimated.	Realized.		
		Receipts authorized to be used as Appropriations in Aid ..	170,250	£	s. d.	
		Appropriated in aid (Subhead Z)	—	511,819 17 1	—	
				170,250 — —	—	
		Paid separately to Exchequer		£341,569 17 1	—	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings were effected on the provision for the Code and Cypher School (£495,000) owing to the non-receipt of claims in respect of staff provided by the General Post Office and to vacancies consequent upon the regrading of certain posts; for Public Information Services (£171,000) and for the Political Intelligence Department (£163,000) owing mainly to economies effected in the liquidation of war-time activities; for Economic Departments owing to a general reduction in staff (£10,000); on the provision for overtime and Sunday duty (£20,000); and on the pay of staff serving with the Forces (£3,600). These savings were partly offset by excesses on the provision for the Passport and Permit Office (£52,000) owing to the increased demand for passports; for the Communications Department (£24,000); and for staff generally in the Foreign Office, mainly due to the creation of new Departments (£11,700).

B.—Due to vacancies in the authorized establishment.

C.—Saving due to the non-receipt of accounts to enable payment to be made within the year.

D.—Savings were effected on the provision for Public Information Services, owing mainly to the non-receipt of accounts (£44,000), and on the Grant to the National Central Library (£1,200). These savings were partly offset by excesses on the provision for travelling expenses and subsistence and lodging allowances (£17,100) in connexion with the reorganization of the Code and Cypher School and the transfer of staff from certain provincial centres; and on the cost of microfilming captured German Archives (£7,100).

The subhead includes £423 16s. 7d. in respect of the salaries of staff in connexion with hostel and canteen facilities provided at a Communications Department outstation.

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

E.—Saving on the provision for the operational expenses of the Political Intelligence Department owing to the liquidation of certain wartime activities (£31,000) and on the grant to the Metropolitan Police Fund, which ceased in the early part of the year (£19,640). These savings were reduced by an excess on the purchase and use of wireless equipment (£1,800).

The subhead includes an amount of £37 8s. 2d., being the final charge for accommodation provided for the Committee for British subjects evacuated from France (S. 52839) (see also 1945-46 Appropriation Account).

F.—£99 11s. 9d. in respect of the irrecoverable balance of the account of a King's Foreign Service Messenger who was killed while travelling on the public service (E. 43261/2). £37 10s. 9d. in respect of the overpayment of salary, &c., to seven temporary typists, recovery of which has been waived (E. 49719). £5 in respect of cash lost in transit from Cairo (E. 50874).

Details of Receipts.	Estimated.	Realized.
Passport fees	£120,000	£393,944 (a)
Travel Permit Card fees	50,000	51,746 (a)
Fees received for attesting signatures and legalizing documents	250	1,398
Telephones	—	445
European Advisory Council	—	1,033 (b)
Salaries of seconded officers	—	2,548
United Nations Assembly: refund of accommodation costs, &c.	—	3,706 (c)
Political Intelligence Department	—	54,105 (d)
Miscellaneous	—	2,895 (e)
Total	£170,250	511,820

(a) Due to increased travel facilities. The payment of fees for Travel Permit Cards ceased as from 14 October 1946. Stamps to the face value of £32 which were lost have been written off (I.F. 89/010).

(b) Contribution received from the United States of America and France towards the expenses of the Council.

(c) Contributions received from various Governments towards the cost of office accommodation, &c., provided by His Majesty's Government for delegates to the United Nations Assembly in London.

(d) Includes £53,712 received from the British Broadcasting Corporation in respect of the hire of certain facilities.

(e) Represents the proceeds of the sale of stores and equipment (£2,450), including the sale of wastepaper (£865) and various adjustments and credits.

NOTES.

This Account includes £998 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 £17,560, mainly in respect of passports issued to Government officials travelling on the public service.

O. G. Sargent,
Accounting Officer.

10 November 1947.

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

F. N. Tribe,
Comptroller and Auditor General.

DIPLOMATIC AND CONSULAR ESTABLISHMENTS, &c.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31 March 1947, compared with the sum granted, for the expenses in connexion with His Majesty's Embassies, Missions and Consular Establishments abroad; 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.1—Salaries, &c.						
Original	£1,227,858					
Supplementary	£300,000					
	1,527,858	1,514,110 9 5	13,747 10 7	—		
A.2—Journeys on the Public Service						
Original	£117,000					
Supplementary	£50,000					
	167,000	131,502 — 2	35,497 19 10	—		
A.3—Couriers	14,000	15,717 1 2	—	1,717 1 2		
A.4—Postage	117,000	103,535 8 1	13,464 11 11	—		
A.5—Extra Rent	5,000	5,323 19 —	—	323 19 —		
A.6—Law Charges, Incidental Expenses, &c.	34,500	54,928 8 8	—	20,428 8 8		

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.1.—Expenditure amounting approximately to £300,000 was not brought to account, pending completion of examination, but was largely offset by additional expenditure as follows:—increased allowances for Heads of Missions and their staffs to meet the rising cost of living (£130,000), additional staff (£120,000), and staff for newly opened Missions (£30,000).

The subhead includes an amount of £5,394 17s. 5d. for dilapidations, &c., in respect of a villa on the outskirts of Cairo, placed at the disposal of the Ministers of State and of successive Resident Ministers in the Middle East, without charge to public funds for a period of approximately five years ended 30 September 1945 (T.G.680/040).

The subhead includes an amount of £276 16s. 10d. in respect of the funeral expenses of a Foreign Service Officer killed in an air accident while travelling on the public service in Spain (E.48211).

A.2.—Due to expenditure not brought to account owing to delay in examination.

A.3.—Due to the charge of arrear expenditure (£6,400) partly offset by savings effected on travelling and other expenses of the courier service (£4,700).

A.4.—Due to a saving on the carriage of mail.

A.5.—Due to the charge of arrear expenditure.

A.6.—Due to the charge of arrear expenditure (£9,000) and to a net variation of £12,090 in the sterling value of currency balances held abroad, mainly in Turkey, Italy, Spain, Persia and Greece. An amount of £2,150 recovered from the Bank of Greece in this connexion has been credited to Appropriations 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.
DIPLOMATIC ESTABLISHMENTS— <i>contd.</i>						
A.7—Outfits						
Original	£105,500					
Supplementary	£45,000					
	150,500	158,771 7 -	—	—	8,271 7 -	
A.8—News Department Expenses	2,988	7,920 6 5	—	—	4,932 6 5	
TOTAL FOR DIPLOMATIC ESTABLISHMENTS £	2,018,846	1,991,808 19 11	62,710 2 4	35,673 2 3		
B.—Special Missions and Services						
Original	£665,025					
Supplementary	£180,000					
	845,025	816,636 15 1	28,388 4 11	—	—	
COMMERCIAL DIPLOMATIC ESTABLISHMENTS						
C.1.—Salaries and Allowances	149,578	148,848 1 7	729 18 5	—	—	
C.2.—Office Expenses	138,499	119,307 6 4	19,191 13 8	—	—	
C.3.—Travelling	22,375	20,912 6 5	1,462 13 7	—	—	
TOTAL FOR COMMERCIAL DIPLOMATIC ESTABLISHMENTS £	310,452	289,067 14 4	21,384 5 8	—	—	

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

A.7.—An excess of £14,000 on outfits, due mainly to payments to additional staff transferred to overseas posts, was partly offset by a saving on the provision of transport (£5,700).

A.8.—Due to the charge of expenditure in respect of past years.

B.—A statement showing* the expenditure on each Mission or Service is appended.

An excess of £135,014 was incurred on the provision for conferences, boundary commissions, and other missions arising from the end of the war, and on the provision for miscellaneous missions and services.

A net saving of £163,402 was realized on those missions and services which were separately estimated for, mainly on the provision for the Political Intelligence Department (£136,562), and on the provision for the British Mission to South East Asia due to delay in completing examination (£22,251).

The subhead includes an amount of £248 for cigarettes purchased on behalf of the Political Intelligence Department. The number of cigarettes taken on charge was approximately half that paid for, but after full consideration it was agreed, with Treasury approval, not to seek refund from the Officer concerned (I.F.89/010B).

The subhead includes £218 on account of unused ship accommodation for the United Kingdom Delegation to the Council of Foreign Ministers at New York on return to this country (E.51269).

The subhead includes £162 on account of unused hotel accommodation for the United Kingdom Delegation to the United Nations Assembly at New York (I.F.128/03).

C.1.—Expenditure amounting to approximately £20,000 not brought to account owing to delay in examination was mainly offset by the grant of additional representation allowances (£17,000) and of outfit allowances (£2,270).

C.2.—Due to expenditure not brought to account owing to delay in examination (£50,000); partly offset by increased staffs, additional allowances to staff, and to increased costs generally in consequence of rising prices (£31,800).

C.3.—Due to expenditure not brought to account owing to delay in examination.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
CONSULAR ESTABLISHMENTS.						
D.1—Salaries and Allowances						
Original ..	£777,892					
Supplementary	£70,000					
	847,892	617,680 12 11	230,211 7 1			—
D.2—Office Expenses and Fee Allowances ..						
Original ..	£767,919					
Supplementary	£150,000					
	917,919	866,397 3 3	51,521 16 9			—
D.3—Travelling and Special Services ..						
Original ..	£80,000					
Supplementary	£40,000					
	120,000	90,743 8 —	29,256 12 —			—
D.4—Outfits	32,000	30,592 15 10	1,407 4 2			—
D.5—Postage	20,000	18,586 2 1	1,413 17 11			—
D.6—Incidental Expenses, &c.	120,000	141,693 2 3	—			21,693 2 3
D.7—Relief of Distressed British Subjects ..	20,000	35,270 1 1	—			15,270 1 1
D.8—Relief of British West Indian Subjects ..	30,000	26,861 16 8	3,138 3 4			—
D.9—Prison Expenses, Law Charges, &c. ..	700	1,775 13 11	—			1,075 13 11
D.10—Medical Attendance	500	1,061 10 2	—			561 10 2
TOTAL FOR CONSULAR ESTABLISHMENTS £	2,109,011	1,830,662 6 2	316,949 1 3			38,600 7 5

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

D.1.—Due mainly to expenditure not brought to account owing to delay in examination (£160,000) and to the establishment of Consular clerks proceeding less rapidly than was expected (£70,000).

D.2.—Due mainly to expenditure not brought to account owing to delay in examination (£250,000); partly offset by additional staffs, increased allowances to staff, and increased costs generally in consequence of rising prices (£128,500), and by deferred transfers of Consular clerks to established status (£70,000).

D.3.—Due to expenditure not brought to account owing to delay in examination.

D.4.—Expenditure was less than anticipated.

D.5.—Due to expenditure not brought to account owing to delay in examination.

D.6.—An excess of £92,000 for writing down the sterling value of currency balances held in China, in consequence of the fall in the value of the Chinese dollar, was partly offset by a reduction in expenditure in China for that reason and by expenditure not brought to account owing to delay in examination.

D.7.—Due to arrear expenditure in respect of the relief of British subjects evacuated from Egypt to Palestine during the war (£15,494).

The subhead includes certain payments for relief to Maltese (S.48001) (see also Subhead O and Appropriation Account, Colonial and Middle Eastern Services, Class II, Vote 10, Subhead A.7).

Sums amounting to £36,111 7s. 10d. advanced in past years have been written off, with Treasury approval, as irrecoverable.

D.8.—Expenditure in Cuba was somewhat less than was anticipated. Certain contributions from Colonial Governments have been brought to account under Appropriations in Aid.

D.9.—Expenditure in Egypt was higher than was anticipated.

D.10.—Includes an amount of £313 in respect of the medical expenses of an officer interned in Japan during the war.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.		
			Less than Granted.		More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.
E.—Compassionate Gratuities	4,000	5,405 18 4	—		1,405 18 4
F.—Telegrams					
Original	£900,000				
Less Supplementary	£400,000				
	500,000	383,213 19 5	116,786 -- 7		—
G.—Telephones	18,000	55,689 16 11	—		37,689 16 11
H.—Passport Visa Control Abroad	123,370	169,833 18 11	—		46,463 18 11
I.—Middle East Centre for Arab Studies	11,836	8,670 -- 5	3,165 19 7		—
J.—Refund to Indian Revenues and Recovery from Government of Burma in respect of Diplomatic and Consular Establishments in Persia, Arabia and Siam	27,000	—	27,000 -- --		—
K.—Public Information Services	2,820,000	1,967,742 4 3	852,257 15 9		—
L.—Intergovernmental Committee on Refugees (Grant in Aid)	605,940	564,727 -- --	41,213 -- --		—
M.—Welfare and Development in the Sudan (Grant in Aid)	500,000	500,000 -- --	—		—

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

E.—Due to the grant of a larger number of non-recurring gratuities than had been anticipated.

62 gratuities were granted during the year in accordance with the scales and within the limit laid down by the Treasury, as follows:—under £25, 12; £25 and under £50, 12; £50 and under £75, 13; £75 and under £100, eight; £100 and under £125, ten; £125 and under £150, one; £175 and under £200, one; £200 and under £225, two; £325 and under £350, one; £450 and under £475, one; £750 and under £775, one.

F.—Due to the cessation of war expenditure and to general economy in the use of the telegraph. A saving of £400,000 under this subhead was taken into account in Supplementary Estimate (H.C.46 of 1946-47).

G.—Due to additional expenditure, including the cost of the rental of telephone lines to Paris, Brussels and The Hague.

H.—Due to the engagement of additional staff required to deal with greatly increased visa applications, mainly at posts formerly under enemy control, and to extra allowances to staff and to increased costs generally in consequence of rising prices.

I.—Due to a general saving on all heads of expenditure.

J.—No payment in respect of this service was made in 1946-47, preliminary statements of accounts for the periods 1939-40 to 1944-45, inclusive, having indicated a balance in favour of His Majesty's Government in the United Kingdom.

K.—Expenditure was previously met from the Vote of Credit. Estimates were necessarily conjectural and during the course of the year various economies were effected, mainly on operational expenses. Savings were approximately as follows:—on operational expenses £660,000, and on telegrams and telephones £239,000. The proposed gift to French charities was not made (£2,500). These savings were slightly offset by increased expenditure on salaries, wages and allowances, in consequence of rising prices.

L.—Issues were restricted to approved expenditure which was less than anticipated. The charge includes £8,046 in respect of His Majesty's Government's share of the 1947 administration expenses budget of the Intergovernmental Committee on Refugees.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
MISCELLANEOUS SERVICES ARISING OUT OF THE WAR						
N.—Assistance to Polish Refugees ..	60,000	1,615 9 1	58,384 10 11	---		
O.—Care of British Inter- ests in Territories formerly under Enemy control ..						
<i>Original</i> .. £1,500,000						
<i>Less—</i>						
<i>Supplementary</i> £500,000						
	1,000,000	472,191 4	527,808 16	---		
P.—Grants in respect of the Administration of Relief Abroad ..	150,000	159,397 12 3	---	9,397 12 3		
Q.—Advances on account of Superannuation due to British Sub- jects formerly em- ployed in the Far East						
<i>Original</i> .. £80,000						
<i>Supplementary</i> £185,000						
	265,000	286,245 19 3	---	21,245 19 3		

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

N.—Due to delay in the receipt of accounts and to the transfer of the care of certain refugees to the United Nations Relief and Rehabilitation Administration during the course of the year.

O.—Due to expenditure not brought to account owing to delay in examination (£560,000) and to cessation of war time and immediate post war relief to the majority of British subjects in territories formerly under enemy control. A saving of £500,000 under this subhead was taken into account in Supplementary Estimate (H.C.46 of 1946-47).

Of the expenditure charged approximately £400,000 was incurred on the relief of British subjects including Maltese (S.48001) (see also Subhead D.7. and Appropriation Account, Colonial and Middle Eastern Services, Class II, Vote 10, Subhead A.7.) and Dominion subjects, and approximately £21,000 in connexion with the transportation of British subjects from the Philippines to the United Kingdom and to and from the Far East.

The subhead includes an amount of £3,900 8s. 4d. in respect of the school fees of British children in Shanghai. The charge represents the net sum outstanding at 31 March 1947 and subsequent recoveries will be credited to Appropriations in Aid (I.F.17/020).

P.—The estimate was necessarily conjectural, since claims are paid on the basis of audited accounts from Societies.

In the case of the War Organization of the British Red Cross Society and Order of St. John of Jerusalem, His Majesty's Government's claim to a share in the residual value of non-consumable stores has been waived as a *quid pro quo* for the omission from that Organization's claim of administrative expenditure attributable to relief work (S. 46861).

Q.—The number of approved applicants for advances on account of superannuation benefits due to them by Municipal Councils in China was larger than anticipated.

Payment to Siamese Government pensioners ceased in the early part of the year and full recovery, including interest on outstanding advances by His Majesty's Government, has been effected and transferred to the Exchequer as an Extra Receipt.

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 ARISING OUT OF THE WAR— <i>contd.</i>						
R.—Resettlement of British Subjects in Egypt after dis- charge from the Forces						
Original .. £141,000						
Less						
Supplementary £100,000						
	41,000	24,550 5 4	16,449 14 8			
S.—Refund of Purchase Tax to Representa- tives of Allied Governments						
Original .. £50,000						
Supplementary £125,000						
	175,000	103,533 7 1	71,466 12 11			
T.—Financial Assistance to Trans-Jordan (Grant in Aid)						
Supplementary	450,000	375,000 — —	75,000 — —			
U.—Anti-Locust Measures						
Supplementary	230,000	109,470 2 4	120,529 17 8			
V.—Enemy Civilians de- tained in British Territories Over- seas						
Supplementary	100,000	44,218 4 —	55,781 16 —			
W.—Presentation of two aircraft to H.M. The Emperor of Ethiopia						
Supplementary	35,000	— — —	35,000 — —			
X.—Assistance to Saudi- Arabia						
Supplementary	160,000	81,080 8 7	78,919 11 5			
Y.—Egyptian Cotton Com- missions (Disposal of Profits) (Grant in Aid)						
Supplementary	10	— — —	10 — —			

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

R.—The number of applicants for assistance was less than anticipated. A saving of £100,000 was taken into account in Supplementary Estimate (H.C. 46 of 1946-47).

S.—Due to delay in the receipt and examination of certain claims. Further and final charges to the extent of approximately £46,000 will appear in the 1947-48 Appropriation Account.

T.—Remittances to Trans-Jordan were restricted pending investigation of the costs of the Arab Legion and Frontier Force.

U.—Due mainly to economies effected by procuring transport from military sources in the Middle East.

V.—Due to delay in the receipt of claims.

W.—No payment was effected during the year, owing to delay in the delivery of the aircraft.

X.—Certain anticipated expenditure did not arise.

Y.—No payment was made during the year.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
MISCELLANEOUS SERVICES ARISING OUT OF THE WAR— <i>contd.</i>	£	£ s. d.	£ s. d.	£ s. d.
AA.—Losses Irrecoverable and Compensation	—	97,605 7 7	—	97,605 7 7
BB.—Return of Black List Deposit ..	—	2,007 9 —	—	2,007 9 —
GROSS TOTAL				
<i>Original</i> £11,439,480				
<i>Supplementary</i> £1,120,010				
	£ 12,559,490	10,340,374 2 3	2,509,205 9 8	290,089 11 11
	Estimated.	Applied.		
<i>Deduct—</i>				
Z.—Appropriations in Aid	598,200	598,200 — —		
NET TOTAL				
<i>Original</i> £10,841,280				
<i>Supplementary</i> £1,120,010				
	£ 11,961,290	9,742,174 2 3	Surplus to be surrendered. £2,219,115 17 9	

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid	598,200	917,355 17 3
(ii) Receipts of other classes	24,339	760,739 13 10
Total	£622,539	1,678,095 11 1
Appropriated in aid (Subhead Z)		598,200 — —
Paid separately to Exchequer		£1,079,895 11 1

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

AA.—*Compensation for loss of effects in enemy and enemy-controlled territories, £37,543 7s. 11d.* Payments to 67 officers for loss of effects, ranging from £10 to £1,500 (S. 50588, E. 38746/2). *Pre-War Accounts, £11,779 19s. 4d.* In respect of net outstanding balances in Greece, French Indo China, France, Norway, Germany, China and Belgium, for which no accounts are available, including in some cases cash presumed lost through enemy action (I.F. 89/010, E. 43261/2, E. 46003/2.) (See also under Appropriations in Aid for net credit balances amounting to £2,314 14s. 11d. and under Notes for fee stamps lost in China). *Urumchi, £4,948 17s.*—In respect of unvouched expenditure covering the period from January 1943, to January 1946 (E. 43261/2). *Chinese Acrobats £300.*—In respect of an *ex gratia* payment for expenses of a journey to the United Kingdom and for financial and other loss sustained through inability to land, although visas had been granted by the Passport Control officer at Stockholm (S. 54584). *Warsaw £192 1s. 2d.*—Difference on exchange in respect of payments to pensioners prior to re-opening of banking facilities (E. 12939/2). *Ethiopia £155 2s. 2d.*—Balances due in respect of National Bank of Ethiopia, which was forced into liquidation at the time of the Italian occupation of Ethiopia in 1936. Any recovery in respect of these balances which may be effected will be credited to Appropriations in Aid (I.F.89/010). *Cairo £100 4s. 8d.*—In respect of the passage to the United Kingdom of an officer temporarily employed by the Ethiopian Government, recovery of the cost of which was not effected (I.F. 91/05). *Nice £62 5s. 6d.*—Compensation in respect of the value of certain typewriters stolen from the offices of the United States Consul in charge of British Interests in September 1941 (E. 43261). *Miscellaneous £104 -s. 9d.*—Ten items, ranging from £37 12s. to 5s. 1d. in respect of irrecoverable expenditure, including cash (£37 12s.) and stores (£11 7s. 5d.) stolen (E. 43261/2, I.F. 89/010).

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

Public Information Service, £42,419 9s. 1d.—Including expenditure during the war for which no accounts have been obtainable, mainly in the Far East (£31,685 5s. 11d.) and Yugoslavia (£2,655 19s. 6d.); balances abandoned on evacuation (Batavia £4,694 15s. 10d., Athens £378 12s. and Split £31 10s. 3d.); personal imprests irrecoverable (£1,812 7s. 8d.); transport of effects of an officer evacuated from Greece in 1941 and subsequently killed in action (£535 9s. 4d.); payment to dependants of an employee at Mosul who lost his life in an accident while employed on the public service (£240 9s. 8d.); payment to a member of the public, injured by a vehicle belonging to the Information Department in Paris (£104 3s. 4d.); medical expenses of staff, mainly in New York (£280 15s. 7d.) (S. 54928, E. 48836, E. 46930, E. 53952, P. 4011/36, P. 343253, E 47909/2).

BB.—Payment in respect of an item previously credited to Appropriations in Aid in the Ministry of Economic Warfare Account in 1943-44 (S. 55103).

Details of Receipts	Estimated £	Realized £
(i) Receipts of classes authorized to be used as Appropriations in Aid :—		
Consular fees, fines, &c.	200,000	251,482 (a)
Fees from Passport Control Officers for grant of visas	20,000	97,956 (b)
Receipts in connexion with Public Information Services	161,000	327,593 (c)
Repayment of sums expended in relief of distressed British subjects :—		
in territories formerly under enemy control	200,000	114,971 (d)
elsewhere	10,000	14,919
Proceeds of sale of disused motor cars at Diplomatic and Consular Establishments	5,000	20,048 (e)
Contribution by Sudan Government towards the cost of certain subordinate staff at Cairo Embassy	1,000	1,000
Payments by business firms for tuition of students at the Middle East Centre for Arab Studies (Subhead I)	1,200	2,000
Contributions towards the cost of Anti-Locust Measures (Subhead U)	—	10,397 (f)
Recovery in respect of superannuation benefits accruing to staff of British Police Mission to Greece	—	2,259
Contributions towards the cost of Relief of British West Indian subjects (Subhead D.8)	—	1,600
Salaries of seconded officers	—	6,203
Political Intelligence Department	—	7,072
Miscellaneous receipts	—	59,856 (g)
Total	£598,200	917,356
(ii) Receipts of other classes :—		
Port of Basra : Interest and sinking fund on account of assets taken over by the Port Authority	24,339	24,339
Assistance to the Government of Saudi-Arabia : contribution by the Government of the United States (see Vote of Credit Appropriation Account 1945-46)	—	603,786
Advances of account of superannuation due to British subjects formerly employed in the Far East : recovery from Government of Siam in respect of advances made, including interest (£3,261 19s. 7d.)	—	70,767
Re-organization of Greek Police and Gendarmerie forces : contribution from Greek Government	—	33,401
Assistance to Ethiopia : recovery on account of currency supplied (see Vote of Credit Appropriation Accounts 1941-46)	—	24,766
Mobile clinics in Lebanon and Syria : balance surrendered (see Appropriation Account 1945-46, Subhead EE)	—	2,489
Mexican claims : surrender on account of percentage deducted from awards to cover expenses	—	898
Anglo-Turkish Mixed Arbitral Tribunal : ditto	—	294
Total	£24,339	£760,740

Details of Receipts—*contd.*

(a) Receipts from Consular fees, fines, etc., were above the average and include £2,314 14s. 11d. for net credit balances outstanding in Germany at the outbreak of war, for which no accounts are available (I.F.89/010) (see also Subhead AA. for charge of debit balances outstanding).

(b) Due to increased receipts, consequent upon an improvement in conditions of travel.

(c) The estimate was provisional. Receipts include £176,800 for the sale of publications, £59,900 for revenue on the exhibition of films, £47,200 for the proceeds of the sale of Government property and miscellaneous revenue £43,700.

(d) Due to the cessation of relief to the majority of British subjects in territories formerly under enemy control.

(e) The number of vehicles sold and the prices obtained were greater than anticipated.

(f) Includes a contribution of £5,641 from the Government of Syria and £2,636 for the sale of surplus stores and materials and other miscellaneous receipts, including rations (£2,120).

(g) Includes approximately £45,000 in respect of petrol and rations supplied to certain posts in bulk, £3,000 for the sale of stores and material, £2,150 as compensation on balances held in currency, owing to the devaluation of the drachmae, and other miscellaneous receipts.

NOTES.

Subhead Z is charged with approximately £8,100 in respect of the refund of fees credited in previous years, most of which were probate fees paid to the Inland Revenue Department.

Stamps of the face value of £235 12s. which were lost or stolen have been written off with Treasury approval (E.43261/2, I.F.89/010, E.15833/3).

A presentation of film negatives and master positives, purchased at a cost of approximately £11,000 during the war, was made by the British Information Department in New York to the United States Library of Congress and the Museum of Modern Art. The copyright in the material remains vested in the Crown (E.46830/3).

STATEMENT OF THE AMOUNT OF LOANS OUTSTANDING AT 31 MARCH 1947.

	Gold Francs
European Commission of the Danube :—	
Wartime advances (1915-1919)	1,200,000
1930 Loan	176,393
	1,376,393
	£
Port of Basra, in respect of assets taken over by the Port Authority	108,174 15 5
Port of Aqaba, in respect of loan, free of interest, to Trans-Jordan Government to acquire installations from the military authorities	50,000 - -

GRANT IN AID ACCOUNT (ASSISTANCE FOR BRITISH SUBJECTS RETIRING FROM THE EGYPTIAN CITY POLICE.)

Receipts.	£	s.	d.	Payments.	£	s.	d.
Balance, 1 April 1946 ..	4,767	2	7	Maintenance	389	-	6
				Purchase of furniture, clothing, etc... ..	200	-	2
				Balance, 31 March 1947 (in hands of His Majesty's Paymaster General)	3,867	2	7
				(in hands of Anglo-Egyptian Aid Society)	310	19	4
	£4,767	2	7		£4,767	2	7

O. G. Sargent,
Accounting Officer.

29 November 1947.

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

F. N. Tribe,
Comptroller and Auditor General.

STATEMENT SHOWING (1) the expenditure on Special Missions and Services charged against Subhead B in the year 1946-47, (2) the cumulative expenditure to 31 March 1947 charged against the Vote for Diplomatic and Consular Establishments, &c., on Missions and Services of a temporary nature.

	(1) Expendi- ture 1946-47 £	(2) Total to 31 March 1947 £
Political Intelligence Department : salaries and expenses abroad ..	163,438	163,438
Contribution to India Office in respect of retiring allowances of ex- military officers	28	886
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	768	13,810
Allowances for Deputy Assistant Political Advisers to the Iraqi Govern- ment	611	4,854
Reorganization of Greek Police and Gendarmerie Forces : salaries and allowances of British Officers, and expenses	99,762	130,254
Far Eastern Technical Sub-Committee of United Nations Relief and Rehabilitation Administration : salaries and expenses of His Majesty's Government's representatives	4,267	11,843
British Mission to South East Asia	157,749	157,749
British Economic Mission to Greece	63,256	63,635
Presentations, &c.	13,506	—
Salaries and expenses of British Economic Mission (North Africa Economic Board)	2,480	55,039
Maintenance of foreign refugees	8,450	17,736
Tangier Administration : additional salary paid to British personnel ..	337	2,305
Maintenance of Prince Paul of Yugoslavia	1,706	3,869
Karabuk dispute : expenses of arbitrator	133	3,623
Institute of Pacific Relations, 9th Conference at Hot Springs, 1945—		
(i) expenses of Foreign Office delegates	29	279
(ii) contribution to the Royal Institute of International Affairs in respect of the expenses of their delegates to the 9th Conference	287	891
British delegation to the United Nations Relief and Rehabilitation Administration Conference at Montreal	4,556	5,538
British delegation to the United Nations Conference at San Francisco ..	17,207	51,838
Combined Intelligence Objectives Sub-Committee : examination of German archives	1,258	3,008
Maintenance in Cyprus of the family of the Assyrian Patriarch	625	1,234
British representatives on Anglo-American Commission of Enquiry in Palestine	5,913	6,848
Salaries of staff attached to Political Liaison with Supreme Allied Commander's Headquarters, South East Asia	89	1,420
British representatives on Allied Missions for observing Greek Elections	13,396	13,508
Representation of His Majesty's Government at the inauguration of the President of Brazil	197	3,847
Visit of Latin American Services Mission to the United Kingdom ..	7,361	8,183
International Waterways Commissions	3,082	96,136
British Mission to Batavia	5,292	5,292
British delegation to the Paris Peace Conference	82,799	82,799
British delegation to the Council of Foreign Ministers in Paris	33,354	33,354
British delegation to the Council of Foreign Ministers in New York ..	22,292	22,292
British delegation to the Council of Foreign Ministers in Moscow ..	5,649	5,649
British delegation to the United Nations Relief and Rehabilitation Administration Conference at Atlantic City	7,392	7,392
British delegation to the United Nations Relief and Rehabilitation Administration Conference at Geneva	5,068	5,068

	(1) Expendi- ture 1946-47 £	(2) Total to 31 March 1947 £
Anglo-Mexican Oil claims : expenses of British delegates	1,826	1,826
British delegation to the United Nations Assembly in New York ..	4,545	4,545
British representation at the United Nations Economic and Social Council in New York	42,452	42,452
British delegation to German Economic Party at Washington	5,977	5,977
British delegation in connexion with Egyptian Treaty negotiations ..	6,021	6,021
British delegations to the Emergency Economic Council of Europe ..	821	821
British delegation to the Dumbarton Oaks Conference	2,183	2,652
Special Mission to the United States of America in 1944-45	920	920
Financial Assistance to Ethiopia	9,051	9,051
Assistance to Mecca College	613	613
Parliamentary delegation to Japan	2,094	2,094
Parliamentary delegation to Persia	389	389
Parliamentary delegation to Czechoslovakia	33	33
Parliamentary delegation to Bikini in connexion with Atom Bomb experiment	311	311
Parliamentary delegation to Greece	188	188
Parliamentary delegation to Poland	712	712
Parliamentary delegation to Germany and Austria	43	43
Parliamentary delegation to Hungary	39	39
Egyptian delegation to the United Kingdom in connexion with the El Alamein Celebrations	255	255
British delegates in connexion with Italo-Yugoslav Boundary Commission	247	247
British delegation to Commission of Enquiry into disposal of Italian Colonies	450	450
Mission to Yugoslavia to investigate property claims	180	180
British delegation to Four Power Financial Commission, Trieste	238	238
Salary and allowances of a Foreign Office observer at the Nuremberg Trials	474	474
Visit of Siamese delegation to Singapore in connexion with Anglo- Siamese Rice Agreement	360	360
Observer Mission to Poland	271	271
Economic Mission to Dakar	136	136
Mission to Greece to enquire into position of political prisoners	419	419
Miscellaneous	3,052	—
	<u>£816,637</u>	

BRITISH COUNCIL.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31 March 1947, compared with the sum granted, for a grant in aid of the British Council.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£	£	£
British Council (Grant in Aid)	2,454,000	2,454,000	—	—

29 November 1947.

O. G. Sargent,
Accounting Officer.

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

F. N. Tribe,
Comptroller and Auditor General.

BRITISH COUNCIL (GRANT IN AID) ACCOUNT

Receipts.			Payments.		
	£	s. d.		£	s. d.
Balance, 1 April 1946 ..	245,924	14 10	A.—Salaries, &c. (Estimate £1,465,600)	1,362,864	17 -
Grant in Aid transferred from Vote for British Council ..	2,454,000	- -	B.—Office charges and incidentals (Estimate £663,280)	608,228	19 8
Z.—Receipts (Estimate £787,396)	692,156	13 6	C.—Travelling, subsistence, &c. (Estimate £37,000)	107,967	11 1
			D.—Land and buildings (Estimate £57,290) ..	35,354	11 9
			E.—Hospitality (Estimate £89,250)	61,739	5 3
			F.—Publicity (Estimate £479,535)	554,883	13 6
			G.—Scholarships (Estimate £227,596)	213,052	12 10
			H.—Grants to institutions, &c. (Estimate £221,845)	186,620	10 -
			I.—Losses and compensation	4,736	16 -
			Balance, 31 March 1947 ..	256,632	11 3
	<u>£3,392,081</u>	<u>8 4</u>		<u>£3,392,081</u>	<u>8 4</u>

NOTES.

A.—Underspending of £102,735. Due mainly to the non-filling of posts and the non-development of activities in many countries, chiefly Bulgaria, Rumania, Yugoslavia, Canada and East Africa.

B.—Underspending of £55,051. Due mainly to the non-development of activities in the countries mentioned in A above, and an over-estimate of rent and rates payable on the Council's premises in London.

C.—Overspending of £70,968. Due to the extension of the Council's overseas staff home leave scheme and to the increase in fares.

D.—Underspending of £21,935. Due to non-fulfilment of building schemes at home and abroad.

NOTES—*contd.*

E.—Underspending of £27,511. Due to an over-estimate of the number of visitors from overseas. This subhead includes the sum of £857 1s. 4d., unvouched expenditure in 1941 in respect of travelling and other expenses of a party of visitors to the United Kingdom.

F.—Overspending of £75,349. Due mainly to an under-estimate of the cost of the Arts Theatre tour in Europe; to the conversion of a net figure of £10,000 for Courses Department's activities in the original estimates to one of £30,000; and to increased expenditure on films.

G.—Underspending of £14,543. Due to scholarships not taken up.

H.—Underspending of £35,224. Due mainly to the non-filling of subsidised and seconded posts.

I.—The following amounts have been written off:—Unvouched expenditure in Rumania in 1941—£2,000 (S.35581/03/46). Theft of stationery in Athens—£278 16s. 3d. (I.F. 5/016). Loss of petty cash in Helsinki—£66 11s. 7d., less £25 recovered from insurance (S.35581/03/46). Defalcation in Aden—£488 17s. 11d. (I.F. 5/010). Miscellaneous—£119 3s. 7d.—31 items ranging from £20 18s. 3d. to 1s. 10d. written off under delegated powers. The following *ex gratia* payments have been made:—Compensation for loss of office:—£1,000, £163 2s. 6d. and £100 (E.35743). Medical expenses of Council officials overseas:—£325 and £25 (E.35743/3) and £85 (E.35743/06). For work on a film subsequently found to be unsuitable—£50 (E.35743/06). Payment to the widow of a Council official who died abroad, to enable her to return to the United Kingdom—£40 4s. 2d. Four other payments of £5 each sanctioned under delegated powers.

Details of Receipts.

	Estimated.	Realized.
Repayment of expenditure on behalf of Colonial Office	491,000	434,510
Sales of publications		22,660
Distribution of films and hire of cinema		16,076
Operatic and concert tours and exhibition		19,016
Lectures and courses		23,639
Students' fees		95,641
Canteens and hostels in United Kingdom	296,396	11,696
Sales of scientific equipment to Chinese universities.. .. .		10,267
Sale of photographic stores to Central Office of Information.. .. .		28,044
Sale of cars and equipment		12,143
Donations		3,205
Miscellaneous		15,260
Total	£787,396	692,157

STATEMENT OF THE AMOUNT OF LOANS OUTSTANDING AT 31 MARCH 1947.

	£	s.	d.
Institut Francais, to facilitate winding up of British company on transfer of Institut to the French Educational Authorities	10,041	5	-
B.E.S. Ltd., for working capital (Three fully paid £1 Ordinary Shares of B.E.S. Ltd. were held by nominees of the British Council)	22,000	-	-

R. Davies,
Assistant Director General.

21 November 1947.

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

F. N. Tribe,
Comptroller and Auditor General.

LEAGUE OF NATIONS.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31 March 1947, 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.	£ s. d.
A.—Contribution towards the Expenses of the League of Nations ..	119,000	118,076 10 1	923 9 11	—	—	—
B.—Travelling and Incidental Expenses ..	5,000	2,172 10 10	2,827 9 2	—	—	—
C.—Representation before the Permanent Court of International Justice	10	—	10 — —	—	—	—
TOTAL ..	£ 124,010	120,249 — 11	3,760 19 1	—		
Surplus to be surrendered ..			<u>£3,760 19 1</u>			

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The contribution of His Majesty's Government was 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.—Expenditure by His Majesty's Delegation to the final Assembly of the League was less than anticipated.

C.—No case in which His Majesty's Government was interested came before the Court in 1946-47.

NOTES.

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 4, Subheads O.1 and O.2.

A distribution of the liquid assets of the League of Nations on liquidation has been made. The sum of £118,805 2s. 8d. representing His Majesty's Government's share of these assets has been received in 1947-48 and surrendered to the Exchequer.

15 November 1947.

O. G. Sargent,
Accounting Officer.

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

F. N. Tribe,
Comptroller and Auditor General.

DOMINIONS OFFICE.

ACCOUNT of the sum expended, in the year ended 31 March 1947, 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.	105,715	98,074 10 1	7,640	9 11	—	—
B.—Travelling and Incidental Expenses	23,300	18,849 17 —	4,450	3 —	—	—
GROSS TOTAL	£ 129,015	116,924 7 1	12,090	12 11	—	—
			Surplus of Gross Estimate over Expenditure. £12,090 12 11			
			Deficiency of Appropriations in Aid realized. £3 8 7			
<i>Deduct—</i> Z.—Appropriations in Aid ..	405	401 11 5	Net Surplus to be surrendered. £12,087 4 4			
NET TOTAL	£ 128,610	116,522 15 8				

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving due to certain posts being filled by officers for part only of the year or on lower salaries, &c. (£4,830), excess provision for overtime (£1,420) and for the pay of officers serving with the Forces (£1,390).

B.—Saving due to reduced expenditure on the carriage of diplomatic mail (£5,460) and on travelling expenses (£330); offset by excess expenditure on journeys outside the United Kingdom (£1,340).

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	1
Total	£405	401

NOTE.

This Account includes expenditure of £351 in respect of the balance of civil pay issued to staff serving with the Forces.

12 November 1947.

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.

F. N. Tribe,
Comptroller and Auditor General.

DOMINION SERVICES.

ACCOUNT of the sum expended, in the year ended 31 March 1947, compared with the sum granted, for sundry Dominion services, including certain grants in aid; for the salaries and expenses of Pensions Appeal Tribunals 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.	£ s. d.	£ s. d.
A.—Representation in the Dominions	168,690	167,626 11 7	1,063 8 5	—	—	—
B.—Passages and miscellaneous expenses of Governors, &c. ..	12,000	7,050 — —	4,950 — —	—	—	—
C.—Overseas Telegrams and Telephones	102,500	57,748 15 3	44,751 4 9	—	—	—
D.—Swaziland: Grant in Aid NEWFOUNDLAND.	12,000	—	12,000 — —	—	—	—
E.—Salaries, &c.	9,400	10,441 17 2	—	—	1,041 17 2	—
F.—South African Constabulary, Disability Pensions	40	36 9 —	3 11 —	—	—	—
EIRE.						
G.—Pensions Appeal Tribunals	590	454 10 10	135 9 2	—	—	—
H.—Grant in Aid to Eire in respect of Compensation to Transferred Officers	48,500	45,752 19 7	2,747 — 5	—	—	—
I.—Contributions to Imperial Economic and Research Services: Grant in Aid	14,999	14,998 5 —	— 15 —	—	—	—

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—*Canada*.—Saving due to reduction of office expenses (£3,410), on replacement of officers (£400) and on information services (£1,180); offset by excess expenditure on administrative staff (£2,300), on clerical staff (£850) and on passages (£1,250).

South Africa.—Excess due to additional expenditure on clerical staff (£1,040), on passages (£110) and on office expenses (£2,110); offset by savings on administrative staff (£815), on information services (£765) and on the replacement of officers (£200).

Australia.—Saving due to reduction of expenditure on administrative staff (£1,125), on clerical staff (£860) and office expenses (£3,380); offset by increased expenditure on passages (£1,350) and information services (£920).

New Zealand.—Excess due to additional expenditure on office expenses (£540) and passages (£810); offset by savings on administrative staff (£170), replacement of officers (£70) and information services (£380).

Eire.—Excess due to increased expenditure on office expenses (£490) and replacement of officers (£30); offset by savings on administrative and clerical staff (£110).

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

C.—Saving due to falling off in telegraphic correspondence as the result of more general use of air mail facilities (£46,080), offset by excess expenditure on teleprinter services (£1,330).

D.—Advances made to settlers during the year were insufficient to require an issue of the grant in aid.

E.—Excess due to changes in personnel and in the dollar exchange rate.

G.—Saving due to reductions in domiciliary visits by the legal member and in travelling expenses.

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

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
J.—Empire Societies' War Hospitality Committee: Grant in Aid	10,750	600 - -	10,150 - -		—	
K.—Maintenance, &c., in the Dominions of British evacuees from Japan, &c.	20,000	38,199 15 5	—	18,199 15 5		
L.—Maintenance, &c., of civilian internees in Southern Rhodesia	200,000	179,048 19 3	20,951 - 9	—		
M.—Refund of Purchase Tax to representatives of Dominion Governments	40,000	7,106 1 8	32,893 18 4	—		
N.—Maintenance and repatriation of children evacuated to the Dominions	18,200	6,677 4 1	11,522 15 11	—		
O.—Rhodesian Railways Inquiry	—	448 1 3	—	448 1 3		
GROSS TOTAL	£ 657,669	536,189 10 1	141,169 3 9	19,689 13 10		
	Estimated.	Applied.				
Z.—Appropriations in Aid	1,200	1,200 - -	Surplus to be surrendered.			
NET TOTAL	£ 656,469	534,989 10 1	£121,479 9 11			

Receipts payable to Exchequer.

	Estimated.	Realized.
	£	£ s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid	1,200	3,862 17 7
(ii) Receipts of other classes	963	38,402 13 9
Total	£2,163	42,265 11 4
Appropriated in aid (Subhead Z)		1,200 - -
Paid separately to Exchequer		£41,065 11 4

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

J.—The saving arises from the closing of hostels, clubs, &c., resulting from the termination of hostilities.

K.—The estimate was conjectural and the excess mainly due to expenditure on the repatriation of evacuees, &c., exceeding expectations.

L.—Saving due to the repatriation of the majority of the internees by the end of the year.

M.—The saving was due mainly to the reduction of claims in respect of expenditure by Commonwealth military forces in this country.

N.—The saving arose principally on passages, railway fares and the escort service, due to the return of fewer children than was anticipated.

During the year outstanding parental contributions amounting to £268 1s. 2d. were written off as irrecoverable (S.46890). The unexpended balance of the fund held for the benefit of children evacuated overseas, to which reference was made in earlier accounts, amounted at 31 March 1947 to £104 5s. 10d.

O.—Expenditure mainly in respect of delayed air journey charges incurred by the Commission in Southern Rhodesia (S.35017/42).

Details of Receipts.	Estimated.	Realized.
	£	£
(i) Receipts of classes authorized to be used as Appropriations in Aid :—		
Contributions of parents in respect of the maintenance of children evacuated overseas	£1,200	3,863
(ii) Receipts of other classes :—		
Swaziland—Interest and sinking fund on loans for settlers	675	675
Bechuanaland Protectorate—Interest and sinking fund on loans for settlers	48	48
Repayment of loans in respect of the passages of children evacuated overseas	240	365
Empire Societies' War Hospitality Committee. Proceeds of the realization of capital assets (Subhead J)	—	30,580
Recovery of repatriation expenses of evacuees from the Far East	—	640
Commonwealth of Australia—Proceeds of sale of official motor car (Subhead A)	—	404
New Zealand—Proceeds of sale of official motor car (Subhead A)	—	341
Eire—Refund of balance of advance made on the security of sums recoverable under the Irish Land Act, 1923, and interest thereon	—	4,433
Southern Rhodesia—Italian Internees. Sale of farm produce	—	594
Miscellaneous	—	323 (a)
	<u>£963</u>	<u>38,403</u>

(a) Includes receipts amounting to £6 6s. 6d. arising from the activities of the Empire Marketing Board.

25 November 1947.

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.

F. N. Tribe,
Comptroller and Auditor General.

STATEMENT OF EXPENDITURE ON ACCOUNT OF PASSAGES OF GOVERNORS GENERAL, &c., charged to the Vote for 1946-47, and referred to in "Explanations, &c." under Subhead B.

Passage allowance on appointment (E.13886/6) :—

Sir John Kennedy, K.C.V.O., K.B.E., C.B., M.C., Southern Rhodesia, £3,000:

Passage allowances on retirement (E.13886/6) :—

Sir Leslie Wilson, G.C.S.I., G.C.M.G., G.C.I.E., D.S.O., Queensland, £1,750.

The Right Honourable Lord Wakehurst, K.C.M.G., New South Wales (additional), £300.

Grant towards passage and other expenses on return to the United Kingdom (T.L.9.1.47) :—

H.R.H. The Duke of Gloucester, K.G., K.T., K.P., G.C.M.G., G.C.V.O., A.D.C., Commonwealth of Australia, £2,000.

OVERSEA SETTLEMENT.

ACCOUNT of the sum expended, in the year ended 31 March 1947, 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	5,960	4,085 - -	1,875 - -			
B.—Miscellaneous Charges..	5	1 12 6	3 7 6			
EMPIRE SETTLEMENT.						
C.—Land Settlement and Development.. ..	100	6 13 2	93 6 10			
D.—Assisted Passages ..	12,100	607 8 5	11,492 11 7			
E.—Settlement of Migrants	2,550	1,001 9 9	1,548 10 3			
F.—Losses by Exchange ..	50	9 - 7	40 19 5			
GROSS TOTAL ..£	20,765	5,711 4 5	15,053 15 7			
			Surplus of Gross Estimate over Expenditure. £15,053 15 7			
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>	<i>Difference between Estimated and Applied Appropriations in Aid.</i>			
Z.—Appropriations in Aid ..	12,800	5,711 4 5	£7,088 15 7			
NET TOTAL ..£	7,965	—	Net Surplus to be surrendered. £7,965			

Receipts payable to Exchequer.	Estimated.		Realized.	
	£	£ s. d.	£	£ s. d.
Receipts of classes authorized to be used as Appropriations in Aid	12,800		24,413	7 3
Receipts of other classes	—		847	12 -
Total	12,800		25,260	19 3
Appropriated in aid (Subhead Z)			5,711	4 5
Paid separately to Exchequer			£19,549	14 10

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving due to the non-issue of part of a grant to one Society and to the provision for new grants not being required.

C.—Expenditure on the preservation of assets on vacated farms provided under land-settlement schemes in Canada was less than expected.

D.—No expenditure was incurred under Government Schemes, mainly owing to shipping difficulties, and child migration under Voluntary Society auspices was restricted.

E.—Savings are due to migratory movements not materializing as expected.

Details of Receipts.	Estimated.	Realized.
Repayments in respect of assisted passage loans	£ 100	£ 139
Repayments in respect of land settlement loans	12,000	22,741 (a)
Miscellaneous	700	1,533 (b)
Refund of sum advanced by the United Kingdom Government towards the cost of cottages on Farm School in New South Wales (S. 20848/02/3)	—	848
Total	£12,800	25,261

(a) Includes interest payments of £4,770. Collections from settlers in Canada exceeded expectations.

(b) Excess due to unexpectedly early repayment of capital and interest in respect of a training farm in Victoria.

NOTES.

With effect from 1 January 1930, loans to migrants under assisted passage schemes and to settlers under land settlement schemes, where collection is a local Government responsibility, ceased to be recorded in detail by the Dominions Office.

The United Kingdom Government's share of concessions and losses reported in respect of 1946, now written off as irrecoverable, is recorded in the Statement of Loans appended (S. 33482, S. 8787, &c.).

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

(a) Assisted passages :—

	Out-standing 1 April 1946.	Advances in year 1946-47.	Repayments in year 1946-47.	Written off in year 1946-47.	Out- standing 31 March 1947.
Australia	£ 41,374	£ s. d. —	£ s. d. 45 2 9	£ s. d. 41,328 19 6	£ —
Voluntary Societies ..	1,811	—	93 15 11	22 18 2	1,694
Total	£ 43,185	—	138 18 8	41,351 17 8	1,694

(b) Land Settlement Schemes :—

Canada :					
3,000 Families and New Brunswick	70,592	6 13 2	15,860 11 9	1,819 13 10	52,918
Clandonald Colony ..	18,656	—	220 4 3	—	18,436
1,000 Families	103	—	—	102 13 5	—
	89,351	6 13 2	16,080 16 —	1,922 7 3	71,354
Southern Rhodesia ..	8,489	—	1,891 — 3	152 10 —	6,446
Total	£ 97,840	6 13 2	17,971 16 3	2,074 17 3	77,800

E. G. Machtig,
Accounting Officer.

21 November 1947.

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

F. N. Tribe,
Comptroller and Auditor General.

COLONIAL OFFICE.

ACCOUNT of the sum expended, in the year ended 31 March 1947, compared with the sum granted, 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.
A.—Salaries, &c.	487,430	508,020 11 10	—	—	20,590 11 10	—
B.—Travelling and Incidental Expenses	32,700	40,414 1 8	—	—	7,714 1 8	—
C.—Advisory and other posts abroad	183,222	129,012 18 5	54,209 1 7	—	—	—
D.—Losses	—	33 11 4	—	—	33 11 4	—
GROSS TOTAL	£ 703,352	677,481 3 3	54,209 1 7	—	28,338 4 10	—
	Estimated.	Applied.				
<i>Deduct—</i>						
Z.—Appropriations in Aid	4,600	4,600 — —				
NET TOTAL	£ 698,752	672,881 3 3			£25,870 16 9	

Receipts payable to Exchequer.	Estimated.		Realized.	
	£	s. d.	£	s. d.
Receipts of classes authorized to be used as Appropriations in Aid	4,600	—	55,786	9 5
Appropriated in aid (Subhead Z)	—	—	4,600	—
Paid separately to Exchequer			£51,186	9 5

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Excess due mainly to increased rates of pay and staff changes, underprovision for overtime and National Insurance contributions, payment of honoraria, &c. (£27,865); offset by savings on provision for military staff due to non-receipt of claim, and on pay of staff serving with the Forces (£7,274).

B.—Excess due mainly to the inclusion of the expenses of the Inter-University Council for Higher Education in the Colonies (E. 49575) and of the conferences on Palestine (S. 54879 and I.F. 21/06), and to net underprovision for travelling, &c.

C.—The amounts charged to this subhead were as follows:—(a) West Indian Comptroller and Staff, £63,078; (b) Development Adviser in West Africa, £866; (c) British Colonies Supply Mission, £3,133; (d) Anglo-American Caribbean Commission, £22,069; (e) Caribbean Research Council, £4,149; (f) Appointments Department overseas offices, £22,687; (g) West African Council, £13,030. Excess under (a) due mainly to arrear charges for allowances and under (d) to the inclusion of more than twelve months' local expenditure. Savings under (c), (e) and (f) attributable to closing down of the organizations before the end of the year and to claims for passages for Colonial Service candidates being less than anticipated.

D.—Overissue of pay to a temporary clerk, Grade II (I.F. 42/07).

Details of Receipts.	Estimated.	Realized.
	£	£
Contributions from Colonies towards the cost of the British Colonies Supply Mission	4,500	54,354 (a)
Reimbursement of salaries of seconded officers	—	936 (b)
Miscellaneous receipts	100	496 (a)
Total	<u>£4,600</u>	<u>55,786</u>

(a) These receipts cannot be estimated with accuracy.

(b) Represents reimbursement of salaries of permanent officers provided in Development and Welfare schemes.

NOTES.

This Account includes expenditure of £569 in respect of the balance of civil pay issued to staff serving with the Forces.

Moieties of salaries of 17 Colonial Service Officers (£700-£1,100) temporarily attached to the Colonial Office for varying periods during the year were borne by the Colonial Governments concerned.

5 November 1947.

T. I. K. Lloyd,
Accounting Officer.

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

F. N. Tribe,
Comptroller and Auditor General.

COLONIAL AND MIDDLE EASTERN SERVICES.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31 March 1947, 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	92,800	92,800 — —	—	—	—	
A.2.—Nyasaland	145,000	145,000 — —	—	—	—	
A.3.—Dominica	25,000	—	25,000 — —	—	—	
A.4.—Montserrat	20,000	20,000 — —	—	—	—	
A.5.—British Honduras						
Original	£100,000					
Less Supplementary	£65,607					
	34,393	—	34,393 — —	—	—	
A.6.—St. Helena	30,000	5,000 — —	25,000 — —	—	—	
A.7.—Malta	1,181,500	904,500 — —	277,000 — —	—	—	
A.8.—Gilbert and Ellice Islands						
Original	£101,800					
Supplementary	£150,000					
Supplementary	£44,800					
Less Supplementary	£120,000					
	176,600	151,600 — —	25,000 — —	—	—	
A.9.—Jamaica	593,000	403,543 — —	189,457 — —	—	—	
A.10.—British Solomon Islands Protectorate						
Original	£100,000					
Supplementary	£100,000					
Supplementary	£59,000					
	259,000	259,000 — —	—	—	—	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.3, A.5 and A.6.—The issue in each case was based on the latest information available as to the Territory's financial position.

A.7.—The issue of the grant in aid of expenses of administration, &c., was restricted to the amount approved for food subsidization. Payments are also charged to Subheads D.7 and O of the Vote for Diplomatic and Consular Establishments, &c. (Class II, Vote 2), and to Subhead F of the Vote for India and Burma Services (Class II, Vote 14), in respect of relief payments to Maltese. Expenditure incurred by the British Military Administration, Cyrenaica, forms a charge against the revenue of the Territory.

A.8.—The issue of the grant in aid of expenses of administration, &c., was restricted to the latest forecast of the Colony's financial position.

A.9.—Issue restricted to the amount estimated to be necessary to cover local loan issues up to 31 March 1947, together with the sum required to meet commitments on re-housing loans after that date (I.F. 27/02).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
COLONIAL SERVICES.						
GRANTS IN AID OF LOCAL REVENUES, &c.— <i>contd.</i>						
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.11.—Mauritius	755,000	726,550 - -	28,450 - -	—	—	—
A.12.—North Borneo <i>Supplementary</i>	861,350	571,666 13 4	289,683 6 8	—	—	—
WESTERN PACIFIC HIGH COMMISSION.						
B.1.—Tonga : British Agent ; Salaries and Expenses	2,412	2,737 9 1	—	—	325 9 1	—
B.2.—Tonga and New Hebrides Services at Suva (Grant in Aid)	1,500	1,500 - -	—	—	—	—
B.3.—New Hebrides : Expenses under Anglo-French Protocol (1914)	22,000	24,136 10 1	—	—	2,136 10 1	—
OTHER COLONIAL SERVICES.						
C.1.—Bureau of Hygiene and Tropical Diseases (Grant in Aid)	2,800	1,800 - -	1,000 - -	—	—	—
C.2.—Imperial College of Tropi- cal Agriculture, Trini- dad (Grant in Aid)	25,000	25,000 - -	—	—	—	—
C.3.—Colonial Department, In- stitute of Education, University of London (Grant in Aid)	1,000	1,000 - -	—	—	—	—
C.4.—Central Pool of Survey Instruments	100	—	100 - -	—	—	—
C.5.—Colonial Empire Mar- keting Board	500	550 - -	—	—	50 - -	—
C.6.—Passages, &c., of Gover- nors and other Colonial Officers	17,000	19,278 14 2	—	—	2,278 14 2	—
C.7.—Income Tax of Colonial Civil Servants detained in the United Kingdom	5,000	16,069 5 4	—	—	11,069 5 4	—

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

A.11.—Loan was issued only to the extent necessary to cover the balance payable to growers. The payments took account of assistance to sugar planters for work of rehabilitation arising out of the war and not specifically due to hurricane damage (S.53006).

A.12.—The issue of the grant in aid of expenses of administration, &c., was restricted to known actual requirements. The loan of £150,000 is free of interest and one-half is repayable by 31 March 1948, and the other half by 31 March 1949 (I.F. 49/10).

B.1.—The provision for travelling, &c., was insufficient.

B.3.—Due mainly to the provision having been fixed before the receipt of a detailed estimate from the Resident Commissioner.

C.1.—The contribution was calculated according to the agreed formula (S.35292). See appended account.

C.6.—A statement of expenditure is annexed.

C.7.—It is not possible accurately to estimate the claims likely to come in course of payment during the year.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
OTHER COLONIAL SERVICES <i>—contd.</i>						
C.8.—Minor Colonial Services	1,157	1,438 3 2	—		281 3 2	
C.9.—Telegrams, &c., on Colonial Service ..	110,000	117,716 9 8	—		7,716 9 8	
C.10.—Welfare of Colonial People when outside Colonial Territory ..	372,750	124,191 1 —	248,558 19 —		—	
C.11.—British Council ..	491,000	434,509 15 3	56,490 4 9		—	
C.12.—Falkland Islands Dependencies Survey ..	55,000	76,896 13 10	—		21,896 13 10	
C.13.—Publicity, &c., Services in Colonial, &c., Territories	146,400	66,700 17 8	79,699 2 4		—	
C.14.—British North Borneo Company <i>Supplementary</i> .. £10 <i>Supplementary</i> £866,590	866,600	866,600 — —	—		—	
C.15.—Ceylon: Commander-in-Chief; Salaries, &c. ..	—	3,221 2 6	—		3,221 2 6	
C.16.—Caribbean Commission <i>Supplementary</i>	15,227	15,226 13 1	— 6 11		—	
C.17.—Losses	—	2,795 2 —	—		2,795 2 —	

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

C.8.—Excess due to the payment of United Kingdom income tax of four Colonial Officers detained officially in the United Kingdom (£556) (F.14865 and F.14865/2), offset by miscellaneous savings (£274).

C.9.—Precise estimating is not possible.

C.10.—The amounts charged to this subhead were:—(a) maintenance grants £33,336; (b) grants to organizations £981; (c) loans and grants to students, &c., temporarily in need of assistance £25,218; (d) expatriation allowances to British Honduras foresters £6,397; (e) British West Indies Central Labour Organization in the U.S.A. *nil*; (f) further educational and vocational training of Colonial ex-Service men, &c., £57,276; (g) other miscellaneous related expenditure £983. Savings due mainly to overprovision for (f), and also for (b) and (e) claims in connexion with which did not come in course of payment during the year. (a) includes £19 19s. 2d. in respect of unvouched expenditure in a hostel account (S.49431/3). Under (c) the Assistance Board have recorded during the year thirty-nine excess payments of assistance to Colonials totalling £306 10s. due to fraud, suspected fraud, non-disclosure of material facts, &c., by applicants and errors by paying officers. Recoveries by the Assistance Board during the year amounted to £2 10s. (I.F. 32/017).

C.11.—Prevailing conditions did not permit of the filling of all posts and supply of material, &c., for which provision was made. A sum of £488 17s. 11d. representing misappropriation of funds by a locally appointed clerk in Aden has been written off (I.F.5/010). This Subhead is charged with £133 representing the payment of maintenance allowance in advance and the funeral expenses of a Colonial student who died while in the United Kingdom (T.L. 6.9.47).

C.12.—Hire of vessels and purchase of stores cost more than estimated, due partly to the inclusion of arrear charges and partly to the difficulty of assessing accurately the cost of a survey of this nature.

C.13.—The estimate was provisional. Actual expenditure was:—(a) Regional Information Offices, Aden £5,864, West Africa £6,267, East Africa £6,043; (b) Palestine publicity, &c., services £43,157; (c) Malta broadcast relay service £4,000; (d) miscellaneous £1,369.

C.15.—Further reimbursement of expenditure incurred by the Government of Ceylon on civilian staff provided for the Commander-in-Chief on his appointment by the War Cabinet in 1942 to supreme command in the island (S.48909).

C.17.—Unvouched expenditure incurred by Colonial Regional Information Offices during the period ended 31 March 1946 while administered by the Ministry of Information, viz. gross expenditure £4,201 15s. 6d. offset by receipts £1,406 13s. 6d. (G.S. 19/02).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
MIDDLE EASTERN SERVICES.						
TRANS-JORDAN.						
D.1.—British Resident and Staff, Trans-Jordan: Salaries and Expenses	13,250	4,348 14 11	8,901 5 1	—	—	—
D.2.—Trans-Jordan: Grant in Aid of Local Revenues						
<i>Original</i>	£1,800,000					
<i>Less Supplementary</i>	£1,640,000					
	160,000	—	160,000 — —	—	—	—
D.3.—Joint Survey of the Trans-Jordan-Nejd Frontier	100	—	100 — —	—	—	—
D.4.—Trans-Jordan: Remanet Expenditure	—	5,208 2 9	—	5,208 2 9	—	—
ARABIA.						
E.—Aden Protectorate ..	324,745	243,199 15 2	81,545 4 10	—	—	—
MISCELLANEOUS SERVICES ARISING OUT OF THE WAR.						
F.1.—Hong Kong (Grant in Aid)						
<i>Original</i>	£900,000					
<i>Supplementary</i>	£3,000,000					
<i>Less Supplementary</i>	£2,611,350	1,288,650	750,000 — —	538,650 — —	—	—
F.2.—Borneo						
<i>Original</i>	£800,000					
<i>Supplementary</i>	£950,000	1,750,000	1,094,688 11 3	655,311 8 9	—	—
F.3.—Trinidad: Sugar Subsidy	37,500	45,602 11 2	—	8,102 11 2	—	—
F.4.—Turks and Caicos Islands: Salt and Foodstuffs Subsidy	26,000	18,000 — —	8,000 — —	—	—	—
F.5.—Jamaica: Commodities Subsidy	150,000	179,414 10 9	—	29,414 10 9	—	—

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

D.1.—Expenditure was incurred up to 17 June 1946 only when, under the Treaty of Alliance (Cmd. 6779), Trans-Jordan became an independent state.

D.2.—On the basis of the latest forecast of the financial position at 17 June 1946 no issue was justified and it is anticipated that a refund may be brought to account in 1947-48. Remanet charges amounting to £146,903 for the Arab Legion are, however, being met by the Foreign Office and the War Office in that year.

D.4.—Represents cost of visit to United Kingdom of the then Amir Abdullah of Trans-Jordan for the negotiation of the Treaty of Alliance (Cmd. 6779) £3,208 2s. 9d. (S. 35961/01/44/2); and compensation payable to the " Monopole de la Regie des Tabacs de Turquie " on the termination of its activities in Trans-Jordan £2,000 (S.35919/7).

E.—Savings arose on the provision for relief measures and on a number of miscellaneous items. This Subhead includes charges of £55 17s. in settlement *ex gratia* of claims for replacement of cash lost in an aircraft accident (S.46802) and £221 5s. for presents to the Crown Prince of the Yemen and his entourage on the occasion of a visit to Aden (S.21338/01/46).

F.1.—Issues were restricted to the latest forecast of the assistance required.

F.2.—The estimate of outstanding commitments on provision of stores, &c., shipped before 31 December 1946 was based on the best information available.

F.3.—Arrear charges were met during the year (S.51473).

F.4.—No subsidy was required by the salt industry.

F.5.—Represents assistance approved for 1945-46 and arrear charges for the period to 30 September 1945 (S.49824/04/2).

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 ARISING OUT OF THE WAR.						
<i>—contd.</i>						
F.6.—Maintenance, &c., of Evacuees and Detainees in Colonial, &c., Territories	625,000	1,030,838 18 -	—	—	405,838 18 -	—
F.7.—United States Bases in the West Indies ..	650,000	21,782 19 -	628,217 1 -	—	—	—
F.8.—Anti-Locust Measures ..	170,000	123,268 14 7	46,731 5 5	—	—	—
F.9.—New Hebrides: Maintenance of Air Base ..	1,000	—	1,000 - -	—	—	—
F.10.—Other Minor Services ..	—	4,055 16 7	—	—	4,055 16 7	—
F.11.—British Guiana: Compensation for discarding sugar crop in 1943 ..	—	10,663 10 10	—	—	10,663 10 10	—
F.12.—Cost of Supplies and Services furnished by certain Colonies to the Government of the United States	—	18,576 17 2	—	—	18,576 17 2	—
F.13.—Gold Coast: Railway and harbour facilities at Takoradi	—	143,859 6 6	—	—	143,859 6 6	—
GROSS TOTAL						
<i>Original..</i> .. £9,895,314						
<i>Supplementary</i> .. £1,610,010						
<i>Supplementary</i> .. £10						
	£11,505,334	8,774,535 18 10	3,408,288 4 9	677,490 3 7		
Deduct—	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure.			
Z.—Appropriations in Aid ..	30,280	25,740 - 5	£2,730,798 1 2			
NET TOTAL			Deficiency of Appropriations in Aid realized.			
<i>Original..</i> .. £9,865,034			£4,539 19 7			
<i>Supplementary</i> .. £1,610,010			Net Surplus to be surrendered.			
<i>Supplementary</i> .. £10			£2,726,258 1 7			
	£11,475,054	8,748,795 18 5	Estimated.	Realized.		
			£	£	s. d.	
			713,282	10,895,579	- 3	

Receipts payable to Exchequer.

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

F.6.—The estimate was based on information furnished by the various Governments concerned and was necessarily provisional. Expenditure was incurred as follows:—(a) Gibraltarian evacuees in Madeira and Northern Ireland £315,013; (b) reimbursement of expenditure by Colonial, &c., Governments for maintenance of evacuees and detainees moved to or from their territories £712,609; (c) miscellaneous related expenditure £3,216. Deficiencies in stores originally costing £97 supplied for the Italian detainee camp in Kenya were written off (S.48140/4).

F.7.—An anticipated claim from the Government of Trinidad was not received.

F.8.—Saving arose mainly on contributions payable to the Governments of Kenya, Uganda and Tanganyika Territory.

F.10.—Remanet expenditure on various services arising out of the war (S.49390).

F.11.—Balance of assistance due after allowing for issues made from the Vote of Credit (S.34526/04/4).

F.12.—Reimbursement of remanet expenditure to Colonial, &c., Governments, as follows:—Ceylon £3,645; St. Helena £1,991; Palestine £702; British Solomon Islands Protectorate £12,238 (T.L. 15.3.47).

F.13.—Cost of capital works undertaken by the Government of the Gold Coast on behalf of His Majesty's Government as a war-time measure (S.50142).

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	323
Receipts in respect of Central Pool of Survey Instruments (Subhead C.4)	10	52
Colonial Empire Marketing Board—Receipts from sale of publications, &c. (Subhead C.5)	10	—
Contributions by Colonies, &c., towards the cost of maintenance of Colonial Centre, London (Subhead C.10)	1,300	1,400
Publicity, &c., services—Contributions from Colonial, &c., Governments, receipts from sales of publications, &c. (Subhead C.13)	27,400	4,370 (a)
Trans-Jordan—Fees, &c. (Subhead D.1)	450	208
Aden Protectorate—Miscellaneous receipts (Subhead E)	1,000	19,129 (b)
Miscellaneous	10	258
TOTAL	£30,280	25,740
(ii) Receipts of other classes :—		
Nyasaland—Interest and sinking fund contributions on loan for redemption of railway subsidy lands	8,371	8,371
Interest and repayment instalments on loan of £773,000 for redemption of certain Trans-Zambesian Railway Company securities in 1945	32,950	32,956
Tanganyika Territory—Repayment annuity in respect of sums advanced for capital expenditure on railways and public works including capitalized arrears of interest	119,168	100,052(c)
Recoveries on account of expenditure covered by the grant of £120,000 to Government of Tanganyika Territory made in 1940 for the internment, maintenance and repatriation of enemy aliens (S.37146/01/43)	—	7,074
Palestine—Kantara-Rafa Railway—Share of profits payable to His Majesty's Government	50,000	6,324(d)
Surplus on working of the Sinai Telegraph Route to 31 March 1946 (S.27376/2)	—	846
Dominica—Repayment annuity on loans to cultivators (Watts' Scheme) issued between 1926-27 and 1930-31	604	604
Repayment annuity on loans to cultivators issued in 1930-31 and 1931-32	781	781
Repayment annuity on loan for plant distribution issued in 1931-32 and 1932-33	308	308
Aden—Repayment instalment of loan to the Qu'aiti Sultan of Shihr and Mukalla	900	944
First repayment instalment of loan to the Kathiri Sultan of Seiyun	—	500
Protectorate subordinate staff, pay adjustment	—	260
Welfare of Colonial people when outside Colonial territory—Miscellaneous recoveries, &c.	100	242
Cyprus—Interest on loan to the Government of Cyprus to be re-lent to the Municipality of Lefka	100	431(e)
Jamaica—Payment on account of anticipated surplus on the Banana Guarantee Account at 31 December 1946	500,000	500,000
Refund of unexpended balance of advances made from Vote of Credit to meet expenditure on United States Bases	—	6,000

(a) Anticipated contribution from the Government of Palestine was not received in the year of account.

(b) Unforeseen receipts in connexion with relief measures.

(c) Due to revision of interest rate (S.37146/01/45).

(d) Represents balance of amount due up to 31 March 1946. A deficit is anticipated on the working for 1946-47.

(e) Includes first repayment instalment.

Details of Receipts— <i>contd.</i>	Estimated.	Realized.
	£	£
Jamaica—Refund of unexpended balance of advances made from the Vote of Credit towards the cost of the Minor Commodities Guarantee Scheme	—	41,799
Colonial War Risks Insurance Funds—Moiety of the balances in hand at date of closing (S.48679/011) ..	—	192,943
Malta—Refund of advances made from Vote of Credit for purchase of commodities (S.47258/2)	—	2,355,000
Falkland Islands—Contribution from Dependencies revenues towards the cost of the survey of the Dependencies (Subhead C.12) (S.50818)	—	55,000
Fiji—Refund of unexpended balance of advances from Vote of Credit to meet the cost of supplies and services furnished to the Government of the United States	—	15,113
Colonial Lease-Lend Suspense Accounts—Repayment on account of balances	—	6,401,173
Bermuda—Proceeds of sale of launch originally purchased from Vote of Credit (S.49390/03)	—	1,100
Anti-Locust Measures—Sale of Stores (Subhead F.8) ..	—	3,364
Borneo—Proceeds from sale of stores for relief and rehabilitation in Sarawak	—	466,667
Miscellaneous receipts (Subhead F.2)	—	1,293
Canadian Mutual Aid—Proceeds of sale of stores supplied to certain Colonies under this arrangement	—	695,319
Miscellaneous	—	1,115
Total	<u>£713,282</u>	<u>10,895,579</u>

NOTE.

An interest free loan of £60,000, issued in 1945-46 to enable the Seamen's Hospital Society to acquire premises for the re-establishment in London of a hospital for tropical diseases, remained outstanding on 31 March 1947.

29 November 1947.

T. I. K. Lloyd,
Accounting Officer.

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

F. N. Tribe,
Comptroller and Auditor General.

STATEMENT OF EXPENDITURE ON ACCOUNT OF PASSAGES, &c., OF GOVERNORS AND OTHER COLONIAL OFFICERS charged to the Vote for 1946-47 and referred to in "Explanations, &c." under Subhead C.6.

Passage allowances on appointment :—

Admiral Sir R. Leatham, K.C.B., Bermuda £350 (E.13886/5); Sir M. A. Young, G.C.M.G., Hong Kong £660; Sir L. B. Freeston, K.C.M.G., O.B.E., Leeward Islands £140 (part) (E.13886/6); Lieutenant-General Sir A. Cunningham, K.C.B., D.S.O., M.C., Palestine £150; Sir F. C. R. Douglas, K.C.M.G., Malta £420; Sir C. Arden Clarke, C.M.G., Sarawak £967 (E.13886); G. Miles Clifford, Esq., C.M.G., O.B.E., E.D., Falkland Islands £810; G. A. Joy, Esq., C.M.G., St. Helena £630; The Right Honourable Lord Winster, Cyprus £520; E. G. Hawkesworth, Esq., C.M.G., M.C., British Honduras £490; The Right Honourable Malcolm Macdonald, Governor-General, Malaya £900; E. F. Twining, Esq., C.M.G., M.B.E., North Borneo £900 (E.13886/6); Sir C. C. Woolley, K.C.M.G., O.B.E., M.C., British Guiana £460; Sir J. V. W. Shaw, K.C.M.G., Trinidad £460; A. B. Wright, Esq., C.M.G., C.B.E., M.C., Gambia £520; Lieutenant-General Sir K. A. N. Anderson, K.C.B., M.C., Gibraltar £290.

Passage allowance on transfer :—

Sir H. R. R. Blood, K.C.M.G., Gambia to Barbados £865.

STATEMENT OF EXPENDITURE ON ACCOUNT OF PASSAGES, &c.—*contd.*

Passage allowances on retirement :—

Lord Burghley, K.C.M.G., Bermuda £486 (balance) (E.13886/6 and E.6687) ; His Royal Highness The Duke of Windsor, K.G., K.T., K.P., G.C.B., G.C.S.I., G.C.M.G., G.C.I.E., G.C.V.O., O.B.E., I.S.O., M.C., Bahamas £400 ; Sir E. J. Waddington, K.C.M.G., K.C.V.O., O.B.E., Northern Rhodesia £600 ; Sir T. S. W. Thomas, G.C.M.G., O.B.E., Straits Settlements £630 ; Sir J. A. Hunter, K.C.M.G., British Honduras £490 ; Major W. Bain Gray, C.B.E., St. Helena £630 ; Sir H. Gratton Bushe, K.C.M.G., C.B., Barbados £460 ; Sir A. W. Cardinall, K.B.E., C.M.G., Falkland Islands £810 ; Sir G. J. Letham, K.C.M.G., British Guiana £460 ; Lieutenant-General Sir R. Eastwood, K.C.B., D.S.O., M.C., Gibraltar £290.

Official visits to the United Kingdom :—

Sir D. M. Kennedy, K.C.M.G., Mauritius £102 (E.43905) ; Sir H. Gratton Bushe, K.C.M.G., C.B., Barbados, £193 (E.43435) ; Sir L. B. Freeston, K.C.M.G., O.B.E., Leeward Islands £167 (E.43435).

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

Palestine :—Field Marshal the Viscount Gort, V.C., G.C.B., C.B.E., D.S.O., M.V.O., M.C., and Sir H. MacMichael, G.C.M.G., D.S.O., £2,613 ; Lieutenant-General Sir A. Cunningham, K.C.B., D.S.O., M.C., and Field Marshal the Viscount Gort, V.C., G.C.B., C.B.E., D.S.O., M.V.O., M.C., £967.

Miscellaneous :—

Part passage expenses of J. D. Rankine, Esq., C.M.G., on transfer from Fiji to appointment as Colonial Secretary, Barbados £64 (E.29472).

Travelling, &c., expenses of various Colonial Service Officers visiting the United Kingdom on public business £384.

BUREAU OF HYGIENE AND TROPICAL DISEASES.

ACCOUNT OF RECEIPTS AND EXPENDITURE FOR THE YEAR ENDED 31 MARCH 1947.

RECEIPTS.			EXPENDITURE.		
	£	s. d.		£	s. d.
Balance, 1 April 1946 ..	8,613	3 5	Salaries, Office ..	5,804	13 4
Contributions by Governments of Dominions ..	1,199	13 4	Payments to contributors, reviewers, and proof-reader	1,520	- 6
Indian Provincial Governments' contributions ..	220	- -	Purchase of periodicals and binding ..	59	19 6
Burma Government's contribution ..	15	- -	Publications (printing, postage, &c.) ..	4,492	18 9
Sudan Government's contribution ..	600	- -	Staff superannuation :—		
Iraq Government's contribution ..	40	- -	Bureau's contributions ..	708	8 -
Contributions by Governments of Colonies, Protectorates and Mandated Territories ..	6,299	16 8	Rental, telephone, cleaning, &c. ..	70	10 -
Indian Research Fund Association grant ..	150	- -	Stationery ..	191	18 -
Medical Research Council grant (for Bulletin of War Medicine) ..	412	10 -	Office furniture and equipment ..	107	13 2
Sales of publications and advertisements ..	2,955	15 5	Postage and miscellaneous	146	5 4
Interest on deposit account	75	- 11	Audit fee ..	15	- -
			Balance, 31 March 1947*	7,463	13 2
	£20,580	19 9		£20,580	19 9

* This Balance does not include the sum of £1,800 (Parliamentary Grant in Aid, Class II, Vote 10, Subhead C.1) in transit at 31 March 1947.

Bureau of Hygiene and Tropical Diseases,
22 May 1947.

Charles Wilcocks,
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.

F. N. Tribe,
Comptroller and Auditor General.

WEST AFRICAN PRODUCE CONTROL BOARD.

ACCOUNT of the sum expended, in the year ended 31 March 1947, compared with the sum granted, for the salaries and expenses of the West African Produce Control Board, including the cost of trading services; and for a grant in aid of a sum equivalent to accumulated profits realized under the West African cocoa control scheme for allocation to the Governments of the Gold Coast, Nigeria, Sierra Leone and the French Cameroons.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
A.—Salaries, &c., and Expenses	10,825	8,165 8 5	2,659 11 7	—	—	
B.—Trading services (Net)	10	—	10 — —	—	—	
C.—West African cocoa control (disposal of profits) (Grant in Aid)	5,069,190	5,062,518 — —	6,672 — —	—	—	
TOTAL	£5,080,025	5,070,683 8 5	9,341 11 7	—	—	

Surplus to be surrendered .. £9,341 11 7

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts from sales, &c., in connexion with the trading operations of the West African Produce Control Board (Subhead B)	6,050,000	5,175,123 10 9*

* Shortfall due to purchase of 1946-47 cocoa crop for which no provision was made.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Certain posts were filled at lower rates of pay than provided and no claim was met for local staff. There was also an overprovision for oversea travelling.

C.—Actual profit for 1944-45 available for distribution was slightly less than estimated.

31 October 1947.

T. I. K. Lloyd,
Accounting Officer.

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

F. N. Tribe,
Comptroller and Auditor General.

DEVELOPMENT AND WELFARE (COLONIES, &c.).

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31 March 1947, 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.

Service.	Grant.	Expenditure.		Expenditure compared with Grant.			
				Less than Granted.		More than Granted.	
	£	£	s.	d.	£	s.	d.
A.—Residual Colonial Development Fund Schemes	40,000	17,422	10	6	22,577	9	6
B.—Development and Welfare Schemes	9,000,000	3,181,287	9	2	5,818,712	10	10
C.—Research Schemes ..	300,000	169,388	1	4	130,611	18	8
TOTAL	£9,340,000	3,368,098	1	—	5,971,901	19	—
Surplus to be surrendered ..					£5,971,901 19 —		

Receipts payable to Exchequer.

Estimated.

Realized.

Interest on, and repayment of, loans under the Colonial Development and Welfare Acts, 1940 and 1945.. ..	£	£	s.	d.
	76,500	25,913	11	2 (a)

(a) Represents repayment of loans (£2,731), interest on loans (£2,555), refunds of unspent balances of grants (£20,469), miscellaneous receipts (£158).

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Requirements for these remanet schemes cannot be estimated accurately. Statements are attached of the actual issues (grants) made to the various Colonies, &c., and of the position at 31 March 1947 of loan issues in former years.

B.—Shortage of manpower and supplies slowed down preliminary planning and the rate of expenditure generally. Statements are attached of the actual issues (grants and loans) made to the various Colonies, &c., and of the position at 31 March 1947 of loan issues.

The following overpayments from grants to Colonial Governments from this subhead have been written off as irrecoverable:—

Supplementary allowances to West Indian nursing trainees under scheme D.476 which were not adjusted retrospectively when revised scales of pay were adopted by the hospitals at which they were receiving training, £178 (S.47703/010/4).

Family allowances, in addition to salary, to three medical officers from the Windward Islands training in the U.S.A. under schemes D.82, D.107 and D.156, issue of which was contrary to the conditions on which the schemes were based, £350 (S.47708/01).

C.—For reasons similar to those given in the case of Subhead B, the rate of expenditure was slower than anticipated. Actual issues made in the year are shown in the attached statement.

STATEMENT OF ISSUES FROM DEVELOPMENT AND WELFARE (COLONIES, &c.) VOTE 1946-47.

Colony, &c.	Schemes approved under Colonial Development Act, 1929. (Subhead A).			Schemes approved under Colonial Development and Welfare Acts, 1940 and 1945.						
				(a) Development and Welfare (Subhead B).		(b) Research (Subhead C).				
	Grants.			Grants.	Loans.	Grants.				
	£	s.	d.	£	s.	d.	£	s.	d.	
Antigua	—	—	—	22,600	—	—	9,550	—	—	
Bahamas	—	—	—	4,600	—	—	—	—	—	
Barbados	—	—	—	61,049	7	11	—	3,000	—	
British Guiana	—	—	—	93,323	9	3	30,760	—	—	
British Honduras	—	—	—	79,972	1	9	—	—	—	
British Solomon Islands Protectorate	—	—	—	16,800	—	—	—	—	—	
Cyprus	—	—	—	223,250	—	—	—	—	—	
Dominica	5	18	6	28,779	10	10	—	—	—	
Fiji	—	—	—	11,450	—	—	—	900	—	
Gambia	—	—	—	39,996	8	9	—	—	—	
Gold Coast	—	—	—	124,920	13	—	—	900	—	
Grenada	2,820	5	2	172,680	17	10	600	—	—	
Jamaica	—	—	—	293,589	7	—	92,400	400	—	
Kenya	400	—	—	84,800	—	—	27,000	11,950	—	
Leeward Islands	70	5	1	36,478	7	3	—	500	—	
Malayan Union	—	—	—	—	—	—	—	350	—	
Malta	—	—	—	1,130	—	—	—	—	—	
Mauritius	—	—	—	4,176	17	4	—	4,250	—	
Montserrat	—	—	—	15,182	9	3	2,200	—	—	
Nigeria	7,700	—	—	848,950	—	—	16,000	15,970	—	
Northern Rhodesia	—	—	—	9,300	—	—	—	5,700	—	
Nyasaland	4,300	—	—	51,973	14	5	—	700	—	
Palestine	—	—	—	15,900	—	—	—	—	—	
St. Helena	250	—	—	19,116	9	4	—	—	—	
St. Kitts-Nevis	—	—	—	26,875	—	—	—	—	—	
St. Lucia	—	—	—	54,922	—	—	—	—	—	
St. Vincent	—	—	—	66,714	17	2	—	—	—	
Seychelles	—	—	—	6,240	—	—	—	—	—	
Sierra Leone	1,850	—	—	91,860	—	—	23,000	200	—	
Somaliland	—	—	—	2,500	—	—	—	—	—	
Tanganyika Territory	—	—	—	73,400	—	—	—	45,000	—	
Trinidad	—	—	—	62,919	11	8	—	2,000	—	
Turks and Caicos Islands	26	1	9	3,394	13	11	—	—	—	
Uganda	—	—	—	68,000	—	—	—	19,650	—	
Virgin Islands	—	—	—	11,646	—	—	—	—	—	
Zanzibar	—	—	—	31,405	—	—	—	2,150	—	
Central Schemes (issues over £10,000 specified) :—										
(a) Colonial Agricultural and Veterinary Scholarships scheme	—	—	—	11,365	17	3	—	—	—	
(b) Directorate of Colonial Surveys	—	—	—	77,175	6	5	—	—	—	
(c) Colonial Service Training scheme (allowances to cadets)	—	—	—	25,309	17	11	—	—	—	
(d) Colonial Service Training scheme (payments to Universities)	—	—	—	10,600	—	—	—	—	—	
(e) Makerere College, Uganda	—	—	—	14,000	—	—	—	—	—	
(f) Colonial Food Yeast, Ltd. (capital expenditure)	—	—	—	—	—	—	18,000	—	—	
(g) Colonial Food Yeast, Ltd. (working capital)	—	—	—	—	—	—	25,500	—	—	
(h) Colonial Products Research Council	—	—	—	—	—	—	—	15,100	—	
(i) Other schemes	—	—	—	37,929	10	11	—	40,668	—	
TOTALS	£17,422	10	6	2,936,277	9	2	245,010	169,388	1	4

STATEMENT OF LOANS ISSUED FROM DEVELOPMENT AND WELFARE (COLONIES, &C.) VOTE AND OUTSTANDING AT 31 MARCH 1947.

Colony, &c.	No. of Scheme and purpose for which advanced.	Out-standing, 1 April 1946.	Advances in year 1946-47.	Repay-ments or remission in year 1946-47.	Out-standing, 31 March 1947.
		£	£	£	£
Antigua ..	579.—Land settlement and development	900	—	—	900 (a)
do. ..	do.	750	—	150	600 (b)
do. ..	D.57.—Agricultural develop-ment	850	400	—	1,250 (c)
do. ..	D.465.—Agricultural develop-ment	7,900	9,150	689	16,361 (d)
Barbados ..	D.296.—Purchase of land at Waterford	5,742	—	—	5,742 (e)
British Guiana	D.110.—Development of broad-casting	1,300	—	113	1,187 (f)
do. ..	D.177.—Improvement of irriga-tion facilities in the Bonasika area	172,200	—	—	172,200 (m)
do. ..	D.310.—Drainage and irrigation scheme for increased rice pro-duction	131,700	—	—	131,700 (h)
do. ..	D.333(d).—Specialized training overseas of selected West Indians	—	110	—	110 (i)
do. ..	D.446.—Rice expansion	65,750	17,250	—	83,000 (j)
do. ..	do.	31,400	—	—	31,400 (k)
do. ..	D.537.—Development of rural housing in the Essequibo district	1,000	—	37	963 (l)
do. ..	D.545.—Drainage and irrigation, Corentyne scheme, Block III	6,250	13,400	—	19,650 (p)
do. ..	D.546.—Drainage and irrigation, Bloomfield—Whim area	5,200	—	—	5,200 (p)
do. ..	D.559.—Operation of internal shuttle air service between Georgetown Marine Airport and Mackenzie Airfield	1,600	—	—	1,600 (h)

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

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

(e) Rate of interest and terms of repayment or conversion to free grant under consideration.

(f) Interest 3 per cent. Repayable by 10 equal annuities as from date of completion of the work.

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

(i) Free of interest. Repayment to be made on completion of training of scholars under the scheme.

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

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

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

(m) Free of interest for 3 years. Terms of repayment or conversion to free grant under consideration.

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

STATEMENT OF LOANS ISSUED FROM DEVELOPMENT AND WELFARE (COLONIES, &c.) VOTE AND OUTSTANDING AT 31 MARCH 1947—*contd.*

Colony, &c.	No. of Scheme and purpose for which advanced.	Out-standing, 1 April 1946	Advances in year 1946-47.	Repay-ments or remission in year 1946-47.	Out-standing, 31 March 1947.
Grenada ..	D.630.—Reconstruction of a jetty at Grenville	—	600	—	600 (j)
Jamaica ..	D.167.—Construction of Mona reservoir and ancillary works for improvement of Kingston water supply ..	422,000	40,000	—	462,000 (m)
do. ..	D.242.—Establishment of an agricultural credit fund ..	240,000	—	—	240,000 (j)
do. ..	D.389 and D.550.—Land settle-ment at Belvedere, Lucky Hill and Garredu	9,400	2,400	—	11,800 (n)
do. ..	D.618.—Re-housing following hurricane of 1944	50,000	50,000	—	100,000 (o)
Kenya ..	290.—Road construction in the tea-growing area	61	—	—	61 (p)
do. ..	353B.—Trunk telephone system ..	73	—	4	69 (q)
do. ..	486.—Combating soil erosion in the Machakos native reserve ..	1,090	—	—	1,090 (r)
do. ..	555.—Development of flax in- dustry	3,171	—	343	2,828 (h)
do. ..	D.300.—Water supplies	2,900	—	—	2,900 (g)
do. ..	D.628.—Housing scheme for Africans in urban areas ..	177,000	27,000	—	204,000 (h)
Malta ..	499.—Improvement of agricul- tural marketing methods ..	261	—	99	102 (s)
Mauritius ..	571.—Sack factory	24,920	—	1,200	23,720 (t)
Montserrat ..	44.—Concrete houses	777	—	—	777 (u)
do. ..	D.666 (formerly D.348).—Land settlement: purchase of Otway estate	14,900	2,200	—	17,100 (h)
Nigeria ..	D.259.—Provision of dredger facilities in the port of Lagos ..	94,000	6,000	—	100,000 (j)

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

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

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

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

(m) Free of interest for 3 years. Terms of repayment or conversion to free grant under consideration.

(n) Interest free until 1951 when terms of loan will be reviewed.

(o) 23 years. Free of interest. Repayment to commence in 4th year.

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

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

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

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

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

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

STATEMENT OF LOANS ISSUED FROM DEVELOPMENT AND WELFARE (COLONIES, &C.) VOTE AND OUTSTANDING AT 31 MARCH 1947—*contd.*

Colony, &c.	No. of scheme and purpose for which advanced.	Out-standing, 1 April 1946.	Advances in year 1946-47.	Repay-ments or remission in year 1946-47.	Out-standing, 31 March 1947.
		£	£	£	£
Nigeria ..	D.442.—Assistance to minor village and rural industries ..	4,000	—	4,000*	—
do. ..	D.549.—Hausa Newspaper and Literature Bureau at Zaria ..	—	10,000	—	10,000 (g)
St. Helena ..	593.—Repair of cottages ..	1,250	—	—	1,250 (ac)
St. Kitts-Nevis	D.218.—Acquisition and development of an estate for land settlement in Nevis ..	1,300	—	—	1,300 (v)
do. ..	D.343.—Agricultural development ..	12,000	—	—	12,000 (h)
St. Lucia ..	D.376.—Land settlement, Black Bay estate ..	9,820	—	—	9,820 (p)
do. ..	D.497.—Purchase of land at Vieux Fort ..	24,000	—	—	24,000 (h)
St. Vincent..	D.20.—Purchase of Unionestate, Bequia, for agricultural plots	1,098	—	36	1,062 (w)
do. ..	D.233.—Agricultural experimental station ..	2,334	—	—	2,334 (x)
do. ..	D.277.—Land settlement, Canouan ..	1,900	—	—	1,900 (y)
Seychelles ..	381.—Completion of the main framework of the road system	2,182	—	60	2,122 (z)
Sierra Leone	D.221.—Irrigation and drainage of swamp land ..	97,300	23,000	—	120,300 (j)
Trans-Jordan	D.143.—Telephone exchange at Amman ..	13,600	—	—	13,600 (p)
Central schemes	D.280 and D.280A.—Colonial Food Yeast, Ltd.—Production of food yeast in Jamaica	150,000	18,000	—	168,000(aa)
	D.538.—Colonial Food Yeast, Ltd.—Provision of working capital ..	66,500	25,500	—	92,000 (ab)
	Totals ..	£1,860,319	245,010	6,731	2,098,598

* £3,750 12s. 3d. recovered August 1946; balance of £249 7s. 9d. converted to free grant (S.47708/050).

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

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

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

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

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

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

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

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

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

(aa) Free of interest. Terms of repayment to be considered when future of Colonial Food Yeast, Ltd. is settled.

(ab) Interest 3 per cent. Terms of repayment to be considered when future of Colonial Food Yeast, Ltd. is settled.

(ac) Free of interest. Terms of repayment or conversion to free grant to be considered in 1952.

STATEMENT showing Shares of Companies held by or on behalf of the Colonial Office as at 31 March 1947.

Colonial Food Yeast Ltd. (Schemes D.280 and D.280A) £100
(No dividends were received in the year ended 31 March 1947.)

12 November 1947.

T. I. K. Lloyd,
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.

F. N. Tribe,
Comptroller and Auditor General.

COLONIAL DEVELOPMENT ACT, 1929.

STATEMENT OF LOANS OUTSTANDING AT 31. MARCH 1947.

(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 12 and 13).)

Colony, &c.	Outstanding on 1 April 1946.			Repayments in year 1946-47.			Outstanding on 31 March 1947.		
	£	s.	d.	£	s.	d.	£	s.	d.
Antigua	23,612	6	6	1,272	14	8	22,339	11	10
Bechuanaland	21,361	19	3	1,335	2	5	20,026	16	10
British Guiana	2,119	12	2	173	17	4	1,945	14	10
British Honduras	7,926	-	5	1,367	7	10	6,558	12	7
Dominica	3,148	6	1	504	14	10	2,643	11	3
Grenada	36,329	14	6	3,852	7	9	32,477	6	9
Kenya	111,076	15	5	7,470	5	4	103,606	10	1
Malta	702	2	6	384	8	5	317	14	1
Montserrat	4,636	11	1	623	11	5	4,012	19	8
St. Helena	200	-	-	-	-	-	200	-	-
St. Kitts-Nevis	9,343	2	5	1,034	3	9	8,308	18	8
St. Vincent	27,407	17	-	3,810	-	6	23,597	16	6
Seychelles	5,071	2	3	160	13	1	4,910	9	2
Swaziland	42,033	10	8	2,392	6	-	39,641	4	8
Trans-Jordan	425	9	9	425	9	9	-	-	-
Trinidad	1,478	16	8	101	5	6	1,377	11	2
Totals	296,873	6	8	24,908	8	7	271,964	18	1

E. E. Bridges,
Accounting Officer.

20 November 1947.

DEVELOPMENT AND WELFARE (SOUTH AFRICAN HIGH COMMISSION TERRITORIES).

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31 March 1947, 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.	£	s. d.
DEVELOPMENT AND WELFARE.	£	£ s. d.	£	s. d.	£	s. d.
A.—Residual Colonial Development Fund Schemes	600	—	600	—	—	—
B.—Development and Welfare Schemes	295,000	178,590 — —	116,410	—	—	—
C.—Research Schemes ..	4,000	—	4,000	—	—	—
TOTAL	£ 299,600	178,590 — —	121,010	—	—	—
Surplus to be surrendered ..			£121,010 — —			
Receipts payable to Exchequer.			Estimated. Realized.			
			£	£	s. d.	
Interest on, and repayment of, loans under the Colonial Development and Welfare Act, 1940			39	406	— 6(a)	

(a) Includes repayment of loan (£364), interest on loan (£39), refund of unspent balance of grant (£3).

EXPLANATION of the Causes of Variation between Expenditure and Grant.

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

B.—Saving due to progress on certain schemes being delayed owing to lack of personnel, equipment, &c. (£125,100) and to others not being proceeded with (£26,000); offset by excesses due to the acceleration of other schemes (£34,690).

C.—No research schemes were initiated during the year.

STATEMENT OF ISSUES FROM THE DEVELOPMENT AND WELFARE (SOUTH AFRICAN HIGH COMMISSION TERRITORIES) VOTE, 1946-47.

Territory. .	Schemes approved under Colonial Development and Welfare Act, 1940. (Subhead B).	
	Grants.	Loans.
	£	£
Basutoland	58,475	2,200
Bechuanaland Protectorate	52,240	—
Swaziland	65,675	—
TOTAL	£ 176,390	2,200

STATEMENT OF LOANS ISSUED FROM THE DEVELOPMENT AND WELFARE (SOUTH AFRICAN HIGH COMMISSION TERRITORIES) VOTE AND OUTSTANDING AT 31 MARCH 1947.

Territory.	No. and title of Scheme.	Outstanding 1 April 1946.	Outstanding 31 March 1947.
Swaziland ..	231 A.—Bremersdorp Creamery.. ..	£ 1,115	£ 1,115(a)
Basutoland ..	D.684.—Improvement of Maseru Water Supply	—	2,220(b)
	TOTAL	1,115	3,335

(a) Interest at 3½ per cent. per annum and repayment by one lump sum or ten equated annuities from commencement of eleventh year.

(b) Interest free. Terms of repayment or conversion to free grant to be considered at the end of three years.

17 November 1947.

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.

F. N. Tribe,
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 1947, 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 for sundry India and Burma Services, including certain grants in aid.

Service.	Grant.	Expenditure.		Expenditure compared with Grant.			
				Less than Granted.		More than Granted.	
	£	£	s.	d.	£	s.	d.
A.—Salaries, &c.							
Original ..	£457,429						
Less Supplementary	£17,629						
	439,800	434,569	10	10	5,230	9	2
B.—Travelling and Incidental Expenses							
Original ..	£16,800						
Supplementary	£29,000						
	45,800	42,425	6	9	3,374	13	3
C.—Telegrams and Telephones							
Original ..	£40,000						
Supplementary	£13,700						
	53,700	48,444	14	3	5,255	5	9
D.—Grant in Aid of Military Expenditure from Indian Revenues ..	2,000,000	2,000,000	—	—	—	—	—
E.—Grant in Aid of the Revenues of the Government of Burma	30,000,000	30,000,000	—	—	—	—	—
F.—Expenditure in India on Refugees ..	250,000	207,355	7	4	42,644	12	8
G.—Burma: Force 136 Memorial Fund (Grant in Aid)							
Supplementary	37,500	37,500	—	—	—	—	—
H.—Parliamentary Delegation to India							
Supplementary	4,800	2,443	16	1	2,356	3	11
I.—Cabinet Mission to India							
Supplementary	31,250	30,342	12	9	907	7	3

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings due to staff changes and posts unfilled, &c., at the India and Burma Offices (£4,225) and at United Kingdom Information and Publicity Offices in India, Burma and the Persian Gulf (£3,057) and to staff serving with the Forces (£50); offset by excesses in respect of military staff officers, due to arrear charges (£112), overtime (£1,200) and the additional cost of employers' contribution for National Insurance (£790).

B.—Savings on air mail (£2,733) and on travelling and operational expenses of United Kingdom Information and Publicity Offices (£763), offset by additional expenditure on miscellaneous items (£121).

C.—Due mainly to delay in the presentation of claim.

F.—Repayment to the Government of India of approximately £42,853 was carried forward to 1947-48 in the absence of certified statements of expenditure.

H.—The claim anticipated in respect of the Delegation's air passages from India to the United Kingdom was not received.

I.—Saving due to delay in the receipt of claims in respect of balance of expenditure in India.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
J.—Visit to United Kingdom of H.E. the Viceroy and Indian Representatives						
Supplementary	9,060	8,766 — —	294 — —			
K.—Losses	—	242 12 3	—		242 12 3	
GROSS TOTAL						
Original	£32,764,229					
Supplementary	£37,500					
Supplementary	£70,181					
	£32,871,910	32,812,090 — 3	60,062 12 —		242 12 3	
Deduct—	Estimated	Applied.				
Z.—Appropriations in Aid						
Original	£251,000					
Supplementary	£3,300					
	254,300	254,300 — —				
NET TOTAL						
Original	£32,513,229					
Supplementary	£37,500					
Supplementary	£66,881					
	£32,617,610	32,557,790 — 3				
			Surplus to be surrendered.			
					£59,819 19 9	
			Receipts payable to Exchequer.			
			Estimated.		Realized.	
			£	£	s. d.	
(i) Receipts of classes authorized to be used as Appropriations in Aid			254,300	254,514	10 —	
(ii) Receipts of other classes			1,500,000	4,380,000	— —	
			£1,754,300	4,634,514	10 —	
Appropriated in aid (Subhead Z)				254,300	— —	
				£4,380,214	10 —	

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

J.—Saving realized on air passages.

K.—The following amounts have been written off as irrecoverable :—

	Charged in previous years.			Charged in this Account.		
	£	s. d.	£	s. d.	£	s. d.
1. Overpayments of wages to certain attendants during 1940-41 to 1946-47 (E.50900)	1,695	3 —	239	12 6		
2. Overpayment of wages to a messenger (IF.52/04)	—		2	6 9		
3. Overpayment of wages to a woman cleaner	—		13	—		
4. Overissue of salary to a typist during 1944-45 and 1945-46 (E.50900)	8	4 —	—			
	£1,703	7 —	242	12 3		

Details of Receipts.	Estimated.	Realized.
	£	£
(i) Receipts of classes authorized to be used as Appropriations in Aid :—		
Contribution from Indian Revenues towards the salaries and expenses of the India and Burma Office	231,250	231,250
Contribution from Burma Revenues towards the salaries and expenses of the India and Burma Office	18,750	18,750
Miscellaneous fees and recoveries	4,300	4,515
Total	254,300	254,515
(ii) Receipts of other classes :—		
Burma :—		
Proceeds of sale of stores purchased from Army Funds and handed over to the Civil Government	1,500,000	3,280,000
Part repayment in respect of amounts advanced by way of interest-free loan for reconstruction and general administration	—	1,100,000
Total	1,500,000	4,380,000

NOTES.

Sums totalling £702 3s. 8d. representing the balance of expenditure on Public Relations in the Persian Gulf incurred by the Ministry of Information in 1945-46 and outstanding when the accounts of that Ministry were finally closed, are charged in this Account (E.47522).

This Account includes expenditure of £594 in respect of the balance of civil pay issued to staff serving with the Forces.

9 December 1947.

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.

F. N. Tribe,
Comptroller and Auditor General.

IMPERIAL WAR GRAVES COMMISSION.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31 March 1947, 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.
A.—Salaries (Pensionable Officers)	1,320	990 - -	330	-	-	-	-	-
B.—Imperial War Graves Commission (Grant in Aid)	437,096	437,096 - -	-	-	-	-	-	-
C.—Purchase of Land (United Kingdom)	2,500	311 5 -	2,188	15	-	-	-	-
D.—Maintenance of certain Graves and Cemeteries other than those of the Wars of 1914-18 and 1939-45	1,000	733 17 11	266	2	1	-	-	-
E.—Maintenance of Allied and Enemy Graves of the War of 1939-45 in the United Kingdom	3,500	1,393 17 6	2,106	2	6	-	-	-
GROSS TOTAL	£ 445,416	440,525 - 5	4,890 19 7			—		
<i>Deduct—</i>	<i>Estimated.</i>	<i>Realized.</i>	Surplus of Gross Estimate over Expenditure.					
Z.—Appropriations in Aid ..	1,320	990 - -	£4,890 19 7					
			Deficiency of Appropriations in Aid realized.					
			£330 - -					
NET TOTAL	£ 444,096	439,535 - 5	Net Surplus to be surrendered.					
			£4,560 19 7					
			Estimated.			Realized.		
Receipts payable to Exchequer			£			£		
			-			24		

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving due to the retirement of Assistant Secretary, Records, in December 1946. Salary for full year provided in the estimate.

C.—The estimate for this subhead is based on the number of grave sites which may have to be purchased during the year, which in turn depends on the progress of the manufacture of headstones and the disposition of some of the authorities to waive the purchase fees.

D.—Provision was made in the estimate for the payment of maintenance charges for the war period in respect of graves in certain countries occupied by the enemy. These charges did not materialize during the year.

E.—Saving due to the postponement of the initial horticultural treatment of allied and enemy grave plots and the delay in delivery of temporary wooden crosses for erection on these graves.

Details of Receipts.	Estimated.	Realized.
(i) Receipts of classes authorized to be used as Appropriations in Aid :—	£	£
Refund of salary of Assistant Secretary (Subhead A) from Imperial War Graves Endowment Fund income	1,320	990(a)
(ii) Receipts of other classes :—		
Interment fees—Scutari Cemetery	—	24
(a) See explanation to Subhead A.		

Fabian Ware,
Accounting Officer.

10 December 1947.

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

F. N. Tribe,
Comptroller and Auditor General.

GRANT IN AID ACCOUNT.

RECEIPTS.	£	s.	d.	PAYMENTS.	£	s.	d.
Balance, 1 April 1946 ..	84,928	—	6	United Kingdom Govern- ment's proportion, viz. 81·53 per cent., of the total expenditure in connexion with graves of the 1939-45 war, amounting to £257,152 16s. 2d. (see page 113)	209,656	13	8
From Vote, 1946-47, Subhead B	437,096	—	—	Balance, 31 March 1947, ..	312,367	6	10
	<u>£522,024</u>	—	6		<u>£522,024</u>	—	6

10 December 1947.

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.

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

IMPERIAL WAR

STATEMENT OF EXPENDITURE ON MAINTENANCE OF 1914-18
FROM 1 APRIL 1946

	United Kingdom and Headquarters.			Central European District.		
	£	s.	d.	£	s.	d.
1.—Salaries, wages, allowances and superannuation of staff :—						
(a) Administration, records and enquiries	14,199	10	9	19,097	15	3
(b) Architectural and technical	783	14	9	3,968	2	9
(c) Horticultural	4,947	19	11	126,994	3	1
(d) Transport	279	18	9	13,192	16	11
	£	20,211	4 2	163,252	18	—
2.—Maintenance fees and horticultural supplies	10,971	13	8	8,380	2	1
3.—Materials and local labour for structural maintenance	1,059	6	6	5,090	1	3
4.—Travelling expenses	1,277	11	10	6,282	3	11
5.—Transport : new vehicles and running costs	1,796	3	5	9,801	3	11
6.—Rents, rates, repairs, stores, office expenses, postages, stationery, &c.	9,791	16	3	9,606	1	9
7.— <i>Ex gratia</i> payments in respect of internment of staff formerly employed in France and Belgium	—			69,657	10	1
8.—Medical expenses	—			379	2	11
GROSS TOTALS	£	45,107	15 10	272,449	3 11	
<i>Deduct—</i>						
9.—Receipts—						
Proceeds of sale of cemetery registers, annual reports, motor transport, 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.

10 December 1947.

GRAVES COMMISSION.

WAR GRAVES (AFTER DEDUCTION OF MISCELLANEOUS RECEIPTS)
TO 31 MARCH 1947.

Southern European District.	Eastern District.	Canada and South Africa.	Other areas.	Total.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
133 13 8	1,167 2 10	609 9 11	—	35,147 12 5
—	491 2 11	103 — 2	—	5,346 — 7
5,609 13 9	10,977 9 8	609 9 10	—	149,138 16 3
87 7 5	575 3 1	—	—	14,135 6 2
5,830 14 10	13,150 18 6	1,321 19 11	—	203,767 15 5
971 10 3	1,264 15 —	394 9 6	1,034 2 4	23,016 12 10
276 16 11	1,619 14 6	—	27 10 5	8,073 9 7
471 15 5	1,198 14 7	105 2 4	3 8 3	9,338 16 4
61 17 9	1,119 6 8	—	—	12,778 11 9
2,021 11 5	1,270 4 11	39 5 6	88 3 —	22,817 2 10
—	—	—	—	69,657 10 1
—	—	—	—	379 2 11
9,634 6 7	19,623 14 2	1,860 17 3	1,153 4 0	349,829 1 9
				2,692 10 10
			NET TOTAL £	347,136 10 11

*Fabian Ware,
M. Dunbar-Nasmith,
John J. Shute,*

} 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 1946

	United Kingdom and Headquarters.	Central European District.	Southern European District.
	£ s. d.	£ s. d.	£ s. d.
1.—Salaries, wages, allowances and superannuation of staff :—			
(a) Administration	13,904 9 3	1,955 6 6	8,817 4 2
(b) Records and enquiries ..	28,727 11 2	—	1,006 15 1
(c) Architectural and technical ..	22,690 3 7	2,346 1 1	7,324 9 4
(d) Horticultural	10,997 7 —	10,084 2 4	26,374 18 —
(e) Transport	961 1 2	665 19 6	3,157 — 4
	£ 77,280 12 2	15,051 9 5	46,680 6 11
2.—Payments to contractors for construction, supply and erection of headstones, and supply of wooden crosses, &c.	4,980 10 —	40 10 5	1,288 18 4
3.—Maintenance fees, horticultural supplies, &c.	4,955 12 —	1,444 19 6	5,425 18 7
4.—Travelling expenses	1,916 11 5	875 17 7	3,669 10 9
5.—Transport : new vehicles and running costs	1,860 17 11	47 8 9	4,201 1 8
6.—Rent, rates, repairs, stores, office expenses, postages, stationery, &c.	9,119 1 7	502 8 1	3,607 16 7
7.—Accommodation : purchase and erection of buildings	7,469 8 11	5,020 16 3	619 7 1
GROSS TOTALS	£ 107,582 14 —	22,983 10 —	65,492 19 11
8.—Receipts—			
Deduct—			
Proceeds of sale of damaged car and stores			

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

10 December 1947.

GRAVES COMMISSION.

GRAVES OF THE 1939-45 WAR (AFTER DEDUCTION OF MISCELLANEOUS RECEIPTS)
TO 31 MARCH 1947.

Eastern District.	Western Mediterranean District.	India and South-East Asia District.	Canada, South Africa, East Africa and Other Areas.	Anzac Agency.	Total.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
298 6 11	3,409 12 3	874 19 8	1,364 4 11	1,762 12 6	32,386 16 2
—	624 9 8	721 8 10	338 13 10	2,071 4 5	33,490 3 —
1,961 7 6	4,419 15 1	1,015 9 —	338 13 8	988 12 5	41,084 11 8
3,228 15 9	4,015 3 3	33 — 10	1,115 4 —	544 9 7	56,393 — 9
284 3 7	1,007 18 4	—	—	67 3 10	6,143 6 9
5,772 13 9	13,476 18 7	2,644 18 4	3,156 16 5	5,434 2 9	169,497 18 4
11 — 7	2,974 3 10	—	11,156 17 11	6 10 5	20,458 11 6
395 16 1	96 11 8	18 16 4	62 2 11	123 9 6	12,523 6 7
311 4 5	1,252 14 3	346 13 7	406 18 10	983 19 3	9,763 10 1
189 3 —	3,850 4 —	—	—	4,205 6 1	14,354 1 3
358 1 11	1,054 5 11	82 9 11	204 2 11	2,858 4 8	17,786 11 7
—	—	—	—	—	13,109 12 3
7,037 19 9	22,704 18 3	3,092 18 2	14,986 19 —	13,611 12 8	257,493 11 9
					340 15 7
				NET TOTAL .. £	257,152 16 2

Fabian Ware,
M. Dunbar-Nasmith,
John J. Shute, } Members of the Finance Committee.

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

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

ASSISTANCE TO GREECE.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31 March 1947, compared with the sum granted, for a contribution to the cost of the Greek Armed Forces and for a gift to the Greek Government of certain civilian goods.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
A.—Contribution to the cost of the Greek Armed Forces ..	£ 18,000,000	£ 18,000,000	—	—
B.—Gift of civilian goods	1,000,000	1,000,000	—	—
TOTAL .. £	19,000,000	19,000,000	—	—

10 November 1947.

O. G. Sargent,
Accounting Officer.

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

F. N. Tribe,
Comptroller and Auditor General.

CIVIL ACCOUNTS,
1946-47.

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.
			£	£	£	£ s. d.
119	1	Home Office	1,598,342	30,530	1,567,812	1,522,579 16 11
122	2	Broadmoor Criminal Lunatic Asylum	156,925	5,880	151,045	152,100 3 8
124	3	Police, England and Wales	18,449,699	14,985	18,434,714	17,495,651 11 8
134	4	Prisons, England and Wales	3,617,726	123,000	3,494,726	2,761,117 19 6
138	5	Approved Schools, &c., England and Wales	1,525,000	60,100	1,464,900	1,524,719 18 7
140	6	Supreme Court of Judicature, &c.	1,103,939	960,829	143,110	1,095,701 14 -
144	7	County Courts	773,681	278,175	495,506	726,839 5 10
146	8	Land Registry	230,555	230,445	110	224,710 6 11
147	9	Public Trustee	386,200	271,000	115,200	364,104 7 6
149	10	Law Charges	564,827	143,000	421,827	555,487 2 5
152	11	Miscellaneous Legal Expenses	57,726	625	57,101	48,942 19 8
154	12	Police, Scotland	1,920,090	—	1,920,090	1,880,528 7 4
155	13	Prisons, Scotland	373,710	15,600	358,110	325,059 15 1
157	14	Approved Schools, &c., Scotland	207,500	10,000	197,500	205,057 7 1
159	15	Scottish Land Court	10,067	300	9,767	9,164 10 5
160	16	Law Charges and Courts of Law, Scotland	269,701	175,340	94,361	266,288 - 5
163	17	Register House, Edinburgh	74,225	67,500	6,725	73,167 13 3
164	18	Northern Ireland Services	14,519	7,000	7,519	13,733 4 6
165	19	Supreme Court of Judicature, &c., Northern Ireland	66,002	32,041	33,961	62,570 5 1
168	20	Irish Land Purchase Services	1,212,654	100	1,212,554	1,212,105 9 8
		Total	32,613,088	2,426,450	30,186,638	30,519,629 18 5

CLASS III.

HOME DEPARTMENT, LAW AND JUSTICE.

SUMMARY.

No. of Vote.	Appropriations in Aid applied.	Net Expenditure.	Gross Expenditure compared with Estimate: Saving.	Deficiency of Appropriations in Aid.	Amount to be surrendered.	Extra Receipts payable to Exchequer.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1	30,530 - -	1,492,049 16 11	75,762 3 1	—	75,762 3 1	72,627 5 2
2	5,880 - -	146,220 3 8	4,824 16 4	—	4,824 16 4	1,276 2 5
3	14,985 - -	17,480,666 11 2	954,047 8 10	—	954,047 8 10	9,439 14 1
4	123,000 - -	2,638,117 19 6	856,608 - 6	—	856,608 - 6	119,339 11 3
5	60,100 - -	1,464,619 18 7	280 1 5	—	280 1 5	26,878 12 6
6	960,829 - -	134,872 14 -	8,237 6 -	—	8,237 6 -	262,614 12 2
7	278,175 - -	448,664 5 10	46,841 14 2	—	46,841 14 2	77,581 13 5
8	224,710 6 11	—	5,844 13 1	5,734 13 1	110 - -	373,585 7 1
9	271,000 - -	93,104 7 6	22,095 12 6	—	22,095 12 6	43,016 17 9
10	143,000 - -	412,487 2 5	9,339 17 7	—	9,339 17 7	2,016 16 -
11	625 - -	48,317 19 2	3,783 - 10	—	3,783 - 10	1,759 15 7
12	—	1,880,528 7 4	39,561 12 8	—	39,561 12 8	—
13	15,600 - -	309,459 15 1	48,650 4 11	—	48,650 4 11	10,514 18 2
14	10,000 - -	195,057 7 3	2,442 12 9	—	2,442 12 9	217 11 4
15	300 - -	8,864 10 5	902 9 7	—	902 9 7	424 6 1
16	175,340 - -	90,948 - 5	3,412 19 7	—	3,412 19 7	44,826 15 4
17	67,500 - -	5,667 13 3	1,057 6 9	—	1,057 6 9	40,493 15 6
18	7,000 - -	6,733 4 6	785 15 6	—	785 15 6	1,648 2 7
19	32,041 - -	30,529 5 1	3,431 14 11	—	3,431 14 11	12,101 10 -
20	92 1 8	1,212,013 7 9	548 10 7	7 18 4	540 12 3	—
	2,420,707 8 7	28,098,922 9 10	2,093,458 1 7	5,742 11 5		1,100,363 6 5
					2,087 715 10 2	
					Total amount to be surrendered £	

HOME OFFICE.

ACCOUNT of the sum expended, in the year ended 31 March 1947, 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.	723,880	723,197 8 8	682 11 4	—	—	
A. 2.—Travelling and Incidental Expenses	22,000	25,470 7 —	—	3,470 7 —	—	
A. 3.—Special Services	10,000	5,931 18 3	4,068 1 9	—	—	
INSPECTION OF EXPLOSIVES.						
B. 1.—Salaries	5,446	4,642 14 8	803 5 4	—	—	
B. 2.—Travelling and Incidental Expenses	1,350	971 19 3	378 — 9	—	—	
B. 3.—Chemical Examination of Explosives, &c.	12,200	12,831 19 1	—	631 19 1	—	
INSPECTION UNDER CRUELTY TO ANIMALS ACT, 1876.						
C. 1.—Salaries, &c.	4,632	4,188 7 6	443 12 6	—	—	
C. 2.—Travelling and Incidental Expenses	450	551 14 9	—	101 14 9	—	
ALIENS RESTRICTION ACTS, 1914 AND 1919.						
D. 1.—Salaries, &c.	147,079	141,674 9 2	5,404 10 10	—	—	
D. 2.—Travelling and Incidental Expenses	10,000	13,669 6 10	—	3,669 6 10	—	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.1.—Due to staff changes. Includes £7 10s. (and £6 19s. 4d. in prior years) in respect of overpayment of wages to a paper keeper written off as irrecoverable (E.42931).

A.2.—Due to increase in cost of travelling. Includes *ex gratia* payments for loss of or damage to personal clothing, &c., £14 11s. 2d. (six cases) and overpayment of rent allowance not recovered £5 4s. 2d. (and £2 13s. 7d. in prior year) (E.49965).

A.3.—Mainly due to numbers and movement of aliens to reception centres being less than anticipated.

B.1 and 2.—Due to an unfilled vacancy in the Inspectorate.

B.3.—Estimate is framed on figures furnished by Ministry of Supply.

C.1.—Due to unfilled vacancy in the Inspectorate for part of year.

C.2.—Due to increased cost of travelling.

D.1.—Mainly due to unfilled vacancies and staff changes.

D.2.—Mainly due to the necessity to purchase and maintain cars for staff travelling. Includes £50 10s. in respect of deficiencies made good in currency seized from travellers on arrival in or departure from this country (six cases) (S.45968).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
ALIENS RESTRICTIONS ACTS, 1914 AND 1919— <i>contd.</i>						
D. 3.—Expenses of Deportation Orders	15,000	3,212 2 1	11,787 17 11			—
PROBATION OF OFFENDERS.						
E.—Contributions towards the Expenses of Probation..	300,000	318,638 14 1	—			18,638 14 1
—						
F.—Special Constabulary Medal	1,250	132 2 3	1,117 17 9			—
G.—Royal Irish Constabulary: Liquidation Expenses..	50	7 3 8	42 16 4			—
H.—Fire Service Commission..	5	—	5 — —			—
I.—Central Committee for Refugees (Grant in Aid)	345,000	267,459 9 8	77,540 10 4			—
GROSS TOTAL	£1,598,342	1,522,579 16 11	102,274 4 10			26,512 1 9
	Estimated.	Applied.				
<i>Deduct—</i>						
Z.—Appropriations in Aid ..	30,530	30,530 — —				
NET TOTAL	£1,567,812	1,492,049 16 11				Surplus to be surrendered. £75,762 3 1

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid	30,530	103,098 15 2
(ii) Receipts of other classes	—	58 10 —
TOTAL		£103,157 5 2
Appropriated in aid (Subhead Z)		30,530 — —
Paid separately to Exchequer		£72,627 5 2

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

D.3.—Estimate was necessarily conjectural and many aliens were deported by troop transport for which no charge was made by the War Office.

E.—Due to appointment of additional probation officers, and increases in salaries and travelling expenses and in cost of training.

F.—Lack of supplies held up the anticipated issue of medals and ribbon.

I.—Expenditure was less than anticipated on (1) emigration and repatriation (£48,000), due to lack of shipping space and international difficulties and (2) maintenance (£29,000), due to continued employment in industry of able-bodied refugees.

Details of Receipts.	Estimated.	Realized.
(i) Receipts of classes authorized to be used as Appropriations in Aid :—	£	£
Home Office fees on Royal Licences, Charters, &c.	50	214
Fees under the British Nationality and Status of Aliens Acts, 1914 to 1943	25,000	88,407
Aliens change of name fees	50	435
Fees for documents of identity (for persons of no nationality or doubtful nationality)	1,200	8,268
Ditto : Fees surcharged on certain documents	5	281
Fees, expenses, &c., under the Explosives Act	250	135
Fees for chemical examination of samples of explosives	150	265
Fees under the Petroleum Act, 1928	75	77
Burial Removal Licence fees	200	622
Fees under Dangerous Drugs Act, 1920	2,900	4,105
Fees for testing safety devices for use in connexion with acetylene welding plants	100	20
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	29
Miscellaneous receipts	500	241
Total	<u>£30,530</u>	<u>103,099</u>
(ii) Receipts of other classes :—		
Balance of alien's money impounded and never claimed	—	£58
In all cases the estimate is necessarily conjectural.		

NOTES.

This Account includes expenditure of approximately £2,023 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 £332,465 11s. Sums amounting to £3,917 10s. 4d. have been written off as irrecoverable, viz. :—

	Under Treasury Authority (E.25820).			Under Secretary of State's Authority.		
	£	s.	d.	£	s.	d.
Fines under the Roads, &c., Acts	36	11	8	1,132	16	5
Fines under the Defence Regulations	2,518	12	—	—	—	—
Fines under the Army Acts	—	—	—	30	16	6
Fines under the Merchant Shipping Acts	—	—	—	177	1	6
Fines under the Coal Mines Acts	—	—	—	4	12	5
Fines under the Post Office Acts	—	—	—	12	5	10
Fines under the Public Stores Acts	—	—	—	3	18	—
Fines under the Railway Regulations Acts	—	—	—	—	16	—

26 November 1947.

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.

F. N. Tribe,
Comptroller and Auditor General.

BROADMOOR CRIMINAL LUNATIC ASYLUM.

ACCOUNT of the sum expended, in the year ended 31 March 1947, 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.	109,440	103,593 11 4	5,846 8 8	—	—	—
B.—Victualling	14,800	15,195 12 5	—	—	395 12 5	—
C.—Uniform, Clothing, Bedding, Furniture, &c.	7,200	7,830 18 6	—	—	630 18 6	—
D.—Medicines, Surgical Instruments, &c.	750	1,098 6 6	—	—	348 6 6	—
E.—Fuel, Cleaning Articles, Light, Water, &c.	9,510	8,527 2 6	982 17 6	—	—	—
F.—Escort and Conveyance of Patients	120	146 8 5	—	—	26 8 5	—
G.—Allowances to Patients and Gratuities on Discharge, &c.	1,910	1,977 7 2	—	—	67 7 2	—
H.—Ordinary Repairs of Buildings, Roads, &c.	12,640	13,029 18 2	—	—	389 18 2	—
I.—Incidental Expenses	550	700 18 8	—	—	150 18 8	—
J.—Farm (Net)	5	—	5 — —	—	—	—
GROSS TOTAL.	£ 156,925	152,100 3 8	6,834 6 2	—	2,009 9 10	—
	Estimated.	Applied.				
<i>Deduct—</i> Z.—Appropriations in Aid	5,880	5,880 — —				
NET TOTAL	£ 151,045	146,220 3 8				Surplus to be surrendered. £4,824 16 14

	Receipts payable to Exchequer.	Estimated.	Realized.
		£	£ s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid		5,880	7,081 2 5
(ii) Receipts of other classes		—	75 — —
Total			£7,156 2 5
Appropriated in aid (Subhead Z)			5,880 — —
Paid separately to Exchequer			£1,276 2 5

CIVIL APPROPRIATION ACCOUNTS, 1946-47.

[Class III. Vote 2.] 123

Details of Receipts.	Estimated.	Realized.
	£	£
(i) Receipts of classes authorized to be used as Appropriations in Aid :—		
Maintenance of patients	1,750	2,518 (a)
Rent of cottages on the estate, sale of old stores, &c., and of articles made by patients, surplus receipts from farm	4,120	4,548 (b)
Subscriptions from attendants	10	15
Total	<u>£5,880</u>	<u>7,081</u>
(ii) Receipts of other classes :—		
One year's rent of Broadmoor School buildings	—	<u>£75</u>
(a) Excess due mainly to the recovery of arrears of maintenance from the estate of a deceased patient.		
(b) Excess due mainly to increase in sales of old stores and of articles made by patients.		

EXPLANATION of the Causes of Variation between Expenditure and Grant

Number of criminal lunatics estimated for 825

Daily average number of criminal lunatics actually maintained 827

Number of criminal lunatics not in Broadmoor for whose maintenance contributions were made 1

A.—Due to savings on pay of staff serving with the Forces (£3,912) and to acute shortage of staff, offset by increases of pay under the revised Rushcliffe scales.

B.—Excess due mainly to increased purchases of tobacco owing to diminishing supplies without payment from H.M. Customs.

C.—Excess due to payment for goods outstanding from the previous financial year and to increased prices.

D.—Excess due to an exceptional number of operations, increased dental treatment and rising costs of drugs, &c.

E.—Saving due mainly to restricted supplies during the fuel crisis, and to provision of £200 for emergency water supply not being required.

F.—There was an exceptional number of escorts, patients being transferred through lack of accommodation.

G.—More patients than anticipated were usefully employed.

H.—Excess due to higher wages in the building industry.

I.—Due to heavy cost of advertisements for staff and increased travelling expenses.

J.—The excess of farm receipts (£5,280) over payments (£5,036) was carried to Appropriations in Aid. This surplus of £244 would have been greater but for a further increase in farm wages and the purchase of modern farming machines (£335) and a pedigree shorthorn bull (£168).

NOTES.

This Account includes expenditure of £18 in respect of the balance of civil pay issued to staff serving with the Forces.

An amount of £17 owing for the maintenance of a deceased patient has been written off as irrecoverable (E.46878).

7 July 1947.

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.

F. N. Tribe,

Comptroller and Auditor General.

POLICE, ENGLAND AND WALES.

ACCOUNT of the sum expended, in the year ended 31 March 1947, compared with the sum granted, 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.	
METROPOLITAN POLICE.	£	£ s. d.	£	s. d.	£	s. d.
A.—Salaries under the Metropolitan Police Act, 1899	6,092	7,075 -- --	—	—	983	-- --
B.—Contribution under the Police Act, 1909	100,000	100,000 -- --	—	—	—	—
INSPECTORS OF CONSTABULARY.						
C.—Salaries, &c. ..	9,257	10,414 7 2	—	—	1,157	7 2
D.—Travelling and Incidental Expenses ..	3,000	3,192 15 5	—	—	192	15 5
E.—Special Services ..	510,370	685,076 7 6	—	—	174,706	7 6
GOVERNMENT GRANTS.						
F.—Grants in respect of Police Expenditure	17,820,000	16,688,529 2 2	1,131,470	17 10	—	—
G.—Higher Training of Police Officers ..	5	—	5	-- --	—	—
H.—Police Federation (including Grant in Aid)	800	698 17 4	101	2 8	—	—
I.—International Criminal Police Commission	175	565 -- --	—	—	390	-- --
J.—Losses and Compensation	—	100 1 7	—	—	100	1 7
GROSS TOTAL	£ 18,449,699	17,495,651 11 2	1,131,577 -- 6		177,529 11 8	
<i>Deduct—</i>	Estimated.	Applied.				
Z.—Appropriations in Aid	14,985	14,985 -- --	Surplus to be surrendered.			
NET TOTAL	£ 18,434,714	17,480,666 11 2	£954,047 8 10			

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts of classes authorized to be used as Appropriations in Aid	14,985	24,424 14 1
Appropriated in aid (Subhead Z)	—	14,985 — —
Paid separately to Exchequer		£9,439 14 1

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Due to increased rates of pay (E.6734, P./3/15038).

C.—Excess due to late rendering by Police authorities of prior year's accounts for police staff loaned for liaison duties (£1,717) offset by savings in respect of staff changes, and clerical assistance (£559).

E.—Excess mainly due to expenditure in connexion with (1) post-war training of police (£174,685) due to increased staff, rates of pay, &c., and adaptation of premises for two new centres; (2) forensic science laboratories (£2,962) due to additional staff and increased rates of pay, &c.; offset by (3) savings on the regional wireless stations (£2,608) largely as a result of restricted purchase of stores, and vacancies in staff.

During the year the abatement in grant payable under Subhead F amounted to £219,175.

F.—Mainly due to retirements and to recruitment not reaching the level anticipated, resulting in forces being very much below strength.

I.—Since the estimate was framed a revised basis of contribution has been introduced and a payment of £565 has been approved (S.34607).

J.—Losses and Compensation. Payments under this Subhead were:—

	£	s.	d.
Medical, &c., expenses and damage to property due to accidents (two cases)	18	7	2
General damages and loss of wages in respect of an injury due to an accident (E.40844)	68	1	6
Property stolen from a Police recruit at a Police Training Centre (<i>ex-gratia</i> , S.54927)	10	—	—
Balance of overpayment of wages on termination of appointment not recovered on account of hardship	3	12	11
	£100	1	7

Details of Receipts.

Estimated. Realized.

	£	£
(1) Rateable deductions	210	235
(2) Contributions by staffs of regional wireless stations for accommodation and transport	1,000	604
(3) Rentals of wireless apparatus	12,775	9,352
(4) Miscellaneous receipts	1,000	14,234
Total	£14,985	24,425

EXPLANATION of the Causes of Variation between Estimate and Receipts.

(1) Due to increased pensionable pay.

(2) Due to staff vacancies.

(3) Receipts cover nine months only, being payable quarterly, in arrears.

(4) Mainly due to unanticipated receipts in respect of police training centres (£9,359); forensic science laboratories (£619); regional wireless stations (£899) and a refund of overpaid police grant (£2,352).

NOTE.

Subhead E includes £12 ls. in respect of interest on five back-dated deferred annuities (F.S.S.U.) policies for certain forensic science laboratory staff. (P.U.222)

A. Maxwell,

Accounting Officer.

26 November 1947.

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

F. N. Tribe,
Comptroller and Auditor General.

METROPOLITAN

Receipts.	Estimate.	Actual.	Receipts compared with Estimate.			
			Less than Estimated.		More than Estimated.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
A.—VOTE OF PARLIAMENT :						
(1) Salaries of Commissioner, Receiver and two Assistant Commissioners ..	6,092	7,075 - -	—	—	983 - -	
(2) One-half the net expenditure for Police purposes, including pensions ..	5,707,368	5,206,134 1 -	501,233 19 -	—	—	
(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 ..	25,000	28,519 12 -	—	—	3,519 12 -	
(5) For licensing of taxi-cabs, under s. 3 (4) of the Roads Act, 1920 ..	15,000	11,710 - -	3,290 - -	—	—	
(6) For licensing of drivers and conductors of public service vehicles, under s. 51 (5) of the London Passenger Transport Act, 1933 ..	2,000	1,883 - -	117 - -	—	—	
(7) Towards Probation expenditure ..	42,000	69,492 - 3	—	—	27,492 - 3	
(8) For Police War Reserve ..	—	58,874 16 9	—	—	58,874 16 9	
(9) For War Damage Contribution, Police buildings ..	6,850	6,688 6 5	161 13 7	—	—	
(10) Miscellaneous ..	210	209 14 -	6 -	—	—	
B.—POLICE RATE : Receipts on rate warrants ..	5,220,000	5,232,056 13 4	—	—	12,056 13 4	
C.—FOR THE SERVICES OF POLICE SPECIALLY EMPLOYED ..	303,000	286,322 13 -	16,677 7 -	—	—	
D.—DEDUCTIONS FROM PAY OF POLICE TOWARDS PENSION	300,000	263,360 9 8	36,639 10 4	—	—	

EXPLANATION of the Causes of Variation between Receipts and Estimate.

A.(1).—Due to increases in the Commissioner's and the Receiver's salaries.

A.(2).—The net cost of police was lower than expected owing to the strength of the Force not reaching the anticipated numbers.

A.(4).—The adjustment of the previous year's grant was greater than had been expected owing to the change of calculation to a financial year's basis.

A.(5).—The number of cabs licensed was smaller than anticipated.

A.(7).—Due mainly to a considerable increase in the number of trainees and in training expenditure generally.

A.(8).—The final balance due for the quarter ended 30 June 1945 was not paid until the current year.

C.—The number of police seconded and loaned decreased.

D.—Due to the strength of the Force remaining lower than was anticipated.

POLICE FUND.

Payments.	Estimate.	Actual.	Payments compared with Estimate.			
			Less than Estimated.		More than Estimated.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—ADMINISTRATIVE EXPENSES: Salaries, wages, printing, stationery, &c.	675,000	809,313 9 -	—	—	134,313 9 -	—
B.—PAY, ALLOWANCES, CLOTH- ING AND EQUIPMENT OF THE FORCE AND AUXIL- IARIES :						
(1) (a) Pay of the Force and of candidates	5,500,000	4,746,802 11 4	753,197 8 8	—	—	—
(b) Re-engaged pensioners	50,000	51,254 15 11	—	—	1,254 15 11	—
(c) Police War Reserve	600,000	243,843 15 11	356,156 4 1	—	—	—
(d) Pay of whole-time Special Constables						
(2) Rent and other allowances	789,000	740,988 2 1	48,011 17 11	—	—	—
(3) Clothing, &c.	105,000	88,643 10 10	16,356 9 2	—	—	—
(4) Women Police—pay, cloth- ing, &c.	60,000	44,580 15 6	15,419 4 6	—	—	—
C.—MEDICAL, DENTAL AND HOS- PITAL EXPENSES	48,000	47,859 3 5	140 16 7	—	—	—
D.—LAND AND BUILDINGS— PURCHASE, ERECTION AND RECONSTRUCTION :						
(1) Purchase of land, purchase, erection and reconstruc- tion of buildings	10,000	52,006 12 4	—	—	42,006 12 4	—
(2) Professional and legal charges, &c.	3,100	1,764 19 7	1,335 - 5	—	—	—
(3) Furniture	12,000	36,108 14 8	—	—	24,108 14 8	—
(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	140,000	115,083 17 4	24,916 2 8	—	—	—
(2) War Damage Reinstatement of Buildings	40,000	32,167 16 9	7,832 3 3	—	—	—
(3) Rent, insurance, rates and taxes	115,000	114,270 16 10	729 3 2	—	—	—
(4) War Damage Contribu- tions	—	26 16 1	—	—	26 16 1	—
(5) Fuel, light, cleaning and miscellaneous	255,000	256,766 9 10	—	—	1,766 9 10	—
F.—MOTOR VEHICLES, BOATS AND HORSES	393,000	345,170 5 10	47,829 14 2	—	—	—

EXPLANATION of the Causes of Variation between Payments and Estimate.

A.—Due to bonus increases which were consolidated with pay and to the employment of additional staff in Commissioner's Office,

B.(1) (a) and B(2).—Due to the strength of the Force remaining much lower than was anticipated.

B.(1) (c) and (d).—Due to the large decrease in strength of the auxiliaries.

B.(3).—Due to delays in delivery of cloth.

B.(4).—The strength of the Women Police is still much below establishment.

D.(1).—Due to unexpected purchases and more work on reconstruction becoming possible.

D.(2).—Only part of the provision made for post-war plans was required.

D.(3).—More fittings and furniture had to be provided.

E.(1) and (2).—Savings, due to diversion of available labour and materials to works charged under subhead D.(1):

F.—Due to delays in delivery of new vehicles and boats.

METROPOLITAN

Receipts.	Estimate.	Actual.	Receipts compared with Estimate.	
			Less than Estimated.	More than Estimated.
	£	£ s. d.	£ s. d.	£ s. d.
E.—FEES FOR SERVICE OF SUMMONSES, CERTIFICATES AND LICENCES, REPORTS OF STREET ACCIDENTS, &c.	14,000	19,584 7 10	—	5,584 7 10
F.—INTEREST ON CASH BALANCE	10,000	12,930 6 8	—	2,930 6 8
G.—RENTS RECEIVABLE ..	6,000	10,798 17 -	—	4,798 17 -
H.—SALES OF SURPLUS PROPERTY :				
(1) Land and buildings ..	—	4,824 13 6	—	4,824 13 6
(2) Motor vehicles, boats and horses	5,000	71,643 7 3	—	66,643 7 3
(3) Clothing and other articles	30,000	48,255 8 8	—	18,255 8 8
I.—WAR DAMAGE COMPENSATION, POLICE BUILDINGS	50,000	—	50,000 - -	—
J.—MISCELLANEOUS RECEIPTS	40,000	35,959 7 5	4,040 12 7	—
K.—POLICE PROSECUTIONS : Legal expenses and witnesses' expenses recovered in non-indictable cases..	23,000	40,958 14 8	—	17,958 14 8
L.—FINES AND FEES AT MAGISTRATES' COURTS ..	120,000	150,444 - 10	—	30,444 - 10
L(a).—WAR DAMAGE RECEIPTS— COURT BUILDINGS ..	5,000	—	5,000 - -	—
M.—COSTS IN CRIMINAL CASES ACT, 1908. Witnesses' expenses in indictable cases	4,000	4,460 5 1	—	460 5 1

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

E.—Due to the increased demand for certificates and reports.

F.—Until the Police Rate is fixed, the balances available for investment cannot be foreseen.

G.—Properties let during the war were retained longer than was expected.

H.(1).—Due to unforeseen sales.

H.(2).—Very high prices were received for the sale of old cars.

H.(3).—Very high prices were secured for surplus stores ; sales were larger than was expected.

I and L (a).—It was not possible to submit a claim to the War Damage Commission during the year.

J.—Receipts for work done for Government Departments were smaller than was expected.

K.—A close estimate is not possible, but receipts reflect the increase in crime.

L.—It is impossible to estimate these receipts closely. Includes £4,936 in respect of fines to be carried to the Police Fund, in accordance with the Second Schedule of the Police Pensions Act, 1921.

POLICE FUND—*contd.*

Payments.	Estimate.	Actual.	Payments compared with Estimate.			
			Less than Estimated.		More than Estimated.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
G.—MISCELLANEOUS EXPENSES :						
(1) Subsistence and refreshment allowances, and miscellaneous expenses incurred by Police ..	60,000	69,778 1 3	—		9,778 1 3	
(2) Expenses incurred by Police in tracing, arresting and conveying offenders, preserving order on special occasions, and sundry expenses ..	60,000	92,639 18 5	—		32,639 18 5	
(3) Lanterns, traffic signals and miscellaneous ..	9,600	7,882 16 —	1,717 4 —		—	
(4) Under various Acts ..	1,150	869 — 8	280 19 4		—	
(5) Contribution to M.P. Food Service ..	50,000	61,043 — —	—		11,043 — —	
(6) Auxiliaries Relief Fund ..	150	—	150 — —		—	
(7) Air raid warning signals ..	10,000	365 16 5	9,634 3 7		—	
(8) Miscellaneous cash losses ..	10	4 14 2	5 5 10		—	
H.—TELEPHONES AND WIRELESS	140,000	110,698 16 1	29,301 3 11		—	
J.—SPECIAL CONSTABULARY EXPENSES	20,000	19,629 17 6	370 2 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 ..	30,000	36,308 8 1	—		6,308 8 1	
M.—PENSIONS, &c., OF POLICE	3,068,900	3,264,450 15 1	—		195,450 15 1	
N.—POLICE PROSECUTIONS : Legal expenses and witnesses' expenses in non-indictable cases	20,000	26,187 11 6	—		6,187 11 6	
O.—SALARIES AND EXPENSES UNDER PROBATION OF OFFENDERS ACT, 1907, and PART I OF CRIMINAL JUSTICE ACT, 1925	73,000	103,541 7 —	—		30,541 7 —	
P.—COURTS—SALARIES, PENSIONS, &c.	94,500	103,498 11 10	—		8,998 11 10	
Q.—COURTS—LAND AND BUILDINGS :						
(1) Purchase of land, purchase, erection and reconstruction of buildings ..	—	—	—		—	
(2) Furniture, &c.	1,500	582 — 2	917 19 10		—	
(3) Professional and legal charges	—	—	—		—	

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

- G.(1).—The allowances were increased during the year.
G.(2).—A close estimate is not possible, but expenditure reflects the considerable increase in crime since the termination of the war.
G.(5).—The estimate was necessarily provisional.
G.(6).—This fund has now been discontinued.
G.(7).—Dismantling of sirens was held up through lack of labour.
H.—The installation of new teleprinters was delayed and the extension of radio telephony to cars was slower than was anticipated.
L.—Due to unexpected deaths and retirements.
M.—Retirements and resignations were more than expected.
N.—This expenditure cannot be estimated closely. The salaries of the staff of the Solicitor's Department (£19,168) are included under subhead A.
O.—Due mainly to a considerable increase in the number of trainees and in training expenditure generally.
P.—Due to bonus increases and the upgrading of certain officers.
Q.(2).—Supplies were restricted to meet requirements under subhead D.(3).

METROPOLITAN

Receipts.	Estimate.	Actual.	Receipts compared with Estimate.	
			Less than Estimated.	More than Estimated.
	£	£ s. d.	£ s. d.	£ s. d.
	£ 12,034,520	11,672,185 15 4	617,160 8 6	254,826 3 10
Balance, 1 April, 1946.		2,690,891 12 3		
		<u>£ 14,363,077 7 7</u>		

POLICE FUND—*contd.*

Payments.	Estimate.	Actual.	Payments compared with Estimate.			
			Less than Estimated.		More than Estimated.	
	£	£ s. d.	£	s. d.	£	s. d.
R.—COURTS—IMPROVEMENTS, MAINTENANCE AND MISCELLANEOUS EXPENSES:						
(1) Alterations, improvements, special works and repairs	9,000	1,176 18 9	7,823	1 3	—	—
(2) War Damage Reinstatements of buildings	7,000	3,965 9 —	3,034	11 —	—	—
(3) Rent, insurance, rates and taxes	8,000	6,927 9 9	1,072	10 3	—	—
(4) War damage contribution	—	—	—	—	—	—
(5) Fuel, light, cleaning and miscellaneous expenses	10,000	6,954 13 10	3,045	6 2	—	—
S.—COSTS IN CRIMINAL CASES ACT, 1908: Witnesses' expenses in indictable cases	4,000	4,725 6 5	—	—	725	6 5
	£12,643,260	11,820,051 10 10	1,329,358	6 7	506,149	17 5
Balance, 31 March 1947		2,543,025 16 9				
		£14,363,077 7 7				

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

R.(1) and (2)—Savings due to diversion of available labour and materials to works charged under subhead D.(1).

R.(5).—Due to economies.

NOTES.

M.—Includes extra-statutory awards in 10 cases, amounting to £293 3s. 1d., under the Pensions (Increase) Acts, 1920 and 1924.

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

	£	s.	d.
Receipts D.—Deductions towards pension due from men who died or have been killed while serving in H.M. Forces. (863,959/29 of 30 April 1947)	31	3	—
Payments—			
A.—Overpayments of balance of civil pay. (863,773/80 and 890,410/9 of 22 January 1947 and 20 February 1947)	55	16	4
B.(1) (a).—Overpayments of balance of civil pay (829,916/115 and 890,279/7 of 7 January 1943, 20 January 1947, 11 April 1947 and 18 June 1947)	268	18	10
B.(1) (a).—Overpayment of long service allowances (916,027/2 of 18 April 1947)	30	5	10
B.(1) (a).—Overpayment of allowances in lieu of time off (199,556/36 of 20 February 1947)	53	8	—
E.(3).—Overpayment of balance of civil pay (863,803/86 of 21 January 1947)	108	18	2
F.—Overpayment of balance of civil pay (863,803/86 of 21 January 1947)	9	3	8
F.—Loss of lubricating oil (406,113/7 of 29 November 1946)	65	11	11
G.(2).—Extra contractual payment to L.P.T.B. in respect of V. Day (820,301 of 20 January 1947)	401	—	—
G.(8).—Loss of wages sent by post (332,435/21 of 14 May 1947)	4	14	2
M.—Overpayments of pensions under the Pensions (Increase) Acts, 1920, 1924 and 1944 (678,454/53 and 916,923/42 of 22 April 1938 and 20 February 1947)	426	1	3
M.—Widows pensions paid in error (864,902/89 of 24 July 1946)	462	9	11
O.—Payment to sub-warden of Toynbee Hall for damage to bicycle by a probationer (811,509/27 of 19 November 1946)	6	15	5

F. C. Johnson,

12 November 1947.

Receiver for the Metropolitan Police District.

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

F. N. Tribe,
Comptroller and Auditor General.

METROPOLITAN

1. STATEMENT OF LOANS AUTHORIZED AND RAISED.

Act authorizing Loan.	Amount authorized.	Amount raised prior to 1 April 1946.	Amount raised during the year to 31 March 1947.	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 1946.	Receipts during the year to 31 March 1947.	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 1946.		Amount paid off during year ended 31 March 1947.		Balance due for repayment.	
				£	s. d.	£	s. d.	£	s. d.
1st Instalment under Agreement dated 26 June 1936 ..	5	500,000	3½	197,859	8 10	24,573	4 1	277,567	7 1
2nd ditto	6	500,000	3½	185,866	14 11	24,180	5 6	289,952	19 7
1st Instalment under Agreement dated 2 June 1938 ..	7	500,000	3½	147,061	7 6	22,774	18 9	330,163	13 9
2nd ditto	8	500,000	3½	135,977	1 8	22,369	9 9	341,653	8 7
		£ 2,000,000	—	666,764	12 11	93,897	18 1	1,239,337	9 —

POLICE LOAN ACCOUNT FROM 1 APRIL 1935 TO 31 MARCH 1947.

Police (Borrowing Powers) Act, 1935.

Payments.

—	Payments prior to 1 April 1946.		Payments during the year to 31 March 1947.		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.

12 November 1947.

PRISONS, ENGLAND AND WALES.

ACCOUNT of the sum expended, in the year ended 31 March 1947, 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.
PRISON COMMISSIONERS' OFFICE.							
A.—Salaries, &c. ..	101,053	86,911	5	2	14,141	14	10
B.—Travelling and Incidental Expenses	7,500	7,792	8	6	—	292	8 6
PRISONS, &c.							
D.—Pay and Allowances of Officers, including Uniform ..	1,827,137	1,461,726	2	4	365,410	17	8
E.—Victualling	201,000	200,079	11	9	920	8	3
F.—Clothing, Bedding, Equipment, &c., purchased ..	17,500	42,226	—	1	—	24,726	— 1
G.—Materials and Tools for Manufactures and Farms; and Instruction of Prisoners	407,160	385,731	17	1	21,428	2	11
H.—Medicines, Surgical Instruments, &c.	12,700	12,662	16	2	37	3	10
I.—Lighting, Water, Cleaning, &c. ..	50,000	50,824	17	1	—	824	17 1
K.—Rent, &c.	1,930	2,031	11	11	—	101	11 11
L.—Escort and Conveyance	55,250	54,369	1	11	880	18	1

EXPLANATION of the Causes of Variation between Expenditure and Grant.

Estimated number of prisoners, 17,000. Actual daily average number of prisoners, 16,013.

Daily average number of criminal lunatics maintained in borough and county mental hospitals, 65.

A.—Due chiefly to vacancies in the staff complement, 24 posts remaining unfilled at the end of the year.

D.—Due chiefly to inability to recruit staff to fill vacancies. At the end of the year some 1,200 posts remained unfilled, of which approximately 1,100 were in the subordinate grades.

F.—Due mainly to decision, consequent upon a report of the Departmental Clothing Committee, to purchase from outside sources footwear, socks, &c., previously manufactured in prisons.

G.—Due to savings on clothing for use in prisons (£38,500), owing to purchase from outside sources (see F). on uniforms (£10,300), owing to inability to secure delivery of the necessary materials, and on victualling (£4,500), owing to smaller number of prisoners than estimated; offset by expenditure being greater than anticipated on supplies to other Government Departments (£25,500), and on vocational training (£6,800).

K.—Due to renting of additional land (S.48670/01).

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	31,000	42,730 15 5	—	—	11,730 15 5	—
N.—Incidental Expenses	13,700	14,651 6 —	—	—	951 6 —	—
O.—New Buildings and Alterations, &c. ..	717,200	216,644 6 7	500,555 13 5	—	—	—
P.—Ordinary Repairs of Buildings	100,000	115,506 2 5	—	—	15,506 2 5	—
R.—Maintenance of Prisoners otherwise than in Prisons ..	12,050	10,770 18 1	1,279 1 11	—	—	—
S.—Grants to Voluntary Bodies	42,746	39,551 9 1	3,194 10 11	—	—	—
T.—Prisoners' Earnings, &c.	19,800	16,907 9 11	2,892 10 1	—	—	—
GROSS TOTAL	£ 3,617,726	2,761,117 19 6	910,741 1 11	54,133 1 5		
<i>Deduct—</i>	Estimated.	Applied.				
Z—Appropriations in Aid	123,000	123,000 — —				
NET TOTAL	£ 3,494,726	2,638,117 19 6	£856,608 — 6			

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

M.—Transfers of officers, to meet staffing difficulties, proved more numerous than expected.

O.—Expenditure was appreciably less than the estimate on the following important works, viz. :—

	Estimate.	Expenditure.
	£	£
Acquisition of sites and buildings for new establishments ..	275,000	6,314 (a)
Purchase of sites for officers' quarters at various prisons ..	66,500	— (b)
Provision of staff quarters	105,000	49,350 (c)
Staff quarters under erection by Ministry of Works.. ..	130,200	88,516 (d)

P.—Due chiefly to war damage repairs being more than estimated (S.48670/01).

R.—The number of criminal lunatics was less than estimated:

S.—Due mainly to the grants to local Discharged Prisoners' Aid Societies for after-care being less than estimated.

T.—Due to the number of prisoners eligible to earn and the rate of earning being less than estimated.

(a) Properties not yet purchased.
(b) Suitable sites not available.

(c) Work retarded by shortage of labour and materials.
(d) Progress not as anticipated.

Receipts payable to Exchequer.	Estimated.		Realized.	
	£		£	s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid	123,000		239,024	3 -
(ii) Receipts of other classes	—		3,315	8 3
Total			£242,339	11 3
Appropriated in aid (Subhead Z)			123,000	- -
Paid separately to Exchequer			£119,339	11 3

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)		110,000	215,993	(a)
Miscellaneous receipts (rents, sale of scrap metal, old stores, kitchen refuse, &c.)		12,305	20,022	
Maintenance of prisoners on behalf of other Governments		500	2,801	
Contribution from Prisons, Scotland, Vote towards salaries of the Director of Prison Industries and an Assistant Commissioner and Inspector (Subhead A)		195	208	
Total		£123,000	239,024	
(ii) Receipts of other classes :—				
Sums received from other Government Departments in respect of the cost of maintaining prisoners on their behalf during the years 1940-45		—	2,814	
Surrender value of two Borstal Association staff superannuation insurance policies		—	246	
Claims for loss of services of eight officers injured in accidents		—	212	
Claim for cost of hospital treatment of five prisoners injured in an accident		—	3	
Due from a farmer for hire of prison labour written off as irrecoverable in 1943 (S.48248)		—	8	
Sales of surplus Civil Defence (A.R.P.) equipment		—	32	
Total			£3,315	

NOTES.

D.—£17 16s., £5 10s. and £4 11s. 8d. overissues of pay were written off as irrecoverable (E.32538 and E.49719).

F.—£10 was paid in respect of a prisoner's clothing damaged in prison by moth.

M.—£7 4s., £26 15s. 6d., £28 7s. and £21 5s. overissues of lodging allowance to officers separated from their families by transfer were written off as irrecoverable (L.O.15/05).

N.—Sums were paid as follows :—

£28, £9 16s., £6 6s. (S.20178), £9 and £10, compensation to members of the public for damage to or loss of property caused by Borstal absconders.

£5 *ex gratia* payment to a member of the public in respect of personal injuries and damage to clothing sustained through falling into the area of an official quarter owned by the Commissioners (S.53545).

£6 6s. £7 18s., £3, and £9 19s. in respect of loss or damage to personal effects of officers arising out of and in the course of employment.

£17 15s. 9d. towards the cost of maintenance in hospital of an officer injured on duty through being assaulted by Borstal inmates (E.48019).

£8 in respect of a prisoner's property lost in prison.

£100 contribution towards the cost of repair of a Parish Church at which the inmates of a Borstal Institution attend for Divine Service (S.43395).

O.—£18 10s. 4d. was paid to a civilian tenant, required to give up possession of an official quarter, as part reimbursement of expenditure incurred by him in installing electric light (S.55147).

(a) Due chiefly to the employment of prison labour by local War Agricultural Committees and Ministry of Supply Timber Control Departments to a greater extent than was allowed for in the Estimate.

NOTES—*contd.*

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

£25 in respect of injury to hand (S.35466/2).

£50 in respect of loss of four fingers of left hand (S.35466/2).

£20 in respect of injury to arm (S.35466/2).

£250 in respect of severe facial injuries sustained through the accidental overturning of a lorry in which prisoner was a passenger (S.35466/2).

The following sums were written off as losses :—

£50 the value of a straw rick destroyed at a Borstal Institution by fire, the cause of which could not be traced (S.48248).

£88 3s. 1d., the cost of repairing a carpenters' workshop at a prison (£58 3s. 3d.) and machines (£29 19s. 10d.) damaged through fire thought to have been caused by the ignition of dust following the use of a blow lamp to mend the guttering (S.43573).

£55 the cost of repairing an official quarter at a prison damaged through an outbreak of fire the cause of which could not be ascertained (S.43573).

£1,063 12s. 6d., the value of structural damage to a woodchopping shed at a prison (£1,000) and stores destroyed (£63 12s. 6d.) through an outbreak of fire thought to have been caused by the deliberate act of a prisoner (S.48248).

£126 9s., the value of structural damage to a carpenters' shed at a prison (£75) and tools, timber, &c., destroyed (£51 9s.) through an outbreak of fire thought to have originated from a slow combustion stove (L.O.15/012).

£11, the value of structural damage to a bungalow at a prison through an outbreak of fire thought to be due to defective heating arrangements (S.55167).

£500, the value of structural damage to an official building used as an officers' club at a prison, through an outbreak of fire, the origin of which could not be traced (S.43573).

£120 15s., the value of a clover rick destroyed at a Borstal Institution by fire, the origin of which could not be traced (S.48248).

£179 10s. 9d., the value of structural damage caused to a tailoring workshop (£99 19s. 9d.) and machines destroyed (£79 11s.), by a prisoner who became very violent before he could be placed under control (L.O.98/01).

£226 15s. 2d., the value of stores lost or damaged, &c., in transit (£161 6s. 2d.), in floods (£12 9s. 6d.), through theft (£13 3s. 7d.), missing (£13 -s. 10d.) and poultry killed by a fox (£26 15s. 1d.) (S.30023).

This Account includes expenditure of approximately £2,119 (Subhead A, £457; Subhead D, £1,662) in respect of the balance of civil pay issued to staff serving with the Forces.

29 November 1947.

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.

F. N. Tribe,
Comptroller and Auditor General.

APPROVED SCHOOLS, &c., ENGLAND AND WALES.

ACCOUNT of the sum expended, in the year ended 31 March 1947, compared with the sum granted, 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 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.	£ s. d.
GRANTS.						
A.—Approved Schools ..	980,000	1,032,244 4 11	—	—	52,244 4 11	—
B.—Variable Grant	15,000	15,000 — —	—	—	—	—
C.—Local Authorities: Maintenance	250,000	272,475 9 —	—	—	22,475 9 —	—
D.—Remand Homes	230,000	192,983 18 9	37,016 1 3	—	—	—
E.—Local Authorities: Parental Contributions	50,000	12,016 5 11	37,983 14 1	—	—	—
GROSS TOTAL ..	£ 1,525,000	1,524,719 18 7	74,999 15 4	74,719 13 11		
Deduct—						
Z.—Appropriations in Aid ..	Estimated. 60,100	Applied. 60,100 — —	Surplus to be surrendered.			
NET TOTAL ..	£ 1,464,900	1,464,619 18 7	£280 1 5			

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts of classes authorized to be used as Appropriations in Aid	60,100	86,978 12 6
Appropriated in aid (Subhead Z)		60,100 — —
Paid separately to Exchequer		<u>£26,878 12 6</u>

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Due to increased cost of provisions, clothing, &c., and additional expenditure on essential repairs, and improvements to staff quarters.

C.—Due to an increase in the number of committals to the care of local authorities, and additional expenditure due to children being maintained in institutions through lack of foster parents.

D.—Saving due to reduced pressure on accommodation with a consequential reduction in expenditure. Accommodation in approved schools has become more quickly available, thus reducing the period of waiting in remand homes.

E.—Claims by local authorities in respect of withheld Service and Pension allowances were substantially less than anticipated.

CIVIL APPROPRIATION ACCOUNTS, 1946-47.

[Class III. Vote 5.] 139

Details of Receipts.	Estimated.	Realized.
	£	£
Receipts from parents of children and young persons maintained in approved schools in England and Wales	60,000	86,268
Miscellaneous receipts	100	710
Total	<u>£60,100</u>	<u>86,978</u>

NOTE.

The number of children under detention in approved schools on 30 September 1946 was 10,964, as compared with 11,407 on 30 September 1945, the latest figures available at the date of the Estimate.

26 November 1947.

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.

F. N. Tribe,
Comptroller and Auditor General.

SUPREME COURT OF JUDICATURE, &c.

ACCOUNT of the sum expended, in the year ended 31 March 1947, 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; the salaries and expenses of Pensions Appeal Tribunals; and the salaries and expenses of the War Pensions (Special Review) Tribunals.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
SUPREME COURT OF JUDICATURE.						
A.—Salaries, &c.						
Original ..	£517,571					
Supplementary	£30,800					
	548,371	540,103 10 1	8,267 9 11	—		
B.—Clerks of Assize ..	15,609	14,793 5 6	815 14 6	—		
C.—Shorthand Reporting						
Original ..	£23,700					
Supplementary	£8,097					
	31,797	32,770 3 6	—	973 3 6		
D.—Circuit Allowances and Expenses						
Original ..	£34,995					
Supplementary	£3,513					
	38,508	35,465 18 7	3,042 1 5	—		
E.—Salaries, &c., District Registries	30,022	30,423 7 3	—	401 7 3		
F.—Salaries, &c., District Probate Registries ..	85,123	85,333 18 7	—	210 18 7		
G.—Official Solicitor's Disbursements						
Original ..	£7,500					
Supplementary	£1,500					
	9,000	9,132 17 8	—	132 17 8		
H.—Travelling Expenses, &c.	3,750	3,301 15 10	448 4 2	—		

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings mainly due to deductions of service pay from the salaries of staff serving with the Forces, coupled with the slower recruitment than was anticipated of additional staff required for Divorce work.

D.—Saving mainly due to the expenses of County Court Judges acting as Divorce Commissioners being less costly than anticipated.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.					
			Less than Granted.			More than Granted.		
	£	£ s. d.	£	s.	d.	£	s.	d.
SUPREME COURT OF JUDICATURE—contd.								
I.—Incidental Expenses								
<i>Original</i> ..	£6,076							
<i>Supplementary</i>	£2,089							
	8,165	8,015 15 9	149	4	3	—		
J.—Trial of Election Petitions								
	10	—	10	—	—	—		
K.—Fees to Commissioners of Assize								
<i>Original</i> ..	£1,500							
<i>Supplementary</i>	£12,599							
	14,099	16,750 3 —	—			2,651	3	—
L.—Grant in Aid of the Expenses of Administering the Poor Persons' Rules								
<i>Original</i> ..	£67,000							
<i>Supplementary</i>	£143,000							
	210,000	210,000 — —	—			—		
PENSIONS APPEAL TRIBUNALS.								
M.—Salaries, &c.								
<i>Original</i> ..	£64,490							
<i>Supplementary</i>	£14,374							
	78,864	76,268 1 4	2,595	18	8	—		
N.—Travelling and Incidental Expenses								
<i>Original</i> ..	£23,500							
<i>Supplementary</i>	£6,121							
	29,621	28,413 1 3	1,207	18	9	—		
O.—War Pensions (Special Review) Tribunals								
<i>Supplementary</i>	£1,000							
	1,000	1,351 5 8	—			351	5	8

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

K.—Excess expenditure due to more numerous sittings by Divorce Commissioners under the new Divorce scheme for utilizing the services of County Court Judges and Members of the Bar.

M and N.—The number of Tribunals sitting decreased temporarily towards the close of the financial year, giving rise to the saving shown.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
P.—Losses	—	3,578 10 —	—	3,578 10 —
GROSS TOTAL				
Original	£880,846			
Supplementary	£223,093			
	£ 1,103,939	1,095,701 14 —	16,536 11 8	8,299 5 8
Deduct—				
Z.—Appropriations in Aid	Estimated.	Applied.		
Original	£880,746			
Supplementary	£80,083			
	960,829	960,829 — —		
NET TOTAL				
Original	£100			
Supplementary	£143,010			
	£ 143,110	134,872 14 —	Surplus to be surrendered.	
			£8,237 6 —	

Receipts payable to Exchequer.

Estimated. Realized.

	£	£	s.	d.
Receipts of classes authorized to be used as Appropriations in Aid	960,829	1,223,443	12	2
Appropriated in aid (Subhead Z)	—	960,829	—	—
		£262,614	12	2
Paid separately to Exchequer				

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

P.—Loss incurred in the Official Solicitor's department through failure to lodge certain bearer bonds with the Bank of England for collection and payment (E.28262).

Details of Receipts.	Estimated.	Realized.
	£	£
Official Solicitor's costs	25,225	31,274
Fees received by District Registrars	70,000	146,066
Fees of taxation on bills of costs payable out of Funds in Court	500	178
Prize Court : Fees on proceedings	1,000	10,680
Percentage, under Lunacy Act, 1890, and amending Acts, in cash, payable out of Funds in Court	21,000	25,308
Brokerage, &c., fees	10,000	14,432
Crown Office : Fees in connexion with warrants and letters patent	100	2,169
Royal Courts of Justice : Fees for arbitration rooms and courts, &c.	400	524
Probate Registry : Fees in respect of notification of charitable bequests	3,500	4,860
Fees received by District Probate Registrars	265,000	339,396
Judicature fee stamps	563,604	647,761
Miscellaneous	500	796
Total	£960,829	1,223,444

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 £2,232 in respect of the balance of civil pay issued to staff serving with the Forces.

27 November 1947.

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.

F. N. Tribe,
Comptroller and Auditor General.

COUNTY COURTS, &c.

ACCOUNT of the sum expended, in the year ended 31 March 1947, compared with the sum granted, for the salaries and expenses in connexion with the County Courts, the Liabilities Adjustment Offices, and the War Damage (Valuation Appeals) Tribunal.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.					
			Less than Granted.			More than Granted.		
	£	£ s. d.	£	s.	d.	£	s.	d.
A.—County Court Department, Salaries, &c. . .	28,896	26,391 14 7	2,504	5	5	—		
B.—County Court Officers, &c., Salaries, &c. . .	641,924	612,660 14 6	29,263	5	6	—		
C.—Travelling and Subsistence	36,580	35,023 4 4	1,556	15	8	—		
D.—Expenses of holding possession of Goods	700	969 4 7	—			269	4	7
E.—Postage for the Courts	12,000	11,404 18 1	595	1	11	—		
F.—Conveyance of Persons committed to Prison	125	91 9 3	33	10	9	—		
G.—Incidental Expenses . .	2,735	2,953 7 7	—			218	7	7
H.—Remuneration of Assessors under the Landlord and Tenant (War Damage) Act, 1939	50	—	50	—	—	—		
LIABILITIES ADJUSTMENT OFFICES.								
I.—Salaries, &c.	29,370	25,980 — —	3,390	—	—	—		
J.—Travelling and Incidental Expenses . .	1,800	1,944 13 6	—			144	13	6
WAR DAMAGE (VALUATION APPEALS) TRIBUNAL.								
K.—Salaries, &c.	18,501	9,255 18 3	9,245	1	9	—		

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Reduction of staff.
- B.—Reduction of staff and saving on service pay of officers serving with the Forces.
- C.—Reduction of bailiffs' travelling consequent on the introduction of new methods for serving certain process.
- D.—Due to an increase in the number of executions against goods.
- E.—Due to an extension of " Official Paid " postage for " Registered " envelopes.
- G.—Includes (1) £14 14s. paid to a firm of solicitors in respect of costs incurred by them in giving a good title to a purchaser of property, the original Title Deeds of which were deposited in the Margate County Court in March 1923 by Order of the Judge and subsequently lost (S.54369) and (2) £5 in settlement of a claim against the Registrar of the Southend County Court for negligence in dealing with a Warrant of Execution (E.25467).
- I.—Reduction of staff.
- K.—Appointment of members and staff not necessary to the extent anticipated.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
WAR DAMAGE (VALUATION APPEALS) TRIBUNAL— <i>contd.</i>						
L.—Travelling and Incidental Expenses	1,000	164 1 2	835 18 10	—		
GROSS TOTAL	£ 773,681	726,839 5 10	47,473 19 10	632 5 8		
Estimated		Applied.				
Deduct— Z.—Appropriations in Aid	278,175	278,175 - -				
NET TOTAL	£ 495,506	448,664 5 10	Surplus to be surrendered. £46,841 14 2			

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid	278,175	355,756 13 5
Appropriated in aid (Subhead Z)	—	278,175 - -
Paid separately to Exchequer		£77,581 13 5

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

L.—The sittings of the Tribunal in the provinces did not commence as early as, and were less frequent than, anticipated.

Details of Receipts.	Estimated.	Realized.
	£	£
Fees payable by suitors, fines and other receipts	250,000	327,485
Fees for searches in the Registry of Judgments	1,350	1,394
Fees under the Landlord and Tenant (War Damage) Act, 1939..	125	50
Fees under the Liabilities (War-Time Adjustment) Act, 1941 ..	1,500	1,627
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 in respect of the audit of the accounts of those Registries by County Court Auditors	25,200	25,200
Total	£278,175	355,756

The scale of fees is largely *ad valorem*.

NOTES.

This Account includes expenditure of approximately £5,464 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 1947:—£146,065 13s. 9d., District Registry fees, transferred to the Vote for the Supreme Court of Judicature; £5,065 12s., fees for Medical Referees, transferred to the Vote for the Ministry of National Insurance; £70 4s., fees under the Silicosis and Asbestosis (Medical Arrangements) Scheme, 1931, transferred to the Silicosis, &c., Medical Expenses Fund; £149 3s., fees for Companies (Winding-up) business and £5,463 6s. 6d., Bankruptcy fees, transferred to the Treasury (General Deposit) Account.

19 November 1947.

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.

F. N. Tribe,
Comptroller and Auditor General.

PUBLIC TRUSTEE.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31 March 1947, 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.
A.—Salaries, &c.	377,500	355,522 2 11	21,977 17 1	—	—	—
B.—Travelling and Incidental Expenses	1,350	1,475 12 1	—	—	125 12 1	—
C.—Postages, &c.	7,350	7,106 12 6	243 7 6	—	—	—
GROSS TOTAL £	386,200	364,104 7 6	22,221 4 7	—	125 12 1	—
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>				
Z.—Appropriations in Aid ..	271,000	271,000 — —				
NET TOTAL £	115,200	93,104 7 6	Surplus to be surrendered. £22,095 12 6			
Receipts payable to Exchequer.		Estimated.	Realized.			
		£	£ s. d.			
Receipts authorized to be used as Appropriations in Aid		271,000	314,016 17 9			
Appropriated in aid (Subhead Z)			271,000 — —			
Paid separately to Exchequer			£43,016 17 9			

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings due to deductions from civil pay of staff serving with the Forces (£3,813), changes in personnel and unfilled vacancies (£18,250), overtime (£9,217), miscellaneous (£44); offset by excess expenditure due to new posts (£5,964) and revised scales (£2,578) and on insurance schemes, &c. (£804).

B.—Excess expenditure on removal expenses, leave fares, &c. (£150), fares and carriage, technical publications, incidentals (£115); offset by savings on meal vouchers for juvenile staff (£112) and miscellaneous (£27).

C.—Saving of £319 on stamps on cheques and receipts, offset as to £76 by excess on postages, &c.

Details of Receipts.	Estimated.	Realized.
	<u>£</u>	<u>£</u>
Fees under the Public Trustee Act	270,500	313,328
Miscellaneous recoverable services	500	689
Total	<u>£271,000</u>	<u>314,017</u>

NOTE.

This Account includes expenditure of approximately £1,807 in respect of the balance of civil pay issued to staff serving with the Forces, and £60,404 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.

5 December 1947.

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.

F. N. Tribe,
Comptroller and Auditor General.

LAW CHARGES.

ACCOUNT of the sum expended, in the year ended 31 March 1947, compared with the sum granted, 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.
LAW OFFICERS' DEPARTMENT.	£	£ s. d.	£ s. d.	£ s. d.
A. — Salaries, &c.	22,375	22,483 7 6	—	108 7 6
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	178,974	180,016 13 8	—	1,042 13 8
B.2.—Salaries, &c., Department of the Director of Public Prosecutions <i>Original</i> £42,778 <i>Less Supplementary</i> £4,000	38,778	37,536 5 6	1,241 14 6	—
C. — Incidental Expenses ..	300	1,213 6 3	—	913 6 3
LEGAL PROCEEDINGS.				
D. — Parliamentary Agency ..	2,000	3,429 13 9	—	1,429 13 9

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Due to provision of a second personal clerk to the Attorney-General (£261) and increased cost of non-professional staff (£94); offset by saving through postponement in recruitment of a legal assistant (£247).

B.1.—Due to staff changes (£1,944) and increased amount of copying by Law Stationers (£1,355), offset by deduction of military service pay (£2,256).

B.2.—Due to postponement in recruitment of staff (£1,135) and deduction of military service pay (£107).

C.—Due mainly to cost of foreign travel by the Attorney-General (£723) and to claims arising from return of evacuated staff (£141).

D.—Bills were paid in the following matters during the year (E.25686/3): *re*: Bank of England Bill, 1946 (also T.L. L.O.47/50/01) £929 6s. 3d.; Bristol Aeroplane Co. (proposed Bill), £6 2s.; Heath Row Aerodrome (proposed Bill), £14 17s. 9d.; Ministry of Supply (proposed Bill), £3 3s.; Roosevelt Memorial Bill, 1946, £418 14s. 3d.; Railways (Valuation and Rating) Bill, 1946, £344 1s. 9d.; Cable and Wireless Bill, 1946, £1,713 8s. 9d.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.					
			Less than Granted.			More than Granted.		
	£	£ s. d.	£	s.	d.	£	s.	d.
LEGAL PROCEEDINGS—contd.								
E.—Civil								
<i>Original</i> ..	£131,000							
<i>Supplementary</i>	£46,000							
	177,000	162,715 4 10	14,284	15	2	—		
F.—Criminal								
<i>Original</i> ..	£55,000							
<i>Less Supplementary</i>	£7,000							
	48,000	43,167 13 10	4,832	6	2	—		
G.—Divorce Interventions								
<i>Original</i> ..	£4,400							
<i>Less Supplementary</i>	£1,000							
	3,400	3,486 14 9	—			86	14	9
H.—Expenses in connexion with the Trials of International War Criminals								
<i>Original</i> ..	£40,000							
<i>Supplementary</i>	£54,000							
	94,000	101,438 2 4	—			7,438	2	4
GROSS TOTAL								
<i>Original</i> ..	£476,827							
<i>Supplementary</i>	£88,000							
	£ 564,827	555,487 2 5	20,358	15	10	11,018	18	3
Deduct—								
Z.—Appropriations in Aid								
<i>Original</i> ..	£95,000							
<i>Supplementary</i>	£48,000							
	143,000	143,000 - -						
NET TOTAL								
<i>Original</i> ..	£381,827		Surplus to be surrendered.					
<i>Supplementary</i>	£40,000							
	£ 421,827	412,487 2 5	£9,339 17 7					
Receipts payable to Exchequer.			Estimated.			Realized.		
			£			£ s. d.		
Receipts authorized to be used as Appropriations in Aid			43,000			145,016 16 -		
Appropriated in aid (Subhead Z)						143,000 - -		
Paid separately to Exchequer						£2,016 16 -		

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

E.—Costs payable as a result of litigation cannot be closely estimated.

The expenditure is distributable as follows:—Treasury, £4,673; Admiralty, £17,455; Air Ministry, £13,637; National Fire Service, £4,956; Foreign Office, £9,445; Forestry Commission, £168; Ministry of Food, £4,706; Home Office, £1,360; Ministry of Pensions, £2,599; Scientific and Industrial Research, £175; Ministry of Supply, £12,943; Ministry of Town and Country Planning, £93; War Office, £42,305; War Damage Commission, £479; Ministry of Transport, £19,902; Ministry of Transport (Roads), £923; Ministry of Works, £3,526; Prize matters, £1,106; Charity matters, £2,500; U.S.A. matters, £19,764.

F.—Due mainly to expenditure in the case of *Rex v. Tarran Industries* being retarded owing to the complexity of investigations in the preliminary stages.

H.—The trials in Tokyo have been more prolonged than anticipated.

Details of Receipts.	Estimated.	Realized.
	£	£
Civil proceedings, costs recovered	24,000	28,255(a)
Criminal prosecutions, costs recovered	47,000	42,781(b)
Interventions by King's Proctor, costs recovered	4,000	3,985
Trials of International War Criminals, costs recovered	63,000	63,135
Crown's Nominee costs	4,500	6,263(c)
Miscellaneous costs, fees, &c.	500	598
Total	£143,000	145,017

(a) Costs recoverable from legal proceedings cannot be closely gauged.

(b) Reduction consequent upon lesser expenditure under Subhead F.

(c) Costs were above the average.

NOTES.

This Account includes expenditure of approximately £544 in respect of the balance of civil pay issued to staff serving with the Forces.

Costs of the Treasury Solicitor in six cases amounting to £1,684 6s. 3d., costs of the King's Proctor in one case amounting to £131 4s. 5d., and costs of the Director of Public Prosecutions in three cases amounting to £205 were written off with Treasury Authority (E.21595, P.327524 and S.53887).

Costs of the Treasury Solicitor in 42 cases amounting to £914 5s. 10d. and costs of the King's Proctor in seven cases amounting to £563 19s. 6d. were written off under delegated authority (E.21595).

30 October 1947.

T. J. Barnes,
Accounting Officer.

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

F. N. Tribe,
Comptroller and Auditor General.

FEES EARNED BY THE LAW OFFICERS PRIOR TO 1 APRIL 1946 AND PAID DURING YEAR ENDED 31 MARCH 1947.

Department.	<i>Rt. Hon. Sir H. W. Shawcross, K.C., M.P., as Attorney-General</i>	<i>Sir F. Soshice K.C., M.P., as Solicitor- General</i>
	£ s. d.	£ s. d.
Treasury Solicitor	1,650 12 -	43 10 -
King's Proctor	38 10 -	—
Director of Public Prosecutions	56 2 -	—
Ministry of Agriculture and Fisheries	9 19 -	—
Ministry of Fuel and Power	83 4 -	—
Ministry of Health	66 17 -	—
General Post Office	- 8 8	—
Inland Revenue	1,328 10 -	487 6 -
Customs and Excise	27 6 8	—
Commissioners of Crown Lands	- 17 4	—
Crown Agents for the Colonies	44 11 6	—
	£ 3,306 18 2	530 16 -

MISCELLANEOUS LEGAL EXPENSES.

ACCOUNT of the sum expended, in the year ended 31 March 1947, 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.	
A.—Repayment of Sheriffs' Expenses	33,150	30,741 7 -	2,408 13 -	—	—	
FUGITIVE OFFENDERS.						
B.—Expenses incurred under various Treaties with Foreign Powers and under the Fugitive Offenders Act, 1881	100	193 4 -	—	93 4 -	—	
RAILWAY AND CANAL COMMISSION.						
C.—Salaries, &c.	7,360	7,402 11 4	—	42 11 4	—	
D.—Travelling and Incidental Expenses	25	— 8 -	24 12 -	—	—	
	£ 7,385	7,402 19 4	24 12 -	42 11 4	—	
WRECK INQUIRIES.						
E.—Fees to Commissioners, Stipendiary Magistrates, Assessors, &c.	1,450	235 4 -	1,214 16 -	—	—	
F.—Travelling and Incidental Expenses	700	51 17 -	648 3 -	—	—	
G.—Shorthand Writers	350	369 18 8	—	19 18 8	—	
	£ 2,500	656 19 8	1,862 19 -	19 18 8	—	
H.—Grant in Aid of the Law Society	2,500	2,500 - -	—	—	—	
I.—Grant in Aid of the Solicitors' Discipline (Scotland) Committee	150	150 - -	—	—	—	
ACQUISITION OF LAND (ASSESSMENT OF COMPENSATION) ACT, 1919, AND OTHER ACTS.						
J.—Salaries, &c.	7,137	5,449 13 2	1,687 6 10	—	—	

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 can only be conjectural.

E, F and G.—It is impossible to forecast the number or cost of the inquiries which may arise

J.—The provision to cover an overlap in the appointments of Arbitrators during the year was not wholly required (£1,604). Savings also resulted on the provisions for an allowance to the Assistant Secretary to the Reference Committee (£35) and for part-time Arbitrators in Scotland (£48).

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— <i>contd.</i>						
K.—Travelling and Incidental Expenses	100	95 11 9	4 8 3			—
	£ 7,237	5,545 4 11	1,691 15 1			—
EXPENSES OF SHIPPING AND GENERAL CLAIMS TRIBUNALS ESTABLISHED UNDER THE COMPENSATION (DEFENCE) ACT, 1939.						
L.—Salaries, &c.	4,154	1,614 9 7	2,539 10 5			—
M.—Travelling and Incidental Expenses	450	133 18 8	316 1 4			—
N.—Shorthand Writing	100	4 16 —	95 4 —			—
	£ 4,704	1,753 4 3	2,950 15 9			—
GROSS TOTAL	£ 57,726	48,942 19 2	8,938 14 10			155 14 —
		Estimated.	Applied.			
<i>Deduct—</i>						
Z.—Appropriations in Aid	625	625 — —				
NET TOTAL	£ 57,101	48,317 19 2	£8,783 — 10			

Receipts payable to Exchequer.

Estimated. Realized.

Receipts authorized to be used as Appropriations in Aid	£ 625	£ s. d. 2,384 15 7
Appropriated in aid (Subhead Z)		625 — —
		£1,759 15 7

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

L, M and N.—No cases were heard by the Valuation Tribunal during the year and the Shipping and General Tribunals were called upon to sit on only four days and fifteen days respectively. The number of appeals adjudicated upon was less than anticipated, the majority of cases being settled without hearing.

Details of Receipts.

Estimated. Realized.

Railway and Canal Commission fee stamps	£ 125	£ 107
Fees (stamps) charged under Acquisition of Land, &c., Act, 1919, Law of Property Act, 1925 and Civil Defence Act, 1939	500	2,278(a)
Total	£625	2,385

(a) The fees are dependent upon the number of cases submitted to arbitration and are calculated on an ad valorem basis. It is not possible to forecast with accuracy the amount to be recovered.

16 October 1947.

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.

F. N. Tribe,
Comptroller and Auditor General.

POLICE, SCOTLAND.

ACCOUNT of the sum expended, in the year ended 31 March 1947, compared with the sum granted, for the salary and expenses of the Inspector 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.	
INSPECTOR OF CONSTABULARY.						
A.—Salary	1,420	1,645 - -	—	225 - -		
B.—Travelling and Incidental Expenses ..	400	356 9 7	43 10 5	—		
C.—Special Services						
Original	£64,820					
Less Supplementary	£43,950					
	20,870	893 13 4	19,976 6 8	—		
GOVERNMENT GRANTS.						
D.—Grants in respect of Police Expenditure						
Original	£1,748,000					
Supplementary	£149,000					
	1,897,000	1,877,281 12 2	19,718 7 10	—		
E.—Police Federation (Including Grant in Aid)						
Original	£200					
Supplementary	£200					
	400	351 12 3	48 7 9	—		
TOTAL						
Original	£1,814,840					
Supplementary	£105,250					
	1,920,090	1,880,528 7 4	39,786 12 8	225 - -		
			Surplus to be surrendered £39,561 12 8			

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Excess due to increased rate of salary of the Inspector with effect from 1 January 1946. (E.16853/2).

C.—Saving mainly in the provision for the proposed Scottish Police Training School for which permanent premises could not be obtained.

D.—The rate of increase in the actual strengths of forces towards the authorized establishments was slower than anticipated.

8 October 1947.

R. N. Duke,
Accounting Officer.

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

F. N. Tribe,
Comptroller and Auditor General.

PRISONS, SCOTLAND.

ACCOUNT of the sum expended, in the year ended 31 March 1947, 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.
HEADQUARTERS OFFICE.						
A.—Salaries, &c.	14,252	11,461 18 7	2,790	1 5	—	—
B.—Travelling	500	563 16 10	—	—	63	16 10
PRISONS, &c.						
C.—Pay and Allowances of Officers	248,264	202,972 6 —	45,291	14 —	—	—
D.—Victualling, Stores, Equipment &c.	66,922	58,618 7 2	8,303	12 10	—	—
E.—Maintenance of Premises	9,850	9,872 12 7	—	—	22	12 7
F.—Travelling, Removal and Escort	5,750	5,422 14 11	327	5 1	—	—
G.—New Buildings and Alterations, &c.	20,995	28,972 6 7	—	—	7,977	6 7
H.—Miscellaneous Expenses ..	7,177	7,175 12 5	1	7 7	—	—
GROSS TOTAL .. £	373,710	325,059 15 1	56,714	— 11	8,063	16 —
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>				
Z.—Appropriations in Aid	15,600	15,600 — —				
NET TOTAL .. £	358,110	309,459 15 1	Surplus to be surrendered.			
			£48,650 4 11			

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 2,275. The actual average number was 1,947.

A.—Savings on staff changes and unavoidable delay in filling vacancies.

C.—Savings due to delay in recruitment of full complement of staff owing to failure to secure an adequate number of suitable trainees.

D.—Savings on materials and tools for manufactures and farms, due to work for private customers requiring less material than anticipated (£8,781), and on victualling, &c. (£1,664), due to number of prisoners being less than anticipated; partly offset by excess on clothing, bedding, equipment, &c., due to higher purchase prices (£2,142).

F.—Saving due to transfers of prisoners being less numerous than anticipated.

G.—Excess mainly due to purchase of property for a new Borstal Institution at Castle Huntly (S.53859) at a cost of £12,500 as against a provision of £5,000 for additional Borstal accommodation (£7,500), purchase of house for the Governor at Polmont Institution (S.35852) (£4,250), partly offset by savings on other items due to delay owing to shortage of labour and materials (£3,850).

Receipts payable to Exchequer.	Estimated.	Realized.	
	£	£	s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid	15,600	21,418	18 6
(ii) Receipts of other classes	—	4,695	19 8
Total		<u>£26,114</u>	<u>18 2</u>
Appropriated in aid (Subhead Z)		15,600	—
Paid separately to Exchequer		<u>£10,514</u>	<u>18 2</u>

Details of Receipts.	Estimated.	Realized.	
	£	£	
(i) Receipts of classes authorized to be used as Appropriations in Aid :—			
Proceeds of manufactures and farms, &c.	12,000	15,614	(a)
Miscellaneous receipts (rents, sale of old stores, &c.)	3,600	5,805	(b)
Total	<u>£15,600</u>	<u>21,419</u>	
(ii) Receipts of other classes :—			
Sale of land at Lightburn, Glasgow (S.53207)	—	4,588	
Sale of surplus A.R.P. equipment	—	108	
Total		<u>£4,696</u>	

(a) Excess due to additional and more remunerative work being undertaken for private customers.

(b) Excess mainly due to increased number of rent paying tenants.

NOTES.

Value of cell equipment destroyed during a riot at Peterhead Prison £22 15s. 1d. has been written off (S.48602).

Value of sundry deficiencies dealt with under delegated authority amounted to £84 -s. 6d. and surpluses to £54 9s. 9d. (E.49000/02). The discrepancies are mainly attributable to errors in recording.

This Account includes expenditure of approximately £47 in respect of the balance of civil pay issued to staff serving with the Forces.

10 November 1947.

R. N. Duke,
Accounting Officer.

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

F. N. Tribe,
Comptroller and Auditor General.

APPROVED SCHOOLS, &c., SCOTLAND.

ACCOUNT of the sum expended, in the year ended 31 March 1947, 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	161,000	156,304 13 8	4,695	6	4	—	—	—
B.—Variable Grant to Schools	3,000	3,000 - -	—	—	—	—	—	—
C.—Education Authorities : Maintenance Grants ..	33,500	38,390 12 5	—	—	—	4,890	12	5
D.—Education Authorities : Parental Contributions ..	10,000	7,362 1 2	2,637	18	10	—	—	—
GROSS TOTAL	£ 207,500	205,057 7 3	7,333	5	2	4,890	12	5
	Estimated.	Applied.						
<i>Deduct—</i>								
Z.—Appropriations in Aid ..	10,000	10,000 - -	Surplus to be surrendered.					
NET TOTAL	£ 197,500	195,057 7 3	£2,442 12 9					

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid	10,000	10,217 11 4
Appropriated in aid (Subhead Z)		10,000 - -
Paid separately to Exchequer		£ 217 11 4

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—A saving on grant in respect of provision and improvement of premises, partially offset by an increase of grant in respect of ordinary expenditure, resulted in a saving of £6,448 on instalments for 1946-47. This saving was reduced by an increase of £1,753 in the balances of grant payable for 1945-46.

C.—The excess, of which £1,252 was in respect of balances of grant for 1945-46, was due to the increased cost of maintenance of children committed to the care of Education Authorities.

D.—The grant in respect of allowances normally payable on account of children whose parents were serving in the Forces was less than anticipated.

Details of Receipts.	Estimated.	Realized.
	£	£
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	7,000	7,084
Orphans' pensions in respect of children and young persons committed to approved schools	3,000	3,134
TOTAL	<u>£10,000</u>	<u>10,218</u>

NOTE.

The cost of departmental administration is borne on the Vote for Public Education, Scotland, Class IV, Vote 13.

29 November 1947.

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.

F. N. Tribe,
Comptroller and Auditor General.

SCOTTISH LAND COURT.

ACCOUNT of the sum expended, in the year ended 31 March 1947, 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.	8,162	7,377 18 5	784	1 7	—	—
B.—Travelling Expenses ..	1,700	1,611 11 —	88	9 —	—	—
C.—Incidental Expenses ..	205	175 1 —	29	19 —	—	—
GROSS TOTAL .. £	10,067	9,164 10 5	902 9 7			
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>				
Z.—Appropriations in Aid ..	300	300 — —				
NET TOTAL .. £	9,767	8,864 10 5	Surplus to be surrendered. £902 9 7			

Receipts payable to Exchequer.

Estimated.

Realized.

Receipts authorized to be used as Appropriations in Aid ..	£ 300	£ 724 6 1
Appropriated in aid (Subhead Z)		300 — —

Paid separately to Exchequer

£424 6 1

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings due to vacancy for legal assessor (£768) and miscellaneous causes (£128); offset by increased salary scale to surveyor (£94) and miscellaneous (£18).

B and C.—The Court and the staff were not employed away from Edinburgh to the extent anticipated.

Details of Receipts.

Estimated.

Realized.

Fees collected by means of stamps	£ 300	£ 720
Minor receipts	—	4
Total		£724

G. R. Lamb,

Accounting Officer.

7 June 1947

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

F. N. Tribe,
Comptroller and Auditor General.

LAW CHARGES AND COURTS OF LAW, SCOTLAND.

ACCOUNT of the sum expended, in the year ended 31 March 1947, 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						
<i>Original</i>	£22,010					
<i>Supplementary</i> ..	£1,640					
	23,650	23,173 18 11	476 1 1	—	—	—
B.—Criminal Prosecutions, &c.						
<i>Original</i>	£25,000					
<i>Supplementary</i> ..	£3,000					
	28,000	27,114 7 4	885 12 8	—	—	—
C.—Procurators Fiscal: Salaries, &c.						
<i>Original</i>	£60,305					
<i>Less Supplementary</i> ..	£711					
	59,594	59,279 6 6	314 13 6	—	—	—
D.—Legal Expenses						
<i>Original</i>	£12,000					
<i>Supplementary</i> ..	£2,500					
	14,500	15,996 2 6	—	1,496 2 6	—	—
	£ 125,744	125,563 15 3	1,676 7 3	1,496 2 6	—	—
COURTS OF LAW AND JUSTICE.						
E.—Salaries, &c. (Court of Session)						
<i>Original</i>	£22,480					
<i>Less Supplementary</i> ..	£233					
	22,247	22,087 - 10	159 19 2	—	—	—
F.—Salaries (Court of Justiciary)						
	2,391	2,334 19 6	56 - 6	—	—	—
G.—Circuit Expenses						
	500	417 16 1	82 3 11	—	—	—

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings mainly due to vacancy in office of Solicitor General and his clerk (£224), and Extra Advocate Depute (£53). The increases in the salaries of legal staff provided for in the Supplementary Estimate were not finally adjusted in 1946-47 (£198).

B.—The expenses of criminal prosecutions cannot be closely estimated.

C.—Savings mainly due to staff changes (£124). The increases in the salaries of Procurators Fiscal, &c., provided for in the Supplementary Estimate were not finally adjusted in 1946-47 (£191).

D.—Expenditure variable and uncertain. The total is made up as follows:—Admiralty, £1,905; War Department, £5,764; Air Ministry, £3,648; Ministry of Aircraft Production, £52; Ministry of Transport, £908; Ministry of Supply, £1,506; Ministry of Food, £470; Treasury Votes, £18; Scottish Home Department, £324; Lord Advocate's Department, £21; Board of Control, £49; Commissioners of Crown Lands, £402; Ministry of Works, £173; Ministry of Pensions, £446; Herring Industry (Scottish Home Department), £21; remuneration and expenses of trustees appointed under the Liabilities (War Time Adjustment) (Scotland) Act, 1945, £289.

E.—The increase in the salary of the Principal Clerk of Session provided for in the Supplementary Estimate was not adjusted in 1946-47 (£253); offset by increased cost of clerical, &c., staff (£100).

G.—Expenditure cannot be closely estimated.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
H.—Salaries, &c. (Accountant of Court's Office)						
Original	£9,367					
Less Supplementary ..	£859					
	8,508	8,487 19 11	20 - 1			
I.—Travelling and Incidental Expenses						
Original	£1,000					
Supplementary	£500					
	1,500	1,314 15 6	185 4 6			
SHERIFF COURTS.						
J.—Salaries, &c.						
Original	£90,750					
Less Supplementary ..	£4,737					
	86,013	85,637 17 8	375 2 4			
K.—Incidental Expenses						
Original	£3,800					
Supplementary	£3,400					
	7,200	6,344 8 9	855 11 3			
L.—Election Petitions ..	5	—	5 - - -			
	£ 128,364	126,624 18 3	1,739 1 9			
PENSIONS APPEAL TRIBUNALS.						
M.—Salaries, &c.						
Original	£9,343					
Supplementary	£1,550					
	10,893	9,767 2 10	1,125 17 2			
N.—Travelling and Incidental Expenses						
Original	£3,000					
Supplementary	£1,700					
	4,700	4,332 4 1	367 15 11			
	£ 15,593	14,099 6 11	1,493 13 1			
GROSS TOTAL						
Original	£261,951					
Supplementary	£7,750					
	269,701	266,288 - 5	4,909 2 1	1,496 2 6		
<i>Deduct—</i>						
Z.—Appropriations in Aid						
Original	£167,600					
Supplementary	£7,740					
	175,340	175,340 - -				
NET TOTAL						
Original	£94,351					
Supplementary	£10					
	£ 94,361	90,948 - 5	Surplus to be surrendered. £3,412 19 7			

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

I.—Expenditure cannot be closely estimated.

J.—Savings mainly due to staff changes.

K.—Expenditure particularly removal expenses, cannot be closely estimated.

M and N.—Provision was made for fees to the members of and the expenses of Assessment Tribunals which were not in full operation before the end of the financial year.

(80397)

F

Receipts payable to Exchequer.	Estimated.	Realized.
	—	—
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid	175,340	220,166 15 4
Appropriated in aid (Subhead Z)	—	175,340 - -
		<u>£44 826 15 4</u>

Details of Receipts.	Estimated.	Realized.
	£	£
Fees of Sheriff Clerk of Chancery	600	860 ^(a)
Fees of Sheriff Clerks—Commissary business	100,000	121,783 ^(b)
Fees of Sheriff Clerks—Sheriff Court business	22,000	25,605 ^(a)
Fees collected by means of Law Court stamps	14,000	22,665 ^(a)
Miscellaneous	1,000	577
Fines and forfeitures	37,740	48,677 ^(c)
Total	<u>£175,340</u>	<u>220,167</u>

(a) Due to the continued increase in litigation following the end of the war.

(b) The amounts of the estates of deceased persons were larger and the *ad valorem* fees proportionately greater.

(c) These receipts cannot be closely estimated.

Fines amounting to £1,010 10s. have been written off as irrecoverable (L.O. 82/02). Fines amounting to £281 embezzled by a police constable have also been written off (E.18873/3), £40 of which had previously been noted as irrecoverable in the Appropriation Account 1945-46.

Fines and forfeited bail bonds amounting to £119 were remitted by the Secretary of State for Scotland.

NOTE.

This Account includes expenditure of approximately £505 in respect of the balance of civil pay issued to staff serving with the Forces.

4 September 1947.

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.

F. N. Tribe,
Comptroller and Auditor General.

REGISTER HOUSE, EDINBURGH.

ACCOUNT of the sum expended, in the year ended 31 March 1947, 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.	£ 73,100	£ s. d. 72,258 19 11	£ s. d. 841 - 1	£ s. d. —
B.—Travelling and Incidental Expenses	925	908 13 4	16 6 8	—
C.—Publication of Historical Records	200	—	200 - -	—
GROSS TOTAL £	74,225	73,167 13 3	1,057 6 9	—
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>		
Z.—Appropriations in Aid ..	67,500	67,500 - -		Surplus to be surrendered.
NET TOTAL .. £	6,725	5,667 13 3		£1,057 6 9

Receipts payable to Exchequer.	Estimated.	Realized.
Receipts authorized to be used as Appropriations in Aid	£ 67,500	£ s. d. 107,993 15 6
Appropriated in aid (Subhead Z)		67,500 - -
Paid separately to Exchequer		<u>£40,493 15 6</u>

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving on salaries of staff serving with the Forces.

Details of Receipts.	Estimated.	Realized.
Fees collected by stamps	£ 67,500	£ 107,714
Miscellaneous	—	280
Total		<u>£107,994</u>

NOTE.

This Account includes expenditure of approximately £538 in respect of the balance of civil pay issued to staff serving with the Forces.

23 June 1947.

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.

F. N. Tribe,
Comptroller and Auditor General.

NORTHERN IRELAND SERVICES.

ACCOUNT of the sum expended, in the year ended 31 March 1947, 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.	
REGISTRY OF DEEDS.						
A.1.—Salaries, &c.	8,852	8,094 18 6	757	1 6	—	
A.2.—Travelling and Incidental Expenses	30	1 13 —	28	7 —	—	
COUNTY COURTS.						
B.1.—Salaries, &c.	1,537	1,536 13 —	—	7 —	—	
B.2.—Proportion of Cost of Clerical Staff, &c. ..	4,100	4,100 — —	—	—	—	
GROSS TOTAL	14,519	13,733 4 6	785 15 6			
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>				
Z.—Appropriations in Aid ..	7,000	7,000 — —	Surplus to be surrendered.			
NET TOTAL	7,519	6,733 4 6	£785 15 6			

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid	7,000	8,648 2 7 (a)
Appropriated in aid (Subhead Z)		7,000 — —
Paid separately to Exchequer		<u>£1,648 2 7</u>

(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.1.—Savings due to unfilled vacancies.

26 November 1947.

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.

F. N. Tribe,
Comptroller and Auditor General.

SUPREME COURT OF JUDICATURE, &c., NORTHERN IRELAND.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31 March 1947, 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 a grant in aid; and the salaries and expenses of the Pensions Appeal Tribunals 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.				
Original.. ..	£57,005			
Supplementary	£750			
	57,755	56,300 3 1	1,454 16 11	—
B.—Assize Expenses	850	706 — 3	143 19 9	—
C.—Incidental Expenses				
Original.. ..	£920			
Supplementary	£380			
	1,300	891 6 8	408 13 4	—
D.—Bankruptcy (King's Bench Division): Costs of Official Assignee	100	—	100 — —	—
E.—Grant in aid of the expenses of administering the Poor Persons Rules	650	650 — —	—	—
EXPENSES IN CONNEXION WITH REMANET DUTIES OF LAND PURCHASE IN NORTHERN IRELAND.				
F.1.—Salaries, &c.	309	299 19 6	9 — 6	—
F.2.—Legal and other Expenses	49	—	49 — —	—
PENSIONS APPEAL TRIBUNALS (PENSIONS APPEAL TRIBUNALS ACT, 1943).				
G.—Salaries, &c.				
Original.. ..	£3,614			
Supplementary	£550			
	4,164	3,315 7 5	848 12 7	—

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings due to changes in personnel (£746) and vacancies not filled (£739) and on sick benefit, provision for Deputy Taxing Master and part provision for Registrar at Winter Assizes, and national insurance payments (£165); offset by increased pay and allowances (£113) and extra cost of shorthand writers (£82).

B.—Savings on High Sheriffs' expenses which vary with duration of Assizes (£94), and provision for Judges' lodgings at Winter Assizes not required (£50).

C.—Savings on travelling and other allowances incident to Lunacy Office (£289), subsistence and travelling (£52), uniforms and overalls (£42), towels and dusters (£15) and miscellaneous expenses (£29); offset by excess on Land Registry maps (£18).

D.—Legal costs are occasional.

F.2.—No claims during the year under this subhead.

G.—Provision for the newly set up Assessment Tribunal not required (£480); savings on fees of Members of Entitlement Tribunal (£317), changes in personnel of staff (£30) and sick leave deductions (£21).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
H.—Travelling and Incidental Expenses				
Original	£600			
Supplementary	£225			
	825	407 8 2	417 11 10	—
GROSS TOTAL				
Original	£64,097			
Supplementary	£1,905			
	66,002	62,570 5 1	3,431 14 11	—
	Estimated.	Applied.		
Deduct—				
Z.—Appropriations in Aid				
Original	£30,146			
Supplementary	£1,895			
	32,041	32,041 — —		
NET TOTAL				
Original	£33,951			
Supplementary	£10			
	33,961	30,529 5 1	Surplus to be surrendered. £3,431 14 11	

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
(i) Receipts authorized to be used as Appropriations in Aid	32,041	43,946 — 10
(ii) Receipts of other classes	—	196 9 2
Total		£44,142 10 —
Appropriated in aid (Subhead Z)		32,041 — —
Paid separately to Exchequer		£12,101 10 —

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

H.—Provision for newly set up Assessment Tribunal not required (£225) and expenses of Members of Entitlement Tribunal less than anticipated (£192).

Details of Receipts.	Estimated.	Realized.
	£	£
(i) Receipts of classes authorized to be used as Appropriations in Aid :—		
Fee stamp receipts—		
Judicature	19,315	26,415
Land Registry	11,389	15,466
Bankruptcy	153	128
Judgments Registry	38	64
Bankruptcy—Percentages	100	114
District Probate Registry—Agency fees	295	402
Lunacy—Fees and percentages	700	1,253
Miscellaneous receipts	51	104
Total	£32,041	£43,946
(ii) Receipts of other classes :—		
Fee stamp receipts—Lunacy	—	160
Moiety of fees for use of consulting rooms in the Courts	—	33
Surplus postages, District Probate Registry, Londonderry	—	3
Total		£196

NOTES.

This Account includes expenditure of approximately £60 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).

21 October 1947.

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.

F. N. Tribe,
Comptroller and Auditor General.

IRISH LAND PURCHASE SERVICES.

ACCOUNT of the sum expended, in the year ended 31 March 1947, 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.	£ s. d.	£ s. d.
A.—Land Purchase						
Annuities	951,050	950,546 1 7	503 18 5	—		
B.—Excess Stock, &c. ..	129,160	129,148 — 8	11 19 4	—		
C.—Land Purchase Aid Fund	114,330	114,325 11 7	4 . 8 5	—		
D.—Management of Guaranteed Stocks and Bonds	18,014	17,992 7 1	21 12 11	—		
E.—Improvement Annuities	100	93 8 6	6 11 6	—		
GROSS TOTAL .. £	1,212,654	1,212,105 9 5	548 10 7	—		
<i>Deduct—</i>	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. <u>£548 10 7</u>			
Z.—Appropriations in Aid (Receipts on account of Improvement Annuities)	100	92 1 8	Deficiency of Appropriations in Aid realized. <u>£7 18 4</u>			
NET TOTAL .. £	1,212,554	1,212,013 7 9	Net Surplus to be surrendered. <u>£540 12 3</u>			

16 July 1947.

G. H. S. Pinsent,
Accounting Officer.

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

F. N. Tribe,
Comptroller and Auditor General.

CIVIL ACCOUNTS,
1946-47.

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.
			£	£	£	£ s. d.
172	1	Ministry of Education	122,703,312	8,918,200	113,785,112	121,503,103 8 6
185	2	British Museum	300,309	21,547	278,762	284,773 2 2
187	3	British Museum (Natural History)	151,631	1,850	149,781	136,717 3 10
189	4	Imperial War Museum	20,208	100	20,108	16,928 - 9
191	5	London Museum	12,656	300	12,356	8,791 17 11
192	6	National Gallery	60,723	646	60,077	54,544 4 10
194	7	National Maritime Museum	13,422	30	13,392	10,549 16 5
195	8	National Portrait Gallery	14,477	680	13,797	14,476 18 3
197	9	Wallace Collection	20,115	1,600	18,515	18,187 10 10
198	10	Scientific Investigation, &c.	1,288,901	—	1,288,901	1,285,501 9 5
205	11	Universities and Colleges, Great Britain	9,450,000	—	9,450,000	6,250,000 - -
207	12	Broadcasting	11,494,000	—	11,494,000	11,410,500 - -
208	13	Public Education, Scotland	17,722,125	1,234,915	16,487,210	17,690,492 - 10
214	14	National Galleries, Scotland	21,506	130	21,376	19,948 1 5
216	15	National Library, Scotland	11,012	5,017	5,995	9,257 8 -
		Total	163,284,397	10,185,015	153,099,382	158,713,771 3 2

CLASS IV.

EDUCATION AND BROADCASTING.

SUMMARY.

No. of Vote.	Appropriations in Aid applied.	Net Expenditure.	Gross Expenditure compared with Estimate : Saving.	Deficiency of Appropriations in Aid.	Amount to be surrendered.	Extra Receipts payable to Exchequer.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1	8,918,200 - -	112,584,903 8 6	1,200,208 11 6	—	1,200,208 11 6	251,432 18 8
2	21,547 - -	263,226 2 2	15,535 17 10	—	15,535 17 10	8,054 2 11
3	1,850 - -	134,867 3 10	14,913 16 2	—	14,913 16 2	1,694 19 9
4	100 - -	16,828 - 9	3,279 19 3	—	3,279 19 3	171 1 8
5	169 16 4	8,622 1 7	3,864 2 1	130 3 8	3,733 18 5	—
6	646 - -	53,898 4 10	6,178 15 2	—	6,178 15 2	18 14 11
7	30 - -	10,519 16 5	2,872 3 7	—	2,872 3 7	126 1 2
8	680 - -	13,796 18 3	1 9	—	1 9	1,118 12 9
9	1,600 - -	16,587 10 10	1,927 9 2	—	1,927 9 2	2,102 16 11
10	—	1,285,501 9 5	3,399 10 7	—	3,399 10 7	53 11 3
11	—	6,250,000 - -	3,200,000 - -	—	3,200,000 - -	—
12	—	11,410,500 - -	83,500 - -	—	83,500 - -	—
13	1,234,915 - -	16,455,577 - 10	31,632 19 2	—	31,632 19 2	466 19 11
14	130 - -	19,818 1 5	1,557 18 7	—	1,557 18 7	367 1 8
15	5,016 17 2	4,240 10 10	1,754 12 -	2 10	1,754 9 2	—
	10,184,884 13 6	148,528,886 9 8	4,570,625 16 10	130 6 6		265,607 11 7
			Total amount to be surrendered	.. .. . £	4,570,495 10 4	

MINISTRY OF EDUCATION.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31 March 1947, compared with the sum granted, for the salaries and expenses of the Ministry of Education, and of the various establishments connected therewith, including sundry grants in aid, grants in 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.	
A.—Administration ..	663,675	674,968 8 -	—	—	11,293 8 -	
B.—Inspection and Examination						
Original £602,390						
Less—						
Supplementary £48,000	554,390	558,327 11 3	—	—	3,937 11 3	
C.—Grants to Local Education Authorities						
Original £91,534,000						
Supplementary £4,116,000	95,650,000	95,906,993 14 7	—	—	256,993 14 7	
D.—Grants to Persons other than Local Education Authorities						
Original £4,277,660						
Supplementary £140,000	4,417,660	3,925,631 1 -	492,028 19 -	—	—	
E.—Scholarships and Maintenance Allowances						
Original £3,500,900						
Supplementary £5,000						
Supplementary £4,000,000	7,505,900	6,989,975 4 -	515,924 16 -	—	—	
F.—Grants for Physical Training, &c.						
Original £150,000						
Less—						
Supplementary £30,000	120,000	32,864 - -	87,136 -	—	—	
G.—Royal College of Art	26,068	24,481 13 11	1,586 6 1	—	—	

SUMMARY—contd.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
H.—Victoria and Albert Museum				
Original	£150,045			
Less—				
Supplementary	£26,000			
	124,045	118,454 12 9	5,590 7 3	—
I.—Science Museum	98,830	80,168 5 3	18,661 14 9	—
K.—Bethnal Green Museum	8,444	4,336 5 5	4,107 14 7	—
L.—Pensions to Teachers				
Original	£12,317,000			
Supplementary	£585,000			
	12,902,000	12,682,296 18 3	219,703 1 9	—
M-Q.—Other Services				
Original ..	£469,300			
Supplementary	£50,000			
Supplementary	£100,000			
	619,300	503,905 15 6	115,394 4 6	—
R.—Premises, &c., transferred to Local Education Authorities for use as Community Centres				
Supplementary	13,000	—	13,000 — —	—
RR.—Losses	—	699 18 7	—	699 18 7
GROSS TOTAL				
Original	£113,798,312			
Supplementary	£195,000			
Supplementary	£8,710,000			
	122,703,312	121,503,103 8 6	1,473,133 3 11	272,924 12 5
	Estimated.	Applied.		
Deduct—				
Z.—Appropriations in Aid				
Original	£8,918,200			
Supplementary	£100,000			
	8,918,200	8,918,200 — —		
NET TOTAL				
Original ..	£104,980,112			
Supplementary	£195,000			
Supplementary	£8,610,000			
	113,785,112	112,584,903 8 6	Surplus to be surrendered. £1,200,208 11 6	

Receipts payable to Exchequer.

Estimated.

Realized.

	£	£ s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid	8,918,200	9,119,465 8 3
(ii) Receipts of other classes	41,965	50,167 10 5
Total	£8,960,165	9,169,632 18 8
Appropriated in aid (Subhead Z)		8,918,200 — —
Paid separately to Exchequer		£251,432 18 8

DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
ADMINISTRATION.						
A.1.—Salaries, &c. ..	652,280	652,807 11 11	—		527	11 11
A.2.—Travelling and Incidental Expenses	8,990	20,072 15 7	—		11,082	15 7
A.3.—Central Advisory Councils, Miscellaneous Inquiries, &c. ..	2,405	2,088 - 6	316	19 6	—	
INSPECTION AND EXAMINATION.						
B.1.—Salaries, &c. ..						
Original	£505,865					
Less—						
Supplementary	£48,000					
	457,865	449,087 - 2	8,777	19 10	—	
B.2.—Medical Department	12,290	11,070 - 8	1,219	19 4	—	
B.3.—Travelling and Incidental Expenses	84,000	97,893 4 2	—		13,893	4 2
B.4.—Carriage and Expenses incidental to Examinations..	235	277 6 3	—		42	6 3

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.2.—Excess mainly due to additional payment of lodging allowances and removal expenses of staff returned from evacuation (£1,542), to cleaning of offices for returned evacuated staff (£1,787) (E.18750/4), to expenditure of the United Kingdom delegation to U.N.E.S.C.O. Conference in Paris (£5,038) (S.51291/2), and to administrative expenses of the Further Education and Training Scheme in Northern Ireland (£1,054).

B.1.—Saving due to delay in filling additional posts.

B.2.—Saving mainly due to delay in filling additional posts: partly offset by increases in rates of remuneration.

B.3.—Excess mainly due to unforeseen expenditure on visits overseas of H.M. Inspectors to interview service personnel in connexion with the Emergency Training of Teachers Scheme (£1,471), and to the cost of motor cars supplied for use of H.M. Inspectors (£10,376), hitherto borne on the Ministry of Supply Vote, Class X, Vote 1.

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

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
GRANTS.	£	£ s. d.	£	s. d.	£	s. d.
C.—Grants to Local Education Authorities						
Original	£91,534,000					
Supplementary	£4,116,000					
	95,650,000	95,906,993 14 7	—		256,993 14 7	

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

C.—The estimate and expenditure were:—

	Estimate.	Expenditure.	Saving.	Excess.
	£	£	£	£
(1) Grants under the General Education Grant Regulations	95,621,000	95,878,037	—	257,037
(2) Special Grants to Authorities in Wales and Monmouthshire	29,000	28,957	43	—
Total	£95,650,000	95,906,994	43	257,037
		Net excess ..		£256,994

The figures under (1) may be analysed as follows:—

	Estimate.	Expenditure.	Saving.	Excess.
	£	£	£	£
(a) Balances of grant for previous years ..	8,356,000	8,619,297	—	263,297
(b) Instalments for 1946-47	87,265,000	87,258,740	6,260	—
Total	£95,621,000	95,878,037	6,260	263,297
		Net excess ..		£257,037

The excess expenditure on balances for previous years was due to more returns of expenditure than anticipated having been received from Local Education Authorities, on which further payments were made during the year.

The following table specifies the grants paid to Authorities in 1946-47 and the amounts remaining unpaid on 31 March 1947, so far as ascertainable, according to the years to which they relate:—

Grant for	Paid in 1946-47.	Estimated as outstanding on 31 March 1947.	Net Total Grant for the year.	Ministry's Grant to L.E.A. expenditure. Per cent.
	£	£	£	
1944-45 and previous years	2,685,047	639,164	—	—
1945-46	5,934,250	1,090,071	82,490,976	57.5
1946-47	87,258,740	9,696,000	96,954,740	58.2
Total	£95,878,037	11,425,235		

The expenditure on grants to Local Education Authorities excludes expenditure amounting to £2,296,363 on buildings and equipment for the School Meals Service provided for those Authorities by the Ministry of Works without payment, on the recommendation of the Ministry of Education. The expenditure by the Ministry of Works is borne mainly on Class VII, Votes 1, 6 and 10.

The cost of the provision and upkeep of premises for the Emergency Training Service is borne on the Ministry of Works Votes (Class VII, Votes 1, 6 and 10), the Ministry of Education Vote being relieved accordingly, except where the premises are rented. In this latter case the expenditure is borne by the Local Education Authority and is grant-aided by the Ministry of Education at the rate of 100 per cent. of the net recognizable expenditure. During 1946-47 expenditure on grants by the Ministry of Education under this subhead was relieved by expenditure borne by the Ministry of Works on capital and maintenance on the Emergency Training Service to the amount of £1,039,213. The Vote of the Ministry of Education was relieved to the extent of about £5,000 in respect of rents received from teachers occupying living accommodation at the Emergency Training Colleges.

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.
GRANTS— <i>contd.</i>						
D.1.—Grants for Educational Services and Research provided by Persons other than Local Education Authorities (including a Grant in Aid)	4,122,480	3,653,741 1 —	468,738 19 —			

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

As from 6 August 1946, milk for drinking has been supplied to pupils in primary and secondary schools without charge. The cost of the milk-in-schools scheme is borne on the Vote for the Ministry of Food (Class X, Vote 2) and amounted, for both cheap and free milk, to £5,202,000 approximately, of which some £4,897,000 was for grant-aided schools.

Certain Emergency Cooking Depots provided by the Ministry of Food have, when required for the School Meals Service, been transferred to the Local Education Authority without payment, the cost remaining a charge on the Vote for the Ministry of Food. The estimated value of the depots transferred during 1946-47 was £513,980.

The demolition of air-raid shelters necessary in connexion with the provision of temporary school accommodation was undertaken by the Ministry of Works. The cost, which amounted to £1,546, was borne on the Votes of that Department (Class VII, Votes 1 and 6).

With Treasury sanction, expenditure totalling £3,603 7s. 10d. incurred, extra-statutorily, by 16 Local Education Authorities on the provision of education for inmates of prisons, Borstal institutions, approved schools and probation homes was allowed to rank for grant (S.54384).

D.1.—The estimate and expenditure were :—

	Estimate.	Expenditure.	Saving.	Excess.
	£	£	£	£
(1) Former public elementary schools not maintained by the Local Education Authority (Section 25 of the Education Act, 1921) ..	7,300	7,158	142	—
(2) Special schools	94,000	78,527	15,473	—
— Play centres	—	222	—	222
(3) Nursery schools	8,000	7,157	843	—
(4) Training of teachers	1,292,580	1,365,177	—	72,597
(5) Secondary schools	2,062,900	1,627,633	435,267	—
(6) Further education	280,900	276,278	4,622	—
(7) Central Welsh Board	7,800	6,705	1,095	—
(8) Grants for youth service	354,000	275,659	78,341	—
(9) Grants for educational services and research	15,000	9,225	5,775	—
Total	£4,122,480	3,653,741	541,558	72,819
		Net saving ..	£468,739	

Saving due partly to direct grants to voluntary youth organizations being less than expected, as Local Education Authorities took responsibility for making grants to a larger extent than anticipated; but mainly to the fact that the number of secondary grammar schools obtaining direct grant status was less than estimated; that the claims for increased free places grant from direct grant grammar schools were less than expected, owing to additional places being filled by pupils sent by Local Education Authorities; and that, on account of the late submission of claims, certain other grants payable to direct grant grammar schools could not be paid before the end of the financial year. This saving was offset by an excess in payments to voluntary training colleges due to increased numbers of students and increased tuition fees.

DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT— <i>contd.</i>							
Service.	Grant.	Expenditure.		Expenditure compared with Grant.			
				Less than Granted.		More than Granted.	
	£	£	s	d.	£	s	d.
GRANTS—<i>contd.</i>							
D.2.—Grants and Loans in respect of Aided and Special Agreement Schools ..	5,030	—			5,030	—	—
D.3.—Grants in Aid							
Original ..	£150,150						
Supplementary ..	£140,000						
	290,150	271,890	—	—	18,260	—	—
E.—Scholarships and Maintenance Allowances granted by the Minister							
Original ..	£3,500,900						
Supplementary ..	£5,000						
Supplementary ..	£4,000,000						
	7,505,900	6,989,975	4	—	515,924	16	—

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

D.2.—No claims materialized during the year.

D.3.—Saving mainly due to delay in delivery of and payment for materials and apparatus ordered by the College of Aeronautics and to delay in receipt of claims for services rendered to the College by another Government Department.

E.—The estimate and expenditure were:—

	Estimate.	Expenditure.	Saving.	Excess.
	£	£	£	£
(1) State scholarships (tenable at universities)				
Original	£193,100			
Less Supplementary ..	£43,000			
	150,100	142,026	8,074	—
(2) Studentships for teachers in advanced courses	—	—	—	—
(3) For students at training colleges other than emergency colleges				
Original	£38,000			
Supplementary ..	£25,000			
	63,000	76,827	—	13,827
(4) Emergency training of teachers ..	1,506,000	1,282,902	223,098	—
(5) For science (tenable at the Imperial College of Science and Technology)				
Original	£11,700			
Less Supplementary ..	£3,200			
	8,500	8,199	301	—
(6) For art				
Original	£5,600			
Less Supplementary ..	£2,500			
	3,100	2,863	237	—
(7) Assistance to holders of open scholarships and exhibitions at universities and colleges				
Original	£136,000			
Less Supplementary ..	£65,000			
	71,000	59,053	11,947	—
(8) Further education and training scheme				
Original	£1,610,500			
Supplementary ..	£4,090,000			
	5,700,500	5,415,985	284,515	—
(9) Vocational training of disabled persons				
Supplementary ..	£5,000			
Less Supplementary ..	£1,300			
	3,700	2,120	1,580	—
Total	£7,505,900	6,989,975	529,752	13,827
		Net saving ..	£515,925	

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.	
GRANTS— <i>contd.</i>						
F.—Grants for Physical Training, &c.						
Original	£150,000					
Less—						
Supplementary	£30,000					
	120,000	32,864 - -	87,136 - -			
ROYAL COLLEGE OF ART.						
G.1.—Salaries, &c. . .	23,488	20,461 18 5	3,026 1 7			
G.2.—Incidental Expenses	2,580	4,019 15 6	—	1,439 15 6		
VICTORIA AND ALBERT MUSEUM.						
H.1.—Salaries, &c.						
Original	£133,845					
Less—						
Supplementary	£26,000					
	107,845	103,073 12 6	4,771 7 6			
H.2.—Travelling and Incidental Expenses..	5,700	4,881 - 3	818 19 9			
H.3.—Purchase Grant (Grant in Aid) . .	10,000	10,000 - -	—			
H.4.—Local Museums (Grants in Aid) . .	500	500 - -	—			
SCIENCE MUSEUM.						
I.1.—Salaries, &c. . .	92,405	75,110 2 8	17,294 17 4			

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

(1) The average amount of the fees payable in respect of state scholars during the year was less than the average on which the estimate was based.

(3) Excess due to considerable increase in number of day students and in amount of grant payable to each.

(4) Saving due to the difficulty of anticipating the number of colleges which would be opened during the year and the amount of the maintenance grants which the individual circumstances of the students admitted to them would justify.

(7) The number of university awards eligible for supplementation taken up was less than anticipated.

(8) Saving mainly due to fees payable for students for the spring term 1947 not being paid within the financial year. With Treasury sanction awards were made to 15 applicants who, having been interned by the enemy, were unable to satisfy the national service condition for an award (S.47945/03/01/2). With Treasury sanction an award made to another student was allowed to stand extra-statutorily (S.47945/03/01/2).

(9) This being a new service the estimate was necessarily conjectural.

F.—Projects matured for grant more slowly than expected.

G.1.—Saving mainly due to delay in filling posts.

G.2.—Excess mainly due to additional number of students from the Forces necessitating increased expenditure on materials, plant and models.

H.1.—Saving mainly due to delay in filling additional posts, to deduction of service pay of staff serving with the Forces and to the opening to the public of only a limited number of galleries.

H.3 and H.4.—See Grant in Aid Accounts appended.

I.1.—Saving mainly due to delay in filling posts and to deductions of service 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.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
SCIENCE MUSEUM— <i>contd.</i>						
I.2.—Travelling and Incidental Expenses	2,825	2,058 2 7	766 17 5			
I.3.—Purchase Grant (Grant in Aid)	3,000	3 000 — —				
I.4.—Gas Exhibit ..	600	—	600 — —			
BETHNAL GREEN MUSEUM.						
K.1.—Salaries, &c. ..	8,414	4,330 13 7	4,083 6 5			
K.2.—Apparatus, Materials, &c.	30	5 11 10	24 8 2			
PENSIONS TO TEACHERS.						
L.1.—Pensions, &c., to Teachers						
Original £11,942,000						
Supplementary £300,000						
	12,242,000	12,015,161 — 3	226,838 19 9			
L.2.—Refund to Teachers of Balance of Contributions and Payment of Compensation Awards under the Teachers (Superannuation) Acts, 1922 and 1925						
Original £375,000						
Supplementary £285,000						
	660,000	667,135 18 —				7,135 18 —

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

I.3.—See Grant in Aid Accounts appended.

I.4.—The only account due in the year was received too late for payment within the year.

K.1.—Saving due to the postponement of the re-opening of the museum until 1947-48.

L.1.—The estimate and expenditure were :—

	Estimate.	Expenditure.	Saving.
	£	£	£
(1) Superannuation and disablement allowances under the Elementary School Teachers (Superannuation) Acts, 1898 and 1912 ..	11,000	19,101 (including increase)	
(2) Superannuation allowances and gratuities under the Teachers (Superannuation) Acts, 1918 to 1946			
Original £10,667,000	10,967,000	11,996,060 (including increase)	226,839
Supplementary £300,000			
(3) Increase of pensions payable under the Pensions (Increase) Acts 1920, 1924 and 1944	1,264,000	(included in (1) and (2))	
Total	£12,242,000	12,015,161	226,839

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

Service.	Grant.	Expenditure.	Expenditure compared with Grant.					
			Less than Granted.			More than Granted.		
OTHER SERVICES.								
M.—Temporary School Accommodation : Repayment Annuities	£ 8,000	£ s. d. — — —	£ s. d. 8,000 — —	£ s. d. — — —	£ s. d. — — —	£ s. d. — — —	£ s. d. — — —	
N.—Short Courses for Teachers arranged by the Ministry ..	17,000	11,121 9 10	5,878 10 2	—	—	—	—	
O.—Special Experimental work in Educational Methods	9,000	529 7 4	8,470 12 8	—	—	—	—	
P.—United Nations Educational, Scientific and Cultural Organization								
Original ..	£35,000							
Supplementary	£50,000							
Supplementary	£100,000							
	185,000	113,404 16 11	71,595 3 1	—	—	—	—	

EXPLANATION of the Causes of Variation between Expenditure and Grant—*contd.*L.1.—*contd.*

Numbers of Pensioners.

	Nos. at 1 April 1946.	New awards during year.	Nos. expired during year.	Nos. at 31 March 1947.
Acts of 1898 and 1912	426	—	52	374
Acts of 1918 to 1946 {	Age Awards ..	4,846	2,031	49,971
	Infirmity Awards	10,117	510	10,233

(1) to (3). There were fewer awards than expected, with generally lower values of age awards. Pensions Increase Act payments were also less than expected. These savings were partly offset by additional expenditure due to a speed-up in payments.

Of the 4,846 teachers to whom pensions were awarded during the year on grounds of age, 207 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 172 beneficiaries were in receipt of pension under the allocation scheme.

L.2.—The claims paid in 1946-47 numbered 6,856. These payments relieve the Vote from liability for future payments under Subhead L.1.

M.—These repayment annuities are in respect of expenditure incurred by the Ministry of Works in the previous year and no expenditure was in fact defrayed in 1945-46.

O.—Saving due mainly to the fact that certain technical scientific experts were not brought from Germany to work in this country, as was intended; also to delay in the delivery of certain technical apparatus for educational experimental work, and in the settlement of an account for projectors from the Ministry of Supply.

P.—Saving mainly due to a decision of the Executive Board of U.N.E.S.C.O. to reduce the amount of the Revolving Fund required in 1947 to one-third of that originally agreed upon.

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

Service.	Grant.	Expenditure.	Expenditure compared with Grant.					
			Less than Granted.			More than Granted.		
OTHER SERVICES.—<i>contd.</i>								
	£	£ s. d.	£	s.	d.	£	s.	d.
Q.—Miscellaneous Services arising out of the War ..	400,300	378,850 1 5	21,449	18	7	—	—	—
R.—Premises, &c., transferred to Local Education Authorities for use as Community Centres								
Supplementary	13,000	—	13,000	—	—	—	—	—
RR.—Losses	—	699 18 7	—	—	—	699	18	7
	Estimated.	Applied.						
Z.—Appropriations in Aid								
Original	£8,818,200							
Supplementary	£100,000							
	8,918,200	8,918,200	—	—	—	—	—	—

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

Q.—The estimate and expenditure were:—

	Estimate.	Expenditure.	Saving.	Excess.
	£	£	£	£
(1) State bursaries	342,000	279,189	62,811	—
(2) Engineering cadetships	18,300	26,244	—	7,944
(3) Intensive courses in engineering	35,000	66,599	—	31,599
(4) Radio courses	500	150	350	—
(5) Contribution towards expenses of Inter-Allied Book Centre ..	4,500	6,649	—	2,149
(6) Remanet payments	—	19	—	19
Total	£400,300	378,850	63,161	41,711
		Net saving	£21,450	

R.—In no instance was it possible to complete negotiations for the transfer of premises, &c. before 31 March 1947.

RR.—

Case.	Charged in previous years.	Charged in this account.
	£ s. d.	£ s. d.
1. Overissue of pension due to non-disclosure of re-employment in Government service. £26 14s. 8d. recovered by deduction from pension payments otherwise due to 30 April 1946. Pensioner died leaving no estate (S.41704). Net overissue (1943-44 to 1945-46) (If the overissue had been refunded £ 7s. 10d. would have been due to the estate in respect of income tax overcharged).	37 12 2	—
2. Maintenance allowance overpaid to two State bursars (S.28581)	80 12 —	129 7 6
3. Maintenance allowance overpaid to six students attending courses under the emergency training of teachers scheme (S.41704)	—	174 6 11
4. Maintenance allowance overpaid to 28 students attending courses under the further education and training scheme (S.47945/03/02)	782 16 3	392 3 9
5. Postal draft lost and fraudulently cashed (S.41704)	—	4 — 5
	£ 901 — 5	699 18 7

Details of Receipts.	Estimated.	Realized.
	£	£
(i) Receipts of classes authorized to be used as Appropriations in Aid :—		
(1) Pension Contributions :—		
Teachers <i>Original</i>	£4,350,000	
<i>Supplementary</i>	£40,000	
	<u>4,390,000</u>	4,471,131
Employers <i>Original</i>	£4,350,000	
<i>Supplementary</i>	£40,000	
	<u>4,390,000</u>	4,457,261
(2) Receipts from local authorities towards cost of pensions to educational organizers and to teachers in poor-law schools ..	7,000	9,528
(3) Victoria and Albert Museum :—		
Sale of photographs, illustrated catalogues, &c.	2,430	3,886
(4) Science Museum :—		
Sale of photographs, postcards, &c... .. .	300	793
Contribution from gas industry towards cost of gas exhibit (see Subhead I.4)	600	—
(5) Repayment by ex-students of training colleges of cost of training	2,000	2,600
(6) Repayments of grants, &c., overpaid in previous years ..		
<i>Original</i>	£101,000	
<i>Supplementary</i>	£20,000	
	<u>121,000</u>	164,071
(7) Fees for examinations	750	1,196
(8) Fees for tuition at the Royal College of Art	1,500	2,736
(9) Fees for examination of educational cinematograph films ..	35	107
(10) Receipts from physical training films	50	29
(11) Repayment by the Government of Northern Ireland of grants made in respect of teachers in training in England	500	—
(12) Reimbursement of salaries of seconded officers	600	404
(13) Annual payments by Local Education Authorities in respect of temporary school accommodation (see Subhead M)	100	—
(14) Miscellaneous receipts	1,335	5,723
	<u>1,335</u>	<u>5,723</u>
Total	<u>£8,918,200</u>	<u>9,119,465</u>
(ii) Receipts of other classes :—		
Loans to National Camps Corporation, Ltd., under the Camps Acts, 1939 and 1945 :—		
Repayment of principal and interest	41,465	41,466(a)
Sale of surplus stores to Local Education Authorities	500	3,672(b)
Sale of premises of war-time nurseries to Local Education Authorities	—	5,030
	<u>41,965</u>	<u>50,168</u>

(1) The receipts proved to be greater than anticipated from Local Education Authorities' forecasts.

(6) The recoveries here brought to account are :—

Grants to Local Education Authorities	£ 153,570
Grants to bodies other than Local Education Authorities ..	4,191
Salaries	113
Pensions, &c. to teachers	4,523
Fees and maintenance grants under training schemes ..	1,636
Miscellaneous	38
	<u>£ 164,071</u>

(a) Receipts were : principal, £23,401 17s. 1d. ; interest, £18,063 16s. 7d. The amount of the loans owing to the Exchequer at 31 March 1947 was £433,986 8s. 1d.

(b) Sales to Local Education Authorities through the agency of the Ministry were :—

Surplus Post Office stores	£ 785
Surplus Ministry of Supply stores	2,887

NOTES.

This Account includes expenditure amounting to approximately £3,040 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 1947 amounted to £395.

With Treasury sanction a number of objects valued at £672 have been written off the records of the Victoria and Albert Museum as lost or unaccounted for (E.36264).

Various items of United Kingdom and captured enemy equipment were transferred during 1946-47 and the preceding year to the Science Museum as free issues by the Service and Supply Departments (S.51253).

18 December 1947.

John Maud,
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.

F. N. Tribe,
Comptroller and Auditor General.

GRANT IN AID ACCOUNTS, 1946-47.

	Victoria and Albert Museum. Purchase Grant.			Local Museums. Grants in Aid.			Science Museum. Purchase Grant.		
	£	s.	d.	£	s.	d.	£	s.	d.
Balances, 1 April 1946	3,042	6	11	559	15	1	2,001	16	3
Grants in Aid, 1946-47, Subheads H.3, H.4 and I.3	10,000	-	-	500	-	-	3,000	-	-
Donations	2,459	1	-	-	-	-	-	-	-
Totals	£15,501	7	11	1,059	15	1	5,001	16	3
<i>Deduct</i> —Expenditure, 1946-47	13,003	16	5	365	15	-	166	12	1
Balances, 31 March 1947	£2,497	11	6	694	-	1	4,835	4	2

John Maud,
Accounting Officer.

TRUST FUNDS ADMINISTERED BY THE MINISTRY OF EDUCATION.

Title of Fund and Security.	Amount of Stock at 31 March 1947.		
	£	s.	d.
Murray Legacy, London County Consolidated 3½ per cent. Stock, 1958-68 ..	17,500	-	-
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. Savings Bonds, 1964-67	2,100	-	-
Murray Legacy, 3 per cent. Savings Bonds, 1955-65	5,731	10	-
Murray Legacy, 3 per cent. Savings Bonds, 1960-70	3,500	-	-
Murray Legacy, 3 per cent. Savings Bonds, 1965-75	23,056	1	7
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 Loan, 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	9,553	16	3
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	-	-

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 1947.		
	£	s.	d.
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	-	-
John Webb Trust Fund, 3 per cent. Commonwealth of Australia Registered Stock, 1958-1960	5,100	4	10
John Webb Trust Fund, 2½ per cent. Defence Bonds	700	-	-

BRITISH MUSEUM.

ACCOUNT of the sum expended, in the year ended 31 March 1947, compared with the sum granted, for the salaries and expenses of the British Museum, including a grant in aid.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
A.—Salaries, &c.	193,756	181,864 8 10	11,891 11 2			—
B.—Purchases and Acquisitions (Grant in Aid)						
Original	£20,000					
Supplementary	£60,000					
	80,000	80,000 - -				
C.—Mounting, Preparing, &c.	1,650	1,278 3 10	371 16 2			—
D.—Printing, Photography, &c.	12,695	10,207 2 1	2,487 17 11			—
E.—Incidental Expenses	2,775	3,038 12 10			263 12 10	
F.—Annuity in respect of Loan for Purchase of Land (British Museum (Purchase of Land) Act, 1894) and Expenses of the Property	9,433	8,384 14 7	1,048 5 5			—
GROSS TOTAL						
Original	£240,309					
Supplementary	£60,000					
	£300,309	284,773 2 2	15,799 10 8		263 12 10	
	Estimated.	Applied.				
<i>Deduct—</i>						
Z.—Appropriations in Aid	21,547	21,547 - -				
NET TOTAL						
Original	£218,762					
Supplementary	£60,000					
	£278,762	263,226 2 2				
						Surplus to be surrendered.
						£15,535 17 10

Receipts payable to Exchequer.

Estimated.

Realized.

	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid	21,547	29,601 2 11
Appropriated in aid (Subhead Z)		21,547 - -

Paid separately to Exchequer £8,054 2 11

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving due to vacancies and deduction of service emoluments from civil pay of members of the staff serving with the Forces (£18,341), partly offset by introduction of new salary scales (£6,450).

C.—Saving due to difficulties in reconditioning the Museum galleries, &c., for exhibition.

D.—Saving due to printing limitations.

E.—Excess mainly due to expenses incurred by representation of the Museum at congresses, &c.

F.—Saving on expenses connected with the property.

Details of Receipts.	Estimated.	Realized.
	£	£
Receipts in respect of the General Catalogue of Printed Books :		
From subscribers	1,003	2,304
From Vote for Scientific Investigation, &c. (Class IV, Vote 10)	44	206
Proportion of dividends on £30,000 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.	6,000	9,738
Rents from houses, &c.	14,000	16,853
TOTAL	<u>£21,547</u>	<u>29,601</u>

NOTES.

The sum of £544 5s. in respect of rent was written off with Treasury authority (E/L.B.14/04).

This Account includes expenditure of approximately £1,080 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 1946	8,061	5 7	Expenditure, 1946-47	116,963	5 5
Grant in Aid, 1946-47 (Subhead B)	80,000	- -	Balance, 31 March 1947	8,560	14 11
Donations	37,462	14 9			
	<u>£125,524</u>	<u>- 4</u>		<u>£125,524</u>	<u>- 4</u>

8 December 1947.

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.

F. N. Tribe,
Comptroller and Auditor General.

BRITISH MUSEUM (NATURAL HISTORY).

ACCOUNT of the sum expended, in the year ended 31 March 1947, 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.	139,481	126,334	13	3	13,146	6	9
B.—Purchases and Acquisitions (Grant in Aid)	3,000	3,000	—	—	—	—	—
C.—Preparing, Bookbinding, &c.	4,050	3,571	18	7	478	1	5
D.—Printing Catalogues, Contributions to Scientific Periodicals, &c.	2,500	2,255	11	—	244	9	—
E.—Incidental Expenses	2,600	1,555	1	—	1,044	19	—
GROSS TOTAL	£ 151,631	136,717	3	10	14,913	16	2
<i>Deduct—</i>		<i>Estimated.</i>		<i>Applied.</i>			
Z.—Appropriations in Aid	1,850	1,850	—	—	Surplus to be surrendered.		
NET TOTAL	£ 149,781	134,867	3	10	£ 14,913	16	2
		Receipts payable to Exchequer.			Estimated.	Realized.	
					£	£	s. d.
		Receipts authorized to be used as Appropriations in Aid			1,850	3,544	19 9
		Appropriated in aid (Subhead Z)				1,850	— —
		Paid separately to Exchequer				£ 1,694	19 9

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Savings due to delay in filling vacancies.
 C.—Savings due to inability to obtain materials, &c., with consequent curtailment of Museum rehabilitation.
 D.—Savings due to delay by printers in completing publications.
 E.—Savings due to reduced travelling and subsistence and inability to obtain materials for maintenance and repair of exhibition cases.

Details of Receipts.	Estimated.	Realized.
	£	£
Sale of Museum publications, pictorial postcards, old material, &c.	1,200	2,895
Proportion of dividends on £30,000 Consols	250	250
Contribution from Rothschild Trust	400	400
Total	£ 1,850	3,545

NOTE.

This Account includes expenditure of approximately £600 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 1946	4,160	17 2	Expenditure, 1946-47 ..	3,711	18 9
Grant in Aid, 1946-47 (Subhead B)	3,000	- -	Balance, 31 March 1947 ..	3,458	2 2
Miscellaneous receipts		9 3 9			
	<u>£7,170</u>	<u>- 11</u>		<u>£7,170</u>	<u>- 11</u>

30 July 1947.

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.

F. N. Tribe,
Comptroller and Auditor General.

IMPERIAL WAR MUSEUM.

ACCOUNT of the sum expended, in the year ended 31 March 1947, compared with the sum granted, for the salaries and expenses of the Imperial War Museum, including a grant in aid.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.					
			Less than Granted.			More than Granted.		
	£	£ s. d.	£	s.	d.	£	s.	d.
A.—Salaries, &c.	18,408	15,327 1 3	3,080	18	9	—	—	—
B.—Travelling and Incidental Expenses	250	206 17 9	43	2	3	—	—	—
C.—Bookbinding, Preparing Exhibits, Catalogues, &c. ..	800	644 1 9	155	18	3	—	—	—
D.—Purchases and Acquisitions (Grant in Aid)	750	750 — —	—	—	—	—	—	—
GROSS TOTAL	20,208	16,928 — 9	3,279	19	3	—	—	—
<i>Deduct—</i>		<i>Estimated.</i>						
Z.—Appropriations in Aid	100	100 — —						
NET TOTAL	20,108	16,828 — 9	Surplus to be surrendered.			£3,279	19	3

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid	100	271 1 8
Appropriated in aid (Subhead Z)		100 — —
Paid separately to Exchequer		£171 1 8

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving due to staff serving with the Forces and on loan (£454), to sickness and special leave without pay (£78), to vacancies remaining unfilled (£3,124) and to the reduction in number of staff on Sunday duty and night duty (£183); partly offset by increases in remuneration (£577) and in staff (watchmen and photographers) (£182).

B.—Savings on uniforms (£20) and on travelling expenses (£23).

C.—Saving due to the further postponement of repairs to exhibits.

Details of Receipts.	Estimated.	Realized.
Sale of photographs	£ 50	£ 167
Sale of catalogues and postcards	20	35
Reproduction fees	30	60
Miscellaneous	—	9
Total	<u>£100</u>	<u>271</u>

Surplus due to increased sale of photographs and unexpected receipts from reproduction fees owing to the opening of the Museum to the public on 27 November 1946.

NOTES.

This Account includes expenditure of approximately £9 in respect of the balance of civil pay issued to staff serving with the Forces.

The following have been transferred to the Imperial War Museum without cash adjustment :—

(1) War Artists' paintings, drawings and sculptures numbering approximately 3,000 from the Central Office of Information.

(2) War photographs from the Defence Departments and the Central Office of Information. The print libraries of the Admiralty and Air Ministry will also be handed over and the whole collection will number approximately 2,000,000.

(3) Certain surplus photographic equipment from the Air Ministry (E.27665).

GRANT IN AID ACCOUNT (PURCHASES AND ACQUISITIONS).

Receipts.	£	s.	d.	Payments.	£	s.	d.	
Balance, 1 April 1946		9	1	8	Expended, 1946-47	360	10	2
Grant in Aid, 1946-47 (Subhead D)	750	—	—	Balance, 31 March 1947	398	11	6	
	<u>£759</u>	<u>1</u>	<u>8</u>		<u>£759</u>	<u>1</u>	<u>8</u>	

1 November 1947.

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.

F. N. Tribe,
Comptroller and Auditor General.

LONDON MUSEUM.

ACCOUNT of the sum expended, in the year ended 31 March 1947, compared with the sum granted, for the salaries and expenses of the London Museum, including a grant in aid.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
A.—Salaries, &c.	£ 5,751	£ s. d. 4,908 18 2	£ s. d. 842 1 10	£ s. d. —
B.—Police Pensioners -	5,270	2,694 2 2	2,575 17 10	—
C.—Purchases and Acquisitions (Grant in Aid)	250	250 — —	—	—
D.—Incidental Expenses	1,385	938 17 7	446 2 5	—
GROSS TOTAL	£ 12,656	8,791 17 11	3,864 2 1	—
			Surplus of Gross Estimate over Expenditure. £3,864 2 1	
<i>Deduct—</i>	Estimated.	Realized.	Deficiency of Appropriations in Aid realized.	
Z.—Appropriations in Aid	300	169 16 4	£130 3 8	
NET TOTAL	£ 12,356	8,622 1 7	Net Surplus to be surrendered. £3,733 18 5	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings due to unfilled vacancies (£1,105) and staff serving with the Forces (£156); offset by improvements in pay of staff (£419).

B and D.—Savings due to the Museum not being open to the public owing to the occupation of Lancaster House by the Foreign Office.

Details of Receipts.

	Estimated.	Realized.
Admission fees	£ 150	£ —
Sale of catalogues, postcards, photographs, &c.	150	169
Total	£300	169

Receipts were less than anticipated owing to the Museum being closed (see Explanation to Subheads B and D above).

GRANT IN AID ACCOUNT (PURCHASES AND ACQUISITIONS).

Receipts.			Payments.		
Balance, 1 April 1946	£ s. d. 175 18 4		Purchases	£ s. d. 206 10 8	
Grant in Aid, 1946-47 (Sub-head C)	250 — —		Balance, 31 March 1947	219 7 8	
	£425 18 4			£425 18 4	

21. October 1947.

W. F. Grimes,
Accounting Officer.

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

F. N. Tribe,
Comptroller and Auditor General.

NATIONAL GALLERY.

ACCOUNT of the sum expended, in the year ended 31 March 1947, compared with the sum granted, for the salaries and expenses of the National Gallery and of the Tate Gallery, Millbank, including a grant in aid.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.					
			Less than Granted.			More than Granted.		
	£	£ s. d.	£	s.	d.	£	s.	d.
A.—Salaries, &c								
Original	£39,983							
Supplementary	£1,650							
	41,633	37,297 17 -	4,335	3	-			
B.—Purchase of Pictures (Grant in Aid)	7,000	7,000 - -						
C.—Incidental Expenses ..	6,340	4,654 9 9	1,685	10	3			
D.—American Exhibition at the Tate Gallery								
Supplementary	£5,750							
	5,750	5,591 18 1	158	1	11			
GROSS TOTAL								
Original	£53,323							
Supplementary	£7,400							
	£60,723	54,544 4 10	6,178	15	2			
	Estimated.	Realized.	}					
Deduct—								
Z.—Appropriations in Aid								
Original	£146							
Supplementary	£500							
	646	646 - -						
NET TOTAL								
Original	£53,177							
Supplementary	£6,900							
	£60,077	53,898 4 10						
			Surplus to be surrendered.					
			£6,178	15	2			

	Estimated.	Realized.
	£	£ s. d.
Receipts payable to Exchequer	—	18 14 11

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings due to vacancies, staff changes and sickness (£5,361), less overtime worked than anticipated (£1,140) and fewer extra lectures given (£189); offset by various increases in rates of remuneration (£1,555), additional posts (£711) and an increase in the rate of national insurance contributions (£88).

C.—Savings due to a considerable curtailment of restoration work (£685) and framing (£1,142) at the Tate Gallery resulting mainly from a shortage of labour and materials, the cessation of lodging allowances to evacuated staff (£407), less travel than anticipated (£106) and to the lower cost of exhibitions at the Tate Gallery (£293); offset by the necessity for more photographs (£235), a considerable number of new uniforms at a higher cost than expected (£220) and to heavier expenditure on miscellaneous items (£493).

D.—Saving due to the cost of transportation and insurance being slightly less than anticipated.

Details of Receipts.	Estimated.	Realized.
	£	£
(i) Receipts of classes authorized to be used as Appropriations in Aid :—		
National Portrait Gallery contribution towards the cost of centralized accounting	146	146
Contribution from the Pilgrim Trust towards cost of American Exhibition	500	500
Total	<u>£646</u>	<u>646</u>
(ii) Receipts of other classes :—		
Sale of surplus A.R.P. stores	—	8
Miscellaneous	—	10
Total		<u>£18</u>

NOTE.

Subhead C include. £59 1s. 5d. in respect of the return transportation of a picture lent by the Tate Gallery to the San Francisco Exhibition, the cost of which the Exhibition authorities were unable to meet (E.51863).

GRANT IN AID ACCOUNT (PURCHASE OF PICTURES).

Receipts.				Payments.			
	£	s.	d.		£	s.	d.
Balance, 1 April 1946	964	13	7	Purchase of pictures	604	17	—
Grant in Aid, 1946-47 (Sub-head B)	7,000	—	—	Freight charges	33	2	8
				Balance, 31 March 1947	7,326	13	11
	<u>£7,964</u>	<u>13</u>	<u>7</u>		<u>£7,964</u>	<u>13</u>	<u>7</u>

26 November 1947.

Philip Hendy,
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.

F. N. Tribe,
Comptroller and Auditor General.

NATIONAL MARITIME MUSEUM.

ACCOUNT of the sum expended, in the year ended 31 March 1947, 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.	13,012	10,296 11 5	2,715 8 7	—	—	—
B.—Incidental Expenses ..	150	163 13 —	—	13 13 —	—	—
C.—Preparing, Bookbinding, &c.	250	79 12 —	170 8 —	—	—	—
D.—Purchases and Acquisitions (Grant in Aid) ..	10	10 — —	—	—	—	—
GROSS TOTAL .. £	13,422	10,549 16 5	2,885 16 7	13 13 —	—	—
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>	Surplus to be surrendered.			
Z.—Appropriations in Aid ..	30	30 — —				
NET TOTAL .. £	13,392	10,519 16 5	£2,872 3 7			
Receipts payable to Exchequer.		Estimated.	Realized.			
		£	£ s. d.			
Receipts authorized to be used as Appropriations in Aid		30	156 11 2			
Appropriated in aid (Subhead Z)			30 — —			
Paid separately to Exchequer			£126 11 2			

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Savings due to unfilled vacancies (£2,203), staff serving with the Forces (£728), and sickness (£21); offset by increases in pay to warders, craftsmen and messenger (£237).
 B.—Excess due to additional requirements and higher cost of warders' uniforms.
 C.—Savings due to inability to get special binding and mounting work done.

Details of Receipts.	Estimated.	Realized.
	£	£
Sale of photographs	30	156
Excess due to unusually large orders for photographs and reproduction fees.		

NOTE.

This Account includes expenditure of approximately £20 in respect of the balance of civil pay issued to staff serving with the Forces.

GRANT IN AID ACCOUNT (PURCHASES AND ACQUISITIONS).

Receipts.	£ s. d.	Payments.	£ s. d.
Balance, 1 April 1946	221 7 3	Purchases	43 18 8
Grant in Aid, 1946-47 (Subhead D)	10 — —	Balance, 31 March 1947	187 9 —
	<u>£231 7 8</u>		<u>£231 7 8</u>

24 October 1947.

Frank G. G. Carr,
Accounting Officer.

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

F. N. Tribe,
Comptroller and Auditor General.

NATIONAL PORTRAIT GALLERY.

ACCOUNT of the sum expended, in the year ended 31 March 1947, compared with the sum granted, for the salaries and expenses of the National Portrait Gallery, including a grant in aid.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, &c.	11,932	11,786 17 3	145 2 9	—
B.—Purchase of Portraits (Grant in Aid)	975	975 - -	—	—
C.—Incidental Expenses	1,570	1,715 1 -	—	145 1 -
GROSS TOTAL	14,477	14,476 18 3	145 2 9	145 1 -
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>		
Z.—Appropriations in Aid	680	680 - -		
NET TOTAL	13,797	13,796 18 3	Surplus to be surrendered.	
			£ - 1 9	

Receipts payable to Exchequer.		Estimated.	Realized.
		£	£ s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid		680	1,660 11 5
(ii) Receipts of other classes		—	138 1 4
Total			£1,798 12 9
Appropriated in aid (Subhead Z)			680 - -
Paid separately to Exchequer			£1,118 12 9

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings due to vacancies, staff changes and sickness (£821) and fewer lectures than anticipated (£129); offset by various pay increases (£669), more overtime than anticipated (£112) and an increase in national insurance contributions (£24).

C.—Excess due to a larger amount of reference photography being necessary (£40), to the increased cost and number of uniforms required (£70) and payment of lodging allowance (£196); offset by savings on publications (£37) and on care and maintenance (£124).

Details of Receipts.		Estimated.	Realized.
		£	£
(i) Receipts of classes authorized to be used as Appropriations in Aid :—			
Proceeds of sale of picture postcards and photographs		550	1,308 (a)
Commission on the sale of photographs, and copyright fees		125	350
Miscellaneous		5	2
Total		£680	1,660
(ii) Receipts of other classes :—			
Salary received from the War Office (M.I.5) in respect of an officer transferred to that Department		—	£138

(a) When the estimates were framed shortly after the end of the war it was not possible to foresee how the sale of publications would develop.

GRANT IN AID ACCOUNT (PURCHASE OF PORTRAITS).

Receipts.			Payments.		
	£	s. d.		£	s. d.
Balance, 1 April 1946	2,210	11 9	Purchase of portraits ..	226	1 5
Grant in Aid, 1946-47 (Subhead B)	975	- -	Balance, 31 March 1947 ..	2,959	10 4
	<hr/>			<hr/>	
	£3,185	11 9		£3,185	11 9
	<hr/>			<hr/>	

25 November 1947.

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.

F. N. Tribe,
Comptroller and Auditor General.

WALLACE COLLECTION.

ACCOUNT of the sum expended, in the year ended 31 March 1947, compared with the sum granted, for the salaries and expenses of the Wallace Collection.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, &c.	16,720	15,150 3 8	1,569 16 4	—	—	—
B.—Publications	2,700	2,344 7 4	355 12 8	—	—	—
C.—Incidental Expenses	695	692 19 10	2 — 2	—	—	—
GROSS TOTAL	£ 20,115	18,187 10 10	1,927 9 2	—		
	<i>Estimated.</i>	<i>Applied.</i>				
<i>Deduct—</i> Z.—Appropriations in Aid	1,600	1,600 — —	Surplus to be surrendered.			
NET TOTAL	£ 18,515	16,587 10 10	£1,927 9 2			

	Receipts payable to Exchequer.	Estimated.	Realized.
		£	£ s. d.
Receipts authorized to be used as Appropriations in Aid		1,600	3,702 16 11
Appropriated in aid (Subhead Z)			1,600 — —
	Paid separately to Exchequer		<u>£2,102 16 11</u>

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings due to unfilled vacancies (£1,300) and sick leave deductions (£270).

Details of Receipts.	Estimated.	Realized.
	£	£
Sale of catalogues, photographs, picture postcards and coloured prints; and reproduction fees	1,250	3,399
Admission fees, &c.	350	303
Total	£1,600	3,702

The surplus is due to the uncertainty of post-war conditions. It was anticipated that if the supply of materials to the trade became easier the public demand for official publications would be less.

8 November 1947.

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.

F. N. Tribe,
Comptroller and Auditor General.

SCIENTIFIC INVESTIGATION, &c.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended in the year ended 31 March 1947, 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.	£	s.	d.
GRANTS IN AID.										
A.—Royal Society (Revote £15,000)	51,000	51,000	—	—	—	—	—	—	—	—
B.—Royal Geographical Society ..	1,500	1,500	—	—	—	—	—	—	—	—
C.—Royal Society of Edinburgh ..	1,300	1,300	—	—	—	—	—	—	—	—
D.—British School at Athens ..	2,000	2,000	—	—	—	—	—	—	—	—
E.—British School at Rome ..	3,000	3,000	—	—	—	—	—	—	—	—
F.—Royal Scottish Geographical Society	200	200	—	—	—	—	—	—	—	—
G.—National Library of Wales										
Original	£27,000									
Supplementary	£3,330									
	30,330	30,330	—	—	—	—	—	—	—	—
H.—National Museum of Wales										
Original	£31,000									
Supplementary	£1,970									
	32,970	32,970	—	—	—	—	—	—	—	—
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.—Royal Scottish Academy of Music	3,200	3,200	—	—	—	—	—	—	—	—
N.—Royal Academy of Dramatic Art	2,000	2,000	—	—	—	—	—	—	—	—
O.—British Academy	2,500	2,500	—	—	—	—	—	—	—	—
P.—National Central Library ..	7,500	7,500	—	—	—	—	—	—	—	—
Q.—Medical Research Council ..										
Original	£480,000									
Less Supplementary	£15,000									
	465,000	465,000	—	—	—	—	—	—	—	—
R.—Agricultural Research Council ..	300,000	300,000	—	—	—	—	—	—	—	—
S.—Arts Council of Great Britain										
Original	£320,000									
Supplementary	£30,000									
	350,000	350,000	—	—	—	—	—	—	—	—
SS.—Scott Polar Research Institute										
Supplementary	1,800	1,800	—	—	—	—	—	—	—	—
OTHER GRANTS.										
T.—Edinburgh Observatory ..	7,517	3,960	10	6	3,556	9	6	—	—	—
U.—British Museum General Catalogue of Printed Books ..	44	205	15	—	—	—	—	161	15	—
V.—North Sea Fisheries Investigation										
Supplementary	1,040	1,035	3	11	4	16	1	—	—	—
TOTAL										
Original	£1,265,761									
Supplementary	£23,140									
	£1,288,901	1,285,501	9	5	3,561	5	7	161	15	—
Surplus to be surrendered										
£3,399 10 7										

Receipts payable to Exchequer.	Estimated.	Realized.	
	£	£	s. d.
Edinburgh Observatory :—			
Private telephone calls	—	1	6 9
Teaching assistance to University of Edinburgh	—	50	— —
Meteorological information supplied	—	2	4 6
Total		£53	11 3

EXPLANATION of the Causes of Variation between Expenditure and Grant.

T.—Savings on staff salaries due to unfilled vacancies (£943), and on the provision for instruments, tools, &c., owing to difficulty in placing contracts (£2,613).

U.—The number of volumes supplied was greater than anticipated.

NOTES.

Royal Scottish Geographical Society (Subhead F)—A set of Sailing Directions value £18 5s. was presented by the Admiralty to the Society free of charge.

Arts Council of Great Britain (Subhead S)—Subsequent to the presentation of the Estimate for 1946-47 it was decided that expenditure out of this grant in aid should be accounted for in detail to the Comptroller and Auditor General with effect from 1 April 1946.

16 October 1947.

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.

F. N. Tribe,
Comptroller and Auditor General.

MEDICAL

ACCOUNTS OF RECEIPTS AND PAYMENTS

General

RECEIPTS.										£	s.	d.
Balance, 1 April 1946 .. .. .	..	..	..	..	..	..	..	..	..	15,167	13	11
Grant in Aid .. .. .	..	..	..	..	..	..	..	..	..	415,000	-	-
<i>General Receipts :—</i>												
Rents, 38 Old Queen Street .. .. .	..	..	..	..	..	..	..	..	..	633	12	-
Rents and sundry credits N.I.M.R. .. .. .	..	..	..	..	..	..	..	..	..	493	12	-
Sales of standard immunological reagents .. .. .	..	..	..	..	..	..	..	..	..	63	4	2
Sale of animals .. .. .	..	..	..	..	..	..	..	..	..	1,411	12	7
Fees for Radon .. .. .	..	..	..	..	..	..	..	..	..	4,403	-	1
Rockefeller Foundation—												
Refund of salary and advances for 1945-46 Fellows .. .. .	..	..	..	..	..	..	..	..	..	694	16	6
Transfers from special funds .. .. .	..	..	..	..	..	..	..	..	..	11,687	19	2
<i>Contributions for Special Purposes :—</i>												
League of Nations—												
Contribution towards cost of work on biological standards .. .. .	..	..	..	..	..	..	..	..	..	576	7	5
<i>Repayments by Government Departments, &c. :—</i>												
Air Ministry—												
Refund of salaries of scientific staff .. .. .	..	..	..	..	..	..	..	..	..	403	-	-
Ministry of Health—												
Contribution towards cost of work on medical statistics .. .. .	..	..	..	..	..	..	..	..	..	820	-	-
Refund of expenses of V.D. Reference Laboratory .. .. .	..	..	..	..	..	..	..	..	..	945	12	9
Ministry of Supply—												
Refund of salaries and expenses of scientific staff .. .. .	..	..	..	..	..	..	..	..	..	5,403	-	3
Agricultural Research Council—												
Refund of expenses of work on food investigation .. .. .	..	..	..	..	..	..	..	..	..	1,020	-	2
Bureau of Animal Genetics and Plant Breeding—												
Refund of expenses .. .. .	..	..	..	..	..	..	..	..	..	110	-	-
Food Investigation Board—												
Contribution towards cost of nutrition research .. .. .	..	..	..	..	..	..	..	..	..	4,168	-	3
Colonial Office (Colonial Development and Welfare Act)—												
Refund of salary of scientific staff .. .. .	..	..	..	..	..	..	..	..	..	393	-	-
Royal Commission on Population—												
Refund of salaries of scientific staff .. .. .	..	..	..	..	..	..	..	..	..	750	-	-
Wellcome Trustees—												
Refund of salaries of scientific staff .. .. .	..	..	..	..	..	..	..	..	..	1,322	1	9
Repayment from Dutch Government for supplies (amino acids, &c.) .. .. .	..	..	..	..	..	..	..	..	..	5,274	11	7
Balance, 31 March 1947 .. .. .	..	..	..	..	..	..	..	..	..	5,485	-	9
										<u>£476,226</u>	<u>5</u>	<u>4</u>

RESEARCH COUNCIL.

FOR THE YEAR ENDED 31 MARCH 1947.

Expenses Account

PAYMENTS.		£	s.	d.	£	s.	d.
Transferred to Public Health Laboratory Service Account	..				19,123	1	-

Administration and General Purposes :—

Staff salaries, wages and superannuation	..	..	..	..	29,657	-	-
Travelling expenses of committees, &c.	..	..	..	..	6,516	16	2
Printing, stationery, postages and telephones	..	..	..	..	1,508	5	7
Publications	..	..	..	..	948	9	8
Furniture and sundries	..	..	..	..	1,744	4	8
Rent, rates, insurance, heating, lighting, cleaning, alterations and repairs, &c.	..	..	..	..	6,027	8	3
					46,402	4	4

National Institute for Medical Research (including Farm Laboratories) :—

Salaries, wages and superannuation	..	..	..	..	94,096	6	11
Travelling and subsistence	..	..	..	..	2,330	3	9
Apparatus and materials	..	..	..	..	11,754	7	6
Animals and animals' food	..	..	..	..	6,910	11	8
Library (books and periodicals)	..	..	..	..	613	7	5
Printing, stationery, postages and telephones	..	..	..	..	1,434	6	1
Furniture, &c.	..	..	..	..	912	13	9
Rates and insurance	..	..	..	..	2,992	19	11
Heating, lighting and cleaning	..	..	..	..	3,824	9	11
Renewals, repairs and transport	..	..	..	..	3,402	4	8
					128,271	11	7

Nutrition Department (Mill Hill) :—

Salaries, wages, &c.	..	..	..	..	3,092	8	3
Equipment and supplies	..	..	..	..	1,248	17	-
Accommodation and maintenance	..	..	..	..	260	15	5
Travelling and subsistence	..	..	..	..	25	8	4
					4,627	9	-

External Research Schemes :—

External scientific staff	..	..	..	..	213,207	16	8
Grants in aid of various schemes of research work at universities, hospitals and other institutions	..	..	..	..	63,169	4	5
V.D. Reference Laboratory	..	..	..	..	1,424	18	4
					£476,226	5	4

Building

RECEIPTS.		£	s.	d.
Grant in Aid		50,000	-	-
Refund by Ministry of Works of expenditure on new buildings at Mill Hill ..		3,120	2	-
		<hr/>		
		£53,120	2	-

Public Health

RECEIPTS.		£	s.	d.	£	s.	d.
Transferred from General Expenses Account					19,123	1	-
<i>Advances by Ministry of Health :—</i>							
Public health laboratory service		146,694	-	-			
Blood transfusion depots		31,000	-	-			
Anti-toxin		9,000	-	-			
		<hr/>			186,694	-	-
<i>Other Receipts :—</i>							
Local authorities					12,445	16	2
Sale of standard immunological reagents					5,439	6	2
Sale of dried blood plasma					373	17	6
Sale of serological supplies					1,739	14	4
		<hr/>			£225,815	15	2

Grant Account

PAYMENTS.

	£	s.	d.
Contract work, architects' and surveyors' fees and miscellaneous expenses (£17,100 recoverable from Ministry of Works)	24,033	17	—
Repayment to Ronan Bequest Fund—part of building costs met from the Fund in previous years	15,525	—	—
Balance, 31 March 1947	13,561	5	—
	<u>£53,120</u>	<u>2</u>	<u>—</u>

Laboratory Service Account

PAYMENTS.

	£	s.	d.	£	s.	d.
<i>Issues on behalf of Ministry of Health :—</i>						
Anti-toxin	19,232	12	4			
Blood transfusion depots	36,454	18	8			
Public health laboratory service	164,911	17	7			
				<u>220,599</u>	<u>8</u>	<u>7</u>
Balance, 31 March 1947				5,216	6	7
				<u>£225,815</u>	<u>15</u>	<u>2</u>

19 December 1947.

W. M. Goodenough,
Treasurer.

I have examined the foregoing Accounts. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion these Accounts are correct.

F. N. Tribe,
Comptroller and Auditor General.

AGRICULTURAL RESEARCH COUNCIL.

ACCOUNT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31 MARCH 1947.

Receipts.			Payments.			
	£	s. d.	£	s. d.	£	s. d.
Balance, 1 April 1946	170,406	7 8	<i>Research Expenditure :—</i>			
Grant in Aid ..	300,000	- -	Unit of Animal Physiology ..	5,772	17 9	
Sales of livestock, produce, &c. (including sale of reports) ..	31,339	7 -	Unit of Soil Metabolism ..	4,488	- 9	
Miscellaneous receipts ..	7,268	19 7	Unit of Insect Physiology ..	7,369	9 -	
			Animal Breeding and Genetics Research Organization	19,937	4 4	
			Research officers—salaries and expenses	14,370	4 9	
						51,937 16 7
			Grants to institutions ..	106,660	5 4	
			Personal and training grants, scholarships and travelling fellowships ..	6,349	12 7	
						113,009 17 11
			<i>Field Station, Compton :—</i>			
			<i>Capital Expenditure :—</i>			
			Land and buildings ..	37,707	16 3	
			Structural improvements ..	1,039	13 7	
			New plant and machinery ..	3,928	11 10	
			Additional equipment ..	2,774	19 2	
						45,451 - 10
			Maintenance expenses ..			64,002 4 8
			Livestock			513 15 4
			<i>Administrative Expenses :—</i>			
			Honoraria to Council members	701	5 -	
			Salaries, fees, &c. ..	15,749	18 -	
			Travelling and incidental expenses	3,011	3 3	
						19,462 6 3
			Balance, 31 March 1947 ..			214,637 12 8
						£509,014 14 3
						£509,014 14 3

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 larger provision made on the Votes of the Ministry of Agriculture and Fisheries and the Department of Agriculture for Scotland. During the year ended 31 March 1947 expenditure on these institutions amounting in all to £441,473 (including £33,416 capital) was borne on those Votes.

6 January 1948.

J. C. F. Fryer,
Secretary.

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

F. N. Tribe,
Comptroller and Auditor General.

UNIVERSITIES AND COLLEGES, &c., GREAT BRITAIN.

ACCOUNT of the sum expended, in the year ended 31 March 1947, compared with the sum granted, for grants in aid of the expenses of certain Universities, Colleges, Medical Schools, Teaching Hospitals, &c., in Great Britain.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£	£	£
Universities and Colleges, &c., Great Britain (Grant in Aid)	9,450,000	6,250,000	3,200,000	—
Surplus to be surrendered			£3,200,000	

EXPLANATION of the Cause of Variation between Expenditure and Grant.

The provision for unallocated grants was not wholly required during the year owing to difficulties experienced by the Universities in commencing and proceeding with approved building schemes and in procuring equipment, &c.

UNIVERSITY COLLEGES, &c., GRANTS DEPOSIT ACCOUNT, 1946-47.

Receipts.			Payments.		
	£	s. d.		£	s. d.
Balance, 1 April 1946 ..	672,403	2 8	Payments as per Schedule below ..	6,485,512	17 6
Grant in Aid	6,250,000	—	Balance, 31 March 1947 ..	436,890	5 2
	<u>£6,922,403</u>	<u>2 8</u>		<u>£6,922,403</u>	<u>2 8</u>

GRANTS TO UNIVERSITIES AND COLLEGES, &c.

	Recurrent Grants.			Non-recurrent Grants.			Total.
	General Purposes	Medical and Dental Education.	Teaching Hospitals.	(a) Capital Grants.	(b) Loans.		
	£	£	£ s.	(a) £ s. d.		£ s. d.	
Birmingham University ..	192,750	44,875	26,495 10	(a) 32,795 9 5		296,915 19 5	
Bristol University, including Faculty of Engineering at Bristol Merchant Venturers' Technical College	143,750	25,685	7,397 10	(a) 867 13 4		177,700 3 4	
Cambridge University ..	301,750	17,500	—	(a) 4,390 — 6		323,640 — 6	
Durham University, including the Durham Division and the Newcastle Division ..	168,435	31,925	25,178 —	(a) 77,810 7 4		303,348 7 4	
Exeter University College ..	50,900	—	—	(a) 36,346 — —		87,246 — —	
Hull University College ..	39,550	—	—	(a) 21,003 — —		60,553 — —	
Leeds University	139,750	37,575	21,191 10	(a) 16,158 — 1		214,674 10 1	
Leicester University College	21,175	—	—	(a) 13,130 — —		34,305 — —	
Liverpool University ..	173,500	37,875	21,579 —	(a) 1,179 12 1		234,133 12 1	
London University, including its Colleges and Schools ..	1,328,125	485,500	265,593 10	(a) 100,125 19 2		2,179,344 9 2	
Manchester University ..	226,250	52,500	34,693 10	(a) 12,897 16 2		326,341 6 2	
Manchester College of Technology	23,000	—	—	(a) 6,000 — —		29,000 — —	
Nottingham University College	58,000	—	—	(a) 37,971 — —		95,971 — —	
Oxford University	278,000	41,250	17,325 —	(a) 46,267 10 10		382,842 10 10	

GRANTS TO UNIVERSITIES AND COLLEGES, &c.—*contd.*

	Recurrent Grants.				Non-recurrent Grants.			Total.		
	General Purposes	Medical and Dental Education.	Teaching Hospitals.		(a) Capital Grants.	(b) Loans.				
	£	£	£	s.	£	s.	d.	£	s.	d.
Reading University ..	66,100	—	—	—	(a) 10,590	—	—	181,690	—	—
Sheffield University ..	119,250	17,025	11,814	—	(b) 105,000	—	—			
Southampton University College	50,175	—	—	—	(a) 495	3	9	148,584	3	9
University of Wales, including Aberystwyth, Bangor, Cardiff and Swansea University Colleges and the Welsh National School of Medicine	315,750	15,850	9,765	—	(a) 25,468	—	—	75,643	—	—
Aberdeen University ..	116,500	15,000	31,826	—	(a) 6,989	8	9	348,354	8	9
Edinburgh University ..	170,550	54,700	54,261	—	(a) 1,203	1	3	164,529	1	3
Glasgow University ..	205,700	53,925	51,441	—	(a) 4,265	11	7	283,776	11	7
Glasgow Royal Technical College	32,375	—	—	—	(a) 20,840	7	1	331,906	7	1
St. Andrew's University, including Dundee University College	110,000	18,275	18,143	10	(a) 32,375	—	—	32,375	—	—
	£4,331,335	949,460	596,704	—	(a) 26,219	16	2	172,638	6	2
					(b) 503,013	17	6	6,485,512	17	6
					(b) 105,000	—	—			

STATEMENT OF THE AMOUNT OF LOANS OUTSTANDING AT 31 MARCH 1947.

Reading University £105,000

W. Eady,

Accounting Officer.

16 October 1947.

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

F. N. Tribe,

Comptroller and Auditor General.

BROADCASTING.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31 March 1947, compared with the sum granted, for a grant to and grants in aid of the British Broadcasting Corporation.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£	£	£
A.—British Broadcasting Corporation (Grant in Aid)	7,500,000	7,500,000	—	—
B.—British Broadcasting Corporation (Grant for the Home and Television Services)				
Supplementary	2,970,000	2,890,500	79,500	—
C.—British Broadcasting Corporation (Grant in Aid for the Overseas services and other services performed for Government Departments)				
Supplementary	1,024,000	1,020,000	4,000	—
TOTAL				
Original	£7,500,000			
Supplementary	£3,994,000			
	£11,494,000	11,410,500	83,500	—
			Surplus to be surrendered <u>£83,500</u>	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

B.—Sales of Broadcast receiving licences, on which payments to the British Broadcasting Corporation under this heading are based, were less than anticipated, mainly as a result of the severe weather conditions during the March quarter 1947.

NOTE.

Expenditure of £109,457 under Subheads A and B 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.

25 November 1947.

W. R. Birchall,
Accounting Officer.

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

F. N. Tribe,
Comptroller and Auditor General.

PUBLIC EDUCATION, SCOTLAND.

ACCOUNT of the sum expended, in the year ended 31 March 1947, compared with the sum granted, for public education in Scotland, including certain grants in aid of the Education (Scotland) Fund, and for the Royal Scottish Museum, Edinburgh, including a grant in aid.

Service.	Grant	Expenditure.	Expenditure compared with Grant.		
			Less than Granted.		More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.
ADMINISTRATION.					
A.1.—Salaries, &c.					
<i>Original</i> ..	£117,289				
<i>Less</i>					
<i>Supplementary</i>	£5,000				
	112,289	109,900 16 3	2,388 3 9		—
A.2.—Travelling and Incidental Expenses ..	3,115	2,142 7 7	972 12 5		—
A.3.—Advisory Council ..	880	371 13 8	508 6 4		—
A.4.—Special Inquiries and Services	1,125	279 17 5	845 2 7		—
INSPECTION.					
B.1.—Salaries, &c.					
<i>Original</i> ..	£84,513				
<i>Less</i>					
<i>Supplementary</i>	£8,000				
	76,513	72,726 6 1	3,786 13 11		—
B.2.—Travelling and Incidental Expenses ..	15,780	15,169 2 10	610 17 2		—
GRANTS IN AID OF THE EDUCATION (SCOTLAND) FUND.					
C.—General Aid Grant					
<i>Original</i> ..	£14,333,842				
<i>Supplementary</i>	£551,004				
	14,884,846	14,881,216 — —	3,630 — —		—

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.1.—Mainly accounted for by savings on posts unfilled (£2,292).

A.2.—Savings on travelling (£336), removals (£499), and miscellaneous items (£138).

A.3.—Mainly due to deferment of the appointment of a new Council.

A.4.—The estimate under this head is necessarily conjectural.

B.1.—Savings on posts unfilled (£5,579), staff changes (£320), and miscellaneous items (£101); partially offset by the effect of new salary scales (£2,213).

C.—Expenditure represents final calculation of amount payable in the year under Section 69(2) (c) of the Education (Scotland) Act, 1946, together with the grants payable under Section 69 (2) (a) and (b) of the said Act. The payment was made to the Education (Scotland) Fund—see Account appended.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
GRANTS IN AID OF THE EDUCATION (SCOTLAND) FUND— <i>contd.</i>						
D.—Superannuation of Teachers						
<i>Original</i> ..	£1,516,000					
<i>Supplementary</i>	£80,438					
	1,596,438	1,595,421 - -	1,017 - -	- -	- -	- -
THE ROYAL SCOTTISH MUSEUM, EDINBURGH.						
E.1.—Salaries, &c. ..	27,254	25,707 15 4	1,546 4 8	- -	- -	- -
E.2.—Patrols						
<i>Original</i> ..	£4,485					
<i>Less</i>						
<i>Supplementary</i>	£1,000					
	3,485	3,359 16 11	125 3 1	- -	- -	- -
E.3.—Apparatus, Materials, &c. ..	2,250	2,041 1 3	208 18 9	- -	- -	- -
E.4.—Travelling and Incidental Expenses ..	900	738 13 10	161 6 2	- -	- -	- -
E.5.—Purchase of Specimens, Books, &c. (Grant in Aid) ..	2,000	2,000 - -	- -	- -	- -	- -
OTHER SERVICES.						
F.1.—Further Education and Training Scheme						
<i>Original</i> ..	£250,000					
<i>Supplementary</i>	£715,250					
	965,250	952,036 6 8	13,213 13 4	- -	- -	- -
F.2.—Grants in respect of War Damage Contributions ..	2,500	2,499 6 1	- 13 11	- -	- -	- -
F.3.—Temporary School Accommodation: Repayment Annuities	750	- -	750 - -	- -	- -	- -
F.4.—Miscellaneous Services arising out of the War ..	26,500	24,877 2 5	1,622 17 7	- -	- -	- -

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

D.—Expenditure represents final calculation of amount payable in the year under Section 69(2) (d) of the Education (Scotland) Act, 1946, and Section 9(d) of the Pensions (Increase) Act, 1944. The payment was made to the Education (Scotland) Fund—see Account appended.

E.1.—Savings on posts unfilled (£1,414), staff serving with the Forces (£246), guide demonstrations, technical and professional assistance (£582), Sunday duty of attendants (£479), and other items (£298); partially offset by the effect of new salary scales and increased trade rates (£1,473).

F.3.—No expenditure was incurred in respect of which an annuity was payable.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
F.5.—Training of Disabled Persons						
Supplementary	250	4 14 6	245 5 6			—
GROSS TOTAL.						
Original ..	£16,389,183					
Supplementary	£1,332,942					
	£17,722,125	17,690,492 - 10	31,632 19 2			—
Deduct—						
Z.—Appropriations in Aid						
Original ..	£1,223,915					
Supplementary	£11,000					
	£1,234,915	1,234,915 - -				
NET TOTAL.						
Original ..	£15,165,268					
Supplementary	£1,321,942					
	£16,487,210	16,455,577 - 10				Surplus to be surrendered.
			£31,632 19 2			

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

F.5.—Claims were less than anticipated.

	Receipts payable to Exchequer.	Estimated.	Realized.
		£	£ s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid		1,234,915	1,235,375 1 5
(ii) Receipts of other classes		—	6 18 6
Total			£1,235,381 19 11
Appropriated in aid (Subhead Z)			1,234,915 - -
Paid separately to Exchequer			£466 19 11
Details of Receipts.			
(i) Receipts of classes authorized to be used as Appropriations in Aid :—		Estimated.	Realized.
Education (Scotland) Act, 1946 :—		£	£
Pension contributions (payment from the Education (Scotland) Fund—see Account appended) :—			
Teachers		619,574	619,574
Employers		613,000	613,000
Educational Endowments :—			
Repayment of cost of advertisements		25	17
Fees for audit of accounts		500	236
Fees for inspection of schools		200	564
Repayment of fees and expenses (Subhead A.4)		250	—
Reimbursement of salaries of seconded officers		1,011	1,195
Annual payments by Education Authorities in respect of temporary school accommodation (Subhead F.3)		30	—
Miscellaneous receipts		325	789
Total		£1,234,915	1,235,375
(ii) Receipts of other classes :—			
Miscellaneous		—	£7

NOTE.

This Account includes expenditure of approximately £834 in respect of the balance of civil pay issued to staff serving with the Forces.

29 November 1947.

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.

F. N. Tribe,
Comptroller and Auditor General.

GRANT IN AID ACCOUNT, ROYAL SCOTTISH MUSEUM.

(PURCHASE OF SPECIMENS, BOOKS, &c.)

	£	s.	d.		£	s.	d.
Balance, 1 April 1946 ..	634	9	4	Expenditure, 1946-47 ..	1,891	10	9
Grant in Aid, 1946-47 (Subhead E.5) ..	2,000	-	-	Balance, 31 March 1947 ..	742	18	7
	<u>£2,634 9 4</u>				<u>£2,634 9 4</u>		

29 November 1947.

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 9s. 10d. placed on deposit.			

Note.—The original bequest amounted to £2,000. 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 1947 the market value of the stock was £2,443 6s. 3d.

(b) James Railton's Trust Fund.	£	s.	d.
War Stock, 3½ per cent.	1,453	10	3
Conversion Stock, 3½ per cent.	1,431	1	4
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	500	-	-
Savings Bonds, 2½ per cent. 1964-67	1,100	-	-

NOTE.—On 31 March 1947 the market value of these securities was £6,758 5s. 11d.

EDUCATION

ACCOUNT OF RECEIPTS AND PAYMENTS

(The Education (Scotland) Act, 1946, which consolidated the enactments relating to education in this Account are made to that Act.)

RECEIPTS.		£	s.	d.
Balance, 1 April 1946	.. .. .	24,778	17	9
1. Grants from Vote of Parliament, 1946-47 (Class IV, Vote 13) :—				
(a) General Aid Grant (Subhead C) :—				
Education (Scotland) Act, 1946 :—				
Section 69(2) (a)	.. .. .	586,842	—	—
Section 69(2) (b)	.. .. .	2,306,835	—	—
Section 69(2) (c)	.. .. .	11,987,539	—	—
(b) Superannuation of Teachers (Subhead D) :—				
Education (Scotland) Act, 1946, section 69(2) (d) and Pensions (Increase) Act, 1944, section 9(d)				
	.. .. .	1,595,421	—	—
(c) Grants in respect of War Damage Contributions (Subhead F.2) :—				
Education (Scotland) Act, 1946, Section 69(5)	.. .. .	2,499	6	1
2. Superannuation Contributions :—				
Education (Scotland) Act, 1946, Section 69(4) :—				
(a) Teachers' contributions	.. .. .	739,856	10	1
(b) Employers' contributions	.. .. .	733,101	19	11
3. Other Receipts :—				
Education (Scotland) Act, 1946, Section 69(5) :—				
Interest on Scottish Teachers' Superannuation Fund	.. .. .	58,825	9	2
Refund of overpayment of grant under the Education (Scotland) Agricultural Colleges Additional Grants Determination, 1943	.. .. .	1,715	—	—
		£18,037,414	3	—

SECURITIES HELD AT 31 MARCH 1947 FOR THE SCOTTISH TEACHERS' SUPERANNUATION FUND.

	Nominal Amount.	Cost.	Market Value, 31 March 1947.
	£ s. d.	£ s. d.	£ s. d.
War Stock, 3½ per cent.	356,250 14 11	343,665 7 7	378,293 15 3
Consolidated Stock, 4 per cent.	314,815 3 9	254,923 17 —	356,528 4 —
Conversion Stock, 3½ per cent.	578,066 5 2	440,963 — 5	637,318 1 —
Treasury Stock, 2½ per cent., 1975 or after	451,058 18 4	451,058 18 4	431,325 1 9
	£ 1,700,191 2 2	1,490,611 3 4	1,803,465 2 —

(SCOTLAND) FUND.

FOR THE YEAR ENDED 31 MARCH, 1947.

in Scotland, came into operation on 1 January 1947, and, where appropriate, statutory references

PAYMENTS.		£	s.	d.
1.	Education (Scotland) Act, 1946, Section 70, paragraphs :—			
	(1) Expenses of conducting Leaving Certificate Examinations	16,302	14	3
	(2) Pensions to teachers (including refund of contributions, and pensions under the Pensions (Increase) Acts, 1944 and 1947)	1,735,297	14	10*
	(3) Grants in aid of retiring allowances to teachers	16	18	—
	(4) Payment to Exchequer in respect of :—			
	(a) Teachers' superannuation contributions	619,574	—	—
	(b) Employers' superannuation contributions	613,000	—	—
	(5) Grants to Universities	60,000	—	—
2.	Regulations made, or deemed to have been made, under the Education (Scotland) Act, 1946 :—			
	Central Institutions (Scotland) Grant Provisional Regulations, 1946 ..	259,162	8	10
	Education (Scotland) Agricultural Colleges Additional Grants Determination, 1943	876	8	—
	Regulations for the Preliminary Education, Training and Certification of Teachers for various grades of Schools (Scotland), 1931, as amended Supply of Teachers (Emergency Arrangements) (Scotland) Regulations, 1947	104,214	6	3
	Educational Development, Research and Services (Scotland) Grant Regulations, 1946	63,196	7	1
	Education (Scotland) Additional Grants Minute, 1941	2,171	—	—
	Education (Scotland) Teachers' Superannuation Grant Regulations, 1928	28	14	10
	Education Authorities (Scotland) Grant Regulations :—	16,981	13	4
	1941	3,648	—	—
	1942	20,319	9	6
	1943	7,568	11	7
	1944	739	3	10
	1945	826,340	14	5
	1946	13,325,000	—	—
		14,183,615	19	4†
	Education (Scotland) Miscellaneous Grants Provisional Regulations, 1946	273,499	7	7
	Education (Scotland) Social and Physical Training Grant Regulations, 1946	54,164	8	2
	Balance, 31 March 1947	35,312	2	6
		£18,037,414	3	—

* This amount is net after crediting £527 15s. 6d. received for annuities (Education (Scotland) Act, 1946, Section 107) accrued in the year ended 31 December 1946 to grantees of disablement allowances who had attained the age of 65. An extra-statutory payment of £63 8s. 9d. (annual allowance) was made to a retired teacher in Canada who was unable to comply with the requirement as to service between the ages of 60 and 65 on account of circumstances arising out of the war (P./3/12870).

† Includes grants to Education Authorities of (a) £2,499 6s. 1d. on account of contributions payable under the War Damage Act, 1943, in respect of transferred schools (see under Receipts contra), and (b) extra-statutory payments amounting to approximately £487 in respect of children committed to Approved Schools who attended Education Authority Schools for their general education (S.54384).

NOTES.

The expenditure on grants to Education Authorities excludes expenditure amounting to £444,010 on buildings and equipment for the School Meals Service provided for those Authorities by the Ministry of Works without payment, on the recommendation of the Scottish Education Department. The expenditure by the Ministry of Works is borne mainly on Class VII, Votes 1, 6 and 10.

As from 6 August 1946, milk for drinking has been supplied to pupils in Primary and Secondary Schools without charge. The cost of the Milk in Schools Scheme is borne on the Vote for the Ministry of Food (Class X, Vote 2) and amounted for both cheap and free milk to £616,000 approximately.

Certain Emergency Cooking Depots provided by the Ministry of Food, being required for the School Meals Service, were transferred to Education Authorities without payment, the cost remaining a charge on the Vote for the Ministry of Food. The estimated value of the depots transferred during 1946-47 was £66,253.

J. Mackay Thomson,
Accounting Officer.

29 November 1947.

NATIONAL GALLERIES, SCOTLAND.

ACCOUNT of the sum expended, in the year ended 31 March 1947, 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.
A.—Salaries, &c.	£ 19,131	£ s. d. 16,811 12 8	£ s. d. 2,319 7 4	£ s. d. —
B.—Travelling, &c.	150	195 16 10	—	45 16 10
C.—Incidental Expenses ..	2,225	2,940 11 11	—	715 11 11
GROSS TOTAL	£ 21,506	19,948 1 5	2,319 7 4	761 8 9
<i>Deduct—</i>	Estimated.	Applied.		
Z.—Appropriations in Aid ..	130	130 - -	Surplus to be surrendered.	
NET TOTAL	£ 21,376	19,818 1 5	£1,557 18 7	

Receipts payable to Exchequer.	Estimated.	Realized.
(i) Receipts of classes authorized to be used as Appropriations in Aid	£ 130	£ s. d. 428 18 2
(ii) Receipts of other classes	—	68 3 6
Total		£497 1 8
Appropriated in aid (Subhead Z)		130 - -
Paid separately to Exchequer		£367 1 8

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings due to staff serving with the Forces (£108), staff vacancies, absences, &c. (£2,943), and on Director's travelling allowance (£150); offset by expenditure sanctioned during the year on increased remuneration to certain officers (£682) and one additional post (£200).

B.—Excess due to Director's actual outlays on travelling being met from this subhead in substitution for fixed travelling allowance under Subhead A.

C.—Excess due to cost of new editions of Catalogue and Book of Illustrations (£1,530), and pamphlet (£68); offset by savings on uniforms (£150), cleaning (£50), reinstatement of collections (£300), restoration work (£250) and miscellaneous (£133).

Details of Receipts.	Estimated.	Realized.
(i) Receipts of classes authorized to be used as Appropriations in Aid :—	£	£
Proceeds of sale of publications	£130	429 (a)
(ii) Receipts of other classes :—		
Sale of surplus A.R.P. equipment	—	£68

(a) The publication of new editions of the National Gallery Catalogue and Book of Illustrations resulted in greatly increased sales.

NOTE.

This Account includes expenditure of approximately £111 in respect of the balance of civil pay issued to staff serving with the Forces.

GRANT IN AID ACCOUNT, SCOTTISH NATIONAL PORTRAIT GALLERY.

(PURCHASE OF PORTRAITS).

Receipts.				Payments.					
		£	s.	d.		£	s.	d.	
Balance, 1 April 1946	..	237	1	4	Expenditure, 1946-47	..	117	19	-
Interest	..	-	12	9	Balance, 31 March 1947	..	119	15	1
		<u>£237 14 1</u>					<u>£237 14 1</u>		

The Society of Antiquaries of Scotland held a balance of £39 17s. 8d. at the end of the previous year. £33 1s. 3d. was spent on the purchase of objects, &c., during the year, leaving a balance of £6 16s. 5d. in hand at 31 March 1947.

12 September 1947.

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.

F. N. Tribe,
Comptroller and Auditor General.

NATIONAL LIBRARY, SCOTLAND.

ACCOUNT of the sum expended, in the year ended 31 March 1947, 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.	9,842	7,935 9 6	1,906 10 6	—
B.—Purchase of Books (Grant in Aid)	75	75 - -	—	—
C.—Incidental Expenses ..	610	713 13 2	—	103 13 2
D.—Expenses of Copyright Agency	485	533 5 4	—	48 5 4
GROSS TOTAL	£ 11,012	9,257 8 -	1,906 10 6	151 18 6
			Surplus of Gross Estimate over Expenditure. £1,754 12 -	
<i>Deduct—</i>	Estimated.	Realized.	Deficiency of Appropriations in Aid realized.	
Z.—Appropriations in Aid ..	5,017	5,016 17 2	£- 2 10	
NET TOTAL	£ 5,995	4,240 10 10	£1,754 9 2	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving mainly due to staff vacancies owing to resignations and failure to fill a new post which had been sanctioned.

C.—Excess mainly due to increase in cost of domestic service generally.

D.—Excess mainly due to return to pre-war output of books and increase in agency expenses.

Receipts.—These consist of income from the investment of the Endowment Fund of the Library.

NOTE.

This account includes expenditure of approximately £137 in respect of the balance of civil pay issued to staff serving with the Forces.

GRANT IN AID ACCOUNT (PURCHASE OF BOOKS).

Receipts.		Payments.	
	£ s. d.		£ s. d.
Balance, 1 April 1946	- 16 6	Expenditure, 1946-47	75 15 8
Grant in Aid, 1946-47 (Subhead B)	75 - -	Balance, 31 March 1947	- - 10
	<u>£75 16 6</u>		<u>£75 16 6</u>

17 August 1947.

M. R. Dobie,
Accounting Officer.

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

F. N. Tribe,
Comptroller and Auditor General.

CIVIL ACCOUNTS,
1946-47.

CLASS V.

HEALTH, HOUSING, TOWN PLANNING, LABOUR
AND NATIONAL INSURANCE.

CLASS V.

HEALTH, HOUSING, TOWN PLANNING, LABOUR AND
NATIONAL INSURANCE.

SUMMARY.

Page.	No. of Vote.	SERVICE.	Estimated Gross Expenditure.	Authorized Appropriations in Aid.	Supply Grant.	Actual Gross Expenditure.
			£	£	£	£ s. d.
220	1	Ministry of Health	67,422,540	8,862,690	58,559,850	66,426,432 15 16
233	2	Board of Control	293,546	18,394	275,152	276,127 17 6
235	3	Registrar-General's Office	467,890	49,730	418,160	433,037 19 7
237	4	Ministry of Labour and National Service	36,104,010	4,878,000	31,226,010	29,265,763 19 4
244	5	Grants in respect of Employment Schemes	1,340,000	—	1,340,000	1,339,899 19 1
245	6	Ministry of National Insurance	79,514,500	1,987,500	77,527,000	74,002,642 11 2
250	7	Assistance Board	8,520,000	20,000	8,500,000	7,211,290 2 5
253	8	National Insurance Audit Department	162,930	3,970	158,960	149,984 5 2
254	9	Friendly Societies Registry	51,570	3,000	48,570	49,747 - 3
255	10	Old Age Pensions	106,016,000	16,000	106,000,000	103,203,698 15 10
258	11	Widows', Orphans' and Old Age Contributory Pensions	12,025,000	—	12,025,000	12,025,000 - -
259	12	Supplementary Pensions	38,250,000	100,000	38,150,000	37,766,375 5 6
261	13	Ministry of Town and Country Planning	1,684,527	250	1,684,277	484,283 16 8
264	14	Department of Health for Scotland	10,643,830	322,600	10,321,230	9,570,376 8 1
272	15	Board of Control for Scotland	30,516	400	30,116	28,146 12 7
273	16	Registrar-General's Office, Scotland	64,575	4,080	60,495	60,933 1 4
		Total	362,591,434	16,266,614	346,324,820	342,284,740 10 5

CLASS V.

HEALTH, HOUSING, TOWN PLANNING, LABOUR AND
NATIONAL INSURANCE.

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	8,862,690	- -	57,563,742	15 10	996,107	4 2	—	—	996,107	4 2	2,333,286	1 1
2	18,394	- -	257,733	17 6	17,418	2 6	—	—	17,418	2 6	379	9 11
3	49,730	- -	383,307	10 7	34,852	- 5	—	—	34,852	- 5	24,229	5 1
4	4,139,014	11 -	25,126,749	8 4	6,838,246	- 8	738,985	9 -	6,099,260	11 8	22,210	2 2
5	—	—	1,339,899	19 1	160	- 11	—	—	100	- 11	—	—
6	1,987,500	- -	72,015,142	11 2	5,511,857	8 10	—	—	5,511,857	8 10	467,683	16 3
7	20,000	- -	7,191,290	2 5	1,308,709	17 7	—	—	1,308,709	17 7	213,647	10 11
8	3,871	17 5	146,112	7 9	12,945	14 10	98	2 7	12,847	12 3	2	10 -
9	3,000	- -	46,747	- 3	1,822	19 9	—	—	1,822	19 9	2,638	12 3
10	16,000	- -	103,104,698	15 10	2,815,301	4 2	—	—	2,815,301	4 2	4,996	- 5
11	—	—	12,025,000	- -	—	- -	—	—	—	- -	—	—
12	100,000	- -	37,660,375	5 6	489,624	14 6	—	—	489,624	14 6	30,759	3 1
13	250	- -	484,039	16 9	1,200,243	3 3	—	—	1,200,243	3 3	349	17 3
14	322,600	- -	9,247,776	8 1	1,073,453	11 11	—	—	1,073,453	11 11	517,682	10 8
15	375	5 -	27,771	7 7	2,369	7 6	24	15 -	2,344	12 5	—	—
16	4,080	- -	56,853	1 4	3,641	18 8	—	—	3,641	18 8	1,835	- 3
	15,527,505	13 5	326,757,234	17 -	20,306,693	9 7	739,108	6 7			3,619,699	19 4
Total amount to be surrendered									£	19,567,585	3 -	

MINISTRY OF HEALTH.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31 March 1947, 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 other grants to local authorities, &c.; a supplemental grant in respect of medical benefit; salaries and expenses of the Local Government Boundary Commission; a grant in aid of the National Radium Trust, a grant in aid of the Women's Voluntary Services; 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 ..	2,295,445	2,331,213	3	9	—		35,768 3 9
E.—Temporary Housing Accommodation							
Original ..	£5,885,000						
Less Supplementary	£1,250,000						
Less Supplementary	£300,000						
	4,335,000	4,305,270	1	6	29,729	18	6
F.—Housing							
Original ..	£24,063,000						
Supplementary	£200,000						
Less Supplementary	£6,900,000						
	17,363,000	14,594,917	1	5	2,768,082	18	7
G.—Miscellaneous Grants, Grants in Aid, &c.							
Original ..	£3,107,880						
Less Supplementary	£300,000						
	2,807,880	2,043,923	3	4	763,956	16	8
H.—National Health Service							
Supplementary	5,000	—			5,000	—	—
J.—General Health Services Supplementary	4,000,000	3,854,771	5	6	145,228	14	6

SUMMARY—*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
WELSH BOARD OF HEALTH						
L.—O.—Administration ..	130,415	110,878 19 2	19,536 - 10			
Q.—Housing	743,000	711,682 6 3	31,317 13 9			
R.—Miscellaneous Grants	409,800	200,155 12 -	209,644 8 -			
W.—Miscellaneous Services arising out of the War and Transi- tional Services						
Original .. £26,488,000						
Supplementary £1,900,000						
Supplementary £6,945,000						
	35,333,000	38,273,440 4 5			2,940,440 4 5	
X.—Losses	—	180 18 6	—		180 18 6	
GROSS TOTAL						
Original .. £63,122,540						
Supplementary £850,000						
Supplementary £3,450,000						
	67,422,540	66,426,432 15 10	3,972,496 10 10		2,976,389 6 8	
Deduct—						
Z.—Appropriations in Aid	Estimated.	Applied.				
Original .. £5,312,700	—	—				
Supplementary £849,990						
Supplementary £2,700,000						
	8,862,690	8,862,690 - -				
NET TOTAL						
Original .. £57,809,840						
Supplementary £10						
Supplementary £750,000						
	£ 58,559,850	57,563,742 15 10			Surplus to be surrendered.	
					£996,107 4 2	

	Receipts payable to Exchequer.	Estimated.	Realized.
		£	£ s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid		8,862,690	9,084,937 5 8
(ii) Receipts of other classes		807,500	2,111,038 15 5
	Total	£9,670,190	11,195,976 1 1
Appropriated in aid (Subhead Z)			8,862,690 - -
Paid separately to Exchequer			£2,333,286 1 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.1.—Salaries, &c. ..	2,011,045	2,019,022	7	—	—	—	—	7,977	7	—
A.2.—Part-time Regional Medical Staff ..	34,000	20,936	3	—	13,063	17	—	—	—	—
B.—Travelling, &c. ..	110,500	123,715	5	9	—	—	—	13,215	5	9
C.1.—Special Inquiries and Services	48,300	78,362	19	7	—	—	—	30,062	19	7
C.2.—Medical and Dental Referee Services— Fees for Nurses, &c.	16,500	13,703	14	1	2,796	5	11	—	—	—
C.3.—Local Government Boundary Commis- sion	43,400	31,730	17	9	11,669	2	3	—	—	—
D.—Incidental Expenses	31,700	43,741	16	7	—	—	—	12,041	16	7
TEMPORARY HOUSING ACCOMMODATION.										
E.1.—Contributions to Local Authorities										
<i>Original ..</i> £300,000										
<i>Less Supplementary</i> £300,000										
	—	—			—			—		
E.2.—Repayment Annuities										
<i>Original ..</i> £5,585,000										
<i>Less Supplementary</i> £1,250,000										
	4,335,000	4,305,270	1	6	29,729	18	6	—		

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.2.—Saving due mainly to the number of persons referred for examination by part-time referees being considerably less than was expected.

B.—Excess due to increase in staff, fares, removals and to the delayed return of evacuated staff.

C.1.—Excess due to expansion in the work of the Rent Control Tribunals (£30,549) and retrospective contributions to the International Bureau of Public Health (£6,278); offset by the postponement of the investigation into the composition of the post-war loaf (£5,000) and by saving on special inquiries into diseases (£2,351).

C.2.—See explanation under Subhead A.2.

C.3.—Staff recruitment did not materialize as quickly as was expected.

D.—Excess due mainly to a number of unforeseen miscellaneous items of expenditure (£12,209) and higher law charges (£1,293) offset by saving on publicity (£1,622). Expenditure under this Subhead includes two *ex gratia* payments totalling £104 6s. in respect of claims arising from accidents involving official cars (S.54909).

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.
MINISTRY OF HEALTH— <i>contd.</i>						
HOUSING.						
F.1.—Grants towards Housing Expenses under the Housing Acts, 1919 to 1944, &c. <i>Original</i> .. £23,062,000 <i>Supplementary</i> £200,000 <i>Less Supplementary</i> £7,700,000	15,562,000	12,953,211 5 8	2,608,788	14 4	—	—
F.2.—Losses on premature Repayment of Housing Loans ..	1,000	843 5 9	156	14 3	—	—
F.3.—Payments into the Building Materials and Housing Fund under the Building Materials and Housing Act, 1945 <i>Original</i> £1,000,000 <i>Supplementary</i> £800,000	1,800,000	1,640,862 10 —	159,137	10 —	—	—
MISCELLANEOUS GRANTS, GRANTS IN AID, &c.						
G.1.—Grants to Institutions for the Training of Midwives and Health Visitors ..	55,000	50,274 7 11	4,725	12 1	—	—
G.2.—Grants to Authorities under the Midwives Act, 1936 ..	700,000	862,459 — —	—	—	162,459	— —
G.3.—Grants to Voluntary Hospitals in respect of Spirit Duty ..	1,500	1,114 2 —	385	18 —	—	—

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

F.1.—Saving due to unforeseen reductions in amounts paid in respect of grants under the Housing, &c., Act, 1919, and to the number of houses completed under the Housing Act, 1946, and the number of claims for annual subsidy and capital grants in respect of the houses completed being less than anticipated. Expenditure under this Subhead includes extra-statutory payments of (a) £731 to a local authority relating to 31 houses provided by a Housing Association before arrangements under Section 94 of the Housing Act, 1936, had been made (an annual contribution of £511 10s. continues to be paid) (S.54574/01) and (b) £18,600 to 23 local authorities by way of a capital grant of £150 for each of the 124 agricultural cottages provided by them under the war-time emergency scheme; this payment completes, as regards England, a service which formerly fell on the War Services Vote of the Ministry of Agriculture and Fisheries (S.54574/06).

F.3.—A new service. Saving due to the delivery of components and completion of houses being slower than was expected.

G.2.—The effect of the recommendations of the Nurses' and Midwives' Salaries Committee on the expenditure of local supervising authorities was greater 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.
MINISTRY OF HEALTH— <i>contd.</i>						
MISCELLANEOUS GRANTS, GRANTS IN AID, &c.— <i>contd.</i>						
G.4.—Grants to Port Health Authorities, &c.	52,000	60,471 13 5	—		8,471 13 5	
G.5.—Compensation to Air Raid Victims, 1914— 1918	880	807 12 2	72 7 10		—	
G.6.—Grants to Welfare Authorities in respect of certain Nurseries, &c. <i>Original</i> .. £600,000 <i>Supplementary</i> £300,000	900,000	722,150 — —	177,850 — —		—	
G.7.—Grants under the Rural Water Supplies Act, 1934, and the Rural Water Supplies and Sewerage Act, 1944	207,000	2,625 — —	204,375 — —		—	
G.8.—Grants under the Cancer Act, 1939, to Local Authori- ties for Cancer Treatment.	100,000	51,168 — —	48,832 — —		—	
G.9.—Grant in Aid of the National Radium Trust under the Cancer Act, 1939 (Re-vote £25,000)..	120,000	41,278 9 9	78,721 10 3		—	
G.10.—Grants for the Training of Nurses, &c.	67,500	75,015 1 9	—		7,515 1 9	
G.11.—Grants to Hospital Authorities for the maintenance of Hospitals trans- ferred from the War Office	250,000	5,000 — —	245,000 — —		—	

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

G.4.—Excess mainly due to the reopening of ports after the war being more rapid than was expected.

G.6.—A new service. Saving due to the late submission of claims for advances on account.

G.7.—Saving due to delay in submission of claims for grant under the 1934 Act and to the slow progress of schemes under the 1944 Act.

G.8.—Saving due to the slow progress of schemes and to delay in submission of claims for grant.

G.9.—The provision made for purchase by the Trust of deep X-ray therapy sets was not required and the amount of radium purchased was less than anticipated.

G.11.—Little progress was made during the year with the schemes for the adaptation of these hospitals for civilian use.

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.
MINISTRY OF HEALTH— <i>contd.</i>							
MISCELLANEOUS GRANTS, GRANTS IN AID, &c.— <i>contd.</i>							
G.12.—Grants for the maintenance of Emergency Mater- nity Homes, &c. . .	199,000	123,014	5	6	75,985	14	6
G.13.—Grant in Aid of the Women's Volun- tary Services (Re-vote £3,000) . .	5,000	—			5,000	—	—
G.14.—Grants and Loans in respect of Services in Development Areas <i>Original</i> £750,000 <i>Less Supplementary</i> £600,000	150,000	48,545	10	10	101,454	9	2
NATIONAL HEALTH SERVICE							
H.—Preliminary Expenses of Statutory Bodies <i>Supplementary</i>	5,000	—			5,000	—	—
GENERAL HEALTH SERVICES.							
J.—Supplemental Grant in respect of Medical Benefit <i>Supplementary</i>	4,000,000	3,854,771	5	6	145,228	14	6
WELSH BOARD OF HEALTH.							
ADMINISTRATION.							
L.1.—Salaries, &c. . .	113,165	100,458	15	9	12,706	4	3
L.2.—Part-time Regional Medical Staff	1,750	688	4	—	1,061	16	—
M.—Travelling, &c. . .	4,000	3,554	12	8	445	7	4

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

G.12.—The contraction of this service occurred quicker than was expected.

G.13.—No payment was made as the Women's Voluntary Services were unable to find accommodation suitable for the housing and training of ex-service women for domestic work in hospitals.

G.14.—Saving due to slow progress of schemes.

H.—A new service. These statutory bodies were not constituted until after the end of the year.

L.2.—See explanation under Subhead A.2.

M.—Saving mainly due to restricted use of the Regional Medical Service, partly offset by increased travelling on housing services.

(80807)

H

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.
WELSH BOARD OF HEALTH — <i>contd.</i> ADMINISTRATION— <i>contd.</i>								
N.1.—Special Inquiries and Services ..	9,500	4,590 15 1	4,909	4	11			
N 2.—Medical and Dental Referee Services— Fees for Nurses, &c.	1,650	1,279 16 10	370	3	2			
O.—Incidental Expenses	350	306 14 10	43	5	2			
HOUSING.								
Q.1.—Grants towards Housing Expenses under the Housing Acts, 1919 to 1944	742,800	711,682 6 3	31,117	13	9			
Q.2.—Losses on premature Repayment of Housing Loans ..	200	—	200	—	—			
MISCELLANEOUS GRANTS.								
R.1.—Grants to Institu- tions for the Train- ing of Midwives and Health Visitors ..	2,700	2,760 — —				60	—	—
R.2.—Grants to Authori- ties under the Mid- wives Act, 1936 ..	115,000	119,900 — —				4,900	—	—
R.3.—Grants to Welfare Authorities in re- spect of certain Nurseries, &c. ..	5,000	1,500 — —	3,500	—	—			
R.4.—Grants under the Rural Water Supplies Act, 1934, and the Rural Water Supplies and Sewerage Act, 1944 (Re-vote £2,000)	21,100	2,400 — —	18,700	—	—			
R.5.—Grants under the Cancer Act, 1939, to Local Authorities for Cancer Treat- ment	1,000	700 — —	300	—	—			

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

N.1.—A new service. Saving due mainly to delay in the full functioning of treatment and research in connexion with pneumoconiosis and to reduced staff requirements of Rent Control Tribunals.

N.2.—See explanation under Subhead A.2.

Q.1.—See explanation under Subhead F.1.

Q.2.—No houses were sold by Housing Associations during the year. The estimate is necessarily conjectural.

R.3.—A new service. Saving mainly due to the anticipated expansion of the service not materializing.

R.4.—See explanation under Subhead G.7.

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.	
WELSH BOARD OF HEALTH — <i>contd.</i>						
MISCELLANEOUS GRANTS— <i>contd.</i>						
R.6.—Grants to Hospital Authorities for the maintenance of Hospitals transferred from the War Office	15,000	—	15,000	—	—	
R.7.—Grants and Loans in respect of Services in Development Areas	250,000	72,895 12	177,104 8	—	—	
MISCELLANEOUS SERVICES ARISING OUT OF THE WAR AND TRANSITIONAL SERVICES.						
W.1.—Salaries, &c., and Travelling Expenses	900,000	760,439 1 5	139,560 18 7	—	—	
W.2.—Emergency Hospital Scheme	8,072,000	10,261,993 19 11	—	2,189,993 19 11	—	
W.3.—Emergency Housing, &c., Accommodation						
<i>Original</i> £9,983,000						
<i>Less Supplementary</i> £400,000						
<i>Add Supplementary</i> £4,355,000						
	13,938,000	15,026,469 8 2	—	1,088,469 8 2	—	

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

R.6.—Saving due to the slow rate of adaptation to civilian use.

R.7.—See explanation under Subhead G.14.

W.1.—Saving due mainly to a more rapid contraction of the emergency medical service than was anticipated; offset by an expansion of the blood transfusion service.

W.2.—Excess due to acceleration of claims by local authorities for maintenance costs offset by fewer claims for reinstatement. This Subhead includes a payment of £400 to a local authority in settlement of damages claimed by a patient for alleged failure to give proper treatment (S.51454).

W.3.—Excess due mainly to acceleration in settlement of outstanding final claims, the expansion of the requisitioning programme and to the conversion of wartime camps for occupation by inadequately housed persons (£1,150,013), offset by a saving in anticipated capital expenditure by the London Hostels Association (£20,000) and reduction of expenditure on other services (£41,544). This Subhead includes a compensation payment of £1,000 for injuries sustained by a child evacuated under the Government evacuation scheme (S.51419), an *ex gratia* payment of £26 8s. 4d. in respect of an accident to a baby in an emergency maternity home (S.49301), three compensation payments amounting to £338 10s. 1d. for loss of furniture stored by local authorities (S.52009) and two *ex gratia* payments amounting to £494 5s. for dilapidations and surveyors' fees relating to premises loaned rent free for evacuation purposes (S.45691/02).

(80397)

H 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.
MISCELLANEOUS SERVICES ARISING OUT OF THE WAR AND TRANSITIONAL SERVICES— <i>contd.</i>								
W.4.—Stores and Equipment								
Original .. £209,000								
Supplementary .. £50,000								
	259,000	321,696 16 6	—			62,696 16 6		
W.5.—Transport ..	242,000	154,764 1 6	87,235 18 6			—		
W.6.—Pathological and Blood Transfusion Services (other than directly paid Personnel)	269,000	320,261 6 5	—			51,261 6 5		
W.7.—Tuberculosis Allowances	1,000,000	836,389 — —	163,611 — —			—		
W.8.—Nurses, &c., Grants in respect of Salary Increases								
Original .. £2,110,000								
Supplementary .. £390,000								
	2,500,000	2,980,892 13 2	—			480,892 13 2		
W.9.—Advances and Loans to Local Authorities								
Original .. £2,760,000								
Supplementary .. £1,000,000								
	3,760,000	3,386,054 — —	373,946 — —			—		
W.10.—War-time Nurseries								
Original .. £600,000								
Supplementary .. £1,450,000								
	2,050,000	2,087,391 6 8	—			37,391 6 8		

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

W.4.—Excess mainly due to the settlement of outstanding claims in respect of stores purchased for the emergency hospital scheme (£46,421) and for emergency housing purposes (£54,808); offset by saving due to delay in delivery of apparatus required for mass radiography units (£40,000).

W.5.—Saving due to the contraction in the ambulance and transport needs of the emergency hospital scheme (£24,333) and to the number of evacuees and refugees returning to their homes being less than anticipated (£62,903).

W.6.—Expansion of the emergency public health laboratory service was intensified and involved capital expenditure on accommodation.

W.7.—Provision under this Subhead is necessarily conjectural. With the coming into operation as from the appointed day of the relevant provisions of the National Insurance Act, 1946, and the National Assistance Bill now before Parliament these allowances will as from that date cease to be a charge on the Vote of the Ministry of Health.

W.8.—Excess due to late receipt of claims for earlier years.

W.9.—Saving due to claims in respect of final settlement of financial assistance for the period to 31 March 1946 being less than anticipated (£169,150), fewer applications by local authorities for loans to assist small traders in certain holiday resorts (£5,725) and to the slow rate of restoration of property used for temporary defence works (£199,071). Loans to assist small traders amounted during the year to £4,275; repayments of such loans and of advances in respect of financial assistance to local authorities are brought to account as Appropriations in Aid.

W.10.—This Subhead includes payments amounting to £300 in respect of injuries sustained by two children whilst accommodated in wartime nurseries (S.51419) and *ex gratia* payments in respect of additional expenses incurred by contractors engaged on the erection of a wartime nursery (£120) and for the loss of personal property belonging to a member of the Women's Voluntary Services (£14 15s.) (S.46901/3).

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

Service.	Grant.	Expenditure.	Expenditure compared with Grant.					
			Less than Granted.			More than Granted.		
	£	£ s. d.	£	s.	d.	£	s.	d.
MISCELLANEOUS SERVICES ARISING OUT OF THE WAR AND TRANSITIONAL SERVICES— <i>contd.</i>								
W.11.—Other Services ..	343,000	359,398 2 4	—			16,398	2 4	
W.12.—Cost of Additional Hospital Posts required for the Completion of Training of Ex-service Doctors								
Supplementary	1,000,000	530,390 8 4	469,609	11	8	—		
W.13.—Interim Grants to certain Hospitals								
Supplementary £250,000								
Supplementary £750,000	1,000,000	1,247,300 — —	—			247,300	— —	
X.—Losses	—	180 18 6	—			180	18 6	
Z.—Appropriations in Aid	Estimated.	Applied.						
Original .. £5,312,700	—	—						
Supplementary £849,990								
Supplementary £2,700,000								
	8,862,690	8,862,690 — —	—			—		

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

W.11.—Included in this Subhead is an *ex gratia* payment of £100 arising from the leasing of property to accommodate nurses attached to an emergency hospital (S.55021).

W.12.—A new service. The number of additional posts created was less than anticipated.

W.13.—A new service. Excess due to the increased number of hospitals requiring financial assistance to enable them to maintain proper services.

X.—Losses :—

	£	s.	d.
Overissue of salary to certain matrons and deputy matrons of wartime day nurseries run by a local authority. When implementing the recommendations of the Rushcliffe Committee an officer of the local authority failed to make deductions in respect of meals supplied. The total overpayment was £195 18s. of which £2 3s. has been recovered. £75 falls to be written off in 1947-48 (S.53485)	118	15	—
Cost of equipment, crockery, &c., missing from an office canteen opened early in the war to provide light meals for staff sleeping at the office (E.42567)	51	9	6
Irrecoverable overpayments of billeting allowances charged to this account. Similar overpayments amounting to £2,913 8s. 3d. charged in previous years were also written off (S.47695/2) (for details see below)	10	4	—
Inadvertent loss in making cash payments. Negligence cannot be imputed to the paying officer (S.19173)	—	10	—
Total	£180	18	6

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

Details of overpayments of billeting allowances.

	No. of cases.	Charged in previous years.			Charged in this account.		
		£	s.	d.	£	s.	d.
Overpayments where it was apparent that the sum had been obtained by fraud. Successful prosecutions were undertaken in each case	3	169	10	—	—	—	—
Overpayments where it was not apparent that the sum had been obtained by fraud :—							
(a) Cases where the overpayment exceeded £10.. .. .	41	2,464	9	3	—	—	—
(b) Cases where the overpayment did not exceed £10	82	279	9	—	10	4	—
	126	£2,913	8	3	10	4	—

Recovery of the overpayment was attempted in all cases except those in which the Department was satisfied that this course would not be justified, or would not result in payment being secured.

Details of Receipts.

	Estimated.	Realized.
	£	£
(i) Receipts of classes authorized to be used as Appropriations in Aid :—		
Receipts from local authorities under Section 3 of the Housing (Temporary Accommodation) Act, 1944	865,000	832,526
Repayments in respect of expenses of administration of :—		
Medical Referee Service	123,000	80,450(a)
Dental Referee Service	17,450	22,500(b)
Repayment from Redemption Annuities Account of cost of staff employed on work arising from the Tithe Act, 1936	450	600
Repayment by Admiralty, War Office, Air Ministry, &c., of cost of vaccine lymph supplied	5,000	9,057(c)
Audit fee stamps, under the Audit Stamp Duty Order, 1938, made under Section 221 of the Local Government Act, 1933	300,000	344,546(d)
Cost of official inquiries recovered under the Public Health and other Acts	2,800	5,757(e)
Recoveries in respect of treatment given in emergency maternity hostels and homes, &c.	243,000	137,951(f)
Recoveries in respect of persons in emergency accommodation. (requisitioned premises, billets, &c.)	4,349,000	4,551,010
Sale of specialized equipment	50,000	57,466
Fees, &c., received in respect of pathological services	50,000	73,695(g)
Wartime nurseries—contributions from parents	570,000	580,691
Repayment of advances and loans to local authorities	2,204,990	2,182,990(h)

(a) Deficit due to fewer persons being referred for examination than was expected and to the adjustment of an over-recovery in the previous year.

(b) Surplus due to an additional recovery in respect of increased cost of administration during the year and to an adjustment of an under-recovery in the previous year.

(c) Requirements of the Services proved larger than was expected.

(d) Surplus due mainly to increased number of audits completed in the year.

(e) Inquiries arising out of water supply and housing programmes were greater than anticipated.

(f) See explanation under Subhead G.12.

(g) Persons liable for fees made greater use of the pathological services than was thought probable.

(h) These receipts consist of refund of advances to local authorities for financial assistance (£2,166,686) and repayment of loans to local authorities to assist small traders in certain holiday resorts (£16,304 4s. 6d.).

Details of Receipts— <i>contd.</i>	Estimated.	Realized.
	£	£
(i) Receipts of classes authorized to be used as Appropriations in Aid— <i>contd.</i>		
Recoveries in respect of residential nurseries administered by voluntary bodies	35,000	17,825(<i>j</i>)
Miscellaneous receipts	56,000	187,873(<i>k</i>)
Total	<u>£8,862,690</u>	<u>9,084,937</u>
(ii) Receipts of other classes :—		
Receipts in respect of disposal of stores and equipment surplus to the requirements of the emergency hospital service, evacuation scheme, &c.	762,500	2,005,080(<i>l</i>)
Loans made by the Special Areas Commissioner (England and Wales) :—		
Repayment of principal and interest under the Distribution of Industry Act, 1945	45,000	55,876(<i>m</i>)
Sums received in respect of sale or rental of surplus huts used as wartime nurseries	—	38,374
Part refund of capital cost of an information centre erected on a war damaged site, the freehold of which was acquired by a local authority	—	3,700
Refund of insurance value of temporary houses destroyed by fire ..	—	3,186
Part refund of capital grant for expenditure in connexion with sanatoria	—	1,525
Housing (Rural Workers) Acts—Refund of grant	—	1,432
Part refund of capital cost of adaptations to an emergency maternity home taken over by a local authority	—	750
Part refund of grant for expenditure in connexion with port health administration	—	706
Loan to a hospital in the emergency medical service :—		
Repayment of principal	£300	
Interest	£45	
	—	345
Refund of balance of loan made under the Housing (Emergency Powers) Act, 1939	—	64
Total	<u>£807,500</u>	<u>2,111,038</u>

(*j*) Deficit due to the closing of certain nurseries during the year.

(*k*) These receipts are numerous and varied in character. The estimate is necessarily conjectural.

(*l*) Surplus mainly due to increased remittances from local authorities and to the increased range of stores made available for sale.

(*m*) Receipts were as under :—

	£	s.	d.
Principal	19,808	—	2
Interest	36,068	1	9
	<u>£55,876</u>	<u>1</u>	<u>11</u>

These receipts were in respect of loans advanced by the Commissioners for Special Areas to the North Eastern Housing Association, Ltd. There is in force a limited moratorium on these loan charges (S.48155). In addition a loan of £4,085, in respect of land conveyed to the Ministry of Works without cash adjustment, was extinguished (T.L. 5.9.46).

STORES LOSSES.

Certain surplus stores held by a local authority for purposes of disposal were issued to alleviate distress caused by floods. £544 5s. 4d., the value of such stores, has been written off (S.52091/01).

LOANS OUTSTANDING AT 31 MARCH 1947.

	£	s.	d.
(1) Loans made by the Ministry :—			
(i) To the National Radium Trust under Section 3 of the Cancer Act, 1939	195,974	6	3
(ii) To a hospital in the emergency medical service in consideration of the provision of additional beds	1,200	—	—
(iii) To 24 local authorities for financial assistance to small traders in certain coastal holiday resorts	38,623	12	6
(2) Loans from the Special Areas Fund :—			
North Eastern Housing Association, Ltd.	983,607	7	11
Total	£1,219,405	6	8

NOTES.

This Account includes expenditure of approximately £10,350 in respect of the balance of civil pay issued to staff serving with the Forces.

Gifts, the value of which it is impossible to estimate, have been received from overseas charitable sources and from home organizations. These consist mainly of garments, blankets, bedding, &c.

29 November 1947.

Wm. 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.

F. N. Tribe,
Comptroller and Auditor General.

BOARD OF CONTROL.

ACCOUNT of the sum expended, in the year ended 31 March 1947, 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.	
ADMINISTRATION.						
A.—Salaries, &c.	£ 66,133	£ 56,543 2 10	£ 9,589 17 2	—	—	—
B.—Travelling, &c.	7,700	7,136 1 4	563 18 8	—	—	—
C.—Incidental Expenses	135	899 6 11	—	—	764 6 11	—
GRANTS.						
D.—Grants in respect of the Maintenance of certain ex-service Mental Patients	24,700	25,267 17 9	—	—	567 17 9	—
STATE INSTITUTIONS.						
E.1.—Pay and Allowances	150,580	142,699 5 10	7,880 14 2	—	—	—
E.2.—Maintenance of Patients and Staff	43,798	43,118 17 5	679 2 7	—	—	—
E.3.—Travelling and Conveyance of Patients and Staff	490	463 5 5	26 14 7	—	—	—
E.4.—Farms and Gardens (Net)	10	—	10 — —	—	—	—
GROSS TOTAL	£ 293,546	276,127 17 6	18,750 7 2	1,332 4 8	—	—
	Estimated.	Applied.				
<i>Deduct—</i>						
Z.—Appropriations in Aid	18,394	18,394 — —	Surplus to be surrendered.			
NET TOTAL	£ 275,152	257,733 17 6	£17,418 2 6			

Receipts payable to Exchequer.		Estimated.	Realized.
		£	£ s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid . . . . .	.. .. .	18,394	18,702 4 —
(ii) Receipts of other classes . . . . .	.. .. .	—	71 5 11
Total	.. .. .		£ 18,773 9 11
Appropriated in aid (Subhead Z) . . . . .	.. .. .		18,394 — —
Paid separately to Exchequer	.. .. .		£ 379 9 11

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings on staff serving with the Forces (£513), staff vacancies and changes (£5,585), overtime (£427), fees to medical men (£50) and consolidation addition (£3,015).

B.—Savings on normal travelling (£398) and on expenses of evacuated staff (£166).

C.—Excess mainly due to office cleaning expenses upon the return of the Department to London after evacuation.

D.—Average maintenance rate was slightly higher than estimated.

E.1.—Savings on staff vacancies and changes (£10,520), delay in opening new accommodation (£1,414), and staff serving with the Forces (£1,320); offset by additional cost of pay and overtime arising from the application of increased scales of pay recommended by the Mental Nurses Sub-Committee of the Nurses Salaries Committee (£5,373). Expenditure was as follows:—
Rampton, £105,393; Moss Side, £37,306.

E.2.—Savings arising from fewer staff and patients than estimated (£925); offset by higher cost of medicines and allowances to patients (£246). Expenditure was as follows:—Rampton, £32,409; Moss Side, £10,710. Average daily number of patients estimated, 1,574; actual, 1,548.

E.3.—Expenditure was as follows:—Rampton, £358; Moss Side, £105.

E.4.—There was a surplus of receipts (£4,207) over payments (£3,492) which was carried to Appropriations in Aid.

Details of Receipts.	Estimated. £	Realized. £
(i) Receipts of classes authorized to be used as Appropriations in Aid :—		
Lunacy Act, 1890 : fees for licences	648	633
Mental Deficiency Act, 1913 : fees for certificates and approvals	386	369
Fees for supply of copies of reception, &c., documents ..	150	232
Miscellaneous receipts on account of State Institutions, &c:—		
Rampton :—		
Staff rations (£1,318) ; deductions from pay of officers for official quarters (£5,854) ; other receipts (£2,531)	10,162	9,703
Moss Side :—		
Staff rations (£548) ; deductions from pay of officers for official quarters (£1,891) ; other receipts (£726) ..	2,948	3,165
Maintenance of patients	4,100	4,578
Other miscellaneous receipts	—	22
Total	£18,394	18,702
(ii) Receipts of other classes :—		
Sale of A.R.P. stores	—	£71

NOTES.

This Account includes expenditure of £318 in respect of the balance of civil pay issued to staff serving with the Forces. It also includes £47 in respect of the cost of maintenance in the Rampton State Institution of a mental defective chargeable to the States of Guernsey.

19 November 1947.

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.

F. N. Tribe,
Comptroller and Auditor General.

REGISTRAR-GENERAL'S OFFICE.

ACCOUNT of the sum expended, in the year ended 31 March 1947, compared with the sum granted, 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.	£ s. d.
A.—Salaries, &c.	430,800	401,027 18 2	29,772 1 10	—	—	—
B.—Traveling, &c.	7,850	9,164 14 —	—	—	1,314 14 —	—
C.—Fees and Expenses of Superintendent Registrars, &c.	26,550	20,019 7 9	6,530 12 3	—	—	—
D.—Incidental Expenses	2,690	2,475 9 9	214 10 3	—	—	—
E.—Losses	—	350 9 11	—	—	350 9 11	—
GROSS TOTAL	£ 467,890	433,037 19 7	36,517 4 4	1,665 3 11		
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>				
Z.—Appropriations in Aid	49,730	49,730 — —	Surplus to be surrendered.			
NET TOTAL	£ 418,160	383,307 19 7	£34,852 — 5			

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid	49,730	73,950 — 7
(ii) Receipts of other classes	—	9 4 6
Total		£73,959 5 1
Appropriated in aid (Subhead Z)		49,730 — —
Paid separately to Exchequer		£24,229 5 1

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings due to reduction of staff in Central National Registration Office (£22,845), deductions in respect of service pay of staff serving with the Forces (£4,063) and less overtime (£9,553); partly offset by cost of additional posts (£4,464), increased national insurance contributions (£1,176) and excess on Northern Ireland agency service (£1,049).

B.—Excess mainly due to cost of removals, &c., on return to London of evacuated staff.

C.—Savings on fees and expenses of local Registration Officers (£2,064), on payments to Registrars in connexion with the National Register and the recovery of ration documents of deceased persons (£1,174), and due to amounts not paid until the succeeding year (£3,293).

E.—Includes £214 11s. 4d. referred to in "Notes" on the next page and £135 18s. 7d. representing short receipts in respect of certificates sent by post (S.8555). (Unclaimed deposits amounting to £173 12s. 1d. have been credited to Appropriations in Aid).

Details of Receipts.	Estimated.	Realized.
	£	£
(i) Receipts of classes authorized to be used as Appropriations in Aid :—		
Fees for searches and certified copies	35,000	58,650
Repayments by local authorities and others for statistical and census returns	230	295
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	500	500
Unclaimed deposits by applicants for certified copies	—	174
Miscellaneous	—	331(a)
Total ..	<u>£49,730</u>	<u>73,950</u>
(ii) Receipts of other classes :—		
Proceeds of sale of civil defence equipment	—	<u>£9</u>

(a) Includes £129 recovered in adjustment of allowances paid in lieu of billeting in previous years. Recovery is still proceeding. Overpayments of £118 -s. 1d. and £18 4s. (two cases) have been written off (E.28831).

NOTES.

This Account includes expenditure of £1,140 in respect of the balance of civil pay issued to staff serving with the Forces.

The following amounts, representing the loss referred to in the Notes to the Appropriation Account for 1945-46, have been written off as irrecoverable (E.50287) :—

Receipts authorized to be used as Appropriations in Aid for the years 1940 to 1946—
£7,528 12s.

Value of impressed stamps on certificates—£214 11s. 4d. (charged to Subhead E).

24 November 1947.

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.

F. N. Tribe,
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 1947, compared with the sum granted, for the salaries and expenses of the Ministry of Labour and National Service, including grants to local authorities, associations and other bodies in respect of employment exchange and other services; expenses of training, transfer, rehabilitation and resettlement; expenses in connexion with national service; contribution towards the expenses of the International Labour Organization (League of Nations); expenses of the Industrial Court and the National Arbitration Tribunal; 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.	
A-E.—Administration	12,955,000	12,586,461 5 -	368,538 15 -	—	—	
F-H.—Employment and Transference <i>Original</i> £3,890,000 <i>Supplementary</i> £10	3,890,010	3,959,041 2 10	—	69,031 2 10	—	
I-K.—Training, Rehabilitation, Resettlement, &c. . .	18,020,000	11,574,438 14 8	6,445,561 5 4	—	—	
L.—Expenses in connexion with the National Service Acts, 1939 to 1942, &c. . . .	590,000	552,108 14 7	37,891 5 5	—	—	
M.—Inspection of Factories	420,000	380,408 2 10	39,591 17 2	—	—	
N-R.—Other Services	229,000	209,479 10 3	19,520 9 9	—	—	
RR.—Losses and Compensation . .	—	3,826 9 2	—	3,826 9 2	—	
GROSS TOTAL <i>Original</i> £36,104,000 <i>Supplementary</i> £10	36,104,010	29,265,763 19 4	6,911,103 12 8	72,857 12 -	—	
Deduct—	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £6,838,246 - 8			
Z. — Appropriations in Aid	4,878,000	4,139,014 11 -	Deficiency of Appropriations in Aid realized. £738,985 9 -			
NET TOTAL. <i>Original</i> £31,226,000 <i>Supplementary</i> £10	31,226,010	25,126,749 8 4	Net surplus to be surrendered. £6,099,260 11 8			
			Estimated.	Realized.		
			£	£	s. d.	
			—	22,210	2 2	
				Receipts payable to Exchequer		

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... ..	12,400,000	12,079,332	10	1	320,667	9	11	
B.—Travelling, &c., Expenses	307,000	324,423	4	7	—	17,423	4	7
C.—Incidental Expenses ..	83,000	115,979	3	8	—	32,979	3	8
D.—Law Charges	10,000	5,233	7	3	4,766	12	9	
E.—Committees—Fees, Travelling, &c., Expenses	155,000	61,492	19	5	93,507	—	7	
EMPLOYMENT AND TRANSFERENCE.								
F.—Removal and Transference of Workpeople and their Dependants (including advances of Fares, &c., to Transferees)	3,350,000	3,516,069	3	6	—	166,069	3	6

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving due to a smaller volume of unemployment insurance work than expected and economies in staff costs resulting from reorganization; offset by staff increases due to the development of post-war Training and Resettlement Schemes.

B.—Excess due to increase in number of officers stationed abroad, staff transfers, and in the provision of motor transport.

C.—Certain agency services—mainly the administration of resettlement schemes in Northern Ireland—were more expensive than anticipated.

This subhead includes a contribution of £32 towards expenditure incurred by the Cotton Board in preparing an Exhibition of Cotton Processes, with which it was later decided not to proceed (S.20347/4).

D.—Expenditure is governed largely by the number of cases, which cannot be forecast, in which it is necessary to employ local agents. The number of prosecutions under powers introduced during the war was substantially less than anticipated.

E.—Activities of Local Committees did not expand to the extent anticipated, and the easing of labour controls resulted in fewer cases being heard by Appeal Boards.

F.—Due to slower rate of contraction in expenditure on the transference of workers than was anticipated; partly offset by a saving on oversea transference owing to lack of shipping facilities. The total amount of loans outstanding at 31 March 1947 was £2,625.

This subhead includes payments amounting to £1,371,000 in respect of grants to the National Service Hostels Corporation, Limited.

During the year overpayments of lodging and other allowances, made in 1946-47 and previous years to an amount of £29,221 15s. 6d. were brought to light and recorded. Recovery is proceeding where possible, £9,403 11s. 7d. having been recovered during the year. (S.40413, S.46741/03.)

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

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
EMPLOYMENT AND TRANSFERENCE— <i>contd.</i>						
G.—Grants to Local Education Author- ities in respect of Schemes of Choice of Employment and Transference and Administration of Unemployment In- surance and Unem- ployment Assistance for Juveniles ..	175,000	183,111 5 1	—		8,111	5 1
GG.—National Institute of Houseworkers, Limited <i>Supplementary</i>	10	10,602 - 8	—		10,592	- 8
H.—Miscellaneous Employ- ment Services ..	365,000	249,258 13 7	115,741	6 5	—	
TRAINING, REHABILITA- TION, RESETTLEMENT, &c.						
I.—Training, Rehabilita- tion and Resettle- ment Schemes ..	16,750,000	11,374,638 3 11	5,375,361	16 1	—	
J.1.—Disabled Persons Employment Cor- poration, Limited	1,000,000	162,814 - -	837,186	- -	—	

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

G.—Excess due to approved increases in the rates of salaries paid by Local Authorities.

GG.—A new service for which only token provision was taken.

H.—Saving mainly due to expenditure ranking for grant to Local Authorities for the care of children of women workers being less than anticipated.

I.—Saving mainly due to the number of persons undergoing vocational training courses other than at Government Training Centres being much lower than anticipated owing to the limited capacity of industry, under prevailing conditions, to provide vacancies for the employment of trainees on skilled work; grants under the Further Education and Training Scheme were fewer than anticipated but expenditure on Resettlement Grants was higher than estimated, the forecast of the numbers of applications being necessarily conjectural.

During the year Resettlement Grants totalling £33,435 16s. 2d. issued in 1946-47 and previous years were recorded as recoverable; amounts recovered during the year, included in item (5) of Details of Receipts, totalled £20,657 17s. 6d.

J.1.—Progress in setting up Remploy Factories was slower than anticipated owing to the scarcity of suitable buildings and to shortages of labour and materials.

Payments under this subhead to the Disabled Persons Employment Corporation, Limited, include loans (secured by Debenture containing a charge on all present and future assets) in respect of expenditure on capital assets. The loans, which are interest-free, are normally repayable only out of proceeds of sale of capital assets. The amount of loans outstanding at 31 March 1947, was £87,465 9s.

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.
TRAINING, REHABILITATION, RESETTLEMENT, &c.— <i>contd.</i>						
J.2.—Other Schemes for Severely Disabled Persons	250,000	16,212 1 9	233,787 18 3		—	
K.—Courses of Instruction and Occupation for Unemployed Juveniles	20,000	20,774 9 —	—		774 9 —	
L.—Expenses in connexion with the National Service Acts, 1939 to 1942, &c. ..	590,000	552,108 14 7	37,891 5 5		—	
INSPECTION OF FACTORIES.						
M.1.—Salaries, &c. ..	385,870	343,864 3 11	42,005 16 1		—	
M.2.—Travelling and Incidental Expenses ..	31,000	33,343 16 1	—		2,343 16 1	
M.3.—Fees to Surgeons, &c.	700	402 18 6	297 1 6		—	
M.4.—Costs of Prosecutions, Enquiries and Arbitrations	1,500	742 19 7	757 — 5		—	
M.5.—Industrial Museum	930	2,054 4 9	—		1,124 4 9	
OTHER SERVICES.*						
N.—Dock Labour Schemes	25,000	20,000 — —	5,000 — —		—	
O.1.—Contribution towards the Expenses of the International Labour Organization (League of Nations)	121,500	120,952 — 7	547 19 5		—	
O.2.—Travelling and Incidental Expenses in relation to the work of the International Labour Organization	22,000	26,241 1 3	—		4,241 1 3	
P.—Expenses of the Industrial Court.. ..	9,200	9,449 11 4	—		249 11 4	

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

J.2.—Saving due to protraction of negotiations with local authorities and voluntary institutions as to the basis of grants in respect of the cost of providing facilities for the training and employment of the adult blind.

K.—Included under this subhead are grants to local authorities amounting to approximately £20,460 in respect of continuing liabilities for rent and loan charges relating to closed centres. Receipts amounting to approximately £7,420 are included in item (10) of Details of Receipts.

L.—Expenditure in connexion with medical boards and on consultants' fees was less than anticipated.

M.1.—Saving due to vacancies temporarily unfilled.

M.2.—Excess mainly due to additional duties involving travel.

M.3.—Fewer cases of industrial disease required investigation.

M.4.—The cost of enquiries was less than anticipated.

M.5.—Excess due to the reopening of the Museum to the public.

N.—The token provision for loans towards the cost of operation of schemes under the Dock Workers (Regulation of Employment) Act, 1946, was not required.

O.2.—Expenses in connexion with the Conferences at Seattle and Montreal were higher than anticipated.

* 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 O.1 and O.2 in respect of the International Labour Organization) are borne on the Vote for the League of Nations, Class II, Vote 4.

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

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
Q.—National Arbitration Tribunal	8,300	7,810 4 1	489 15 11			
R.—Anthrax Disinfecting Station	43,000	25,026 13 -	17,973 7 -			
RR.—Losses and Compensation	—	3,826 9 2	—		3,826 9 2	
	Esti- mated.	Realized.			Deficit.	
Z.—Appropriations in Aid	4,878,000	4,139,014 11 -	—		738,985 9 -	

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

R.—The volume of infected material imported was less than estimated.

Details of Receipts.	Estimated.	Realized.
	£	£
(i) Receipts of classes authorized to be used as Appropriations in Aid :—		
(1) Amount received in respect of the cost of administration of unemployment insurance borne on this Vote recovered from the Unemployment Fund	4,250,000	3,562,678.
(2) Repayment (£15,771) of loans, and contribution (£15,000) from the Unemployment Fund towards loans and grants, made to facilitate the removal and transference of workpeople and their dependants (Subhead F)	55,000	30,771
(3) Receipts from employers for services rendered under Sections 13 and 100 of the Unemployment Insurance Act, 1935	95,000	86,372
(4) Grant from the Unemployment Fund towards expenses of authorized courses of instruction for juveniles (Subhead K) (£6,000) and unemployed persons (Subhead I) (£250,000)	257,000	256,000
(5) Sales of products and other receipts in connexion with training, &c., schemes (Subhead I)	65,000	66,434
(6) Fines collected in England and Wales under Factories Act, 1937 (Subhead M)	6,000	6,483
(7) Repayment of the cost of medical examinations undertaken on behalf of the Ministry of Fuel and Power (Subhead L)	43,000	13,179
(8) Fees under the Anthrax Prevention Act, 1919, &c. (Subhead R)	43,000	22,306
(9) Repayment of salaries of officers on loan to non-Exchequer bodies	42,000	49,384
(10) Miscellaneous	22,000	45,408
Total	£4,878,000	4,139,015
(ii) Receipts of other classes :—		
Sales of Civil Defence equipment, surplus stores, etc. ..	—	£22,210

Details of Receipts—*contd.*

(1) The sum brought to account represents the cost (borne on this Vote) of administration of unemployment insurance as provisionally determined for 1946-47, after allowing for an adjustment in respect of the final charges for 1945-46. The deficiency is due to a smaller volume than estimated of work relating to unemployment insurance and to the adjustment for 1945-46 final cost.

(2) Advances of recoverable fares and personal loans were below expectations and repayments were correspondingly lower.

(3) The recoverable cost of staff employed in connexion with the Merseyside and Clydeside Dock Schemes was lower than expected.

(7) Receipts are dependent on the number of persons examined, which cannot be closely estimated.

(8) Less material than anticipated was received for disinfection; see Subhead R.

(10) Includes receipts the amounts of which could not be foreseen.

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.

1. Amounts charged to Subhead RR (£3,826 9s. 2d.)

(a) Cases covered individually by Treasury sanction :—

£ s. d. (i) Theft, misappropriation, fraud, &c. :—

65 18 5 Burglary at Industrial Rehabilitation Centre (S.49597).

(ii) Other cases :—

2 10 - *Ex gratia* payment to an officer towards expenditure incurred in excess of subsistence allowances payable (E.47511).

7 10 6 *Ex gratia* payments to two officers in respect of medical, &c., expenses arising out of accidents whilst on duty (P/3/530, P.334707). (Amount paid in previous years £2 5s. 6d. (P/3/530)).

9 - - *Ex gratia* payment in respect of the loss of a customer's portable typewriter which was at a Government Training Centre for repair (S.48453).

15 - - Balance of a pay clerk's shortage of £25, after recovery of £10 from the officer concerned (S.49597).

20 4 - *Ex gratia* payment to an applicant for training as compensation for wages lost as a result of deferment of date of commencement of training (S.27334/02/12).

114 13 6 *Ex gratia* payment to a firm of contractors being part cost of compensation for loss of wages paid by them to workmen who had been improperly dismissed from employment scheduled under the Essential Work Orders (S.48453).

£234 16 5

(b) Miscellaneous losses written off departmentally under general Treasury authority (S.3562, S.40413) :—

£ s. d.
1,855 1 2 7,349 cash shortages at local offices in connexion with payments of benefit, allowances, &c., amounting to approximately £40,000,000. A sum of £666 1s. 3d. in respect of cash surpluses at local offices is included in item (10) of Details of Receipts.

445 10 5 85 payments for compensation for loss of, or damage to, property, personal injuries, &c.

1,291 1 2 678 miscellaneous irrecoverable overpayments, &c. Staff wages amounting to £2 12s. 9d. withheld.

£3,591 12 9

2. Amount charged to Subhead I.

£ s. d.
410 10 - *Ex gratia* payment to a trainee in respect of injuries received during training (P.332478).

3. Amounts charged in previous years since ascertained to have been losses :—

£ s. d.
88 - 1 45 miscellaneous items (S.40413).

4. Claims waived &c. :—

		<i>£</i>	<i>s.</i>	<i>d.</i>	
889	17	9			Loans to facilitate the removal of workers and their dependants, not wholly recovered (1,247 cases) (S.32791, S.33229, S.40413).
363	10	7			Law costs not recovered (155 cases) (S.40413).
4	-	-			Other items (5 cases) (S.40413).

STORES LOSSES.

Losses of tools and equipment (mainly at Government Training Centres) estimated to amount to £649, which may have been due to theft, have been written off; £286 (4 cases) with Treasury approval (S.48453, S.49597) and £363 (102 cases) under departmental authority (S.40413). Losses due to fire estimated to amount to £26 (2 cases) have been written off under departmental authority (S.40413).

NOTES.

This account includes sums amounting to £3,850 9s. 11d. in respect of which the supporting vouchers were lost in transit (Subheads A, B, C and F). There is sufficient evidence that the sums were paid and were properly issuable (S.49730).

This account includes expenditure of approximately £29,000 in respect of the balance of civil pay issued to staff serving with the Forces.

28 November 1947.

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.

F. N. Tribe,
Comptroller and Auditor General.

GRANTS IN RESPECT OF EMPLOYMENT SCHEMES.

ACCOUNT of the sum expended, in the year ended 31 March 1947, 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	1,340,000	1,339,899 19 1	100 - 11			
			Surplus to be surrendered <u>£100 - 11</u>			

20 October 1947

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.

F. N. Tribe,
Comptroller and Auditor General.

MINISTRY OF NATIONAL INSURANCE.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31 March 1947, compared with the sum granted, for the salaries and expenses of the Ministry of National Insurance, including certain expenses in connexion with widows', orphans' and old age contributory pensions; grants in aid in respect of national health insurance benefits, &c; sums payable by the Exchequer to the Unemployment Fund; grants to associations in respect of unemployment insurance; payments in respect of family allowances; certain expenses in connexion with workmen's compensation and industrial injuries insurance; 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-D.—Administration	3,784,000	3,923,669 11 2	—		139,669 11 2	
E.—National Health Insurance ..	10,130,000	10,111,823 17 5	18,176 2 7		—	
F-J.—Unemployment Insurance	27,562,000	27,812,192 8 2	—		250,192 8 2	
K-L.—Family Allowances ..	38,004,000	32,125,865 2 11	5,878,134 17 1		—	
M-P.—Workmen's Compensation and Industrial Injuries Insurance ..	34,500	28,940 6 —	5,559 14 —		—	
Q.—Losses and Compensation ..	—	151 5 6	—		151 5 6	
GROSS TOTAL .. £	79,514,500	74,002,642 11 2	5,901,870 13 8		390,013 4 10	
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>				
Z.—Appropriations in Aid ..	1,987,500	1,987,500 — —	Net surplus to be surrendered.			
NET TOTAL .. £	77,527,000	72,015,142 11 2	£5,511,857 8 10			

	Receipts payable to Exchequer.	Estimated.	Realized.
		£	£ s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid		1,987,500	2,455,168 1 10
(ii) Receipts of other classes		—	15 14 5
	Total ..		£2,455,183 16 3
Appropriated in aid (Subhead Z)			1,987,500 — —
	Paid separately to Exchequer		£467,683 16 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.
ADMINISTRATION.							
A.—Salaries, &c. ..	3,542,500	3,613,153	18	6	—	70,653	18 6
B.—Travelling, &c. ..	107,000	146,596	—	5	—	39,596	— 5
C.—Special Enquiries and Services ..	20,500	20,917	2	—	—	417	2 —
D.—Incidental Expenses	114,000	143,002	10	3	—	29,002	10 3
NATIONAL HEALTH INSURANCE.							
GRANTS IN RESPECT OF BENEFITS, &c., UNDER THE NATIONAL HEALTH INSURANCE ACTS, 1936 TO 1941 (GRANTS IN AID).							
E.—Sums payable to the National Health Insurance Funds:—							
(i) England ..	8,565,000	8,565,000	—	—	—	—	—
(ii) Wales ..	521,000	502,823	17	5	18,176	2 7	—
(iii) Scotland ..	1,044,000	1,044,000	—	—	—	—	—
UNEMPLOYMENT INSURANCE.							
F.—Contribution to the Unemployment Fund	27,500,000	27,763,024	6	5	—	263,024	6 5
G.—Grants to Associations in respect of cost of administration	14,000	5,027	2	3	8,972	17 9	—
H.—Office of the Umpire	10,050	12,234	9	3	—	2,184	9 3

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Excess mainly due to expansion of work having been more rapid than had been expected.

B.—Excess mainly due to the movement of additional staff consequent upon the expansion of work referred to under Subhead A.

D.—Excess due to increased charges for postage in connexion with Contributory Pensions (£25,800), and emergency expenditure on staff accommodation (£15,300) (E.39351/011/2); partly offset by a saving of £12,100 on miscellaneous items. (Receipts amounting to £8,100 from staff for the use of the emergency accommodation are included in Subhead Z—see item (6) of Details of Receipts.)

F.—The amount of contributions paid under the Unemployment Insurance Acts upon which Exchequer contribution depends was greater than had been expected.

G.—The amount of benefit paid through Associations was less than had been expected.

H.—The number of appeals heard was greater than had been expected. The subhead includes expenditure amounting to £9,050 in respect of National Service and Reinstatement in Civil Employment cases and £150 in respect of Contributory Pensions cases.

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.	
UNEMPLOYMENT INSURANCE—<i>contd.</i>						
I.—Courts of Referees, &c.	37,500	31,632 11 11	5,867 8 1	—	—	
J.—Unemployment Insurance Statutory Committee	450	273 18 4	176 1 8	—	—	
FAMILY ALLOWANCES.						
K.—Payment of Allowances	38,000,000	32,124,669 1 11	5,875,330 18 1	—	—	
L.—Expenses in connexion with Appeals	4,000	1,196 1 —	2,803 19 —	—	—	
WORKMEN'S COMPENSATION AND INDUSTRIAL INJURIES INSURANCE.						
M.—Fees and Expenses of Medical Referees	26,000	26,440 6 —	—	440 6 —	—	
N.—Contribution to Medical Expenses Fund for Silicosis, &c.	2,500	2,500 — —	—	—	—	
O.—Industrial Injuries Advisory Council	1,000	—	1,000 — —	—	—	
P.—Expenses of Research	5,000	—	5,000 — —	—	—	
Q.—Losses and Compensation	—	151 5 6	—	151 5 6	—	
	Estimated.	Applied.				
Z.—Appropriations in Aid	1,987,500	1,987,500 — —	—	—	—	

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

I.—The number of cases brought before the Courts was smaller than had been expected. The subhead includes expenditure amounting to £136 in respect of Contributory Pensions cases.

K.—The number of claims received during the year for allowances from the start of the scheme (August 1946) was smaller than had been expected.

The subhead includes extra-statutory payments amounting to £45 10s., where allowances had not been paid by post offices within the statutory period owing to misunderstanding, &c. (S.52494/O11).

During the year overpayments amounting to £62 15s. were recorded as irrecoverable (S.54868).

L.—This estimate was necessarily conjectural.

O and P.—Provision was made for these new services but no expenditure fell to be met during the year.

Details of Receipts.	Estimated.	Realized.
	£	£
(i) Receipts of classes authorized to be used as Appropriations in Aid :—		
(1) Widows', Orphans' and Old Age Contributory Pensions Acts, 1936 to 1941 :—		
Repayment of cost of services in connexion with administration	757,690	974,090(a)
(2) National Health Insurance Acts, 1936 to 1941 :—		
Repayment in respect of expenses of administration :—		
Benefits of Deposit Contributors Fund, Juvenile Deposit Contributors Fund and Deposit Contributors Insurance Section	132,865	133,190
Navy, Army, and Air Force Insurance Fund ..	60,200	187,000(b)
Medical benefit to exempt persons	1,425	1,422
Approved Societies (Officers) Guarantee Funds ..	765	757
Central Index Register of Insured Persons	56,600	90,700(b)
Collection and allocation of contributions of seamen	5,400	11,800(c)
(3) Unemployment Insurance Acts, 1935 to 1944 :—		
Repayment from the Unemployment Fund of cost of services in connexion with administration	963,000	1,035,633(d)
(4) Law costs recovered	600	283(e)
(5) Medical Referees : Fees paid by applicants under Workmen's Compensation Act, 1925	8,000	9,361(f)
(6) Miscellaneous	955	10,932(g)
Total	<u>£1,987,500</u>	<u>£2,455,168</u>
(ii) Receipts of other classes :—		
Disposal of Civil Defence equipment	—	<u>£16</u>

(a) Surplus due to additional work arising from the increased rates of pensions payable from October 1946, to higher staff costs and to increased charges for postage.

(b) Surplus due to increased costs of administration arising from the release of insured persons from H.M. Forces, and to increases in staff costs.

(c) Surplus due to increased expenses of administration.

(d) The sum brought to account represents the cost (borne on this Vote) of administration of unemployment insurance as provisionally determined for 1946-47, after allowing for an adjustment in respect of the final charges for 1945-46. The surplus was mainly due to increases in staff costs.

(e) and (f) These receipts cannot be closely estimated.

(g) Includes receipts amounting to £8,100 from staff towards the cost of emergency hostel accommodation (see explanation under Subhead D).

LOSSES AND COMPENSATION.

Each case included in the following summary was made the subject of careful investigation.

1. Amounts charged to Subhead Q (£151 5s. 6d.) :—

(a) Cases covered individually by Treasury sanction :—

(i) Theft, &c. :—

£ s. d.

26 15 1 Loss by burglary at the Cardiff Office of the Ministry (S.55716).

(ii) Other cases :—

60 0 0 *Ex gratia* payments to 2 members of the staff for loss of luggage (E.49952).

£86 15 1

LOSSES AND COMPENSATION—*contd.*1. Amounts charged to Subhead Q (£151 5s. 6d.)—*contd.* :—

(b) Miscellaneous losses written off departmentally under general Treasury authority (S.54824).

		£	s.	d.	
14	13	5			21 cash shortages in connexion with the payment of salaries and wages amounting to £3,600,000. A sum of £6 15s. 9d. in respect of cash surpluses is included in item (6) of Details of Receipts.
33	17	4			Wages overpaid to 21 people and found to be irrecoverable.
13	1	0			13 payments for compensation for loss of, or damage to, property, &c.
2	18	8			two miscellaneous irrecoverable overpayments.
		£64	10	5	

2. Amounts charged in the previous year since ascertained to have been losses :—

£5 4s. 9d. Wages overpaid to four people and found to be irrecoverable.

3. Irrecoverable law costs amounting to £10 7s. 3d. have been written off under general Treasury authority (S.54824).

NOTE.

The account includes expenditure of approximately £14,127 in respect of the balance of civil pay issued to Staff serving with the Forces.

T. W. Phillips,
Accounting Officer.

27 November 1947.

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

F. N. Tribe,
Comptroller and Auditor General.

ASSISTANCE BOARD.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31 March 1947, 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.
A.—Salaries, &c.	3,285,000	3,073,594	19	8	211,405	—	4
B.—Travelling and Incidental Expenses	160,000	149,261	8	11	10,738	11	1
C.—Appeal Tribunals	5,000	4,119	11	7	880	8	5
D.—Agency Payments to Local Authorities	20,000	20,135	15	4	—	135	15 4
E.—Allowances to Applicants, &c., and Provision for Training and Work Centres, &c.	5,000,000	3,918,360	13	4	1,081,639	6	8
F.—Grant in Aid of the National Council of Social Service	50,000	45,700	—	—	4,300	—	—

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving due to smaller number of staff employed and less overtime.

B.—Saving due to travelling and subsistence charges being less than anticipated.

E.—Saving due to the number of applicants and the average rate of payment being less than anticipated.

During the year overpayments amounting to £22,204 9s. 1d., charged to this subhead in 1946-47 and previous years, were brought to light and recorded (S.40018/2).

Included under this subhead are extra-statutory payments amounting to (a) £17 7s. in three cases where the applicants had entered full-time employment before the determination of an allowance could be made (S.40279), (b) £1 15s. in two cases where, following previous erroneous decisions by Board's officers, relief granted to applicants who had started work but were in need because the first week's wages were kept in hand, was reimbursed to Public Assistance Authorities (S.46112/04), (c) £54 8s. 6d. to widows or other dependants of deceased members of the Forces pending settlement of their claims to pension, (d) £46 11s. in four cases where unemployment allowance was discontinued following erroneous decisions that the applicants had reached the age of 65 years, and, in consequence, relief was granted by and refunded to a Public Assistance Authority (S.40918), (e) approximately £142 to dependants of aliens removed for internment outside the United Kingdom, (f) £334 9s. 6d. 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).

F.—The moneys required by the National Council for issue out of grant in aid were less than anticipated.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Gr.anted.
FF.—Losses and Compensation	£ —	£ 117 13 7	£ —	£ 117 13 7
GROSS TOTAL £	8,520,000	7,211,290 2 5	1,308,963 6 6	253 8 11
<i>Deduct—</i>	Estimated	Applied.	Surplus to be surrendered.	
Z.—Appropriations in Aid	20,000	20,000 — —		
NET TOTAL £	8,500,000	7,191,290 2 5	£1,308,709 17 7	

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

FF.—Losses and Compensation :—	£	s.	d.
24 cases of shortages of official cash, &c. (S.39916)	15	18	5
(Surpluses in official cash amounting to £21 4s. 3d. are included in receipts)			
25 <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, E.31608, P/2/73490/2, P/2/73490, P/2/45887)	56	1	6
13 cases of overpayment of wages or expenses of staff (S.39916)	12	4	—
Seven cases of loss of official moneys through theft or burglary and four cases of fraudulent encashment of postal drafts by persons unknown (S.39916, S.39916/01)	29	14	8
One case of damage to property by a Board's vehicle (S.39916)	3	15	—
	<u>£117 13 7</u>		

In one case wages amounting to £25 5s., of which £21 12s. 6d. relates to accounts now closed, have been ascertained to have been irregularly paid. The sum of £5 18s. 6d. has been recovered and the balance of £19 6s. 6d. has been written off (E.44388).

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid	20,000	230,835 12 9
(ii) Receipts of other classes	—	2,811 18 2
		<u>£233,647 10 11</u>
Appropriated in aid (Subhead Z)		20,000 — —
		<u>£213,647 10 11</u>

Details of Receipts.	Estimated.	Realized.
	<u>£</u>	<u>£</u>
(i) Receipts of classes authorized to be used as Appropriations in Aid :—		
Refunds of overpayments of allowances to applicants, recovery of overpaid allowances from arrears of Old Age and Widows' Pensions, voluntary refunds and miscellaneous receipts ..	20,000	25,836 (a)
Repayment of cost of services in connexion with administration of Contributory Pensions	—	205,000
	<u>£20,000</u>	<u>230,836</u>
(ii) Receipts of other classes :—		
Disposal of Civil Defence equipment		<u>£2,812</u>

(a) The sum of £25,836 includes £6,612 received from the Guernsey States Insurance Authority on account of payments to Channel Island evacuees during the war.

NOTES.

This Account includes expenditure of approximately £20,000 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 12), (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 Board of Trade in connexion with the scheme of compensation under the War Damage Act, 1943, and the replacement of lost clothing coupons, (d) on behalf of the Ministry of National Insurance in connexion with services rendered in respect of Contributory Pensions, and (e) for services on behalf of the Customs and Excise Department in connexion with Non-contributory Old Age Pensions.

25 November 1947.

H. Fieldhouse,
Accounting Officer.

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

F. N. Tribe,
Comptroller and Auditor General.

NATIONAL INSURANCE AUDIT DEPARTMENT.

ACCOUNT of the sum expended, in the year ended 31 March 1947, 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.	153,930	142,391 5 10	11,538 14 2	—	—	—
B.—Travelling, &c., Expenses	8,000	6,722 3 11	1,277 16 1	—	—	—
C.—Incidental Expenses ..	1,000	870 15 5	129 4 7	—	—	—
GROSS TOTAL .. £	162,930	149,984 5 2	12,945 14 10	—		
			Surplus of Gross Estimate over Expenditure. £12,945 14 10			
<i>Deduct—</i>	<i>Estimated.</i>	<i>Realized.</i>	<i>Deficiency of Appropriations in Aid realized.</i>			
Z.—Appropriations in Aid ..	3,970	3,871 17 5	£98 2 7			
			Net Surplus to be surrendered.			
NET TOTAL £	158,960	146,112 7 9	£12,847 12 3			

	Estimated.	Realized.
	£	£ s. d.
Receipts payable to Exchequer	—	2 10 0

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving due to staff changes and unfilled vacancies (£8,600), staff in H.M. Forces (£2,630), cleaning (£130) and overtime (£260); offset by increased National Insurance contributions (£90).

B.—Saving due to reduction in travelling (£1,530) and smaller expenditure on billeting of evacuated staff (£90); offset by increased cost of removals (£350).

C.—Saving mainly due to expenditure on carriage of books to and from audit offices being less than anticipated.

Details of Receipts.	Estimated.	Realized.
	£	£
(i) Receipts of classes authorized to be used as Appropriations in Aid :—		
Northern Ireland agency service	3,950	3,839
Miscellaneous	20	33
Total	£3,970	3,872
(ii) Receipts of other classes :—		
Sale of A.R.P. equipment	—	£2

NOTE.

This Account includes expenditure of approximately £1,030 in respect of the balance of civil pay issued to staff serving with the Forces.

H. W. Magrath,
Accounting Officer.

10 October 1947.

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

F. N. Tribe,
Comptroller and Auditor General.

FRIENDLY SOCIETIES REGISTRY.

ACCOUNT of the sum expended, in the year ended 31 March 1947, compared with the sum granted, for the salaries and expenses of the Registry of Friendly Societies.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
A.—Salaries, &c. (England and General)	47,010	43,480 18 3	3,529 1 9	—	—	
B.—Salaries, &c. (Scotland) ..	2,110	2,475 — —	—	365 — —	—	
C.—Travelling and Incidental Expenses	2,450	3,791 2 —	—	1,341 2 —	—	
GROSS TOTAL .. £	51,570	49,747 — 3	3,529 1 9	1,706 2		
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>				
Z.—Appropriations in Aid ..	3,000	3,000 — —				
NET TOTAL £	48,570	46,747 — 3	Surplus to be surrendered. £1,822 19 9			

Receipts payable to Exchequer.

Estimated. Realized.

Receipts authorized to be used as Appropriations in Aid
Appropriated in aid (Subhead Z)

£
3,000 £ s. d.
5,638 12 3
3,000 — —

Paid separately to Exchequer

£2,638 12 3

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings in respect of staff serving with the Forces (£1,720), staff changes (£2,972) and overtime (£92); offset by cost of revised scales of pay (£1,180) and increased national insurance contributions (£75).

B.—Excess due to a larger number of Savings Bank awards than anticipated (£225) and increase of salary of the Assistant Registrar (£140).

C.—Excess expenditure on cost of evacuation (lodging allowances, free journeys and removals) (£695), special repairs to departmental car (£393) and travelling expenses in connexion with local hearings of disputes (£200).

Details of Receipts.

Estimated.

Realized.

Fees under sundry Acts and expenses recovered
Prosecutions, costs recovered
Miscellaneous

£
2,900 £
5,399
100 202
— 37

Total £3,000 5,638(a)

(a) These receipts cannot be closely estimated and there was an abnormal volume of registrations in the first post-war year.

NOTE.

This Account includes expenditure of approximately £550 in respect of the balance of civil pay issued to staff serving with the Forces.

20 November 1947.

B. K. White,
Accounting Officer.

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

F. N. Tribe,
Comptroller and Auditor General.

OLD AGE PENSIONS.

ACCOUNT of the sum expended, in the year ended 31 March 1947, 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.	£ s. d.	£ s. d.
A.—Pensions	105,986,000	103,156,472 2 10	2,829,527 17 2	—	—	—
B.—Expenses of Pension Committees	30,000	35,988 13 —	—	—	5,988 13 —	—
D.—Sums Irrecoverable	—	1,373 15 6	—	—	1,373 15 6	—
E.—Extra Statutory Grants	—	6,864 4 6	—	—	6,864 4 6	—
GROSS TOTAL	£106,016,000	103,200,698 15 10	2,829,527 17 2	14,226 13 —		
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>				
C.—Appropriations in Aid	16,000	16,000 — —				
NET TOTAL	£106,000,000	103,184,698 15 10	Surplus to be surrendered. £2,815,301 4 2			

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid (Recoveries in cash)	16,000	20,996 — 5
Appropriated in aid (Subhead C)		16,000 — —
Paid separately to Exchequer		£4,996 — 5

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The year opened with nearly 7,000 pensioners in excess of the number anticipated. Throughout the first half of the year the number of new grants exceeded the estimate and the mortality rate was lower than anticipated; consequently, in this period expenditure was in excess of the estimate.

Provision for anticipated increased expenditure under the National Insurance Act, 1946, made in advance of the Regulations to be framed under Section 74 of the Act, was necessarily conjectural and the actual expenditure in the second half of the year was considerably less than estimated. The number of new grants of non-contributory pension under the revised means test did not reach expectations and the number of blind pensioners disqualified from non-contributory pension by Section 74 (3) (b) (i) was unexpectedly high.

In addition to savings resulting from the above, expenditure on contributory "over-70" pensions in the second half of the year fell short of the calculated cost based on the statistical position by approximately £1,540,000. This discrepancy is attributed mainly to delay in the issue of pension order books at the increased rates to a large, but unascertainable, number of pensioners.

B.—The excess is due to the large number of claims dealt with by Pension Committees under the revised means test.

D.—Payments made in error, or owing to the fact that notice of revocation of 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.32537/21).

In connexion with Section 74 (3) (b) (i) of the National Insurance Act, 1946, twenty-nine cases occurred in which blind pensions and contributory pensions were continued concurrently for a short time after 1 October 1946. There were also four cases of concurrent payment on basic and combined pension orders issued by this Department and the Assistance Board respectively (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.

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

Expenditure of £515 9s. is included under this subhead in respect of pensions at the minimum rate (1s. per week up to the end of September and 2s. thereafter) 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.32373/3, S.32373/10, S.32373/11, S.23677/11, 4873/12, 5339/12, S.32768/28, S.33300/31.8.31, S.33300/16.1.41, S.32924/05/4, S.32332/10, S.49672, S.32924/05/5).

A sum of £11 was paid to a pensioner whose return to this country after enforced residence in Guernsey during enemy occupation of the Channel Islands was necessarily delayed owing to her state of health (T.L. of 25.10.1945).

In a case where income had not increased, an increase in the capital value of investments was ignored and pensions at the 4s. rate to husband and wife were continued up to the end of September 1946 (S.52566).

A sum of £4,333 2s. 6d. is also included in respect of 144 contributory pensions granted on grounds of equity although the requirements of the National Health Insurance and Contributory Pensions Acts were not strictly fulfilled (S.33383, S.33300/01/3, S.35622/3, S.35622/03, E.40805, S.27605/09/2, S.50809).

NOTES.

The expenditure under Subhead A includes irregular payments amounting to £12,069 16s. 7d., uncleared at the end of the financial year, £11,935 19s. 1d. being in respect of "over-70" contributory pensions and £133 17s. 6d. in respect of non-contributory pension payments. Discharge of these debts will be effected by the Ministry of National Insurance and the Assistance Board respectively (S.53963/03).

A charge of £136,890 1s. 1d. is included under Subhead A in respect of emergency payments made by the Assistance Board on behalf of the Ministry of National Insurance. The exact amount of the emergency payments to "over-70" contributory pensioners is not ascertainable and the charge raised against the Vote is based on an estimate (S.53086/033).

Identifiable old age pension orders aggregating £1,131 9s. were lost after payment. In addition, £1,230 13s. 10d., being the agreed proportion 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 £31 15s. is chargeable to the Old Age Pensions Vote were found to have been paid on improper receipts, e.g., pensioner's "mark" not witnessed, or proxy authority incomplete (S.48024).

In addition to the cash recoveries, &c., brought to account as Appropriations in Aid, the sum of £5,232 19s. 8d. was recovered under Section 11 (4) of the Old Age Pensions Act, 1936, by withholding payment of pension subsequently accruing. In some cases part pension only has been withheld.

Included in the charge to Subhead A is a sum estimated at about £2,300 representing a number of small duplicate payments made to "over-70" contributory pensioners when the rates of old age pensions were increased in the autumn of 1946. In view of the disproportionate cost of the work involved, no action has been taken to identify or to recover these payments (S.53086/023/3).

A total of £9,646 11s. 2d. which had 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:—

	£	s.	d.
Cases in which, there being no fraud or concealment, recovery was waived	3,491	16	8
Cases in which there was fraud or concealment, but where recovery was impracticable by reason of the pensioner's death, extreme poverty, &c.	3,856	4	6
Other cases of overpayment	2,298	10	—

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.32537/21).

The sum of £5,413 11s. was surrendered by 161 pensioners as a contribution to the national finances.

NOTES—*contd.*

A certain number of payments in error in previous years amounting to £790 10s. came to notice in 1946-47. Of this amount £645 10s. was accounted for in the year, £9 being recovered in cash, £8 being recovered by withholding pension, £8 being credited by the Post Office and £620 10s. being written off. A balance of £36 10s. was outstanding from 1945-46 and of this £8 9s. has been accounted for in the year, £3 5s. being recovered in cash and £5 4s. by withholding pension. The balance outstanding at the end of 1946-47, inclusive of £28 1s. outstanding from 1945-46, is £173 1s. This amount is wholly in respect of "over-70" contributory pensions and will be accounted for by the Ministry of National Insurance (S.53963/03).

Of the expenditure of, roughly, £103 millions on Old Age Pensions approximately £84 millions is in respect of contributory pensions, administration of which rested with the Ministry of National Insurance, £14 millions is in respect of non-contributory pensions, which were administered by the Customs and Excise Department, on behalf of the Treasury, and £5 millions is in respect of supplemented non-contributory pensions administered by the Assistance Board.

27 November, 1947.

W. D. Croft,
Accounting Officer.

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

F. N. Tribe,
Comptroller and Auditor General.

WIDOWS', ORPHANS' AND OLD AGE CONTRIBUTORY PENSIONS.

ACCOUNT of the sum expended, in the year ended 31 March 1947, 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 ..	10,500,000	10,500,000	—	—
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	12,025,000	12,025,000	—	—

16 October 1947.

W. Eady,
Accounting Officer.

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

F. N. Tribe,
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 1947, 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.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Supplementary Pensions	38,250,000	37,760,375 5 6	489,624 14 6			—
<i>Deduct—</i>	Estimated.	Applied.				
Z.—Appropriations in Aid	100,000	100,000 - -				
NET TOTAL ..	£ 38,150,000	37,660,375 5 6	Surplus to be surrendered. £489,624 14 6			

	Receipts payable to Exchequer.	Estimated.	Realized.
		£	£ s. d.
Receipts authorized to be used as Appropriations in Aid ..		100,000	130,759 3 1
Appropriated in aid (Subhead Z)			100,000 - -
Paid separately to Exchequer			£30,759 3 1

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving due to the number of applicants being less than anticipated, offset partially by a higher average rate of payment.

During the year overpayments amounting to £267,161 13s. 4d. charged to this subhead in 1946-47 and previous years were brought to light and recorded (S.40018/2). Sums amounting to £955 16s. 3d. 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) £92 14s. in five 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) £5 5s. in two cases to daughters of deceased supplementary pensioners who had died before revised determinations could be made (S.46112/04), (c) £398 16s. 8d. in 24 cases of widows under the age of 60 where the widow, receiving family allowances in respect of other children, did not receive in respect of her first child an additional allowance to her main pension and was therefore ineligible for supplementary pension (S.52494/09).

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. . .	£ 100,000	£ 130,759

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 Z recoveries of overpayments were effected by deductions from current supplementary pensions; such recoveries amounted to approximately £26,000 and in these instances the net pension payments only have been included in Subhead A (S.40018).

25 November 1947.

H. Fieldhouse,
Accounting Officer.

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

F. N. Tribe,
Comptroller and Auditor General.

MINISTRY OF TOWN AND COUNTRY PLANNING.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31 March 1947, compared with the sum granted, for the salaries and expenses of the Ministry of Town and Country Planning, including grants to local planning authorities, the acquisition of land in connexion with the establishment of new towns, 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.	£ s. d.
A.—Salaries, &c.						
Original ..	£527,517					
Less Supplementary	£6,640					
	520,877	425,077 9 4	95,799 10 8	—	—	—
B.—Travelling Expenses	24,000	26,438 13 1	—	—	2,438 13 1	—
C.—Incidental Expenses	3,000	7,103 7 5	—	—	4,103 7 5	—
D.—Special Enquiries and Services	30,000	19,014 6 11	10,985 13 1	—	—	—
E.—Grants to Local Planning Authorities ..	100,000	—	100,000 — —	—	—	—
F.—Acquisition of Land	1,000,000	—	1,000,000 — —	—	—	—
G.—Compensation Supplementary	6,650	6,650 — —	—	—	—	—
GROSS TOTAL						
Original ..	£1,684,517					
Supplementary ..	£10					
	£1,684,527	484,283 16 9	1,206,785 3 9	6,542 — 6	—	—
Estimated.						
Applied,						
<i>Deduct—</i>						
Z.—Appropriations in Aid	250	250 — —				
NET TOTAL						
Original ..	£1,684,267					
Supplementary ..	£10					
	£1,684,277	484,033 16 9	£1,200,243 3 3	Surplus to be surrendered.		

Receipts payable to Exchequer.	Estimated.		Realized.	
	£	s. d.	£	s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid	250	562 16 10		
(ii) Receipts of other classes	—	37 — 5		
Total		£599 17 3		
Appropriated in aid (Subhead Z)		250 — —		
Paid separately to Exchequer		£349 17 3		

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving due to vacancies not filled owing to the difficulty in obtaining staff with the required qualifications.

B.—Excess due to increased travel.

C.—The excess was caused by expenditure on an exhibit at the Ideal Homes Exhibition (£3,084) (S.55238) and on the photographic reproduction of documents (£1,357) (E.43854/04).

D.—There were fewer special enquiries and services than expected.

E.—Schemes of redevelopment by local authorities did not reach the stage at which grant became payable.

F.—The necessity for this provision ceased following the enactment of the New Towns Act, 1946.

Details of Receipts.	Estimated.	Realized.
	£	£
(i) Receipts of classes authorized to be used as Appropriations in Aid :—		
Receipts from sale of copies of reports of public inquiries ..	—	141
Repayment of salaries of officers loaned to Development Corporations	—	233
Miscellaneous	250	189
Total	<u>£250</u>	<u>563</u>
(ii) Receipts of other classes :—		
Charges in respect of superannuation liability to officers loaned to New Town Development Corporations ..	—	35
Sale of Surplus A.R.P. equipment	—	2
Total		<u>£37</u>

29 November 1947.

T. H. Sheepshanks,
Accounting Officer.

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

F. N. Tribe,
Comptroller and Auditor General.

NEW TOWNS ACT, 1946.

ACCOUNT OF TRANSACTIONS UNDER SUBSECTIONS (1), (3) AND (5) OF SECTION 12 of the New Towns Act, 1946, IN THE PERIOD ENDED 31 MARCH 1947, AS REQUIRED UNDER SECTION 13(4) OF THE ACT.

See also Report of Comptroller and Auditor General.

Receipts.	£	s.	d.	Payments.	£	s.	d.
Advances from the Consolidated Fund (S.12(3))	15,000	-	-	Advances to Development Corporations (S.12(1)) :—			
				Stevenage ..	5,000	-	-
				Hemel Hempstead ..	5,000	-	-
				<hr style="width: 100%;"/>			10,000
				Balance, 31 March 1947 ..			5,000
							<hr style="width: 100%;"/>
	<hr style="width: 100%;"/>						£15,000
	£15,000	-	-				<hr style="width: 100%;"/>

No sums were received from Development Corporations during the year ended 31 March 1947.

NOTE.

In view of the small amounts advanced to the Stevenage and Hemel Hempstead Development Corporations during the short period between the establishment in December 1946 and March 1947 respectively and 31 March 1947, separate accounts of the Corporations under Section 13(3) of the New Towns Act, 1946, will not be submitted for this period. Transactions during this period will be included in accounts for the period from the date of establishment of the Corporations to 31 March 1948.

29 November 1947.

T. H. Sheepshanks,
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.

F. N. Tribe,
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 1947, 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, town and country planning and the creation of new towns; hospital grants and services; general health grants and services including a supplemental grant in respect of medical benefit and a grant in aid of the Highlands and Islands Medical Service Fund; water and sewerage grants and services; and other services.

SUMMARY.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—D.—Central Administration						
Original ..	£447,000					
Supplementary ..	£5,500					
	452,500	411,856 12 8	40,643 7 4		—	
E.—Housing and Planning Grants and Services						
Original ..	£6,687,727					
Less—						
Supplementary ..	£172,300					
Supplementary ..	£465,490					
	6,049,937	5,166,596 8 8	883,340 11 4		—	
G.—Hospital Grants and Services						
Original ..	2,105,383	2,027,528 7 2	77,854 12 10		—	
H.—General Health Services						
Original ..	£1,031,700					
Supplementary ..	£172,300					
Supplementary ..	£460,000					
	1,664,000	1,597,867 18 6	66,132 1 6		—	
J.—Water and Sewerage Schemes						
Original ..	82,000	27,917 7 3	54,082 12 9		—	
K.—Miscellaneous Services						
Original ..	£290,000					
Supplementary ..	£10					
	290,010	338,508 12 3	—		48,498 12 3	
L.—Losses and Compensation						
	—	101 1 7	—		101 1 7	
GROSS TOTAL						
Original ..	£10,643,810					
Supplementary ..	£10					
Supplementary ..	£10					
	10,643,830	9,570,376 8 1	1,122,053 5 9		48,599 13 10	
		Estimated.	Applied.			
Deduct—						
Z.—Appropriations in Aid ..	322,600	322,600 — —				
NET TOTAL						
Original ..	£10,321,210					
Supplementary ..	£10					
Supplementary ..	£10					
	10,321,230	9,247,776 8 1			Surplus to be surrendered. £1,073,453 11 11	

Receipts payable to the Exchequer.	Estimated.		Realized.	
	£		£	s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid	322,600		348,039	8 8
(ii) Receipts of other classes	37,684		492,243	2 -
Total	£360,284		840,282	10 8
Appropriated in aid (Subhead Z)			322,600	- -
Paid separately to the Exchequer			£517,682	10 8

DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
CENTRAL ADMINISTRATION.						
A.1.—Salaries, &c.	405,000	368,290 15 6	36,709	4 6	—	—
A.2.—Part-time Medical and Dental Staff	9,000	7,562 17 6	1,437	2 6	—	—
B.—Travelling, &c.	23,000	22,073 18 6	926	1 6	—	—
C.—Special Inquiries and Services						
Original	£7,500					
Supplementary	£5,500					
	13,000	10,392 5 4	2,607	14 8	—	—
D.—Incidental Expenses	2,500	3,536 15 10	—	—	1,036	15 10
HOUSING AND PLANNING. GRANTS AND SERVICES.						
F.1.—Grants towards Housing Expenses						
Original	£4,077,000					
Supplementary	£700					
Less—						
Supplementary	£465,490					
	3,612,210	3,167,107 5 4	445,102	14 8	—	—

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.1.—Saving due mainly to (i) changes in personnel and unfilled vacancies (£28,011), (ii) curtailment of overtime (£6,858), and (iii) deductions of service pay of staff serving with the Forces (£2,348).

A.2.—Saving due to the number of persons referred for examination by part-time referees being less than expected.

C.—Saving due mainly to (i) reduced expenditure on Departmental Committees (£534) and on Medical and Dental Referee Services (£386), (ii) fewer appeals under the Rent of Furnished Houses (Scotland) Act, 1943 (£365), (iii) delay in the setting up of Medical Interviewing Committees under the Disabled Persons (Employment) Act, 1944, (£500) and (iv) the expenses in connexion with the New Towns Act, 1946, being less than expected (£535).

D.—Excess due mainly to an increased contribution to the Scottish Council for Health Education (S.45172/109).

F.1.—Saving due mainly to (i) the fact that no payments were made under Section 15 of the Housing (Financial Provisions) (Scotland) Act, 1946, in respect of non-traditional houses (£284,510), (ii) the number of houses completed under Sections 1 and 3 of the Housing (Financial Provisions) (Scotland) Act, 1946, being less than expected (£135,932) and (iii) undue delay on the part of certain local authorities in the submission of claims (£24,661). The expenditure, includes extra-statutory payments amounting to £807 12s. 4d. to the Scottish Special Housing Association, Ltd., in lieu of subsidy on houses formerly under Government requisition. (S.40724/01/4).

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

Service.	Grant.	Expenditure.		Expenditure compared with Grant.			
				Less than Granted.		More than Granted.	
	£	£	s.	d.	£	s.	d.
HOUSING AND PLANNING GRANTS AND SERVICES—<i>contd.</i>							
F.2.—Annuities under Housing (Temporary Accommodation) Act, 1944 ..							
Original ..	£1,400,000						
Less—							
Supplementary ..	£100,000						
	1,300,000	1,076,317	10	5	223,682	9	7
F.3.—Annuities under Housing Act, 1914	74,127	74,126	6	—	—	14	—
F.4.—Rosyth Housing Scheme	30,000	29,971	15	4	28	4	8
F.5.—Housing Schemes in Development Areas ..	26,500	40,400	—	—	—	—	13,900
F.6.—Payments to the Building Materials and Housing Fund							
Original ..	£900,000						
Less—							
Supplementary ..	£73,000						
	827,000	584,000	—	—	243,000	—	—
F.7.—Emergency Housing Services	180,000	194,673	11	7	—	—	14,673
F.8.—Grants for Town and Country Planning ..	100	—	—	—	100	—	—
HOSPITAL GRANTS AND SERVICES.							
G.1.—Emergency Hospitals administered or wholly financed by Department	990,000	949,135	15	8	40,864	4	4
G.2.—Other Emergency Hospital Services	1,115,000	1,078,009	11	10	36,990	8	2

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

F.2.—Saving due to the number of temporary houses erected being less than expected.

F.5.—Excess due to additional expenditure on certain schemes (S.40724/01/4) and to expenditure provided for but not met in the preceding year.

F.6.—The loss to the Fund was less than provided for owing to the cost per house turning out to be less than was expected.

F.7.—Excess due (i) to the fact that gross expenditure on requisitioned buildings was charged instead of net expenditure as allowed for in the Estimate and (ii) to the provision of additional emergency housing accommodation (£53,041); partly offset by (iii) a saving due to delays in final checking of costs for the erection of 600 hutted houses (£38,367). The expenditure includes payments, amounting in all to £532 18s. 1d., on rent rebates and compensation for damage to household effects to tenants of certain emergency houses in which structural defects emerged. (Total amount of tenants' claims £10,532 18s. 1d., of which £10,000 was charged in the Department's War Services Vote, Class X, Vote 18, for 1945-46.) (S.54432/46).

G.1.—Saving due mainly to inability to maintain the service on the estimated basis, some wards having to be closed because of the acute shortage of nursing staff. The expenditure includes (i) £12,200 10s. in respect of the provision of hospital accommodation—with Treasury sanction, this charge was allowed to stand instead of being recovered from the Public Buildings, Great Britain, Vote (Class VII, Vote 6) (S.48928), and (ii) an *ex-gratia* payment of £15 15s. in respect of an operation on an Airwoman whilst on leave (S.54791).

G.2.—Saving mainly due to an earlier termination than provided for of the bulk of the Department's commitments under the emergency hospital scheme.

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

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Grant:d.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
HOSPITAL GRANTS AND SERVICES— <i>contd.</i>						
G.3.—Grants to Voluntary Hospitals in respect of Duty on Spirits ..	383	382 19 8	— — 4	—		
GENERAL HEALTH SERVICES.						
H.1.—Grants to Local Authorities under the Maternity Services (Scotland) Act, 1937	90,000	89,998 10 —	1 10 —	—		
H.2.—Grants to Local Authorities under the Cancer Act, 1939	2,000	1,500 — —	500 — —	—		
H.3.—Grants to Port (including Airport) Health Authorities	7,000	6,999 6 6	— 13 6	—		
H.4.—Grant in Aid under the Highlands and Islands (Medical Service) Grant Acts, 1913 and 1929 ..	98,000	98,000 — —	—	—		
H.5.—Training and Refresher Courses for Doctors, Dentists, Nurses, Health Visitors and Midwives						
Original	£32,000					
Supplementary	£168,000					
	200,000	197,362 9 3	2,637 10 9	—		
H.6.—Grants towards increases in Nurses' Salaries	400,000	374,978 8 5	25,021 11 7	—		
H.7.—Expenditure on Allowances to Persons undergoing Treatment for Tuberculosis and other cognate services						
Original	£160,700					
Supplementary	£4,300					
	165,000	154,988 15 6	10,011 4 6	—		
H.8.—Supplementary Schemes in connexion with Treatment of Venereal Diseases	2,000	2,118 15 10	—	118 15 10		

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

H.2.—Saving due to projected schemes failing to materialize.

H.6, 7, 10 and 11.—The number of claims for grant submitted during the year was lower than expected.

H.8.—Excess due to payments in respect of previous years.

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

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
GENERAL HEALTH SERVICES—<i>contd.</i>						
H.9.—Supplementary Services in connexion with Bacteriology, Blood Transfusion, Infusion Fluids and Diphtheria Immunization.. ..	40,000	42,746 8 1	—	—	2,746 8 1	
H.10.—Grants to Local Authorities for Milk Testing	15,000	7,929 15 6	7,070 4 6	—	—	
H.11.—Grants to Welfare Authorities in respect of certain Nurseries, &c.	175,000	155,537 8 8	19,462 11 4	—	—	
H.12.—Miscellaneous Health Services	10,000	7,000 — 9	2,999 19 3	—	—	
H.13.—Supplemental Grant in respect of Medical Benefit	460,000	458,708 — —	1,292 — —	—	—	
Supplementary						
WATER AND SEWERAGE SCHEMES.						
J.1.—Grants under the Rural Water Supplies Act, 1934, and the Rural Water Supplies and Sewerage Act, 1944 ..	1,100	206 11 4	893 8 8	—	—	
J.2.—Water and Sewerage Schemes in Development Areas	80,900	27,710 15 11	53,189 4 1	—	—	
MISCELLANEOUS SERVICES.						
K.—Miscellaneous Services arising out of the War						
Original	£290,000					
Supplementary	£10					
	290,010	338,508 12 3	—	—	48,498 12 3	
L.—Losses and Compensation	—	101 1 7	—	—	101 1 7	
	Estimated.	Applied.				
Z.—Appropriations in Aid ..	322,600	322,600 — —	—	—	—	

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

H.9.—Excess due to an additional grant to the Scottish National Blood Transfusion Association (S.44652) and to increased costs in operating both the infusion fluids and the immunization services, partly offset by savings on the provision made for the bacteriological service.

H.12.—Owing to fewer persons than expected being invalidated from the Forces the provision made for the relative increase in capitation fees to insurance practitioners was not wholly required.

H.13.—New subhead opened with Treasury authority (S.42032/2).

J.1.—Saving due mainly to delay in securing final measurements.

J.2.—Saving due to the abandonment of certain schemes and to slow progress on others.

K.—Excess due mainly to acceleration of claims in respect of expiring war services. The expenditure includes £259 for transport of young people from occupied countries brought to this country on recuperative visits (E.48322).

Details of Receipts.	Estimated.	Realized.
	£	£
(i) Receipts of classes authorized to be used as Appropriations in Aid :—		
Recoveries in respect of expenses of administration of :—		
Medical Referee Service	25,000	25,000
Dental Referee Service	2,750	2,750
Receipts from local authorities under Section 3 (1) of the Housing (Temporary Accommodation) Act, 1944	140,000	34,624 (a)
Receipts in connexion with Rosyth Housing Scheme, including interest and repayment of principal in respect of advances under the Housing Act, 1914	46,750	46,965
Receipts from Second Scottish National Housing Company (Housing Trust), Ltd., to account of reduction of advances from the Department	10,000	7,197 (b)
Receipts in connexion with buildings requisitioned by local authorities to house homeless persons and persons living in unsatisfactory conditions	—	21,592 (c)
Net rents from scheme of 600 hutted houses	10,000	7,515 (d)
Receipts in connexion with :—		
Emergency hospital service	70,000	144,498 (e)
Emergency bacteriological service	2,600	435
Evacuation scheme	15,000	55,475 (f)
Miscellaneous	500	1,988
Total	£322,600	348,039
(ii) Receipts of other classes :—		
Interest on, and repayment of, loans made to the Scottish Special Housing Association, Ltd. (Camps Act, 1939) ..	6,272	6,272
Sale of surplus wartime stores and property	100	419,181 (g)
Net rents of houses held on behalf of the Ministry of Aircraft Production for key workers	60	— (h)
Receipts in connexion with housing schemes formerly operated by the Commissioner for Special Areas (Scotland) (Distribution of Industry Act, 1945) :—		
Scottish Special Housing Association, Ltd.—		
Redemption of, and interest on, loans	29,952	61,332 (j)
Second Scottish National Housing Company (Housing Trust), Ltd.—Net rents	1,300	— (h)
Repayments of Exchequer contributions under the Housing (Rural Workers) Acts	—	752
Repayment by the War Damage Commission of advances made to the Scottish Special Housing Association, Ltd., to meet the cost of repairs to hostels	—	887
Scottish Special Housing Association, Ltd.—Net rents of houses built for the Ministry of Fuel and Power	—	3,819 (k)
Total	£37,684	492,243

(a) Deficit due to the number of temporary houses erected being less than expected.

(b) These receipts represent the free income of the Company (the interest on advances to which is meantime waived) which, due to increased maintenance costs, proved to be less than expected.

(c) See explanatory note (i) to Subhead F.7.

(d) Deficit mainly due to temporary closure of a number of houses while structural defects which had emerged were being remedied.

(e) Contributions by or in respect of patients treated, and receipts in respect of meals and accommodation provided to certain members of the staff, visitors, &c., were greater than had been anticipated.

(f) Surplus due to the same cause as the excess expenditure on the evacuation scheme under Subhead K, viz. the accelerated submission of late claims by local authorities in which they account for income from or on behalf of evacuated persons.

(g) In the circumstances a token estimate of these receipts was unavoidable.

(h) Expenditure on the maintenance of the properties exceeded the income from rents.

(j) Surplus due to adjustments consequent upon a reassessment of the loan charges and to a late recovery in respect of the preceding year.

(k) This is a new service.

LOSSES AND COMPENSATION.

1. Amounts charged to Subhead L (£101 1s. 7d.) :—

(a) Under specific Treasury authority :—

Overpayment of salaries to nurses at a wartime nursery (Gross overpayment £36 13s. 4d. of which £30 was charged in the Department's War Services Vote, Class X, Vote 18, for 1945-46) (S.49149)	6 13 4
Loss of National Insurance stamps at a departmental hospital (S.49140) ..	66 6 4
	£72 19 8

(b) Under general Treasury authority (S.49140) :—

Theft of cash from wartime nurseries (two cases)	£12 7 -
Overpayment of allowances to a person undergoing treatment of tuberculosis	2 1 4
Payment to a member of the staff for damage to personal property ..	- 10 -
Overpayment of wages of staff in departmental hospitals (three cases) ..	13 3 7
	£28 1 11

2. Stores losses :—

Goods valued at £5,553 9s. 10d. were written off in respect of the following services :—

	Under specific Treasury authority (S.47614)	Under general Treasury authority (S.49140)
	£ s. d.	£ s. d.
Departmental stores	2,454 15 1	679 12 5
Emergency hospital scheme	566 10 7	358 9 2
Government evacuation scheme	295 2 4	84 12 10
Emergency relief organisation	971 13 1	142 14 4
	£4,288 1 1	1,265 8 9

3. Amounts charged in the Department's War Services Votes in previous years, since written off as irrecoverable :—

Overpayment of billeting allowances (seven cases)	£5 3 -
---	--------

OUTSTANDING LOANS, &c.

The following loans were outstanding on 31 March 1947 :—

Scottish National Housing Company, Ltd. (Housing Act, 1914)	£ 825,145
Second Scottish National Housing Company (Housing Trust), Ltd.	982,981
Scottish Special Housing Association, Ltd., in respect of loans under :—	
(i) The Camps Act, 1939	64,940
(ii) Agreements entered into by the Commissioner for Special Areas (Scotland) (Distribution of Industry Act, 1945)	660,633

The total amount of share capital of housing companies held by the Department and its nominees at 31 March 1947 was £67,512, viz. :—

	Issued share capital of Company.	Share capital held by the Department and its nominees.
	£	£
Scottish National Housing Company, Ltd. (Housing Act, 1914)	115,020	67,500
Second Scottish National Housing Company (Housing Trust), Ltd.	12	12

NOTE.

This Account includes expenditure amounting to approximately £1,260 in respect of the balance of civil pay issued to staff serving with the Forces.

G. H. Henderson,
Accounting Officer.

26 November 1947.

HIGHLANDS AND ISLANDS (MEDICAL SERVICE) FUND.
ACCOUNT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31 MARCH 1947.

Receipts.			Payments.		
	£	s. d.		£	s. d.
Balance, 1 April 1946	97	6 1	Medical services	60,927	7 10
Grant in Aid—Subhead H.4 ..	98,000	- -	Nursing services	31,163	2 5
Scottish National Health Insurance Fund	11,000	- -	Hospital and ambulance services—		
			(1) Capital expenditure ..	532	- -
			(2) Maintenance	2,313	12 7
			Provision and improvement of houses—		
			(1) For doctors	1,000	- -
			(2) For nurses	112	11 1
			(3) Annual charges on doctors' and nurses' houses ..	17	11 10
			Specialist services	6,542	3 8
			Extension of telegraphs and telephones	232	11 5
			Special emergency scheme ..	104	15 2
			Special tuberculosis scheme ..	5,580	16 3
			Suspense Account—Net balance of recoverable services ..	321	18 3
				108,848	10 6
			Balance, 31 March 1947 ..	248	15 7
				<u>£109,097</u>	<u>6 1</u>

26 November 1947.

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.

F. N. Trite,
Comptroller and Auditor General.

STATEMENT OF TRANSACTIONS UNDER SECTION 4 OF THE HOUSING (SCOTLAND) ACT, 1944, AND SECTION 13 OF THE HOUSING (FINANCIAL PROVISIONS) (SCOTLAND) ACT, 1946, FOR THE YEAR ENDED 31 MARCH 1947.

Receipts.			Payments.		
	£	s. d.		£	s. d.
Issues from the Consolidated Fund	2,661,000	- -	Advances to the Scottish Special Housing Association, Ltd. ..	2,617,500	- -
			Balance at 31 March 1947 ..	43,500	- -
				<u>£2,661,000</u>	<u>- -</u>
Amount of advances to the Scottish Special Housing Association, Ltd., outstanding at 31 March 1947				<u>£2,901,000</u>	<u>- -</u>

26 November 1947.

G. H. Henderson,
Accounting Officer.

BOARD OF CONTROL FOR SCOTLAND.

ACCOUNT of the sum expended, in the year ended 31 March 1947, 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.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
A.—Salaries, &c.	23,441	22,045 4 9	1,395 15 3	—	—	
B.—Travelling and Incidental Expenses	3,315	2,402 7 6	912 12 6	—	—	
C.—Grants in respect of the Maintenance of certain ex-service Mental Patients ..	3,760	3,699 — 4	60 19 8	—	—	
GROSS TOTAL ..	£ 30,516	28,146 12 7	2,369 7 5	—	—	
			Surplus of Gross Estimate over Expenditure. £2,369 7 5			
	Estimated.	Realized.	Deficiency of Appropriations in Aid realized. £24 15 —			
<i>Deduct—</i> Z.—Appropriations in Aid ..	400	375 5 —	Net Surplus to be surrendered. £2,344 12 5			
NET TOTAL ..	£ 30,116	27,771 7 7				

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Due to savings on overtime (£140), unfilled vacancies for psychiatric social workers (£1,584), staff changes (£288) and fees to medical men (£123); offset by salary of an additional Medical Commissioner and improved scale of salaries granted to Deputy Medical Commissioners (£740).

B.—Due to continued curtailment of the number of visits of inspection by Commissioners and Deputy Commissioners and to the absence of full complement of psychiatric social workers.

C.—Due to patients who were evacuated in September 1939 being returned to their original asylums where a lower rate of board was charged.

Z.—Receipts consist of payments for licences of private asylums, orders of admission by Sheriffs, &c.

6 December 1947.

J. Jardine,
Accounting Officer.

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

F. N. Tribe,
Comptroller and Auditor General.

REGISTRAR-GENERAL'S OFFICE, SCOTLAND.

ACCOUNT of the sum expended, in the year ended 31 March 1947, 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.
A.—Salaries, &c.	58,425	55,227 2 8	3,197 17 4	—
B.—Travelling Expenses	1,500	1,593 8 2	—	93 8 2
C.—Incidental Expenses	150	117 15 8	32 4 4	—
D.—Fees to Registrars	4,500	3,994 14 10	505 5 2	—
GROSS TOTAL £	64,575	60,933 1 4	3,735 6 10	93 8 2
	Estimated.	Applied.		
<i>Deduct—</i>				
Z.—Appropriations in Aid	4,080	4,080 — —	Surplus to be surrendered.	
NET TOTAL £	60,495	56,853 1 4	£3,641 18 8	

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid	4,080	5,862 15 6
(ii) Receipts of other classes	—	52 4 9
Total		£5,915 — 3
Appropriated in aid (Subhead Z)		4,080 — —
Paid separately to Exchequer		£1,835 — 3

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings due to staff changes, &c. (£2,932), overtime (£183) and staff on military service (£180); offset by increased cost of national insurance contributions (£97).

B.—Excess mainly due to unanticipated cost of removals consequent upon staff changes, and to increased railway fares and hire charges.

C.—Savings mainly due to incidence of payment of accounts.

D.—Notifications of deaths, &c., required to be made by Registrars to the Ministry of National Insurance were fewer than anticipated.

Details of Receipts.	Estimated.	Realized.
	<u>£</u>	<u>£</u>
(i) Receipts of classes authorized to be used as Appropriations in Aid :—		
Fees for searches and extracts	1,800	3,583 (a)
Repayment of cost of services in connexion with the administration of the Widows', Orphans' and Old Age Contributory Pensions Acts, 1936 to 1941	2,280	2,280
Total	<u>£4,080</u>	<u>5,863</u>
(ii) Receipts of other classes :—		
Sale of surplus A.R.P. stores	—	£52
(a) The demand for birth certificates was heavier than anticipated, due mainly to applications for the purpose of obtaining passports.		

NOTE.

This Account includes expenditure of approximately £226 in respect of the balance of civil pay issued to staff serving with the Forces.

30 August 1947.

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.

F. N. Tribe,
Comptroller and Auditor General.

CIVIL ACCOUNTS,
1946-47.

CLASS VI.

TRADE, INDUSTRY AND TRANSPORT.

CLASS VI.

TRADE, INDUSTRY AND TRANSPORT.

SUMMARY.

Page.	No. of Vote.	SERVICE.	Estimated Gross Expenditure.	Authorized Appropriations in Aid.	Supply Grant.	Actual Gross Expenditure.
			£	£	£	£ s. d.
278	1	Board of Trade	25,243,700	1,506,320	23,737,380	22,055,057 4 11
290	2	Services in Development Areas	11,260,000	—	11,260,000	5,745,405 18 11
292	3	Financial Assistance in Development Areas	633,500	—	633,500	163,279 2 5
294	4	Export Credits	492,300	492,200	100	137,721 3 10
296	5	Export Credits (Special Guarantees)	183,000	65,000	118,000	183,093 10 2
298	6	Ministry of Fuel and Power	3,535,000	35,000	3,500,000	3,218,598 4 9
301	7	Office of Commissioners of Crown Lands	43,654	—	43,654	40,549 14 8
302	8	Ministry of Agriculture and Fisheries	8,901,428	624,735	8,276,693	7,834,577 6 2
318	9	Ministry of Agriculture and Fisheries (Food Production Services)	73,871,500	35,191,990	38,679,510	69,575,323 4 7
323	10	Surveys of Great Britain, &c.	1,564,911	197,350	1,367,561	1,386,858 4 1
325	11	Forestry Commission	2,750,000	—	2,750,000	2,750,000 — —
327	12	Development Fund	1,000,000	—	1,000,000	1,000,000 — —
328	13	Ministry of Transport	4,870,423	166,000	4,704,423	4,746,608 16 3
336	14	Roads, &c.	20,895,000	220,000	20,675,000	20,846,741 1 5
338	15	Mercantile Marine Services	4,485,770	377,915	4,107,855	4,359,101 5 8
344	16	Ministry of Civil Aviation	31,400,010	9,200,000	22,200,010	17,060,118 — 9
348	17	Development Grants	267,000	—	267,000	265,902 5 1
349	18	Department of Scientific and Industrial Research	2,711,567	320,633	2,390,934	2,241,564 9 1
352	19	State Management Districts	1,282,548	1,282,448	100	1,223,124 15 11
354	20	Clearing Offices	79,176	45,000	34,176	76,915 11 3
356	21	Department of Agriculture for Scotland	2,117,130	483,109	1,634,021	1,531,741 2 9
366	22	Department of Agriculture for Scotland (Food Production Services)	7,955,400	2,792,400	5,163,000	7,486,478 11 11
370	23	Fisheries, Scotland	411,052	68,302	342,750	322,095 6 9
373	24	Herring Industry, Scotland	645,190	—	645,190	65,368 — 9
		Total	206,599,259	53,068,402	153,530,857	174,316,223 2 1

CLASS VI.

TRADE, INDUSTRY AND TRANSPORT.

SUMMARY.

No. of Vote.	Appropriations in Aid applied.	Net Expenditure.	Gross Expenditure compared with Estimate: Saving or Excess.	Deficiency of Appropriations in Aid.	Amount to be surrendered.	Extra Receipts payable to Exchequer.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1	1,404,467 11 -	20,650,589 13 11	3,188,642 15 1	101,852 9 -	3,086,790 6 1	103,446,214 2 -
2	—	5,745,405 18 11	5,514,594 1 1	—	5,514,594 1 1	189,654 8 -
3	—	163,279 2 5	470,220 17 7	—	470,220 17 7	124,420 12 11
4	137,721 3 10	—	354,578 16 2	354,478 16 2	100 - -	734,044 19 2
5	65,000 - -	118,093 10 2	*93 10 2	—	—	846 9 1
6	35,000 - -	3,183,598 4 9	316,401 15 3	—	316,401 15 3	34,049 17 1
7	—	40,549 14 8	3,104 5 4	—	3,104 5 4	28 14 10
8	567,414 11 2	7,267,162 15 -	1,066,850 13 10	57,320 8 10	1,009,530 5 -	39,953 14 3
9	34,823,246 6 4	34,752,076 18 3	4,296,176 15 5	368,743 13 8	3,927,433 1 9	183,741 19 4
10	196,813 - 7	1,190,045 3 6	178,052 15 11	536 19 5	177,515 16 6	18 9 6
11	—	2,750,000 - -	—	—	—	—
12	—	1,000,000 - -	—	—	—	—
13	166,000 - -	4,580,608 16 3	123,814 3 9	—	123,814 3 9	347,221 18 6
14	220,000 - -	20,626,741 1 5	48,258 18 7	—	48,258 18 7	231,872 9 -
15	377,915 - -	3,981,186 5 8	126,668 14 4	—	126,668 14 4	84,960 9 11
16	1,546,607 2 2	15,513,510 18 7	14,339,891 19 3	7,653,392 17 10	6,686,499 1 5	1,506,775 4 1
17	—	265,902 5 1	1,097 14 11	—	1,097 14 11	—
18	280,271 9 3	1,961,292 19 10	470,002 10 11	40,361 10 9	429,641 - 2	—
19	1,223,124 15 11	—	59,423 4 1	59,323 4 1	100 - -	214,761 4 2
20	45,000 - -	31,915 11 3	2,260 8 9	—	2,260 8 9	4,061 - 9
21	283,658 - -	1,248,083 2 9	585,388 17 3	199,451 - -	385,937 17 3	7,013 11 7
22	2,478,360 8 7	5,008,118 3 4	468,921 8 1	314,039 11 5	154,881 16 8	17,717 5 2
23	28,611 18 8	293,483 8 1	88,956 13 3	39,690 1 4	49,266 11 11	2,153 14 9
24	—	65,368 - 9	579,821 19 3	—	579,821 19 3	102 10 3
	43,879,211 7 6	130,437,011 14 7	32,283,129 8 1 *93 10 2	9,189,190 12 6		107,169,612 14 4
					Total amount to be surrendered £	23,093,938 15 7

* See Report, paragraph. 77.

BOARD OF TRADE.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31 March 1947, 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 the cost of certain trading services; assistance and subsidies to certain industries; certain grants in aid; and other services.

SUMMARY.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.				
			Less than Granted.		More than Granted.		
	£	£	s.	d.	£	s.	d.
A.—General Administration							
Original ..	£3,409,200						
Less—							
Supplementary	£12,500						
	3,396,700	3,207,541	6	1	189,158	13	11
B.—Solicitor's Department	102,400	85,371	2	10	17,028	17	2
C.—Insurance and Companies Department	392,350	411,189	14	5	—	18,839	14 5
D.—Industrial Property Department, including Patent Office..	373,600	359,560	9	8	14,039	10	4
E.—Bankruptcy Department	93,150	87,457	10	—	5,692	10	—
F.—Expenses under the Goods and Services (Price Control) Acts, 1939 to 1943 ..	188,300	161,865	19	9	26,434	—	3
G.—Expenses under the Trading with the Enemy Act, 1939	106,300	121,130	4	11	—	14,830	4 11
H.—Export Promotion Department							
Original ..	£708,360						
Supplementary	£35,000						
	743,360	530,302	7	7	213,057	12	5
I.—Raw Materials Department							
Original ..	£2,719,010						
Supplementary	£295,000						
	3,014,010	3,202,409	3	5	—	188,399	3 5
J.—Cotton and Wool Utility Cloth Rebates							
Original ..	£8,000,000						
Supplementary	£6,500,000						
	14,500,000	12,038,684	7	2	2,461,315	12	10

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
K.—Tobacco Trading Services (Net) ..	10	--	10	--	--	--
L.—Encouragement of Exports ..	75,000	45,000 -- --	30,000	--	--	--
M.—Expenses under China Clay Orders ..	52,500	52,489 17 7	10	2	5	--
N.—Miscellaneous Services arising out of the war						
<i>Original</i> .. £6,202,000						
<i>Less—</i>						
<i>Supplementary</i> £3,996,000						
	2,206,000	1,750,594 12 8	455,405	7	4	--
O.—Assistance to the Cotton Spinning Industry						
<i>Supplementary</i>	10	--	10	--	--	--
P.—Imported Furniture						
<i>Supplementary</i>	10	323 10 11	--			313 10 11
Q.—Losses and Compensation	--	1,136 17 11	--			1,136 17 11
			3,412,162	6	8	223,519 11 7
GROSS TOTAL			Surplus of Gross Estimate over Expenditure.			
<i>Original</i> .. £22,422,180			£3,188,642 15 1			
<i>Supplementary</i> £2,821,520	25,243,700	22,055,057 4 11				
	<i>Estimated.</i>	<i>Applied.</i>				
<i>Deduct—</i>						
Z.—Appropriations in Aid						
<i>Original</i> .. £1,818,800						
<i>Less—</i>						
<i>Supplementary</i> £312,480						
	1,506,320	1,404,467 11 --				£101,852 9 --
NET TOTAL			Net Surplus to be surrendered.			
<i>Original</i> .. £20,603,380			£3,086,790 6 1			
<i>Supplementary</i> £3,134,000	23,737,380	20,650,589 13 11				

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid	1,997,420	1,962,382 12 6
(ii) Receipts of other classes	42,061,400	102,888,299 -- 6
Total	£44,058,820	104,850,681 13 --
Amount authorized to be appropriated in aid (Subhead Z)	1,506,320	1,404,467 11 --
Paid separately to Exchequer	£42,552,500	103,446,214 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.
GENERAL ADMINISTRATION.							
BOARD OF TRADE.							
A.1.—Salaries, &c. ..	2,819,200	2,651,519	13	6	167,680	6	6
A.2.—Travelling and Incidental Expenses..	117,000	143,145	18	9	—		26,145 18 9
A.3.—Special Services ..	123,000	129,168	11	3	—		6,168 11 3
A.4.—Council of Industrial Design (Grant in Aid)							
<i>Original</i> .. £120,000							
<i>Less Supplementary</i> £20,000							
	100,000	100,000	—	—	—		—
A.5.—“ Britain Can Make It ” Exhibition ..	205,000	182,233	2	9	22,766	17	3
A.6.—Contributions to Expenses of Design Centres ..	25,000	500	—	—	24,500	—	—
A.7.—British Tourist and Holidays Board ..							
<i>Supplementary</i> ..	7,500	973	19	10	6,526	—	2
SOLICITOR'S DEPARTMENT.							
B.1.—Salaries, &c. ..	75,900	65,134	16	9	10,765	3	3
B.2.—Travelling and Incidental Expenses..	2,500	2,297	14	7	202	5	5
B.3.—Law Charges ..	24,000	17,938	11	6	6,061	8	6

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.1.—Saving due mainly to conclusion of certain work and consequent dispersal of staff transferred from the Ministry of Production in November 1945 (see page 264 of Civil Appropriation Accounts, 1945-46) (£187,010) and to cost of overtime being less than anticipated (£62,683), partly offset by the expansion of German Division (£51,920), and to the setting up of new Divisions (Overseas Information Division, £13,308; Tourist, Catering and Holiday Services Division, £7,154) for which no provision was made in the Estimate.

The expenditure includes the sum of £1 11s. 3d. paid as interest in order to antedate an insurance policy taken out under the Federated Superannuation Scheme for Universities on behalf of an officer whose establishment took effect from a date some months earlier (P.U.109).

A temporary assistant with university qualifications was engaged at a commencing salary in excess of the authorized rate (E.16754).

A.2.—Excess due mainly to unforeseen increased cost of travel; to Missions abroad costing more than estimated (£6,822); to the expansion of the German Division (£4,604) and to the cost of the Shoe and Clothing Exchanges Scheme (£4,755), previously borne on the War Services Vote of the Ministry of Health, for which no provision was made in the Estimate.

Includes an *ex gratia* payment of £30 towards the cost of voyage home from U.S.A. of the wife of an officer who, having charge of secret packages, was obliged to book special accommodation.

A.3.—Due to excesses on working parties (£20,646) for which no provision was made in the Estimate, on the British Standards Institution (£9,828) (S13393), and on the administration of the clothes rationing (£4,910) and utility furniture (£3,160) schemes in Northern Ireland; offset partly by savings on enquiries into clothing coupon expenditure and retailers' stocks (£11,968), on the Institute of Management due to unavoidable delay in setting up the Institute (£11,464) and on utility furniture schemes (£9,558).

A.5.—Certain accounts in respect of the Exhibition were outstanding.

A.6.—The first Design Centre was not set up until late in the year.

A.7.—The initial expenses of the Board, which was set up at the end of 1946, could not be closely estimated.

B.1.—Saving due to difficulty in obtaining suitable accommodation for, and subsequently in recruiting, professional staff.

B.3.—Savings under emergency legislation (£3,408) and Goods and Services (Price Control) Acts (£2,210), due to increase in the number of prosecutions conducted by officers of the Department instead of by local agents.

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.
INSURANCE AND COMPANIES DEPARTMENT.							
(i) INSURANCE AND COMPANIES (GENERAL).							
C.1.—Salaries &c. ..	204,100	201,360	3	8	2,739	16	4
C.2.—Travelling and Incidental Expenses..	7,000	14,210	4	4	—	7,210	4 4
C.3.—Expenses in connexion with War Damage Schemes	150,000	170,203	2	9	—	20,203	2 9
(ii) COMPANIES (WINDING-UP).							
C.4.—Salaries, &c. ..	6,500	5,879	5	8	620	14	4
C.5.—Salaried Official Receivers (High Court)	23,900	18,795	16	10	5,104	3	2
C.6.—Country Receivers paid by Fees and Commission ..	300	196	—	—	104	—	—
C.7.—Contingencies, Travelling and other Miscellaneous Expenses ..	500	523	14	8	—	23	14 8
C.8.—Law Charges ..	50	21	6	6	28	13	6
INDUSTRIAL PROPERTY DEPARTMENT, INCLUDING PATENT OFFICE.							
D.1.—Salaries, &c. ..	367,200	354,529	15	10	12,670	4	2
D.2.—Travelling and Incidental Expenses	2,350	1,566	18	3	783	1	9
D.3.—Law Charges ..	3,500	3,463	15	7	36	4	5
D.4.—International Bureaux	550	—	—	—	550	—	—

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

C.2.—Excess due mainly to cost of salvaging and unstacking war damaged goods being greater than expected.

C.3.—Excess due mainly to payments to ex-internees repatriated from the Far East, the number of claims being considerably greater than expected (£72,438); partly offset by savings (£46,084) on the provision for the Channel Islands Rehabilitation Scheme (the cost of which was recovered—see Details of Receipts), and on payments to Assessors under the War Damage Schemes (£6,202), assessment of outstanding claims not being proceeded with as quickly as expected.

C.5.—Saving due to delay in recruiting additional staff, in respect of which £5,000 was included in the estimate provision, and to deduction of service pay from civil pay of staff serving with the Forces.

Expenditure includes an *ex gratia* payment of £100 to an Examiner in recognition of specially meritorious work in connexion with the winding-up of a company (R.34866).

C.7.—Includes the sum of £58 -s. 11d. in respect of expenses charged to companies in liquidation whose assets were insufficient to meet them (S.7914).

D.4.—The accounts were not received in time to enable the expenditure to be brought to account within the year.

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

Service.	Grant.	Expenditure.		Expenditure compared with Grant.			
				Less than Granted.		More than Granted.	
	£	£	s.	d.	£	s.	d.
BANKRUPTCY DEPARTMENT.							
E.1.—Inspector General's Office	16,300	14,147	4	11	2,152	15	1
E.2.—Salaried Official Receivers (High Court)	17,300	16,988	12	5	311	7	7
E.3.—Salaried Official Receivers (County Courts)	46,700	44,004	1	5	2,695	18	7
E.4.—Country Receivers paid by Fees and Commission	9,600	9,005	16	4	594	3	8
E.5.—Travelling and Incidental Expenses	2,200	2,405	14	6	—	205	14 6
E.6.—Postages	700	740	7	9	—	40	7 9
E.7.—Law Charges	300	152	5	8	147	14	4
E.8.—Rent of Rooms for Meetings	50	13	7	—	36	13	—
EXPENSES UNDER THE GOODS AND SERVICES (PRICE CONTROL) ACTS, 1939 TO 1943.							
F.1.—Salaries, &c.	170,700	146,661	8	9	24,038	11	3
F.2.—Travelling and Incidental Expenses	14,000	11,835	8	10	2,164	11	2
F.3.—Expenses of Northern Ireland Government	3,600	3,369	2	2	230	17	10
EXPENSES UNDER THE TRADING WITH THE ENEMY ACT, 1939.							
G.1.—Salaries, &c.	105,800	120,027	15	—	—	14,227	15 —
G.2.—Travelling and Incidental Expenses	500	1,102	9	11	—	602	9 11

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

E.5.—Includes the sum of £78 14s. 2d. in respect of expenses charged against certain bankrupts' estates where the assets were insufficient to meet them (S.9658/2).

F.1 and F.2.—Savings due to reduction of staff consequent on the revocation of the Location of Retail Businesses Order at the end of 1945 being greater than anticipated and to transfer of certain work to other Departments.

G.1.—Excess due to additional staff required for work arising from releases of property under Allied Agreements and registration of claims under armistice provisions.

G.2.—Cost of visits abroad for Peace Treaty discussions was greater 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.
EXPORT PROMOTION DEPARTMENT.							
H.1.—Salaries, &c., Headquarters	235,300	207,282	3	2	28,017	16	10
H.2.—Trade Commissioner Establishments :— Salaries and Allowances	84,100	85,079	1	7	—	979	1 7
H.3.—Trade Commissioner Establishments :— Office Expenses	43,200	51,615	19	5	—	8,415	19 5
H.4.—Travelling and Incidental Expenses ..	56,800	32,981	13	4	23,818	6	8
H.5.—Exhibitions, &c. ..	206,500	35,883	10	1	170,616	9	11
H.6.—Grant in Aid of the Travel and Industrial Development Association of Great Britain and Ireland <i>Original</i> .. £65,000 <i>Supplementary</i> £35,000	100,000	100,000	—	—	—	—	—
H.7.—Imperial Institute (Grant in Aid) ..	17,460	17,460	—	—	—	—	—
RAW MATERIALS DEPARTMENT.							
I.1.—Salaries &c. ..	1,557,000	1,896,049	5	—	—	339,049	5 —
I.2.—Travelling and Incidental Expenses ..	240,000	229,444	19	7	10,555	—	5
I.3.—Capital Expenditure in connexion with Trading Services <i>Original</i> .. £276,000 <i>Supplementary</i> £179,000	455,000	575,114	6	2	—	120,114	6 2

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

H.1.—The requirements of this Department, transferred from the Department of Overseas Trade to the Board of Trade on 1 April 1946, could not be closely estimated.

H.3.—Due to opening of new posts and to expenses being greater than anticipated.

H.4.—Due mainly to delay in receipt of claims in respect of missions abroad.

H.5.—Expenditure on the British Industries Fair mainly fell in 1947-48 owing to the Fair being held later in 1947 than expected.

I.1.—The saving by reduction of staff during the year did not materialize to the extent anticipated.

I.3.—Due mainly to insufficient provision for assistance to rubber manufacturers (£73,000) and for various other schemes (£176,000), offset partly by savings on payments to Australian and New Zealand Governments in respect of capital losses on flax factories (£70,000), on schemes for processing of flax (£40,000) and on conversion of rail wagons to sulphuric acid tank wagons (£21,000).

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

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
RAW MATERIALS DEPARTMENT— <i>contd.</i>	£	£ s. d.	£	s. d.	£	s. d.
I.4.—Trading Services (Net)	10	—	10	—	—	—
I.5.—Purchase of Tools and Equipment in connexion with Rubber Production	380,000	194,344 16 2	185,655	3 10	—	—

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

I.4.—Receipts amounted to £452,641,011 13s. 8d. and expenditure to £365,845,185 8s. 3d. and the surplus has been paid separately to the Exchequer.

The net result of the cash transactions in respect of each commodity was as follows:—

	Estimated.	Actual.	Saving.	Excess.
	£	£	£	£
Wool	Cr. 24,760,000	Cr. 67,702,537	42,942,537	— (a)
Cotton	Cr. 3,738,000	Cr. 11,518,024	7,780,024	— (b)
Silk	Cr. 3,062,000	Cr. 2,085,866	—	976,134
Jute	Cr. 2,292,000	Cr. 1,788,527	—	503,473
Flax	505,000	Cr. 373,799	878,799	—
Coir Kapok and Hemp	Cr. 913,000	Cr. 1,065,967	152,967	—
Timber	Cr. 8,017,000	Cr. 18,994,775	10,977,775	— (c)
Paper	Cr. 3,332,000	Cr. 883,469	—	2,448,531 (d)
Hides and Leather	1,384,000	7,899,574	—	6,515,574 (e)
Rubber	Cr. 1,195,000	2,143,533	—	3,338,533
Plastics	Cr. 727,000	Cr. 913,668	186,668	—
Chemicals	Cr. 613,000	Cr. 1,093,017	480,017	—
Fertilizers and Sulphuric Acid	3,995,000	4,329,196	—	334,196
Mollasses, &c.	Cr. 109,000	1,652,173	—	1,761,173
Miscellaneous	Cr. 1,664,000	Cr. 1,013,647	—	650,353
Transport Charges, &c.	7,801,010	4,612,994	3,188,016	— (f)
	£ Cr. 36,736,990	Cr. 86,795,826	66,586,803	16,527,967
			Net saving £50,058,836	

(a) Sales from surplus stocks of raw wool were greater in quantity and at higher prices than expected.

(b) The selling price of raw cotton was increased during the year; less cotton was purchased than expected and larger sales were made from stocks.

(c) Receipts included arrear payments by the Ministry of Fuel and Power in respect of mining timber supplied to coal mines. Moreover, certain purchase contracts could not be fulfilled and requirements were met by larger sales from stocks.

(d) The cost of raw materials, particularly wood pulp, was greater than expected and higher selling prices were not reflected in the year's receipts. A large advance payment for supplies was made to Finland.

(e) Purchase prices increased to a greater extent than was estimated during the year. Corresponding increases were not made in United Kingdom selling prices, in accordance with the price stabilization policy of His Majesty's Government.

(f) Under arrangements made after the Estimate was framed a reduction in the flat rate per ton for inland transport was secured. Certain port, &c., charges included under "Transport" in the Estimates were charged in the final accounts to the materials concerned.

I.5.—Fewer purchases than anticipated were made.

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

Service.	Grant.	Expenditure.		Expenditure compared with Grant.				
				Less than Granted.		More than Granted.		
	£	£	s.	d.	£	s.	d.	
RAW MATERIALS DEPARTMENT— <i>contd.</i>								
I.6.—Expenses in connexion with Recovery of Salvage								
Original ..	£266,000							
Supplementary	£116,000							
	382,000	307,455	16	6	74,544	3	6	
J.—Cotton and Wool Utility Cloth Rebates								
Original ..	£8,000,000							
Supplementary	£6,500,000							
	14,500,000	12,038,684	7	2	2,461,315	12	10	
K.—Tobacco Trading Services (Net) ..	10	—			10	—	—	
L.—Encouragement of Exports	75,000	45,000	—	—	30,000	—	—	
M.—Expenses under China Clay Orders ..	52,500	52,489	17	7	10	2	5	
N.—Miscellaneous Services arising out of the war								
Original ..	£6,202,000							
Less—								
Supplementary	£3,996,000							
	2,206,000	1,750,594	12	8	455,405	7	4	
O.—Assistance to the Cotton Spinning Industry								
Supplementary	10	—			10	—	—	
P.—Imported Furniture ..								
Supplementary	10	323	10	11	—	313	10	11
Q.—Losses and Compensation	—	1,136	17	11	—	1,136	17	11
Z.—Appropriations in Aid	Estimated.	Applied.					Deficit.	
Original ..	£1,818,800	—					—	
Less—								
Supplementary	£312,480							
	1,506,320	1,404,467	11	—	—	101,852	9	—

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

I.6.—Saving due mainly to subsidies to local authorities for collection of kitchen waste costing less than expected (£90,106), modified by expenditure on collection of waste paper being greater than expected (£15,216).

J.—It was not possible accurately to forecast the expenditure.

K.—Receipts from sales amounted to £25,943,137 10s. and expenditure to £11,652,689 5s. 8d. and the surplus has been paid to the Exchequer.

Expenditure includes £48,404 17s. 2d. paid to the War Office in reimbursement of the additional cost of cigarettes for prisoners of war in this country due to the use of Turkish leaf tobacco (T.L. 29.8.46).

L.—Payments to the Wool and Leather Export Corporations were less than expected by £25,000 and £5,000 respectively.

N.—Saving on claims in respect of diverted and requisitioned cargoes which did not mature as early as expected (£455,081) and on other items (£8,089); modified by expenditure on the clothing coupon banking scheme being greater than expected (£7,765).

O.—The scheme did not operate until 1 May 1947.

Details of Receipts.	Estimated.	Realized.
(i) Receipts of classes authorized to be used as Appropriations in Aid :—		
Law costs recovered	£ 14,000	£ 13,750
Fees for registration of films and for licences issued under Cinematograph Films Act, 1938	8,700	8,954
Fees under Weights and Measures Acts, 1878-1936, Petroleum Acts, 1871-1926, and Fees (Increase) Act, 1923	3,900	4,435
Recoveries of War Damage payments	3,000	— (a)
Salvage receipts	2,000	— (b)
Patent Office :—		
Revenue from stamps and copies of documents, and law costs recovered	854,000	919,410(c)
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 this Vote :—		
Bankruptcy proceedings	88,000	88,052(d)
Companies (winding-up) proceedings	30,400	27,874(e)
British Industries Fair receipts	183,000	113,300(f)
Raw Materials Department :—		
Receipts from salvage, &c.	57,000	30,579(g)
Canteen receipts	15,000	52,797(h)
Rentals	10,500	71,502(i)
Recovery from Cotton Board for statistical work	4,500	1,125
Reimbursement of salaries of seconded officers	600	2,742(j)
Fees for information service to traders	700	2(k)
Fees for searches under the Liabilities (Wartime Adjustment) Rules, 1942	500	379
Fees for licences issued under the Prevention of Fraud (Investments) Act, 1939	400	494
Receipts from sales of tools and equipment to rubber planters	510,000	386,177(l)
Repayments by the Governments of the Channel Islands States of the cost of the rehabilitation scheme	56,500	56,617
Receipts from levies, &c. under the Encouragement of Exports Orders	94,510	117,468(m)
Receipts from levies under the China Clay (Charges) Order	52,400	52,149
Receipts from the sale of imported furniture	10	117
Proceeds of sales of diverted and requisitioned cargoes	6,500	10,679
Miscellaneous receipts	1,300	3,781
Total	£1,997,420	1,962,383
(ii) Receipts of other classes :—		
Raw Materials Department :—		
Surplus receipts from trading services	36,737,000	86,795,826
Proceeds of sale of surplus stores, scrap, &c.	232,700	1,719,049
Proceeds of sale of fixed assets	19,500	13,260
Repayment of loans and interest	7,500	—
Miscellaneous	64,700	59,611
Surplus receipts from tobacco trading services	5,000,000	14,290,448
War Damage Insurance Premiums (Business Scheme)	—	8,817
Miscellaneous	—	1,288
Total	£42,061,400	102,888,299

(a) and (b) Receipts under these heads have been included in the account rendered under Section 2 of the Miscellaneous Financial Provisions Act, 1946 (S.54516).

(c) Of this amount £361,494 9s. 3d., 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.

(d) and (e) These amounts represent the cost to the Board of the work in connexion with Bankruptcy and Companies (winding-up) proceedings respectively.

(f) Admission fees fall to be credited in 1947-48 owing to the Fair being held later in 1947 than expected (see note under Subhead H.5).

(g) A reflection of the saving under Subhead I.6.

(h) No provision was made in the Estimate for receipts from home flax canteens (£18,968) or from hostels (£12,045).

Details of Receipts—*contd.*

- (i) No provision was made in the Estimate for rents due under certain capital assistance schemes (£48,479), and receipts for hire of tank wagons were greater than estimated by £11,911.
 (j) The number of seconded officers was higher than anticipated.
 (k) This service was discontinued in 1946.
 (l) A reflection of the saving under Subhead I.5.
 (m) Due to increase in volume and rise in price of imported leather (£35,324) and to profits earned by British Overseas Cottons Ltd. (£18,564); partly offset by revocation of the wool levy from 1 July 1946 (£11,421).

LOSSES AND COMPENSATION.

	£	s.	d.
1. Amounts charged to Subhead Q :—			
(a) Cases covered individually by Treasury sanction :—			
Payment in settlement of a claim for loss of rent, &c., of premises requisitioned during the war (S.49013)	618	6	3
Payment in consequence of mistaken action on the part of an officer (now retired) of the Department in a case arising under the Trading with the Enemy Act (S.55086)	209	17	9
Overpayment of salary, &c., through inadvertence (two cases). In one case the sum of £6 8s. 7d. due to the person concerned was withheld (E.45166)	68	19	11
Cash in the Trade Commissioner's Office at Singapore presumably taken by the Japanese (S.17094)	17	8	8
<i>Ex gratia</i> payment to an officer to replace a watch lost by theft : a watch was essential for the officer's work (E.14431)	7	10	—
Reimbursement of one-half the fine imposed on a driver of a Government car involved in an accident (E.49443)	2	10	—
	<u>£924</u>	<u>12</u>	<u>7</u>
(b) Miscellaneous losses written off departmentally under general Treasury authority :—			
Overpayment of salary or wages through inadvertence (53 cases). In 16 cases payment of sums amounting to £29 16s. 10d. due to the persons concerned was withheld (S.49641)	170	12	6
Compensation for loss of, or damage to, personal effects of members of the staff (T.C.10/33) (12 cases)	22	2	11
Payment in respect of repairs to a private owner's car involved in an accident with a Government car (E.51448)	5	—	—
Other miscellaneous items (11 cases) (S.49641)	14	9	11
	<u>£1,136</u>	<u>17</u>	<u>11</u>
2. Amounts charged to Subhead I.4. :—			
(a) Cases covered individually by Treasury sanction :—			
Extra-contractual payment to producers of ground-phosphate in French North Africa to cover increased costs due to a rise in wages (S.50560/3)	4,668	14	—
Extra-contractual payment of agent's commission on purchase of hides	3,019	11	3
Settlement of a claim arising from an accident to a school boy at a forestry camp (P.324147)	1,526	13	—
Loss of cash by theft at a timber production establishment; disciplinary action was taken against the officer whose default contributed to the loss (S.46554/4)	59	6	9
Reimbursement of fine and costs inflicted on an officer involved in a driving accident (E.49443)	5	15	—
	<u>£9,280</u>	<u>—</u>	<u>—</u>
(b) Miscellaneous losses written off departmentally under general Treasury authority :—			
Payments in respect of damage and injuries caused in accidents in which Government vehicles were involved (47 cases) (S.54797)	478	2	2
Extra-contractual and <i>ex gratia</i> payments to contractors (three cases) (S.49641)	125	5	—
Compensation for loss of property, &c., to other than contractors (six cases) (S.49641)	302	5	—
Due to fraud, theft, &c. (three cases) (S.49641)	8	14	5
Other miscellaneous items (three cases) (S.49641)	7	10	—
	<u>£10,201</u>	<u>16</u>	<u>7</u>

LOSSES AND COMPENSATION—*contd.*

		£	s.	d.
3. Amount charged to Subhead K :—				
Loss on exchange (S.17094/2)	.. .. .	299	13	7
4. Claims waived, &c. :—				
(a) Cases covered individually by Treasury sanction :—				
Cost of supplies to Italy under the September/October 1945 interim civil programme for economic supply and relief (F.18642/055/05)	.. .. .	1,759,443	6	7
Estimated sale value of goods diverted to India during the war and destroyed by fire following an explosion at Bombay in April 1944 (S.55255)	.. .. .	24,797	—	—
Disputed claim in connexion with a flax factory (S.17094/2)	.. .. .	6,156	3	10
Claim in respect of timber supplied to the licensee of a saw mill abandoned owing to debtor's lack of means (S.17094/2)	.. .. .	2,750	—	—
Amount due from certain merchants as the result of an adjustment of prices under the Gunny Cover scheme (S.49795/4)	.. .. .	2,304	4	2
Unaccountable shortage of 22 bales of hemp stored with a contractor (S.50361)	.. .. .	1,500	—	—
Amount due from a person defaulting on payments in connexion with deliveries of firewood. The evidence did not warrant the institution of proceedings (S.17094)	.. .. .	639	18	2
Amount advanced to a broker in Burma for the purchase of hides which were afterwards lost as the result of an attack by brigands (S.17094/2)	.. .. .	112	10	—
(b) Miscellaneous losses written off departmentally under general Treasury authority :—				
Shortages on shipments of timber and damage to paper whilst in transit (three cases) (S.49641)	.. .. .	547	19	9
Law costs abandoned (nine cases) (S.17094/2)	.. .. .	122	13	8
Other miscellaneous items (three cases) (S.49641)	.. .. .	70	7	7

STORES LOSSES.

Stores written off with Treasury authority : fleeces valued at £6 16s. 2d. lost by theft (S.49641); stores and equipment valued at £63,430 5s. 1d. lost by fire, flood, &c. (17 cases) (S.49641).

NOTES.

This Account includes expenditure of approximately £2,606 in respect of the balance of civil pay issued to staff serving with the Forces.

Patent Office Publications.—During the year the sum of £37,096 12s. 5d. was received at the Patent Office from the sale of publications, &c., and this amount has been paid to the Stationery Office. The approximate total sale value of presentation copies to libraries, scientific institutions, &c., home and overseas, was £36,000 (E.18081/4).

Advances amounting to £50,000 made in 1941-42 and 1942-43 to the British Overseas Cottons Ltd. for working capital were outstanding at 31 March 1947.

Essential Commodities Reserves Fund.—The balance of this Fund, amounting to £973,041 14s. 6d. as shown in the account to 31 March 1940 (see page 283 of the Civil Appropriation Accounts, 1939) has been paid into the Exchequer pursuant to Section 71 of the Finance Act, 1947 (S.46626).

J. H. Woods,

Accounting Officer.

29 November 1947.

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

F. N. Tribe,

Comptroller and Auditor General.

WAR RISKS (COMMODITIES) INSURANCE FUND.
(Pursuant to War Risks Insurance Act, 1939, 2 and 3 Geo. 6, c. 57)
ACCOUNT FOR YEAR ENDED 31 MARCH 1947.

Receipts.	£	s.	d.	Payments.	£	s.	d.
Balance, 1 April 1946	804,892	19	5	Claims	344,420	11	11
Premiums, less refunds	1,346	2	2	Remuneration and expenses :—			
Interest on investments	1,815	12	6	Agents	21	17	6
Receipts from salvage (net)	14,969	4	11	Assessors.. .. .	2,347	1	10
					2,368	19	4
				Payments to Exchequer	250,000	—	—
				Balance, 31 March 1947 :—			
				In Treasury Bills (£150,000) ..	149,873	19	2
				With Paymaster General ..	76,360	8	7
					226,234	7	9
					£823,023	19	—
					£823,023	19	—

NOTES.

The Account includes 28 *ex gratia* payments, ranging from £8 to £4,700, totalling £10,983 1s. 7d. (F.16125/01/2).

It is estimated that at 31 March 1947 claims outstanding and unpaid amounted to £160,000.

18 November 1947.

J. H. Woods,
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.

F. N. Tribe,
Comptroller and Auditor General.

SERVICES IN DEVELOPMENT AREAS.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31 March 1947, compared with the sum granted, for services in Development Areas.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.							
			Less than Granted.			More than Granted.				
	£	£	s.	d.	£	s.	d.	£	s.	d.
A.—Acquisition of Land, Erection of Buildings, &c.	9,000,000	4,374,112	5	8	4,625,887	14	4	—	—	—
B.—Loans to Trading or Industrial Estate Companies	2,000,000	1,293,053	2	5	706,946	17	7	—	—	—
C.—Derelict Land: Acquisition and Improvement	100,000	75,639	4	1	24,360	15	11	—	—	—
D.—Derelict Land: Grants and Loans	150,000	2,100	—	—	147,900	—	—	—	—	—
E.—Grants to Industrial Undertakings	10,000	501	6	9	9,498	13	3	—	—	—
TOTAL	£11,260,000	5,745,405	18	11	5,514,594	1	1	—	—	—
Surplus to be surrendered					£5,514,594 1 1					

Receipts payable to Exchequer.	Estimated.	Realized.	
	£	£	s. d.
Interest on loans	—	110,774	15 6
Repayment of loans	—	1,784	8 11
Lettings of wartime factories or other wartime buildings taken over from other Government Departments	—	15,237	1 3
Lettings of factories other than wartime factories	—	33,418	6 2
Sales of land and property on or in connexion with trading estates and former Royal Ordnance Factories	—	6,209	11 —
Other capital receipts	—	22,230	5 2
		£189,654 8 —	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A, B and C.—Difficulties in connexion with the supply of building materials and labour coupled with adverse climatic conditions, reduced the extent to which the cost of these services fell to be met in the financial year.

The expenditure under Subhead A includes (i) £231,036 12s. 10d. representing the amount by which the expenses of management exceeded the revenue derived from Royal Ordnance Factories in process of conversion to industrial use and £24,986 19s. representing a similar excess in respect of newly acquired industrial sites in process of development (S.52591/2); (ii) £12,069 1s. 11d. in respect of preliminary work on a site of 12.65 acres for two factories at Bargoed, South Wales, which had to be abandoned for purposes of industrial development owing to difficulties arising from the nature of the subsoil. The cost of acquisition of the site did not mature for payment until 1947-48 (S.53168).

D.—Local authority clearance schemes did not mature to the extent anticipated.

E.—The estimate was necessarily conjectural as the factors determining the amounts of the grants could not be assessed in advance.

STATEMENT OF THE AMOUNT OF LOANS OUTSTANDING AT 31 MARCH 1947.

	£	s.	d.
North Eastern Trading Estates Limited	2,690,067	16	5
Wales and Monmouthshire Industrial Estates Limited	1,924,076	19	3
Hillington Industrial Estates Limited	1,473,065	12	..
West Cumberland Industrial Development Company Limited	633,556	13	4
Other loans	37,434	10	9
	<hr/>		
	£6,758,201	11	9

NOTES.

The cost of departmental administration is borne on the Vote for Board of Trade, Class VI, Vote 1.

The residual cost of the assets taken over in respect of two former Ministry of Supply Royal Ordnance Factories at Wrexham and Cardonald, a Ministry of Supply Married Quarters Estate formerly serving the Royal Ordnance Factory at Spennymoor, ten Ministry of Works Standard Factories, four Ministry of Food Buffer Depots and two Ministry of Supply Factories was £8,719,905, as far as can at present be ascertained from the books of the Ministries concerned (S.52591/2; S.51510/3; S.51510/0/3).

Two stand-by generator plants have also been taken over from Air Ministry for use at the former Royal Ordnance Factory at Aycliffe at their residual book value of £1,200 (S.52591/08).

J. H. Woods,

Accounting Officer.

25 November 1947.

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

F. N. Tribe,

Comptroller and Auditor General.

FINANCIAL ASSISTANCE IN DEVELOPMENT AREAS.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31 March 1947, compared with the sum granted, for financial assistance to industrial undertakings in Development Areas including remanet expenditure in respect of similar assistance in former Special 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	1,500	279 2 5	1,220 17 7	—	—	—
B.—Grants to Industrial Undertakings in Development Areas ..	100,000	—	100,000 — —	—	—	—
C.—Loans to Industrial Undertakings in Development Areas ..	400,000	163,000 — —	237,000 — —	—	—	—
D.—Loans to Industrial Undertakings in the Special and Other Areas	132,000	—	132,000 — —	—	—	—
TOTAL	633,500	163,279 2 5	470,220 17 7	—	—	—
Surplus to be surrendered			£470,220 17 7			
			Estimated.		Realized.	
Receipts payable to Exchequer			£15,100		£124,420 12 11	

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.—No recommendations for any grants were made by the Advisory Committee.

C.—The nature, number and extent of the applications for loans under Section 4 of the Distribution of Industry Act, 1945, which would be made were not known at the time of estimating.

D.—Anticipated demands for advances under an existing commitment did not materialize.

Details of Receipts.

	Estimated.	Realized.
	£	£
Interest on, and repayment of, loans to industrial undertakings in Development Areas	100	8
Interest on, and repayment of loans to new industrial undertakings in the Special and Other Areas:—		
Principal	15,000	{ 104,883 ^(a) 19,529
Interest		
Total		£124,420

Unexpected repayments have resulted in the estimate of receipts being substantially exceeded.

(a) Includes £2,370 share of proceeds of a site company which went into liquidation and in which 64,166 ordinary shares of £1 each (1s. paid up) were held under Section 5 of the Special Areas (Amendment) Act, 1937. The balance of £838 8s. 11d. was written off as a loss (S.41833/3).

STATEMENT OF LOANS OUTSTANDING AT 31 MARCH 1947.

	Amount of loans outstanding.			Interest in arrear.		
	£	s.	d.	£	s.	d.
SPECIAL AREAS (AMENDMENT) ACT, 1937.						
Loans to industrial undertakings under Section 6	585,401	6	10	42,633	6	10
DISTRIBUTION OF INDUSTRY ACT, 1945.						
Loans to industrial undertakings under Section 4	163,000	-	-	-	-	-
Total	£748,401	6	10	42,633	6	10

16 October 1947.

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.

F. N. Tribe,
Comptroller and Auditor General.

EXPORT CREDITS.

ACCOUNT of the sum expended, in the year ended 31 March 1947, compared with the sum granted, for the salaries and expenses of the Export Credits Guarantee Department, and 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.	
A.—Salaries, &c. ..	90,000	93,487 12 10	—		3,487 12 10	
B.—Travelling, Commission and Incidental Expenses..	25,000	26,684 11 9	—		1,684 11 9	
C.—Payments under Guarantees ..	376,200	16,966 — 8	359,233 19 4		—	
D.—Recovery and Inquiry Charges ..	1,100	582 18 7	517 1 5		—	
GROSS TOTAL £	492,300	137,721 3 10	359,751 — 9		5,172 4 7	
			Surplus of Gross Estimate over Expenditure. £354,578 16 2			
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>	Difference between Estimated and Applied Appropriations in Aid. £354,478 16 2			
Z.—Appropriations in Aid	492,200	137,721 3 10				
NET TOTAL £	100	—	Net Surplus to be surrendered. £100			

	Receipts payable to Exchequer.		Estimated.	Realized.
	£	s. d.		
(i) Receipts of classes authorized to be used as Appropriations in Aid	492,200		£871,538 16 5	
(ii) Receipts of other classes	—		227 6 7	
Total			£871,766 3 —	
Appropriated in Aid (Subhead Z)			137,721 3 10	
Paid separately to Exchequer			£734,044 19 2	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Excess due to net increased cost of staff changes (£4,933) offset by savings in connexion with deduction of service pay of officers serving with the Forces (£1,445).

B.—Increased expenditure on travelling and subsistence (£814) and on commission, enquiry charges, &c. (£894) arising from the expansion of the Department's business; offset by savings on telegrams (£24).

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 (£82) and on cable and other charges incurred in making inquiries regarding the standing of importers and financial institutions overseas (£435).

Z.—Surplus due to increased premiums resulting from expansion of business (£347,044) and the recoveries of payments under guarantees exceeding the estimate (£32,945); offset by minor shortfalls in other receipts.

Details of Receipts.	Estimated.	Realized.
	£	£
(i) Receipts of classes authorized to be used as Appropriations in Aid :—		
Premiums, &c.	400,000	747,043 18 5
Recoveries in respect of payments made under guarantees	90,000	122,945 3 11
Recoveries in respect of expenditure for cable, legal, bank and other charges in connexion with guarantees implemented (or due to be implemented)	100	37 19 10
Recoveries in respect of cable and other charges incurred in making inquiries regarding the standing of importers and financial institutions overseas	1,000	691 18 7
Miscellaneous receipts	1,100	819 15 8
Total	<u>£492,200</u>	<u>871,538 16 5</u>
(ii) Receipts of other classes :—		
Interest	—	37 12 4
Recoveries of guarantees previously written off	—	189 14 3
Total		<u>£227 6 7</u>

NOTES.

This Account includes expenditure of approximately £1,555 in respect of the balance of civil pay issued to staff serving with the Forces.

The following amounts have been written off :—

Guarantees	£7,665 13s. 7d.
Recovery Charges	£267 5s. 2d.
Inquiry Charges	£1 8s. 4d.

These losses related to 87 policies spread over 32 countries in respect of 119 individual cases.

26 November 1947.

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.

F. N. Tribe,
Comptroller and Auditor General.

EXPORT CREDITS (SPECIAL GUARANTEES).

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31 March 1947, compared with the sum granted, for special guarantees given by the Board of Trade under the Overseas Trade Guarantees Scheme.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Payments under Guarantees				
Original	£200,000			
Less Supplementary	£17,000			
	183,000	183,093 10 2	—	93 10 2
GROSS TOTAL	£183,000	183,093 10 2	—	93 10 2
	Estimated.	Applied.		
<i>Deduct—</i>				
Z.—Appropriations in Aid				
Original	£100,000			
Less Supplementary	£35,000			
	65,000	65,000 — —		
NET TOTAL				
Original	£100,000			
Supplementary	£18,000			
	£118,000	118,093 10 2		
			Excess of Expenditure over Gross Estimate. £93 10 2	

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts of classes authorized to be used as Appropriations in Aid ..	65,000	65,846 9 1
Appropriated in aid (Subhead Z)	—	65,000 — —
£762 18s. 11d. paid separately to Exchequer }		£846 9 1
£83 10s. 2d. available for Excess Vote		

Details of Receipts.	Estimated.	Realized.
	£	£ s. d.
Premiums under Guarantee Agreements, &c.	65,000	65,846 9 1

28 November 1947.

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, subject to the observations in my Report.

F. N. Tribe,
Comptroller and Auditor General.

ACQUISITION OF GUARANTEED SECURITIES FUND.

(OVERSEAS TRADE GUARANTEES ACT, 1939)

ACCOUNT FOR THE YEAR ENDED 31 MARCH 1947.

Receipts.	£	s.	d.	Payments.	£	s.	d.
Advances from the Consolidated Fund	1,830,000	-	-	Acquisition of securities ..	1,830,000	-	-
Interest on securities held	313,371	7	-	Interest on Consolidated Fund advances ..	198,609	17	9
Securities redeemed ..	334,400	-	-	Repayment of Consolidated Fund advances ..	334,400	-	-
				Excess receipts:—			
				(a) Appropriated in Aid of the Vote for Export Credits (Special Guarantees)	65,413	2	-
				(b) Appropriated in Aid of the Vote for Export Credits	49,348	7	3
	£2,477,771	7	-		£2,477,771	7	-

The total amount of securities held by the Fund on 31 March 1947 was £9,221,361 1s. 10d.

(a) In respect of guarantees under the Overseas Trade Guarantees Act, 1939.

(b) In respect of guarantees under the Export Guarantees Act, 1939.

NOTE.

Under an Agreement dated 9 February 1940, the Department undertook to guarantee promissory notes of the Republic of Finland, and sums totalling £1,647,000 were advanced from the Consolidated Fund in 1940 and 1941 under Section 4 of the Overseas Trade Guarantees Act, 1939, for the purchase of those promissory notes by the Acquisition of Guaranteed Securities Fund. These advances with interest at 4 per cent. were to be repaid to the Exchequer as the notes fell due for payment by Finland. Payment was suspended by Finland in January 1942, and the amounts due to the Exchequer between January 1942 and July 1945 (£890,000) were paid from the Fund out of issues from the Votes of Credit, leaving a principal sum of £757,000 due to the Exchequer at 31 July 1945.

The 1940 Agreement was replaced by a new Agreement dated 2 August 1945, whereby Finland undertook to repay the amount advanced under the old Agreement (£1,647,000) together with sums due to the War Office and Air Ministry (£398,861 1s. 10d.), plus accrued interest at 4 per cent. per annum to 30 June 1945 (£331,819 3s. 10d.—since adjusted to £325,443 3s. 3d.) a total of £2,377,680 5s. 8d (since adjusted to £2,371,304 5s. 1d.). Of the latter total, £325,443 3s. 3d., representing interest to 30 June 1945, was duly paid by 30 June 1947 and has been brought to account in the Fund and applied as follows: (a) £43,527 10s. as interest at 3 per cent. from 1 August 1945 to 30 June 1947 on the outstanding balance of £757,000, due to the Exchequer, referred to in paragraph 1 above; (b) £14,509 3s. 4d. as "excess" interest at 1 per cent. on £757,000 for the same period; (c) the balance, viz. £267,406 9s. 11d., towards repayment of the principal sum of £757,000. The excess interest at (b) has been applied as appropriations in aid of the Vote for Export Credits (Special Guarantees). The remaining indebtedness of £2,045,861 1s. 10d. is payable by Finland by agreed half-yearly instalments commencing on 31 December 1947 of principal together with interest at 4 per cent. from 30 June 1945, and these receipts will be applied in the same manner in so far as necessary. Receipts in excess of the sums so applied will be brought to account as Exchequer Extra Receipts in the Appropriation Account of the Vote for Export Credits (Special Guarantees) and not dealt with through the Fund.

E. C. Adams,

Accounting Officer.

28 November 1947.

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

F. N. Tribe,

Comptroller and Auditor General.

MINISTRY OF FUEL AND POWER.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31 March 1947, compared with the sum granted, for the salaries and expenses of the Ministry of Fuel and Power.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Salaries, &c.	2,716,400	2,738,419 5 2	—		22,019	5 2
B.—Travelling, &c., Expenses						
<i>Original</i> £175,000						
<i>Supplementary</i> £25,000	200,000	194,975 16 9	5,024	3 3	—	
C.—Other Administrative Expenses						
<i>Original</i> £132,300						
<i>Supplementary</i> £40,000	172,300	172,807 - 5	—		507	- 5
D.—Testing and Research (Mines and Quarries)						
<i>Original</i> £65,500						
<i>Supplementary</i> £20,000	85,500	85,072 11 -	427	9 -	—	
E.—Board for Mining Examinations	3,300	3,587 19 10	—		287	19 10
F.—Fuel Efficiency Measures	7,500	2,436 9 8	5,063	10 4	—	
G.—Gas and Electricity Services in Development Areas						
<i>Supplementary</i>	200,000	2,000 - -	198,000	- -	-	
H.—Expenses in connexion with the Nationalisation of the Coal Industry						
<i>Supplementary</i>	150,000	19,024 5 6	130,975	14 6	—	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Due mainly to an under-estimate of the cost of war bonus consolidation.

F.—Due mainly to the provision (£2,000) for fuel efficiency schemes in industrial premises not being required, and to savings on fuel education (£2,300).

G.—Schemes under consideration at the time of the estimate did not mature for payment within the year to the extent anticipated.

H.—This estimate was conjectural, being dependent on the time required to devise procedure and secure staff for the work of valuation, &c.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Grant. d.		More than Grant. d.	
	£	£ s. d.	£	s. d.	£	s. d.
HH.—Losses	—	274 16 5	—		274 16 5	
GROSS TOTAL						
Original	£3,100,000					
Supplementary	£435,000					
	£ 3,535,000	3,218,598 4 9	339,490 17 1		23,089 1 10	
Deduct—						
Z.—Appropriations in Aid	Estimated.	Applied.				
Original	£20,000					
Supplementary	£15,000					
	35,000	35,000 - -				
NET TOTAL						
Original	£3,080,000					
Supplementary	£420,000					
	£ 3,500,000	3,183,598 4 9	Surplus to be surrendered. £316,401 15 3			

Receipts payable to Exchequer.

	Estimated.	Realized.
	£	£ s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid ..	35,000	46,838 9 5
(ii) Receipts of other classes	15,000	22,211 7 8
Total	£50,000	69,049 17 1
Appropriated in aid (Subhead Z)		35,000 - -
Paid separately to Exchequer		£34,049 17 1

Details of Receipts.

	Estimated.	Realized.
	£	£
(i) Receipts of classes authorized to be used as Appropriations in Aid :—		
Gas Fund : contributions for staff expenses, &c.	12,000	11,824
Fees paid by candidates for certificates under the Coal Mines Act, 1911	2,200	4,023 (a)
Fees for testing mining apparatus and explosives	2,200	2,026
Fines imposed under the Coal and Metalliferous Mines Regulation Acts	500	1,142
Application fees for licences under the Petroleum (Production) Act, 1934	100	100
Miscellaneous receipts	3,000	15,408 (b)
Repayment Services in connexion with Safety in Mines Research (Supplementary)	15,000	12,315
Total	£35,000	46,838
(ii) Receipts of other classes :—		
Royalties and Minimum Annual Payments under the Petroleum (Production) Act, 1934	15,000	19,933
Gas Fund : recovery in respect of Allied Services	—	2,278
Total	£15,000	22,211

(a) Includes fees paid in respect of a 1947-48 examination.

(b) Includes recovery from Coal Charges Account of salaries and expenses of College for Training Officers, £4,868, and recoveries in respect of seconded staff, £5,382.

LOSSES STATEMENT.

	£	s.	d.
1.—Charged under Subhead HH (S.51346) :—			
Defalcation in a Regional Office (delinquent sentenced to imprisonment) ..	131	16	4
Fraudulent encashment of a postal draft (culprit not traced)	5	11	2
Overissues of salaries, wages, sick pay, overtime, &c. :—			
One case over £10	14	2	8
33 cases under £10, including one case of loss of cash 10s.	121	3	7
Advances in respect of allowances to temporary staff leaving the service before recovery could be effected (two cases)	2	2	8
Total	£274	16	5
2.—Other Losses (S.51346) :—			
Theft : Cash collected for a private telephone call	—	3	4
Overissues of salaries and wages in an earlier year (four cases)	5	1	9
Total	£5	5	1

NOTES.

This Account includes expenditure of £1,073 in respect of the balance of civil pay issued to staff serving with the Forces.

Subhead B includes an *ex gratia* payment of £15 in respect of extraordinary accommodation expenses incurred by an officer resuming duty on return from America (E.49965).

LOAN OUTSTANDING AT 31 MARCH 1947.

Gas Undertaking, £2,000 (Distribution of Industry Act, 1945).

17 December 1947.

Donald Fergusson,
Accounting Officer.

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

F. N. Tribe,
Comptroller and Auditor General.

OFFICE OF COMMISSIONERS OF CROWN LANDS.

ACCOUNT of the sum expended, in the year ended 31 March 1947, 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.		
	£	£ s. d.	£	s.	d.	£	s.	d.
A.—Salaries, &c.	42,554	39,855 18 8	2,698	1	4	—	—	—
B.—Travelling and Incidental Expenses	300	151 17 5	148	2	7	—	—	—
LEGAL BRANCH.								
C.—Fees to Counsel	250	— 17 4	249	2	8	—	—	—
D.—Law Stationers' Bills, &c.	550	541 1 3	8	18	9	—	—	—
TOTAL	43,654	40,549 14 8	3,104	5	4	—	—	—

Surplus to be surrendered.. .. . £3,104 5 4

Receipts payable to Exchequer. Estimated. Realized.

Miscellaneous	£	£ s. d.
	—	28 14 10

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Due to savings on salaries of posts not filled (£3,548), pay of officers serving with the Forces (£590), bonus (£965), variations in establishment (£1,565) and sick leave (£284); offset by increases due to revised salary scales (£1,184), variations in temporary establishment (£2,697) and miscellaneous (£373).

B.—Decrease in expenditure on travelling consequent on return of Headquarters to London.

C.—Expenditure depends on litigation and cannot be closely estimated.

NOTE.

This Account includes expenditure of approximately £280 in respect of the balance of civil pay issued to staff serving with the Forces.

1 December 1947.

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.

F. N. Tribe,
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 1947, 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; agricultural training and settlement schemes; the management and use of land required for forestry; certain remanet subsidy payments; fishery organization, research and development, including assistance to the inshore fishing industry and control of diseases of fish, &c.; and sundry other services.

SUMMARY.

Service.	Grant.	Expenditure.		Expenditure compared with Grant.						
				Less than Granted.		More than Granted.				
	£	£	s.	d.	£	s.	d.	£	s.	d.
A-F.—General Services ..	2,860,222	2,452,706	12	3	407,515	7	9	—		
G.—Agricultural Education and Research ..	1,717,880	1,166,709	6	5	551,170	13	7	—		
H.—Live Stock	918,620	976,496	3	1	—			57,876	3	1
J.—Land Settlement, &c.	1,689,360	1,725,909	—	1	—			36,549	—	1
K.—Regulation of Agricultural Wages	20,000	20,911	16	2	—			911	16	2
L.—Agricultural Credits ..	185,000	201,912	15	9	—			16,912	15	9
M.—Agricultural Marketing	1,410	84	4	5	1,325	15	7	—		
N.—Royal Botanic Gardens, Kew	90,292	83,986	5	9	6,305	14	3	—		
O.—Miscellaneous Services	1,206,430	985,787	16	10	220,642	3	2	—		

SUMMARY.—*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.				
			Less than Granted.		More than Granted.		
	£	£	s.	d.	£	s.	d.
P.—Fisheries Department ..	212,214	220,073	5	5	—	7,859	5 5
GROSS TOTAL	£8,901,428	7,834,577	6	2	1,186,959	14	4
	Estimated.	Realized.			Surplus of Gross Estimate over Expenditure. £1,066,850 13 10		
<i>Deduct—</i>					Deficiency of Appropriations in Aid realized. £57,320 8 10		
Z.—Appropriations in Aid ..	624,735	567,414	11	2			
NET TOTAL	£8,276,693	7,267,162	15	—	Net Surplus to be surrendered. £1,009,530 5 —		
					Estimated.	Realized.	
Receipts payable to Exchequer					£	£	s. d.
					76,365	39,953	14 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.	2,293,412	2,026,106	12	2	267,305	7	10
B.—Travelling, &c., Expenses	465,000	311,549	8	6	153,450	11	6
C.—Legal and Incidental Expenses	16,000	20,263	15	9	—	4,263	15 9

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving due mainly to delay in filling posts in the National Agricultural Advisory Service. Expenditure charged to this subhead includes irrecoverable overpayments totalling £8 17s. 5d. to six officers (S.34683).

B.—See explanation under Subhead A. In addition, the cost of a number of official cars was not brought to account until 1947-48. Expenditure charged to this subhead includes £6 11s. 3d., being balance of imprest held by an officer who resigned without warning and could not be traced, and an *ex gratia* payment of £6 8s. 5d. to an officer for expenses while on detached duty (S.34683).

C.—Expenditure is of a varied character and cannot be closely forecast. Expenditure charged to this subhead includes *ex gratia* payments totalling £102 5s. 6d. to 15 Veterinary Inspectors and six other officers in reimbursement of medical expenses incurred by them as a direct result of injuries sustained, or in respect of clothing, &c., damaged, whilst on duty; £147 10s. 9d. in respect of damages, &c., arising out of collisions in which motor cars driven by Ministry's employees were involved (five cases); an *ex gratia* payment of £4 2s. 6d. to a Veterinary Inspector for reimbursement of overlapping rent whilst on detached duty; £4 18s. 1d. loss incurred by the theft of a wage packet; and £1 2s. 7d. for losses of a minor character (two cases) (E.31788, E.42420/3, S.34683).

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

Service.	Grant.	Expenditure.		Expenditure compared with Grant.						
				Less than Granted.			More than Granted.			
	£	£	s.	d.	£	s.	d.	£	s.	d.
GENERAL SERVICES—<i>contd.</i>										
D.—Special Services ..	47,300	57,254	19	1	—			9,954	19	1
E.—Collection of Agricultural Statistics	37,000	36,326	16	2	673	3	10	—		
F.—Expenses of County Agricultural Committees ..	1,510	1,205	—	7	304	19	5	—		
AGRICULTURAL EDUCATION AND RESEARCH.										
G.1.—Agricultural Education: Scholarships ..	12,000	10,642	5	8	1,357	14	4	—		
G.2.—Agricultural Education: National Agricultural Advisory Service	321,000	7,619	14	5	313,380	5	7	—		
G.3.—Agricultural Education: Grants	368,450	258,418	—	11	110,031	19	1	—		
G.4.—Agricultural Education: Grants in Aid ..	146,900	146,271	5	10	628	14	2	—		
G.5.—Agricultural Research: Expenses	131,530	121,148	15	—	10,381	5	—	—		
G.6.—Agricultural Research: Grants	408,000	303,412	3	3	104,587	16	9	—		
G.7.—Agricultural Research: Grants in Aid ..	330,000	319,197	1	4	10,802	18	8	—		

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

D.—An excess of £10,249 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 additional work arising from the extension of ploughing grants to three-year grassland and to a new service (grants for farrowing sows).

G.2.—A new service which came into operation on 1 October 1946. Owing to delays in the acquisition of experimental farms, no expenditure on their initial stocking, equipment or maintenance was incurred during the year. Expenditure charged to this subhead includes £20 for expenses incurred in connexion with a proposed refresher course at Reading University, which was subsequently abandoned (S.34683).

G.3.—A saving of £79,121 arose on the provision for grants to colleges and institutions in respect of capital expenditure, due to delays in carrying out a number of improvements. In the case of local authorities, a saving of £53,225 on grants for capital expenditure, owing to delays in negotiating the purchase of new farm institute sites, was partly offset by an excess of £22,384 on grants for annual expenditure, due mainly to increased costs at existing farm institutes.

G.5.—A saving of £18,714 on the provision for the expenses of the Special Research Committee (Foot and Mouth Disease), due mainly to delay in constructing a new experimental unit, was partly offset by an excess of £9,150 on the provision for research in Animal Pathology and Poultry Diseases at the Ministry's Veterinary Laboratory, owing chiefly to the establishment of a Small Animal Breeding Centre and to new research work undertaken during the year. Expenditure charged to this subhead includes £65 3s. 6d. in respect of damage caused by a collision in which a vehicle in the service of the National Institute of Agricultural Engineering was involved and an *ex gratia* payment of £7 8s. 6d. for reimbursement of medical expenses to an attendant at the Foot and Mouth Disease Research Station who was injured whilst on duty (S.34683, P.341862).

G.6.—The National Milk Testing Scheme was administered directly by the Ministry from 1 October 1946, from which date expenditure was borne on other subheads.

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.).							
H.1.—Diseases of Animals: Grants	731,500	815,724	4	1	—	84,224	4 1
H.2.—Licensing of Stallions, Bulls and Boars ..	8,250	5,571	9	6	2,678	10	6
H.3.—National Stud ..	15,010	12,856	—	9	2,153	19	3
H.4.—Improvement of Live Stock	134,800	131,128	9	8	3,671	10	4
H.5.—Importation of Animals	550	429	2	2	120	17	10
H.6.—Exportation of Pedigree Stock	3,510	4,655	12	1	—	1,145	12 1
H.7.—Artificial Insemination	25,000	6,131	4	10	18,868	15	2
LAND SETTLEMENT, DRAIN- AGE, &c.							
J.1.—Small Holdings and Allotments Account: Grant in Aid ..	794,000	782,000	—	—	12,000	—	—
J.2.—Bosbury Trust Estate	10	—	—	—	10	—	—
J.3.—Land Drainage: Ex- penses	350	653	10	1	—	303	10 1
J.4.—Land Drainage: Grants	860,000	916,321	12	8	—	56,321	12 8

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

H.1.—Excesses on grants to the Diseases of Animals Account in connexion with foot and mouth disease (£66,238), tuberculosis in cattle (£19,668) and other diseases (£271) were partly offset by a saving in connexion with swine fever (£1,953).

H.2.—Savings arose on each of the three items of the subhead, due to fewer applications for licences than was expected.

H.3.—Saving due to the slow progress made with building schemes.

H.5.—The number of animals landed during the year was less than expected, with corresponding decreases in the commission payable and in the receipts from fees (see Details of Receipts).

H.6.—More animals passed through the quarantine stations than was expected with resultant increased receipts (see Details of Receipts).

H.7.—Saving due to delay in the issue of regulations governing grants to approved organizations in respect of this new service and in the erection and extension of buildings owing to the shortage of materials, &c.

J.3.—Expenditure depends on the number of Orders, &c., made during the year and cannot be closely forecast.

J.4.—Excess arose mainly in respect of grants payable to Catchment Boards under the Land Drainage Act, 1930, due to increased cost of materials, plant and labour and to more rapid progress than was expected being made in the completion of schemes.

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

Service.	Grant.	Expenditure.		Expenditure compared with Grant.						
				Less than Granted.			More than Granted.			
	£	£	s.	d.	£	s.	d.	£	s.	d.
LAND SETTLEMENT, DRAINAGE, &c.— <i>contd.</i>										
J.5.—Land Drainage : Loans	25,000	11,864	5	7	13,135	14	5	—		
J.6.—Expenses in connexion with former activities of the Commissioner for Special Areas (England and Wales)	10,000	15,069	11	9	—			5,069	11	9
K.—REGULATION OF AGRICULTURAL WAGES ..	20,000	20,911	16	2	—			911	16	2
AGRICULTURAL CREDITS.										
L.1.—Contribution to the Agricultural Mortgage Corporation, Ltd.	150,000	150,000	—	—	—			—		
L.2.—Losses on Premature Repayment of Loans..	35,000	51,912	15	9	—			16,912	15	9
AGRICULTURAL MARKETING.										
M.1.—Improvement of Marketing of Agricultural Produce	1,400	84	4	5	1,315	15	7	—		
M.2.—Agricultural Marketing Fund : Grant in Aid	10	—			10	—	—	—		
ROYAL BOTANIC GARDENS, KEW.										
N.1.—Salaries, &c.	27,699	26,510	19	—	1,188	1	—	—		
N.2.—Police and Patrols ..	12,700	12,176	6	10	523	13	2	—		
N.3.—Maintenance	48,968	44,389	13	5	4,578	6	7	—		
N.4.—Travelling Expenses, Special Services, and Incidental Expenses..	925	909	6	6	15	13	6	—		

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

J.5.—Saving due to the delay in the submission of final accounts by drainage authorities.

J.6.—Excess due mainly to delay in bringing to account certain expenditure incurred in an earlier year.

L.2.—Expenditure depends upon the number and amount of premature repayments made by borrowers and cannot be closely forecast.

M.1.—The provision made for the cost of a Reorganization Commission was not required.

N.3.—Saving due to reduced employment of students and women gardeners consequent upon the introduction of ex-service trainees.

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

Service.	Grant.	Expenditure.		Expenditure compared with Grant.						
				Less than Granted.			More than G.anted.			
	£	£	s.	d.	£	s.	d.	£	s.	d.
MISCELLANEOUS SERVICES.										
O.1.—Destructive Insects and Pests	5,510	6,786	6	—	—	—	—	1,276	6	—
O.2.—Remanet Subsidy Payments	120	65	2	1	54	17	11	—	—	—
O.3.—Paglesham Estate ..	11,300	4,315	13	4	6,984	6	8	—	—	—
O.4.—Agricultural Training Schemes	979,500	855,671	7	—	123,828	13	—	—	—	—
O.5.—Settlement Grants ..	200,000	76,108	13	10	123,891	6	2	—	—	—
O.6.—Operations under the Forestry Act, 1945 ..	10,000	291	19	5	9,708	—	7	—	—	—
O.7.—Contributions to International Institutions, &c.	—	31,896	6	3	—	—	—	31,896	6	3
O.8.—National Milk Testing Service	—	10,652	8	11	—	—	—	10,652	8	11
TOTAL FOR AGRICULTURAL AND GENERAL SERVICES	£8,689,214	7,614,504	—	9	1,297,642	17	10	222,932	18	7

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

O.1.—Excess due to increase in Colorado beetle infestation.

O.3.—A saving of £3,918 arose on the provision for capital expenditure, due to slow progress on drainage and other work owing to bad weather conditions, labour shortages, &c., and to the cost of two new cottages being borne on the Vote for Public Buildings, Great Britain (Class VII, Vote 6). A saving of £3,067 also arose on farming operations and upkeep due mainly to a change in the cropping and livestock programmes.

O.4.—A saving of £285,762 arose on the Vocational Scheme due to the number of trainees being much fewer than expected. This saving was partly offset by an excess of £162,498 on the Further Education and Training Scheme owing to universities and colleges being able to accept considerably more students than was anticipated when the estimate was framed. Expenditure charged to this subhead includes an *ex gratia* payment of £73 13s. in reimbursement of expenses incurred by a trainee who commenced a course at an agricultural college on the advice of the local War Agricultural Executive Committee in anticipation of assistance under the scheme, but who was subsequently found to be ineligible for such assistance (S.51506).

O.5.—Fewer valid applications for grant were made than was anticipated.

O.6.—A new service. The area of land managed by the Minister during the year was less than expected.

O.7.—This subhead was opened to provide for payment of contributions to the International Institute of Agriculture, Rome, in respect of the war years and of a year's contribution to the International Office of Contagious Diseases of Animals (S.34849/43).

O.8.—This subhead was opened to provide for expenditure (other than salaries and travelling, &c., expenses) arising as the result of this service being administered directly by the Ministry from 1 October 1946—see Subhead G.6 (S.34849/43).

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

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
FISHERIES DEPARTMENT.	£	£ s. d.	£	s. d.	£	s. d.
P.1.—Salaries, &c.	63,164	67,733 11 2	—		4,569 11 2	
P.2.—Travelling, &c. Ex- penses	5,150	6,265 11 4	—		1,115 11 4	
P.3.—Special Services, Legal and Incidental Ex- penses	600	1,470 14 1	—		870 14 1	
P.4.—Fishery Research: Grants	500	425 — —	75 — —		—	
P.5.—Fishery Research: General	11,900	68,353 6 3	—		56,453 6 3	
P.6.—Shell-fish Research and Development	900	1,220 13 4	—		320 13 4	
P.7.—Financial Assistance to Inshore Fishermen, &c.	130,000	74,604 9 3	55,395 10 9		—	
TOTAL FOR FISHERIES DEPARTMENT	£ 212,214	220,073 5 5	55,470 10 9		63,329 16 2	
	Esti- mated.	Realized.			Deficit.	
Z.—Appropriations in Aid	624,735	567,414 11 2	—		57,320 8 10	

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

P.1.—Excess due to new appointments in connexion with the manning of a new research vessel and to changes in salary scales. Expenditure charged to the subhead includes an irrecoverable overpayment of £3 10s. (S.34683).

P.2.—Excess due to the return of staff from war service and the resumption of certain pre-war activities earlier than was anticipated.

P.3.—Excess due largely to the number of fishery conferences convened at the end of the war period. Expenditure charged to this subhead includes an *ex gratia* payment of £1 10s. to an officer in respect of loss of clothing whilst on duty (S.34683).

P.5.—Excess mainly due to the purchase, adaptation and maintenance of a new research vessel (S.371/022).

P.6.—Excess due to resumption of work at the Conway Laboratory sooner than expected following the decontrol of the sea area.

P.7.—A new service. Expenditure depends on the number of approved applications and the time taken to recondition and construct vessels.

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	5,250	4,773
Miscellaneous	4,080	5,493 (a)
Fees under the Importation of Animals Act, 1922	11,000	8,584 (b)
Veterinary Laboratory—Sales of vaccines (abortion in cattle and fowl pox) and fees for diagnosis of poultry diseases	10,050	12,543 (c)
Fees for services of Ministry's Veterinary Inspectors to local authorities under Section 19 (3), Agriculture Act, 1937.. .. .	900	865
National Institute of Agricultural Engineering :		
Miscellaneous receipts	1,850	6,100 (d)
Grassland Improvement Station—Sales of live stock, &c.	5,000	7,678 (e)
Contribution from Land Fertility (Research) Fund towards cost of advisory and local investigation work.. .. .	6,000	6,441
Contribution from the trade towards cost of research and advisory work in connexion with hop diseases	900	847
Fees for issue of licences and permits, and appeal fees—Stallions, bulls and boars	17,350	12,039 (f)
National Stud—Net excess receipts	1,000	13,668 (g)
Fees in respect of animals detained at quarantine stations (exportation of pedigree stock)	3,600	9,884 (h)
Fees charged at Artificial Insemination (Research) Centres operated by the Ministry	7,000	11,803 (j)
Expenses recovered under the Land Drainage Act, 1930.. .. .	300	204
Sales of materials, &c., land drainage schemes (Ministry's quota)	250	106
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	8,000	11,908 (k)
Admission fees and other miscellaneous receipts, Royal Botanic Gardens, Kew	6,500	6,939
Agricultural Training Scheme: contributions from employers in respect of trainees' services and sales of produce at training centres	330,000	153,517 (l)
Receipts from the management and use of land under Section 6 (2) of the Forestry Act, 1945	4,500	1,065 (m)
Grants from the Development Fund	164,085	134,407 (n)
Grants from the Agricultural Research Council	4,540	9,618 (o)
Miscellaneous receipts	7,000	64,814 (p)

(a) Repayment of salary of a seconded officer was greater than anticipated.

(b) See Subhead H.5.

(c) Additional receipts due mainly to increased demands for anti-abortion vaccine.

(d) Increase due to the receipt of a large amount for work done during 1945-46, and to increased demands for the Institute's services.

(e) Increased receipts due to the high prices realized from sales of live stock.

(f) See Subhead H.2.

(g) Receipts from sales of bloodstock were higher than expected. Further, only one mare was purchased instead of two as provided in the Estimate.

(h) See Subhead H.6.

(j) Increased receipts due to the opening of two new sub-centres.

(k) Fees in connexion with horticultural activities and proceedings under the Universities and College Estates Act, 1925, were higher than expected.

(l) Decreased receipts due to the smaller number of trainees (see Subhead O.4).

(m) See Subhead O.6.

(n) Expenditure on Development Fund (agricultural) services was £29,678 less than estimated, mainly in connexion with grants to colleges and institutions for capital expenditure—see Subhead G.3.

(o) Increased receipts due to expenditure on investigations carried out on behalf of the Council being greater than expected.

(p) These receipts are of a varied character and are difficult to forecast. They include an exceptionally large sum from the Ministry of Food for milk testing.

Details of Receipts— <i>contd.</i>	Estimated.	Realized.
Fisheries Services.	£	£
Receipts in connexion with oyster breeding experiments and mussel cleansing services	800	707
Fees under the Whaling Industry (Regulation) Act, 1934 ..	3,800	4,190
Miscellaneous receipts on Development Fund schemes	—	61
Grants from the Development Fund	20,680	78,755 (g)
Miscellaneous receipts	300	406
Total	<u>£624,735</u>	<u>567,415</u>
 (ii) Receipts of other classes :—		
Bosbury Trust Estate—Insurance premiums	20	20
Bosbury Trust Estate—Repayment on account of Exchequer loan	250	— (r)
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	42
Land Drainage schemes (1937-41)—Interest on, and repayment of, loans	30,000	17,926 (s)
Distribution of Industry Act, 1945—Receipts arising under agreements entered into by the Commissioner for Special Areas (England and Wales) and transferred to the Minister under Section 8 (4) (b) of the Act	41,000	20,777 (t)
Repayments of, and interest on, loans to co-operative marketing societies	—	145 (u)
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	—
Inshore Fishing Industry Act, 1945—Repayment of, and interest on, loans under Section 1 of the Act	5,000	978 (v)
Repayments of, and interest on, loans for purchase of herring drift nets	5	46 (w)
Total	<u>£76,365</u>	<u>39,954</u>

(g) Expenditure on Development Fund (fisheries) services was £58,075 greater than estimated—see Subhead P.5.

(r) Expenditure in connexion with the estate was higher than expected and consequently no surplus was available for reduction of the loan.

(s) Decreased receipts due to a number of owners exercising their right to pay by instalments over five years.

(t) Receipts arising under agreements entered into by the Commissioner with two Societies were lower than expected due largely to expenditure in connexion with arrears of maintenance.

(u) It was expected when framing the Estimate that this sum would be received in 1945-46.

(v) See Subhead P.7.

(w) Increased receipts due to the unexpected repayment of an old loan.

AMOUNTS WRITTEN OFF AS IRRECOVERABLE.	£	s.	d.
Miscellaneous sums written off departmentally under general Treasury authority (32 cases) (S.34683)	7	12	5

STATEMENT OF THE AMOUNT OF LOANS OUTSTANDING AT 31 MARCH 1947.

(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	37,195	—	8(a)
Loans to various Drainage Authorities under the Agriculture Act, 1937 (Section 15), the Agriculture (Miscellaneous Provisions) Act, 1940 (Section 14), &c.	217,583	2	2
(ii) Fisheries :—			
Inshore Fishing Industry Act, 1945 :—			
Loans for the purchase of nets and gear	1,306	11	9
Loans for the purchase and reconditioning of boats	42,175	4	11
	<u>£298,259</u>	<u>19</u>	<u>6</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
--	------	---	---

(4) Loans from Special Areas Fund :—

Land Settlement Association Ltd.	1,891,243	—	—
Welsh Land Settlement Society Ltd.	382,117	19	9
	<u>£2,273,360</u>	<u>19</u>	<u>9(b)</u>

(a) Receipts and payments in connexion with this estate in 1946-47 were as follows :—

Receipts.			Payments.		
	£	s. d.		£	s. d.
Revenue :—			Capital :—		
Rents	1,242	1 4	Improvement to house ..	43	7 6
Rates recovered from tenants	63	17 4	Revenue :—		
Miscellaneous	—	12 6	Rent	82	12 10
			Rates and land tax	96	15 8
			Repairs	1,039	18 9
			Insurances	19	10 —
			Headquarters administra- tion expenses	70	— —
			Miscellaneous	1	5 —
	<u>£1,306</u>	<u>11 2</u>		<u>£1,353</u>	<u>9 9</u>

(b) These loans were made out of the Special Areas Fund established under the Special Areas (Development and Improvement) Acts, 1934 and 1937. Those Acts were repealed by the Distribution of Industry Act, 1945, under Section 8 (4) (b) of which the Treasury has determined that the Minister of Agriculture and Fisheries shall be the Minister of the Crown for the purpose of the continued operation of agreements entered into between the above bodies and the Commissioner for Special Areas (England and Wales).

NOTES.

This Account includes expenditure of approximately £6,134 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 10s. 3d. as shown in the account to 31 March 1942 (see page 280 of the Civil Appropriation Accounts, 1941) remains with the Paymaster General, all schemes having been suspended as a result of the war.

Cattle Fund :—The balance of this Fund, amounting to £21,840 9s. 2d., as shown in the account to 31 March 1945 (see page 270 of the Civil Appropriation Accounts, 1944) remains with the Paymaster General. 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.

15 December 1947.

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.

F. N. Tribe,
Comptroller and Auditor General.

(A)

ACCOUNT OF THE PAYMENTS AND RECEIPTS ON DEVELOPMENT FUND
SCHEMES IN THE YEAR ENDED 31 MARCH 1947.

(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 1946 ..	8,534	14 8	Total expenditure (net) (for details see statement following)	213,161	16 7
Issues from Development Fund	210,000	- -	Balance, 31 March 1947 ..	5,372	18 1
	<u>£218,534</u>	<u>14 8</u>		<u>£218,534</u>	<u>14 8</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.3)					1,237	- -
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.5)					22,377	4 6
Research scholarships, studentships and fellowships (Subhead G.5)					283	18 2
Grants to colleges, institutions, &c. :—						
Capital expenditure (Subhead G.6)			10,574	6 7		
Advisory and local investigation work (Subhead G.6)	48,925	5 -				
Less Contribution from Land Fertility (Research) Fund towards cost of advisory services (Subhead Z)	6,441	3 3				
			42,484	1 9		
Special investigations and researches, &c. (Subhead G.6)			1,667	8 5		
					54,725	16 9
Grants in aid of annual expenditure of colleges, institutions, &c. (Subhead G.7)					55,783	6 8
Total :—Agricultural Services					<u>£134,407</u>	<u>6 1</u>

(A)—*contd.*DETAILS OF EXPENDITURE ON DEVELOPMENT FUND SCHEMES—*contd.*

(2) Fisheries Services.

	£	s.	d.	£	s.	d.	£	s.	d.
FISHERY RESEARCH (GRANTS):—									
Grants to colleges and institutions for "directed" research work and special local investigations (Subhead P.4)				425	--	--			
Less Amount not repayable from Development Fund				300	--	--			
							125	--	--
FISHERY RESEARCH (GENERAL):—									
Proportion of salaries and wages and travelling expenses of scientific staff (Subheads P.1 and P.2)	9,351	15	9						
Maintenance of research vessels (Subhead P.5)	12,117	10	--						
Maintenance of laboratory buildings, Lowestoft (Subhead P.5)	271	10	9						
Purchase and adaptation of new research vessel (Subhead P.5)	53,536	6	4						
							75,277	2	10
Less Receipts from sale of fish from research vessels (Subhead Z)							51	6	1
									75,225 16 9
SHELL-FISH RESEARCH AND DEVELOPMENT:—									
Salaries and expenses of technical staff (Subheads P.1 and P.2)	1,029	12	7						
Proportion of salaries and wages and travelling expenses of scientific staff (Subheads P.1 and P.2)	1,870	7	2						
Oyster breeding experiments (Subhead P.6)	449	12	5						
Cleansing of mussels, Conway—Maintenance of tanks (Subhead P.6)	350	3	1						
Maintenance of laboratory, Conway, and minor experiments (Subhead P.6)	420	17	10						
							4,120	13	1
Less Receipts from oyster breeding experiments (£89 9s.), mussel cleansing services (£617 14s. 2d.) and miscellaneous receipts (£9 16s. 2d.) (Subhead Z)							716	19	4
									3,403 13 9
Total:—Fisheries Services									£78,754 10 6
Grand Total									£213 161 16 7

	Estimated Appropriations in Aid. (Anticipated expenditure to be recovered from Development Fund Grants)	Realized Appropriations in Aid. (Actual expenditure recovered from Development Fund Grants)
Agricultural Services	£164,085	£134,407 6 1
Fisheries Services	20,680	78,754 10 6
	<u>£184,765</u>	<u>213,161 16 7</u>

15 December 1947.

Donald E. Vandepew,
Accounting Officer.

(C)
SMALL HOLDINGS AND

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31 MARCH 1947, rendered

		Receipts.		£	s.	d.
Balance, 1 April 1946	5,985	2	10
Parliamentary Grant (Class VI, Vote 8, Subhead J.1)	782,000	-	-
Receipts in connexion with farm settlements established under the Small Holding Colonies Acts, 1916 and 1918 (see statement below)	34,755	6	1

£822,740 8 11

(a) This sum represents the loss incurred in the provision or equipment of 2,292 small holdings. Holdings and Allotments Act, 1908, as amended by Section 16 of the Small Holdings and sub-dividing the land consistently with economy and good estate management. Authority

STATEMENT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31 MARCH 1947, 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. .. .. .	.. .. .	—	398 - 9	—	—	634 16 6	1,032 17 3
Miscellaneous .. .. .	.. .. .	—	—	—	108 7 6	—	108 7 6
Total .. .. .	..£	—	398 - 9	—	108 7 6	634 16 6	1,141 4 9
REVENUE:—							
Rents .. .. .	.. .. .	486 16 3	2,047 3 3	4,602 2 9	2,000 - 6	22,134 11 7	31,270 14 4
Interest on purchase money .. .. .	.. .. .	—	14 2 5	—	—	—	14 2 5
Rates, &c., recovered from tenants .. .. .	.. .. .	139 19 4	25 2 2	640 3 6	—	1,119 6 10	1,924 11 10
Miscellaneous .. .. .	.. .. .	42 - 6	3 8 7	17 3 6	1 11 1	340 9 1	404 12 9
Total .. .. .	..£	668 16 1	2,089 16 5	5,259 9 9	2,001 11 7	23,594 7 6	33,614 1 4
GRAND TOTAL .. .. .	..£	668 16 1	2,487 17 2	5,259 9 9	2,109 19 1	24,229 4 -	34,755 6 1

15 December 1947.

ALLOTMENTS ACCOUNT.

in pursuance of Section 51 (4) of the Small Holdings and Allotments Act, 1908.

Payments.		£	s.	d.
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		742,457	13	4
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		37,849	8	5 (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)			193	16 -
Payments in connexion with farm settlements established under the Small Holding Colonies Acts, 1916 and 1918 (see statement below)		35,513	19	10
Balance, 31 March 1947		6,725	11	4
		£822,740 8 11		

Of this number 53 exceeded the statutory limit of 50 acres laid down in Section 61 of the Small Allotments Act, 1926, by an average of 4.6 acres, owing to the impossibility of otherwise was given to this course by Treasury letter of 23 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...	—	103 - 9	32 17 -	84 9 1	1,030 7 11	1,250 14 9
Tithe annuities (sinking fund portion) ..	—	31 15 2	—	37 8 8	156 12 -	225 15 10
Total £	—	134 15 11	32 17 -	121 17 9	1,186 19 11	1,476 10 7
REVENUE :—						
Rents (including rent charges)	—	1,375 11 -	1,616 - -	2 - -	18,773 9 11	21,767 - 11
Rates and Land Tax ..	143 7 7	11 4 2	953 12 5	209 14 1	2,501 17 -	3,819 15 3
Tithe annuities (interest portion)	—	176 8 6	—	252 2 6	1,043 19 4	1,472 10 4
Repairs	376 4 2	520 9 6	706 13 6	276 17 6	3,668 14 4	5,548 19 -
Salaries	—	—	299 6 -	—	726 14 10	1,026 - 10
Travelling and miscellaneous	- 5 -	22 9 6	130 6 7	2 5 -	247 16 10	403 2 11
Total £	519 16 9	2,106 2 8	3,705 18 6	742 19 1	26,962 12 3	34,037 9 3
GRAND TOTAL £	519 16 9	2,240 18 7	3,738 15 6	864 16 10	28,149 12 2	35,513 19 10

Donald E. Vandeppeer,
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.

F. N. Tribe,
Comptroller and Auditor General.

MINISTRY OF AGRICULTURE AND FISHERIES
(FOOD PRODUCTION SERVICES)

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31 March 1947, compared with the sum granted, for the cost of certain food production services of the Ministry of Agriculture and Fisheries.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		Mor than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Purchase, Storage, &c., of Tractors and other Agricultural and Land Drainage Machinery, Implements, Vehicles, &c. . .	4,370,000	4,570,901 14 8	—		200,901 14 8	
B.—Grants for Ploughing up Grassland (England and Wales and Northern Ireland)						
Original	£700,000					
Supplementary	£600,000					
	1,300,000	1,197,712 19 6	102,287	— 6		
C.—County War Agricultural Executive Committees . .	39,225,000	33,554,979 15 2	5,670,020	4 10		

EXPLANATION of the Causes of Variation between Expenditure and Grant.

C.—A saving of £9,000,000 arose on the provision for payment to the War Office in respect of prisoner of war labour due to the number of prisoners employed in agriculture being smaller than expected and to the severe winter conditions which restricted their earning power. This saving was partly offset by an excess of some £2,800,000 on the provision for civilian gang labour, owing to an increase in the minimum agricultural wage rates, and the greater numbers employed. There were also variations on other items of the subhead.

The expenditure charged to this subhead includes *ex gratia* and compensation payments as follows:—(i) arising from collisions in which Committees' vehicles were involved (567 cases, £20,472 13s. 3d. (E.42420, E.42420/2, E.42420/3, E.42420/4, E.43782, E.45749, P/3/17801/2, S.34683)); (ii) arising from Committees' activities (210 cases, £5,262 1s. 8d. (S.34683, S.45197, S.48970, S.49932/2, S.50159)); (iii) arising from accidents to Committees' employees, including medical expenses incurred and loss of, or damage to, personal effects (87 cases, £2,516 11s. 3d. (E.42420/3, E.42420/4, P/3/10924/2, P/3/17743, P.335738, S.34683, S.49932/2)); (iv) arising from accidents at volunteer harvest camps (14 cases, £165 10s. 5d. (E.42420/2, S.34683)); (v) arising from injuries to school children whilst engaged in agriculture (eight cases, £665 8s. 8d. (P/320365, S.34683)); (vi) arising from loss of sacks hired to Committees (17 cases, £447 14s. (S.34683, S.50159)); (vii) arising from destruction by fire of farm buildings in possession of a Committee (one case, £3,897 12s. 9d. (S.49932/2 (£150 in connexion with this case was charged to this subhead of the Ministry's War Services Vote, Class X, Vote 1, in 1945-46)); (viii) arising from injuries sustained by a member of the Women's Land Army working on a threshing machine hired from a Committee by a farmer—£1,527 4s. 6d. (E.42420/4); (ix) miscellaneous (37 cases, £1,234 16s. 3d. (E.37550/01, S.34683, S.45197, S.48970, S.50159, S.51549)). Expenditure charged to this subhead also includes £4,687 18s. 2d. expenses for maintenance of two extensive drainage schemes completed under Regulation 50 of Defence Regulations (S.54878). Expenditure charged to this subhead in 1945-46 included, in addition to those noted in the account for that year, 38 *ex gratia* and compensation payments amounting to £4,706 12s. 3d. (S.34683, S.48970, S.55956.)

Expenditure charged to this subhead also includes £5,685 3s. 3d. in respect of damages, costs, &c., resulting from an action for libel brought by a farmer against the Chairman of a County War Agricultural Executive Committee. A further sum of £11 11s. is chargeable to this subhead in 1947-48 and, in addition, expenditure of £2,621 14s. 7d. (mainly for counsel's fees) was incurred on the Votes for the Ministry of Agriculture and Fisheries for 1945-46 and the two following years (S.51549).

Service.	Grant.	Expenditure.			Expenditure compared with Grant.					
					Less than Granted.			More than Granted.		
	£	£	s.	d.	£	s.	d.	£	s.	d.
D.—Women's Land Army	1,223,000	1,351,546	19	7	—	—	—	128,546	19	7
E.—Grants in respect of Breeding Ewes on Hill Farms (England and Wales and Northern Ireland)	925,000	851,205	1	—	73,794	19	—	—	—	—
F.—Grants in respect of Cattle on Hill Grazings (England and Wales and Northern Ireland)	700,000	707,855	3	9	—	—	—	7,855	3	9
G.—Contributions towards cost of Lime (United Kingdom)	3,000,000	2,611,167	11	4	388,832	8	8	—	—	—
H.—Crop Acreage Payments (England and Wales and Northern Ireland)	15,500,000	15,551,823	8	4	—	—	—	51,823	8	4
I.—Purchase of Land ..	75,000	28,004	7	9	46,995	12	3	—	—	—
J.—Purchase and Storage of Seeds ..	6,600,000	8,482,516	8	2	—	—	—	1,882,516	8	2
K.—Contributions towards cost of erection of Cottages for Agricultural Workers ..	10,500	4,200	—	—	6,300	—	—	—	—	—
L.—Miscellaneous ..	379,000	407,725	6	—	—	—	—	28,725	6	—
M.—Grants in respect of Farrowing Sows (England and Wales and Northern Ireland)										
Supplementary ..	550,000	254,360	11	10	295,639	8	2	—	—	—

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

D.—An excess of some £307,000 arose on the provision for hostels, due partly to an increase in their number necessitated as the result of a recruiting drive, and partly to the transfer of certain hostels to the direct management of the Women's Land Army during the year with resultant change in accounting procedure. The excess due to the latter factor is offset by additional receipts (see Details of Receipts). The excess on hostels was partly offset by a net saving of about £178,000 on the other captions of the subhead. Expenditure charged to this subhead includes compensation payments to members of the Women's Land Army for injuries arising from accidents (four cases, £46 2s. (S.34683, S.48526)).

G.—Saving due to the effect of bad weather conditions on liming operations.

I.—Pending the obtaining of further statutory powers, it was decided early in the year not to make further purchases as authorized in war emergency legislation.

J.—The requirements of the British Zones in Germany and Austria were much heavier than expected. Such expenditure is recoverable from the Vote for the Control Office (Class X, Vote 6)—see Details of Receipts. Expenditure charged to this subhead includes a compensation payment of £120 for the death of three horses alleged to have been caused by presence of castor seed in rye grass cleanings (S.47130/6).

K.—The Ministry of Health assumed liability under the Housing (Financial and Miscellaneous Provisions) Act, 1946, for payment of subsidies in respect of houses completed after 1 May 1946.

L.—Expenditure charged to this subhead includes a compensation payment of £7,600 for the loss of a steam trawler and gear in a minefield (S.53387) and £4,133 8s. 3d. for expenses in connexion with the maintenance of a drainage scheme carried out under Regulation 50 of the Defence Regulations (S.54878).

M.—A new service, the estimate for which was necessarily conjectural.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
N.—Contributions towards cost of transport of Fodder						
Supplementary	14,000	473 9 5	13,526 10 7			
O.—Losses	—	850 8 1	—		850 8 1	
GROSS TOTAL						
Original £72,707,500						
Supplementary £600,000						
Supplementary £550,000						
Supplementary £14,000						
	£73,871,500	69,575,323 4 7	6,597,396 4 —		2,301,219 8 7	
Deduct—	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure.			
Z.—Appropriations in Aid			£4,296,176 15 5			
Original £35,178,000			Deficiency of Appropriations in Aid realized.			
Supplementary £13,990			£368,743 13 8			
	35,191,990	34,823,246 6 4				
NET TOTAL						
Original £37,529,500						
Supplementary £600,000						
Supplementary £550,000						
Supplementary .. £10						
	£38,679,510	34,752,076 18 3				
			Estimated.		Realized.	
			£		£ s. d.	
Receipts payable to Exchequer			80,000		183,741 19 4	

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

N.—Most of the claims for contribution were paid in the next financial year.

O.—Loss due to defalcations of an officer of a County War Agricultural Executive Committee who was prosecuted and sentenced to a term of imprisonment (S.49932/2)	£ s. d.	459 3 11
Losses of cash and wages packets by theft, burglary, &c., at offices of County War Agricultural Executive Committees and Women's Land Army (25 cases) (S.34683, S.34683/2, S.49932/2)		176 18 —
Erroneous payments under the Workmen's Compensation Acts made to an employee of a County War Agricultural Executive Committee (P.330507)		126 1 —
Issues of salary by County War Agricultural Executive Committees in respect of periods subsequent to the decease of the officers concerned (three cases) (S.49932/2)		32 8 9
Overpayment at a Women's Land Army office to two employees who were not in a position to refund (S.34683)		18 12 —
Wages and petty cash lost as a result of a fire at a Women's Land Army hostel (S.34683/2)		16 4 8
Unvouched expenditure by an officer of the Women's Land Army (S.34683)		9 19 3
Fraudulent encashment of cheques and postal draft (four cases) (S.34683)		9 17 10
Overpayment of wages resulting from forgery of time sheets by an employee of a War Agricultural Executive Committee (9s. 4d. wages due to the employee was withheld) (S.34683)		1 2 3
		<u>£850 8 1</u>

DETAILS OF RECEIPTS.

(i) Receipts of classes authorized to be used as Appropriations in Aid :—	Estimated.	Realized.
Agricultural machinery—Receipts from sales, &c.	£ 3,120,000	£ 3,477,143
County War Agricultural Executive Committees—Receipts from farmers, &c., for goods and services; lands in possession, including farming operations and other receipts	25,500,000	22,034,403(a)
Women's Land Army—Hostel fees and other receipts	370,000	478,046(b)
Receipts from sales of land purchased by the Minister	8,000	311(c)
Seeds—Receipts from sales, &c.		
<i>Original</i>	£6,000,000	
<i>Supplementary</i>	£13,990	
	6,013,990	8,608,842(d)
Miscellaneous—Receipts from sale of grain sacks and other receipts	180,000	224,501
Total	£35,191,990	34,823,246
 (ii) Receipts of other classes :—		
Sales of surplus stores, &c.	80,000	183,737(e)
Sales of tractors and other agricultural machinery on deferred purchase terms	—	5(f)
Total	£80,000	183,742

(a) Decreased receipts due mainly to the amount of prisoner of war labour supplied to farmers being smaller than expected (see Subhead C).

(b) See explanation under Subhead D.

(c) One transaction was not proceeded with and another (contrary to expectation) was completed in the previous financial year.

(d) See explanation under Subhead J.

(e) Increased receipts due to sales of surplus machinery being greater than anticipated.

(f) These receipts form part of a total sum of £10,661 12s. 7d. comprising sales by a County War Agricultural Executive Committee payable over varying periods up to ten years. These sales were not covered by statutory authority as the Agricultural Development Act, 1939, provides, with certain exceptions, for the holding of stocks until their disposal is authorized by Parliament. Arrangements have been made to ensure that no further transactions of this nature shall be entered into.

AMOUNTS WRITTEN OFF AS IRRECOVERABLE.

	£	s.	d.
Balances of debts ranging from £51 19s. 2d. to £413 18s. 11d. (including interest) due from 20 farmers to County War Agricultural Executive Committees in respect of goods supplied or services rendered under contract or for work carried out in default of compliance with direction orders. The original indebtedness was reduced by a sum of £1,470 as the result of the withholding of grants, subsidies, &c. (S.45197, S.49932/2, S.49932/3)	4,218	4	10
Sums written off departmentally under general Treasury authority (S.34683):—			
Balances (ranging from 2s. 6d. to £44 18s. 6d.) due from farmers to County War Agricultural Executive Committees in 146 cases for goods supplied or services rendered under contract or for work carried out in default of compliance with direction orders (£1,251 5s. 1d.); amounts due for hire of Committees' machinery (two cases £6 11s.) and 10 miscellaneous items (£117 9s. 4d.)	1,375	5	5
Sums paid to County War Agricultural Executive Committees and the Women's Land Army but stolen or lost before being brought to account (five cases (S.34683, S.34683/2, S.49932/2))	101	16	4
Balance due from a landowner in respect of the construction, in the interests of food production during the war, of a concrete road by a County War Agricultural Executive Committee at a cost of £1,842 10s. The owner had stipulated that the road was to be completed for £1,000 but the Committee proceeded on the assumption that the whole cost would be recoverable. As the result of negotiations, a sum of £1,450 was received (S.49932/2)	392	10	—

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AMOUNTS WRITTEN OFF AS IRRECOVERABLE— <i>contd.</i>		£	s.	d.
Agricultural machinery and implements lost by County War Agricultural Executive Committees during the period February 1946 to January 1947. (Items totalling £2,952 previously written off have since been traced) (S.49932/3)		9,890	-	-
Shortages of 290 bicycles—disclosed at a stocktaking at offices of the Women's Land Army for the period 1 January 1945 to 31 December 1946 (E.38436/3)		1,160	-	-
Stores and equipment destroyed by fire at hostels of the Women's Land Army (four cases (S.34683, S.34683/2))		1,216	12	5
Bicycles on charge to County War Agricultural Executive Committees damaged beyond repair (25) and stolen (97) (S.34683)		296	15	5
Stores and equipment stolen from County War Agricultural Executive Committees (24 cases (S.34683))		226	10	9
Stocks of grain, &c., valued at £4,582 14s. 2d. and farm buildings, machinery, &c., valued at £2,223 8s. 8d., damaged or destroyed by fire on land farmed by County War Agricultural Executive Committees (23 cases (S.34683, S.49932/2, S.49932/3))		6,806	2	10

LOANS OUTSTANDING AT 31 MARCH 1947.

	£	s.	d.
Loan from voted moneys towards cost of erection of a limestone grinding plant. .	4,000	-	-

20 December 1947.

Donald E. Vandepuer,
Accounting Officer.

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

F. N. Tribe,
Comptroller and Auditor General.

SURVEYS OF GREAT BRITAIN, &c.

ACCOUNT of the sum expended, in the year ended 31 March 1947, compared with the sum granted, 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	40,217	36,952 11 8	3,264	8	4	—		
B.—Pay, &c., of Civil Assistants, &c. ..	1,280,584	1,086,666 5 4	193,917	14	8	—		
C.—Travelling, &c., Expenses	60,000	96,661 15 8	—			36,661	15	8
D.—Stores, &c.	175,310	158,771 12 7	16,538	7	5	—		
E.—Incidental Expenses ..	8,800	7,805 18 10	994	1	2	—		
GROSS TOTAL .. £	1,564,911	1,386,858 4 1	214,714	11	7	36,661	15	8
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £178,052 15 11					
<i>Deduct—</i>	—	—	Deficiency of Appropriations in Aid realized. £536 19 5					
Z.—Appropriations in Aid	197,350	196,813 - 7	Net Surplus to be surrendered. £177,515 16 6					
NET TOTAL .. £	1,367,561	1,190,045 3 6						
			Estimated.			Realized.		
			£			£	s.	d.
Receipts payable to Exchequer			—			18	9	6

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—A saving of £5,016 in respect of salaries of posts that remained unfilled for the greater part of the year was partly offset by the appointment of an additional Senior Staff Officer (E.46341), an Investigation Officer (E.9510) and a Temporary Officer in substitution for a Military Officer (E.39820) (£1,404), and by the increased salary payable retrospectively from 1 September 1945 to a Temporary Officer substituting for a Military Officer (£350) (E.39820).

B.—The saving of £193,917 was due mainly to the deductions from civil pay of staff serving with the Forces (£84,285), to the loss of technical staff who were replaced, in the main, by new staff on lower rates of pay, to a slower rate of promotion into the higher technical grades than had been anticipated and to the Department's inability to implement fully its programme of recruitment.

C.—The excess expenditure (£36,662) was due to the payment of normal subsistence rates in place of lower allowances formerly payable to the more mobile staff engaged on field duties, to an increase in the number of free journeys home allowable to married field staff (E.13578 5), to increased rail charges and to the necessity for a larger number of staff transfers involving the payment of travelling and subsistence allowances than had been foreseen.

D.—The saving of £16,538 was due to provision in the Estimate for certain items of stores and equipment which proved to be unobtainable during the year.

E.—The saving of £994 was mainly due to expenditure being less than was anticipated in respect of carriage of stores, advertisements and rent of rooms. The saving on these items was partly offset by an increase in the amount expended on medical examinations.

Details of Receipts.	Estimated.	Realized.
(i) Receipts of classes authorized to be used as Appropriations in Aid :—	£	£
Sale of maps, &c.	90,000	120,241
Royalty payments and other miscellaneous receipts	20,000	19,235
Services in respect of which repayment is made by Public Departments, local authorities, &c. :—		
Admiralty	350	524
Air Ministry and War Office	60,000	26,727
Geological Survey	10,000	10,483
Land Registry	9,000	10,204
Ministry of Finance, Northern Ireland	2,500	2,863
Stationery Office	2,000	1,070
Tithe Redemption Commission	1,000	1,908
Local authorities, &c.	2,500	3,558
Total	£197,350	196,813

(ii) Receipts of other classes :—

Disposal of Civil Defence equipment	—	£18
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The proceeds of the sale of geological memoirs, &c., realized a sum of £63 11s. 5d. which has since been paid to the Stationery Office.

The proceeds of the sale of geological survey maps and sections realized a sum of £535 11s. 6d. which has since been paid to the Department of Scientific and Industrial Research.

The proceeds of the sale of "New Towns" maps realized a sum of £38 10s. 8d. which has since been paid to the Ministry of Town and Country Planning.

NOTES.

Subhead B includes a salary overpayment of £18 18s. which, together with a sum of £119 11s. 11d. overpaid in previous years, has been written off owing to the death of the payee (E.39048).

Subhead E includes sums amounting to £103 13s. 6d. paid as compensation in respect of seven cases of accidental damage to private property caused by Surveyors when carrying out their duties. Expenditure under this subhead also includes a payment of £150 compensation and £101 17s. 9d. legal costs to an employee in respect of injuries sustained in the course of his official duties (P.328310). The sum of £2 1s. 4d. stolen in cash and stamps was written off (S.51628).

Of a sum of £109 16s. 2d. representing overpayment of salary to an employee, £92 12s. 2d. was charged to Subhead B in previous years. Recovery is proceeding (E.39048).

Losses of stores in five cases amounting to £1,279 13s. 5d. in value were written off during the year under Treasury authority (S.51628). This sum includes an amount of £955 18s. 7d. in respect of losses occasioned by fire.

Lost and damaged stores and maps to the value of £440 16s. 10d. were written off during the year under departmental authority but a sum amounting to £170 8s. 1d. in respect of stores losses has been paid by members of the staff who were considered to be partly responsible for them.

Stores to the value of £251 13s. 1d. found to be deficient in stocktaking have been written off and surpluses of stores valued at £274 17s. 5d. have been taken on charge. Of these amounts £225 10s. 8d. and £193 1s. 10d. respectively were dealt with under Treasury authority (S.52400).

The account includes expenditure of approximately £11,125 in respect of the balance of civil pay to the staff serving with the Forces.

G. Cheetham,

Major-General,

Accounting Officer.

28 October 1947.

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

F. N. Tribe,

Comptroller and Auditor General.

FORESTRY COMMISSION.

ACCOUNT of the sum expended, in the year to 31 March 1947, 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)	2,750,000	2,750,000	—	—

FORESTRY FUND (GRANT IN AID) DEPOSIT ACCOUNT.

RECEIPTS.				PAYMENTS.			
	£	s.	d.		£	s.	d.
Balance, 1 April 1946 ..	251,939	12	2	A.—Salaries, &c. (Estimate £440,000)	452,007	1	—
Grant in Aid transferred from Vote for Forestry Commission	2,750,000	—	—	B.—Travelling and subsistence (Estimate £30,000) ..	40,037	2	3
Z.—Receipts :—Rents, forest produce, &c. (Estimate £642,000)	612,327	7	10	C.—Office charges and incidentals (Estimate £21,000) ..	32,857	6	10
				D.—Acquisition of land, buildings and timber (Estimate £335,000)	85,269	9	4
				E.—Forestry operations (Estimate £2,320,000)	1,830,576	12	10
				F.—Holdings for forest workers (Estimate £250,000)	20,695	7	11
				G.—Advances for afforestation purposes (Estimate £100,000) ..	14,048	1	8
				H.—Forestry research and education (Estimate £146,000) ..	190,633	14	8
				I.—Engineering Branch (Estimate—Nil)	23,087	2	10
				Balance, 31 March 1947* ..	925,055	—	8
	<u>£3,614,267</u>	—	—		<u>£3,614,267</u>	—	—

*The closing balance of £925,055 —s. 8d. includes £62,333 8s. 5d. balance on suspense.

NOTES.

A.—Overspending of £12,007. Scales of pay of technical staffs were increased during the year (E.49669).

B.—Overspending of £10,037. Staff loaned to other Departments returned to the Commission earlier than anticipated.

C.—Overspending of £11,857. See note to B above.

D.—Underspending of £249,731. Acquisition work was held up owing to shortage of staff and to the reluctance of owners to negotiate until the scheme of dedication of woodlands had been put into operation. See also note to G below.

E.—Underspending of £489,423. No progress could be made in building houses for forest workers. Owing to shortage of labour the planting and maintenance programmes could not be fully carried out.

F.—Underspending of £229,305. New buildings and building repairs provided for could not be carried out.

G.—Underspending of £85,952. Further legislation was required before grants could be made in respect of dedicated woodlands.

H.—Overspending of £44,634. Progress with the scheme for training forest workers was more rapid than anticipated (S.53122).

I.—New subhead opened with Treasury authority (S.51878). Scheme for employing Polish and unemployed British labour which had not been formulated when the estimates were prepared. In addition £4,062 has been included under Subheads A and B for this scheme.

Z.—Efficiency of £29,673. Sales of forest produce were not as large as anticipated.

This Account includes approximately £11,000 in respect of the balance of civil pay issued to staff serving with the Forces.

A remission of £25 of an iron mining rent has been made (S.28514).

The following amounts have been written off:—£643 9s. 9d. for rent and dilapidations (S.18776/3—£525 3s. 3d.; S.47376—£118 6s. 6d.); £109 3s. 3d. for produce and stores (S.14183/2) and 18 small debts amounting to £60 2s. 1d. the recovery of which was regarded by the Official Solicitor as impracticable (S.20007). An amount of £56 11s. 5d. previously written off in respect of arrears of rent has been recovered.

An *ex gratia* payment of £20 has been made to a farmer in respect of two heifers which died as a result of being bogged in a ditch belonging to the Commission (S.44963). Payments amounting to £31 9s. 6d. have been made for personal property damaged by fire or accident (E.22272—£8 11s.; E.28838—£22 18s. 6d.).

Gifts of approximately 59,000 plants, surplus to the Commission's requirements, and of 4 lbs. of forest tree seeds, to a total value of £219, have been made in order to encourage an interest in the planting of trees or in return for scientific or other services (S.34757).

31 October 1947.

Robinson,
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.

F. N. Tribe,
Comptroller and Auditor General.

DEVELOPMENT FUND.

ACCOUNT of the sum expended, in the year ended 31 March 1947, 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) ..	1,000,000	1,000,000	—	—

16 October 1947.

W. Eady,
Accounting Officer.

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

F. N. Tribe,
Comptroller and Auditor General.

MINISTRY OF TRANSPORT.

ACCOUNT of the sum expended, in the year ended 31 March 1947, compared with the sum granted, for the salaries and expenses of the Ministry of Transport, including expenses of the Railway Rates Tribunal and of the Road and Rail Appeal Tribunal; the expenses of maintaining Holyhead Harbour and the Caledonian and Crinan Canals; annuities in respect of light railways; and the reimbursement to railway companies of payments to certain temporary railway employees in respect of overlapping Income Tax payments.

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.	4,033,236	3,917,389 4 9	115,846 15 3	—	—	—
B.—Travelling expenses . . .	227,000	273,452 12 2	—	—	46,452 12 2	—
C.—Special Services, Enquiries and Incidental Expenses . . .	276,000	361,758 9 4	—	—	85,758 9 4	—
D.—Telegrams and Telephones	201,000	116,378 1 7	84,621 18 5	—	—	—
E.—Railway Rates Tribunal	10,800	11,964 3 5	—	—	1,164 3 5	—
F.—Road and Rail Appeal Tribunal	6,100	2,217 12 —	3,882 8 —	—	—	—
G.—Holyhead Harbour	11,500	10,718 9 1	781 10 11	—	—	—
H.—Caledonian Canal	34,000	32,011 18 2	1,988 1 10	—	—	—
I.—Crinan Canal	20,500	20,013 — 7	486 19 5	—	—	—
J.—Annuities under the Light Railways Act, 1896	287	286 19 —	—	1 —	—	—
K.—Reimbursement to Railway Companies of payments to temporary railway employees in respect of overlapping Income Tax payments	50,000	—	50,000 — —	—	—	—
L.—Losses	—	418 6 2	—	—	418 6 2	—
GROSS TOTAL	£ 4,870,423	4,746,608 16 3	257,607 14 10	133,793 11 1	—	—
	Estimated.	Applied.	Surplus to be surrendered.			
Z.—Appropriations in Aid	166,000	166,000 — —				
NET TOTAL	£ 4,704,423	4,580,608 16 3	£ 123,814 3 9			

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving due to accelerated reduction in staff in Great Britain.

B.—Excess mainly due to insufficient provision for travelling expenses of overseas establishments.

C.—Excess mainly due to losses on exchange on remittances abroad, legal and shipping intelligence expenses, and carriage and postage on shipping services; partly offset by savings on expenses of the emergency road transport organization and on contributions to the European Central Inland Transport Organization.

D.—Expenditure on overseas telegrams and telephones was less than expected.

E.—Insufficient provision was made to meet the cost of accommodation of the Tribunal and expenses of the Railway Charges (Consultative) Committee.

F.—Saving due to the Tribunal resuming its functions later than expected.

K.—Saving due to non-receipt of applications from railway companies for reimbursement.

Receipts payable to Exchequer.		Estimated.	Realized.
(i) Receipts of classes authorized to be used as Appropriations in Aid .. .. .	.. .. .	£ 166,000	£ 487,807 5 -
(ii) Receipts of other classes .. .. .	.. .. .	11,078	25,414 13 6
	Total	£177,078	513,221 18 6
Appropriated in aid (Subhead Z) .. .. .	.. .. .		166,000 - -
Paid separately to Exchequer .. .. .	.. .. .		£347,221 18 6

Details of Receipts.		Estimated.	Realized.
(i) Receipts of classes authorized to be used as Appropriations in Aid :—		£ .	£
1. Repayment by railway companies and the London Passenger Transport Board in respect of expenses of the Rates Tribunal		10,056	9,437
2. Rates Tribunal Fees		1,500	1,611
3. Rates Tribunal, sale of minutes of evidence, &c.		75	—
4. Repayment by Dock Labour Management Funds of administrative expenses in respect of services to Merseyside and Clydeside dock labour schemes.. .. .		70,000	66,962
5. Departmental expenses in respect of services to government departments		22,000	262,806(a)
6. Dues, rents, &c. :—			
Holyhead Harbour		4,700	4,769
Caledonian Canal.. .. .		4,800	5,749
Crinan Canal		5,700	6,539
7. Driving Tests : fees and incidental receipts (Road Traffic Act, 1934)		40,000	14,557(b)
8. Miscellaneous		7,169	115,377(c)
	Total	£166,000	487,807
(ii) Receipts of other classes :—			
1. Interest on investments in light railway undertakings		3,125	3,125
2. Repayments by the Lee Conservancy of advances made under the Ministry of Transport Act, 1919		203	203
3. Interest on, and repayment of, advances made to certain authorities under the Ministry of Transport Act, 1919		7,000	17,831(d)
4. Interest on, and repayment of, loans made under the Special Areas (Development and Improvement) Acts, 1934 and 1937 and vested in the Minister of Transport under the provisions of the Distribution of Industry Act, 1945		750	4,248(e)
5. Imperial Shipping Committee : telephones, stationery, &c.		—	8
	Total	£11,078	£25,415

(a) Additional departmental expenses were collected consequent on the introduction during the year of a scheme for providing on a repayment basis road haulage for other government departments.

(b) Resumption of driving tests was later than expected.

(c) Surplus largely due to resumption of statutory fees for the licensing of public service and goods vehicles.

(d) Full repayment was made of a loan to Milford Docks Company.

(e) Surplus due to receipt of interest and instalment of principal in respect of a loan to Maryport Harbour Commissioners.

LOSSES STATEMENT.

	£	s.	d.
Overissues of pay or subsistence allowances through clerical or other errors, misapprehension of instructions, &c. (seven cases) (S.46725/3, E.34386). (In addition £140 17s. 11d. has been charged in a previous year (four cases)) ..	179	15	4
Cash advanced to a Ministry employee abroad who died leaving no assets from which recovery could be effected (S.46725/3)	80	-	-
Overpaid allotments and hospital expenses in respect of a former Ministry employee, not recovered due to inability to trace him (S.46725/3)	47	17	3
Cost of provisions supplied to a Ministry employee abroad which proved to be irrecoverable (S.46725/3)	14	6	2
Medical expenses of a Ministry employee abroad not recovered because he could not be traced (S.46725/3)	7	13	10
Cash advance made to a Sea Transport Officer not recovered as his identity could not be established (S.46725/3)	5	2	7
Miscellaneous losses written off under general Treasury authority (S.47078) :			
Cash losses (40 cases). (In addition £11 4s. 6d. (three cases) has been charged in previous years)	83	11	-
	£418	6	2

NOTES.

This Account includes expenditure of approximately £8,319 in respect of the balance of civil pay issued to staff serving with the Forces.

Subhead C.—Includes *ex-gratia* payments amounting to £99 5s. in respect of loss of or damage to personal effects (four cases) (E.33353/2).

LOANS OUTSTANDING AT 31 MARCH 1947.

(a) *Advances under the Ministry of Transport Act, 1919.*

Lee Conservancy £2,799 11s.

Balance of a loan of £4,500, plus capitalized interest £205 -s. 7d., is being repaid by an annuity of £203 11s. for 40 years (1925-1964 inclusive). This loan is part of a loan of £7,000, of which £2,500 was advanced from the Development Fund.

The following advances were made during the war of 1939-45 :—

Southampton Harbour Board £42,250

To enable the Board to meet certain liabilities, mainly in respect of dredging. Interest free until 1 January 1948, when terms of interest and repayment of capital will be reviewed.

Newlyn Harbour Commission £2,516

Towards cost of dredging. Loan repaid with agreed interest in the financial year 1947-48.

Berwick Harbour Commissioners £1,760 14s. 5d.

Towards cost of urgent repairs to the pier. Terms of repayment and interest were to be settled after the war, and are now under consideration.

Severn Commission £10,868 3s. 1d.

A grant of £20,000 was made by the Ministry towards the cost of providing a transit shed at Diglis, Worcester, the balance up to £14,000 to be the subject of a loan. Terms of repayment and interest were to be determined on cessation of Government control of the undertaking.

Great Yarmouth Port and Haven Commissioners £10,500

Towards the cost of repairs to and reconstruction of two sections of Brush Quay. Interest has been paid since the war at the rate of 2½ per cent. per annum.

Greenock Harbour Trust £70,419 8s.

Balance of four loans totalling £75,000 made to the Trust towards their share of cost of certain grant-aided works carried out under the Civil Defence Act, 1939. Repayable in 60 half-yearly instalments including interest at 3½ per cent. per annum.

LOANS OUTSTANDING AT 31 MARCH 1947—*contd.*

(b) *Advances under the Special Areas (Development and Improvement) Acts, 1934 and 1937, now vested in the Minister of Transport in accordance with the provisions of the Distribution of Industry Act, 1945.*

Maryport Harbour Commissioners £71,000

Balance of loan of £75,000 for harbour improvements. An agreement of November 1938 provides, subject to certain conditions, for payment of interest at the rate of 3½ per cent. per annum and for annual repayments of principal not exceeding £1,000 per annum.

Whitehaven Harbour Commissioners £22,399 12s. 10d.

For harbour improvements. An agreement of June 1937 provides for payment of interest at the rate of 3¼ per cent. per annum and for repayment of principal by half-yearly instalments, equivalent to 1 per cent. of the loan, to a sinking fund.

STATEMENT SHOWING THE AMOUNT INVESTED IN LIGHT RAILWAY UNDERTAKINGS AT 31 MARCH 1947 AND THE DIVIDENDS RECEIVED IN RESPECT THEREOF IN THE YEAR ENDED 31 MARCH 1947.

	Amount Invested.	Dividends Received.
	£	£
North Devon and Cornwall Junction Light Railway Company :—		
6,250 Ordinary shares of £10 each	62,500	—
5 per cent. Debenture Stock	62,500	3,125
Welsh Highland Light Railway Company (in Liquidation) :—		
5 per cent. Debenture Stock	35,774	—

STATEMENT OF SHARES OF COMPANIES HELD BY OR ON BEHALF OF THE MINISTRY
AT 31 MARCH 1947.

Oceanic Steam Navigation Realisation Company, Limited
(In Liquidation) 14,910 " B " shares of £1 each

1 December 1947.

T. G. Jenkins,
Accounting Officer.

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

F. N. Tribe,
Comptroller and Auditor General.

(B)

CALEDONIAN CANAL.

ACCOUNT of Receipts and Payments for the year ended 31 March 1947.

Receipts.				Payments.			
	£	s.	d.		£	s.	d.
Dues—				Management—			
Tonnage	3,717	6	—	Salaries, &c.	790	—	—
Harbour, wharf and basin	304	5	7	Travelling and subsistence	155	6	1
Towage	52	18	1	Rates and feu duties..	577	4	—
Terminal charges	15	15	—	Incidentals	431	10	6
Rents	1,502	10	9			1,954	—
Hire of plant	78	9	3	Operating—			
Miscellaneous	78	—	9	Wages, &c.	16,857	13	—
				Materials and services	658	12	11
						17,516	5
				Maintenance—			
				Wages, &c.	6,855	2	2
				Materials and services	5,595	12	—
						12,450	14
				Staff with the Forces—			
				Balance of civil pay ..		90	17
							6
	5,749	5	5*			32,011	18
							2†
				Payments by other			
				Departments—			
				Paymaster General			
				(Pensions, &c.) ..	2,779	2	11
				Stationery Office ..	7	—	—
				Mercantile Marine			
				Services (Surveys			
				of Vessels) ..	38	—	6
						2,824	3
Excess of Payments over							5
Receipts	29,086	16	2				
	£34,836	1	7			£34,836	1
							7

Free passages to the value of £1,198 were allowed to vessels on Government service and are not included in this Account.

* See page 329, Details of Receipts, item (i) (6).

† See Subhead H.

1 December 1947.

T. G. Jenkins,
Accounting Officer.

(C)

CRINAN CANAL.

ACCOUNT of Receipts and Payments for the year ended 31 March 1947.

Receipts.			Payments.						
	£	s.	d.	£	s.	d.	£	s.	d.
Dues—				Management—					
Tonnage	3,226	16	3	Salary	590	-	-		
Harbour, wharf, &c. ..	2,290	6	5	Travelling and subsis-					
Rents	677	5	7	tence	78	18	6		
Miscellaneous	344	3	3	Rates and feu duties..	261	12	2		
				Fuel and light.. ..	77	7	-		
				Incidentals	176	18	-		
							1,184	15	8
				Operating—					
				Wages, &c.	5,097	9	-		
				Materials	182	12	-		
							5,280	1	-
				Maintenance—					
				Wages, &c.	9,279	4	9		
				Materials	4,139	15	-		
							13,418	19	9
				Staff with the Forces—					
				Balance of civil pay..			129	4	2
							20,013	-	7†
				Payments by other De-					
				partments—					
				Paymaster General					
				(Pensions, &c.) ..	868	13	7		
				Stationery Office ..	11	-	-		
				Mercantile Marine					
				Services (Surveys					
				of Vessels)	5	4	5		
							884	18	-
Excess of Payments over									
Receipts	14,359	7	1						
							£20,897	18	-
							£20,897	18	7

Free passages to the value of £105 and £23 were allowed to vessels on Government service and on the service of the Royal National Lifeboat Institution respectively. The amounts are not included in this Account.

* See page 329, Details of Receipts, item (i) (6).

† See Subhead I.

1 December 1947.

T. G. Jenkins,
Accounting Officer.

(D)

MERSEY CONSERVANCY.

ACCOUNT of Receipts and Payments for the year ended 31 March 1947.

Receipts.				Payments.			
	£	s.	d.		£	s.	d.
Balance, 1 April 1946	129	7	6	Salaries—			
Interest on stock ..	82	14	-	Acting Conservator ..	450	-	-
Contributions—				Liverpool Officer ..	200	-	-
Mersey Docks and				River Inspector ..	50	-	-
Harbour Board 450 - -							700 - -
Manchester Ship				Contributions to Minis-			
Canal Company 525 - -				try of Transport for			
	975	-	-	services rendered ..			250 - -
				Liverpool office expenses—			
				Rent	62	10	-
				Miscellaneous	6	17	4
							69 7 4
				Travelling and sub-			
				sistence allowances, &c.			18 19 -
				Balance, 31 March 1947			148 15 2
							<u>1,187 1 6</u>
	<u>£1,187</u>	<u>1</u>	<u>6</u>				<u>1,187 1 6</u>

SECURITIES HELD AT 31 MARCH 1947.

	Nominal Amount.		Cost.	Market Value, 31 March 1947.	
	£	s. d.	£	s.	d.
2½ per cent. Guaranteed Stock ..	1,473	6 3	1,133	12 2	1,493 11 5
3½ per cent. War Stock	1,726	6 3	1,649	12 6	1,833 2 7

1 December 1947.

T. G. Jenkins,

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.

F. N. Tribe,
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 1947, compared with the sum granted, for a grant in aid of the Road Fund; for other expenditure in connexion with roads; 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.		
A.—Road Fund: Grant in Aid under the Finance Act, 1936 . .	£	£ s. d.	£	s.	d.	£	s.	d.
<i>Original</i> £14,420,000								
<i>Supplementary</i> £2,610,000								
	17,030,000	17,030,000 - -	—					
B.—Roads Expenditure not charged to the Road Fund								
<i>Original</i> £4,801,000								
<i>Less</i>								
<i>Supplementary</i> £1,800,000								
	3,001,000	2,952,878 11 2	48,121	8	10			
C.—Payments to Local Authorities in reimbursement of Expenses incurred in the Collection of Motor Vehicle Duties, &c., and the Registration of Motor Vehicles . .								
<i>Original</i> £650,000								
<i>Supplementary</i> £200,000								
	850,000	849,870 19 9	129	—	3			
D.—Compensation to Local or Police Authorities in respect of Fees or Charges on the Licensing of Mechanically Propelled Hackney Carriages								
	14,000	13,991 10 6	8	9	6			
GROSS TOTAL								
<i>Original</i> £19,885,000								
<i>Supplementary</i> £1,010,000								
	20,895,000	20,846,741 1 5	48,258	18	7			
	Estimated.	Applied.						
Deduct—								
Z.—Appropriations in Aid								
<i>Original</i> £110,000								
<i>Supplementary</i> £110,000								
	220,000	220,000 - -						
NET TOTAL								
<i>Original</i> £19,775,000								
<i>Supplementary</i> £900,000								
	20,675,000	20,626,741 1 5	Surplus to be surrendered. £48,258 18 7.					

Receipts payable to Exchequer.		Estimated.	Realized.
		£	£ s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid		220,000	350,883 2 10
(ii) Receipts of other classes		—	100,989 6 2
	Total		£451,872 9 -
	Appropriated in aid (Subhead Z)		220,000 - -
	Paid separately to Exchequer		£231,872 9 -
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.		200,000	324,269
Miscellaneous receipts (fees for duplicate licences, registration books, trade plates, recovery of costs, sale of emergency material, &c.)		20,000	26,614
	Total	£220,000	350,883
(ii) Receipts of other classes :—			
Disposal of surplus materials, equipment and supplies		—	£100,989
(i) These receipts cannot be closely estimated.			

NOTES.

An amount of £1,616 3s. 5d. was written off in respect of stores and equipment lost by fire (S.42170/8).

Wheels and tyres to the value of £108 10s. were lost by theft (4 cases) (S.34628/2, S.47078).

Included in Subhead B is £175 compensation for damage to a boat moved during road construction for military purposes in 1942 (S.54314).

Amounts varying from 6d. to £6 8s. and aggregating £21 19s. 11d. were charged to Subhead C in respect of losses of Motor Tax Revenue (S.47078).

Receipts surplus to Motor Tax Revenue amounted to £250 13s. 4d. and were credited to Subhead Z.

14 November 1947.

T. G. Jenkins.
Accounting Officer.

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

F. N. Tribe,
Comptroller and Auditor General.

MERCANTILE MARINE SERVICES.

ACCOUNT of the sum expended, in the year ended 31 March 1947, 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.
A.—Mercantile Marine Offices, &c.	184,789	191,355 11 5	—			6,566	11	5
B.—Surveyors, &c.	353,966	364,199 4 4	—			10,233	4	4
C.—Coastguard	270,019	291,796 12 10	—			21,777	12	10
D.—General Register and Record Office of Shipping and Seamen	156,566	139,175 12 1	17,390	7	11	—		
E.—British Seamen Abroad <i>Original</i> £228,000 <i>Less Supplementary</i> £80,000	148,000	146,069 3 3	1,930	16	9	—		
F.—Miscellaneous Services G.—Special Services, for Seamen, introduced during the War <i>Original</i> £3,046,555 <i>Supplementary</i> £275,500	50,375	68,965 17 —	—			18,590	17	—
GG.—Losses	—	707 15 4	—			707	15	4
GROSS TOTAL <i>Original</i> £4,290,270 <i>Supplementary</i> £195,500	4,485,770	4,359,831 9 5	165,223	10	7	—		
<i>Less</i> —			}					
Z.—Appropriations in Aid <i>Original</i> £427,415 <i>Less Supplementary</i> £49,500	377,915	377,915 — —						
NET TOTAL <i>Original</i> £3,862,855 <i>Supplementary</i> £245,000	4,107,855	3,981,186 5 8	Surplus to be surrendered.					
			£126,668 14 4					

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid	377,915	415,678 16 1
(ii) Receipts of other classes	40,000	47,196 13 10
Total	£417,915	462,875 9 11
Appropriated in aid (Subhead Z)		377,915 — —
Paid separately to Exchequer		£84,960 9 11

DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.					
			Less than Granted.			More than Granted.		
	£	£ s. d.	£	s.	d.	£	s.	d.
MERCANTILE MARINE OFFICES, &c.								
A.1.—Salaries, &c. . .	176,679	180,187 12 5	—	—	—	3,508	12	5
A.2.—Travelling and Incidental Expenses	8,110	11,167 19 -	—	—	—	3,057	19	-
SURVEYORS, &c.								
B.1.—Salaries, &c. . .	334,366	339,586 9 11	—	—	—	5,220	9	11
B.2.—Travelling Expenses of Surveyors, &c.	17,600	21,324 11 3	—	—	—	3,724	11	3
B.3.—Incidental Expenses of Surveyors, &c.	1,150	1,735 3 1	—	—	—	585	3	1
B.4.—Travelling and Incidental Expenses of Inspectors of Ships' Provisions	600	1,156 8 4	—	—	—	556	8	4
B.5.—Maintenance, &c., of Launches and Boats . . .	250	396 11 9	—	—	—	146	11	9
COASTGUARD.								
C.1.—Salaries, &c. . .	201,624	210,814 17 3	—	—	—	9,190	17	3
C.2.—Travelling Expenses	21,000	18,490 18 9	2,509	1	3	—	—	—
C.3.—Incidental Expenses	15,470	12,845 9 10	2,624	10	2	—	—	—
C.4.—Remuneration of Coast Life Saving Corps, Cost of Apparatus, Stores, &c. . . .	31,925	49,645 7 -	—	—	—	17,720	7	-

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.2.—Excess due mainly to increased cost of photographs for national registration cards of merchant seamen and of travelling, &c., expenses in connexion with relief duties.

B.2.—Accelerated de-requisitioning of shipping involved increased movement of surveyors.

B.3.—Excess due mainly to heavy renewals and repairs of surveyors' instruments, increase in the number and cost of surveyors' uniforms, and additional expenditure for temporary assistance.

B.4.—Excess due to an unexpected increase in the number of bulk inspections.

C.2.—Owing to more settled conditions there was a decrease in the number of removals.

C.3.—Expenditure on uniforms and miscellaneous items was less than expected.

C.4.—Disbandment of the Auxiliary Coastguard involved additional expenditure under this subhead in respect of part-time watchers.

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.	
GENERAL REGISTER AND RECORD OFFICE OF SHIPPING AND SEAMEN.						
D.1.—Salaries, &c. . .	154,566	133,636 17 11	20,929 2 1	—		
D.2.—Travelling and Incidental Expenses	2,000	5,538 14 2	—	3,538 14 2		
BRITISH SEAMEN ABROAD.						
E.1.—Relief and Repatriation of British Seamen Abroad . .						
<i>Original</i> £200,000						
<i>Less Supplementary</i> £80,000						
	120,000	117,881 6 2	2,118 13 10	—		
E.2.—Wages and Expenses of Seamen left Abroad . .	28,000	28,187 17 1	—	187 17 1		
MISCELLANEOUS SERVICES						
F.1.—Wrecks and Casualties	775	459 7 —	315 13 —	—		
F.2.—North Atlantic Ice Patrol	40,000	57,027 12 9	—	17,027 12 9		
F.3.—Lighthouses in the Red Sea	9,100	7,031 6 11	2,068 13 1	—		
F.4.—Miscellaneous Expenses	500	4,447 10 4	—	3,947 10 4		
SPECIAL SERVICES FOR SEAMEN, INTRODUCED DURING THE WAR.						
G.1.—Compensation for loss of Wages and Effects						
<i>Original</i> £61,500						
<i>Supplementary</i> £107,500						
	169,000	136,873 — 8	32,126 19 4	—		
G.2.—Merchant Navy Reserve Pools						
<i>Original</i> £2,079,000						
<i>Supplementary</i> £298,000						
	2,377,000	2,435,963 11 —	—	58,963 11 —		
G.3.—Welfare Clubs and Hostels						
<i>Original</i> £258,000						
<i>Less Supplementary</i> £75,000						
	183,000	109,324 13 4	73,675 6 8	—		

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

- D.1.—Saving due to reduction in staff and less overtime.
D.2.—Excess due mainly to increase and extension of allowances of evacuated staff.
F.2.—It was not possible to make a close estimate of the contributions which would be payable on resumption of this service.
F.3.—Saving due mainly to decision not to re-establish one of the lighthouses.
F.4.—Losses on remittances were higher than estimated owing to wide fluctuations in exchange rates of certain currencies.
G.1.—Claims for loss of wages were less than expected.
G.3.—Saving due to closing of seamen's clubs earlier than expected.

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

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
SPECIAL SERVICES FOR SEAMEN, INTRODUCED DURING THE WAR— <i>contd.</i>						
G.4.—Sea Training Schools and Courses ..	45,000	38,292 18 9	6,707 1 3			
G.5.—Other Special Services						
Original	£603,055					
Less Supplementary	£55,000					
	548,055	436,377 5 8	111,677 14 4			
GG.—Losses	—	707 15 4	—		707 15 4	
Z.—Appropriations in Aid	Estimated.	Applied.				
Original	£427,415					
Less Supplementary	£49,500					
	377,915	377,915 - -	—		—	

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

G.4.—The Ministry's interest in the majority of training schemes ceased earlier than expected.

G.5.—Payments of detention allowances and war risk money to returned Merchant Navy prisoners of war were less than expected.

	Details of Receipts.		Estimated.	Realized.
			£	£
(i) Receipts of classes authorized to be used as Appropriations in Aid:—				
Mercantile Marine Offices' fees, &c.			10,000	12,665 (a)
Surveyors' fees, &c.			56,875	68,089 (b)
General Register and Record Office of Shipping and Seamen—				
fees, &c.			3,440	5,718
Inspection of ships' provisions—fees			6,000	5,634
Wrecks and casualties—fees and commission			1,500	994
Proceeds of sale of coastguard stores, &c.			200	681
Recovery of sums expended in the relief and repatriation of				
British seamen (Subhead E.1)				
Original	£180,000			
Less Supplementary	£75,500			
			104,500	151,295 (c)
Wages of seamen left abroad received under Section 28 of the				
Merchant Shipping Act, 1906 (Subhead E.2)				
Original	£60,000			
Supplementary	£10,000			
			70,000	83,027 (d)
Unclaimed wages of living seamen			20,000	2,159 (e)
Unclaimed wages and effects of deceased seamen			5,000	10,844 (f)
Unclaimed wreck and salvage			12,000	20,769 (e)
Recoveries in respect of maintenance of Red Sea lighthouses				
(Subhead F.3)			2,000	3,043 (g)
Receipts from welfare clubs and hostels (Subhead G.3)				
Original	£67,000			
Supplementary	£16,000			
			83,000	48,817 (h)
Miscellaneous			3,400	1,944 (j)
Total			£377,915	415,679

Details of Receipts— <i>contd.</i>		Estimated.	Realized.
(ii) Receipts of other classes :—			
In respect of the rights and interests of the Crown in the fore-shores of the United Kingdom			
		£	£
		20,000	23,776 (<i>h</i>)
Fines and forfeitures received under the Merchant Shipping Acts			
		20,000	23,314 (<i>l</i>)
Miscellaneous			
		—	107
Total		£40,000	47,197

(a) Due to changes of personnel following the cessation of hostilities, there was a general increase in the number of engagement and discharge fees.

(b) Increase due to larger number of surveys in connexion with the de-requisitioning of shipping.

(c) Arrears of recoveries were overtaken more rapidly than expected.

(d) The number of deserters left abroad was greater than expected.

(e) Unclaimed balances relating to year 1944-45.

(f) Unclaimed balances relating to year 1940-41.

(g) With a return to more normal conditions there was an increase in the tonnage paying light dues.

(h) Decrease due to closing seamen's clubs earlier than anticipated.

(j) Includes £987 repayment for private telephone calls.

(k) Removal of beach material was greater than expected, and foreshore rentals were restored during the year to pre-war levels.

(l) These receipts arise from misdemeanours of seamen and are difficult to estimate.

LOSSES STATEMENT.

I. Cash Losses :—

	£	s.	d.
(a) Theft, fraud, suspected fraud or gross carelessness	167	—	—
(b) Deficiencies and overissues	105	9	1
(c) Claims abandoned	85	9	6
(d) Miscellaneous	349	16	9
Total Cash Losses	£707	15	4

	£	s.	d.
(a) (1) Losses of seamen's effects, &c., whilst in transit or in official custody (7 cases) (S.46725/3, S.49021)	131	10	—
(2) Theft of cash from a Ministry employee returning from the bank. The thief was not apprehended (S.46725/3)	35	10	—
	£167	—	—

(b) (1) Overissues of wages, &c., through clerical or other errors, misapprehension of instructions, &c. (in addition £9 9s. 11d. has been charged in a previous year) (12 cases) (S.46725/3)	66	7	9
(2) Overpayment of seaman's allotment through delay in receiving cable advice (S.49220)	21	—	—
(3) Overpayments to seamen due to belated advice of expenses incurred abroad (2 cases) (S.46725/3)	18	1	4
	£105	9	1

(c) (1) Expenses of maintenance of a foreign seaman due to deferment of repatriation in circumstances in which recovery could not be effected from the owners of the vessel or from other parties (S.46725/3)	50	9	6
(2) Duplicate payment made to a seaman's widow in poor circumstances; recovery waived on hardship grounds (S.46725/3)	35	—	—
	£85	9	6

(d) Miscellaneous losses written off under general Treasury authority (in addition £1 10s. 10d. has been charged in a previous year) (107 cases) (S.47078)	£349	16	9
--	------	----	---

II. Stores Losses :—

Losses valued at £7,755 6s. 2d. in respect of clothing supplied at various ports abroad for refitting shipwrecked seamen have been written off with Treasury approval (S.52461).

NOTES.

Subhead C.1.—Includes an *ex-gratia* payment of £15 15s. to an Auxiliary Coastguardsman who was enrolled for part-time service, but who gave full-time service during the war and was not entitled to a war gratuity (E.38623).

Subhead C.3.—Includes an *ex-gratia* payment of £30 to the owner of a bungalow lent to the Ministry rent free, to meet the costs of reinstatement of the building and of domestic utensils, &c. (S.54206).

Subhead F.4.—Includes £41 5s., being *ex-gratia* payment of £20 12s. 6d. to each of two seamen as compensation for loss of wages, &c., during wrongful imprisonment. The men were granted free pardons (S.49809).

Subhead G.2.—Includes an *ex-gratia* payment of £231 as compensation in respect of payments made in advance for accommodation for Chinese seamen abroad not subsequently required (T.L.23/4/46).

Subhead G.5.—Includes an *ex-gratia* payment of £10 towards cost of burial expenses of a repatriated Merchant Navy prisoner of war (E.45635).

Subhead Z.—Recovery of balance of various expenses incurred in respect of ten shipwrecked seamen waived on hardship grounds (£652 1s. 6d.) (S.46725/3).

This account includes expenditure of £437 in respect of the balance of civil pay issued to staff serving with the Forces.

17 November 1947.

T. G. Jenkins,
Accounting Officer.

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

F. N. Tribe,
Comptroller and Auditor General.

MINISTRY OF CIVIL AVIATION.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31 March 1947, compared with the sum granted, for the salaries and expenses of the Ministry of Civil Aviation.

Service.	Grant.	Expenditure.		Expenditure compared with Grant.			
				Less than Granted.		More than Granted.	
	£	£	s.	d.	£	s.	d.
A.—Salaries, &c.							
Original	£950,000						
Supplementary	£406,000						
	1,356,000	1,424,963	3	11	—	68,963	3 11
B.—Travelling and Incidental Expenses	90,000	94,891	13	5	—	4,891	13 5
C.—Non-technical Supplies and Transportation ..	270,000	140,650	19	4	129,349	—	8
D.—Equipment, Stores and Ancillary Services. ..	1,335,000	224,674	10	6	1,110,325	—	9 6
E.—Civil Aircraft and Associated Equipment.							
Original ..	£17,250,000						
Less Supplementary	£2,183,990						
	15,066,010	5,524,338	8	6	9,541,671	—	11 6
F.—Works, Buildings and Lands.	6,380,000	3,629,565	10	8	2,750,434	—	9 4

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Due mainly to increased payments to industrial employees (£67,673) resulting from the award of increases in pay and to a reduction of weekly hours with consequential increase in overtime payments.

C.—The anticipated increase in expenditure did not fully materialize as the airports brought under departmental control were in lower categories in terms of size and traffic than those on which the estimate was based.

D.—Saving mainly due to reduction in number of aircraft required for use on departmental duties (£95,000), with consequential savings on maintenance and spares (£35,000), deferment of purchase of major radio equipment pending approval of type (£350,000), equipment, &c., requirements met from Government surpluses (£316,000) and delay in submission of claims by other Departments (£331,000); offset by increased expenditure on refuelling services (£28,000).

E.—Saving mainly due to delivery of fewer aircraft, particularly Vikings and Tudors, than estimated (£6,950,000), delayed claims in respect of spare engines, &c. (£500,000) and Dakota spares (£87,000), and provisions for contingent purchases and payments (£1,688,000) and research and development (£300,000) not being required.

F.—Savings on purchase of land and buildings due to slow progress with nationalization of aerodromes (£2,790,000), deferment of lighting schemes (£248,000), changes of policy as regards certain stations (£176,000) and deferment of new works services at Hurn (£203,000) and Croydon (£83,000); offset by excess expenditure on additional new works services at Northolt (£318,000) and on maintenance (£447,000).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
G.—Grants towards Ground Services for Empire and Other Routes.	720,000	101,626 9 -	618,373 11 -			
H.—Grants towards Meteorological Services for Empire and Other Routes						
Original .. £20,000						
Supplementary £45,000						
	65,000	46,050 6 8	18,949 13 4			
J.1.—Deficiency Grant to British Overseas Airways Corporation						
Original .. £4,000,000						
Supplementary £810,000						
	4,810,000	4,810,000 - -				
J.2.—Deficiency Grant to British European Airways Corporation						
Supplementary	870,000	870,000 - -				
J.3.—Deficiency Grant to British South American Airways Corporation						
Supplementary	50,000		50,000 - -			
K.—Subsidies and Grants	310,000	94,780 10 5	215,219 9 7			

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

G.—Saving on capital grants due to slow development of overseas airfields (£330,000) and on maintenance due mainly to continued provision by the Royal Air Force of ground organization at certain aerodromes (£141,000), and to a delayed settlement with Newfoundland (£147,000).

H.—Financial arrangements in respect of the South Pacific area were not concluded in time to permit payment within the year.

J.1.—The expenditure represents provisional payment in respect of balance of deficiency grant for the year 1945-46 (£2,041,860) and advances on account of the year 1946-47 (£2,768,140).

J.2.—Payments are in respect of advances on account of the corporation's deficit for the period 1 August 1946 to 31 March 1947.

J.3.—No advances proved necessary.

K.—The need for advances of working capital to internal airlines was reduced owing to their absorption by British European Airways Corporation (£175,000) and claims by internal airlines were delayed (£42,000); these savings were offset by unforeseen grant towards purchase of aircraft for light aeroplane clubs (£20,000) (S.51310/01).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
L.—Miscellaneous Expenses.	£ 75,000	£ 98,576 8 4	—	£ 23,576 8 4
M.—Air Transport Advisory Council Supplementary	3,000	—	3,000 — —	—
GROSS TOTAL				
Original .. £31,400,000	£ 31,400,010	17,060,118 9	14,437,323 4 11	97,431 5 8
Supplementary .. £10				
NET TOTAL				
Original .. £22,200,000	Estimated. 9,200,000	Realized. 1,546,607 2 2	Surplus of Gross Estimate over Expenditure. £14,339,891 19 3	
Supplementary .. £10			Deficiency of Appropriations in Aid realized. £7,653,392 17 10	
Z.—Appropriations in Aid			Net surplus to be surrendered. £6,686,499 1 5	
			Estimated.	Realized.
			£	£ s. d.
Receipts payable to Exchequer			—	1,506,775 4 1

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

L.—Excess mainly due to a technical demonstration for delegates from the Provisional International Civil Aviation Organization (£12,361) (S.54192) and to overseas telephone and telegraph estimates being necessarily conjectural (£20,000); offset by saving on compensation for damage, &c. (£9,849).

M.—The Council was not set up until after the end of the financial year.

Details of Receipts.	Estimated.	Realized.
	£	£
(i) Receipts of classes authorized to be used as Appropriations in Aid :—		
Sale and lease of aircraft	8,750,000	1,080,458(a)
Contributions from participating Governments towards Empire Air Services	100,000	207,295(b)
Rents	200,000	15,947(c)
Housing and landing fees	100,000	154,910(d)
Fees for licences and certificates	15,000	18,004(d)
Miscellaneous receipts	35,000	69,993(e)
Total	£9,200,000	1,546,607

(a) The estimate was necessarily conjectural. Fewer aircraft than expected were available for sale due to slow delivery.

(b) The estimate assumed termination of the Empire Air Mail Scheme at a much earlier date than proved practicable. Subsidy payments by participating countries therefore continued throughout the year.

(c) Rental agreements were not concluded pending decision as to basis of assessments.

(d) Expansion of air traffic exceeded expectations.

(e) Increased receipts from refuelling services.

Details of Receipts.— <i>contd.</i>	Estimated.	Realized.
(ii) Receipts of other classes :—	£	£
Repayment of loan of working capital	—	25,000
Interest at 3 per cent. on loan (S.51739/3)	—	495
Payment on account of global settlement for aircraft, &c., supplied to British Overseas Airways Corporation prior to 1 April 1946 under waiver terms (S.46131/3)	—	1,481,280
Total		<u>£1,506,775</u>

NOTES.

A sum of £9,841 1s. 6d. has been written off as irrecoverable from the Air Registration Board in respect of advances made by the Air Ministry under a five-year agreement which was terminated after three years due to the outbreak of war. The Department has reserved its right to a share of the Board's assets in the event of liquidation (S.42442).

A claim on the Air Ministry for notional revenue (estimated at approximately £117,000) in respect of traffic carried free by British Overseas Airways Corporation under Transport Command arrangements on the North Atlantic Return Ferry Service in the period 1 April to 20 September 1946, has been waived. In return the Air Ministry have waived their claim (estimated at approximately £170,000) in respect of the use of aircraft employed on the service and of the R.A.F. connecting service (S.52505).

A loss due to presumed theft of radio equipment (£85 4s.) has been written off. Police investigation did not result in discovery of the thief or recovery of the equipment (S.55892).

Subhead B includes a payment of £62 compensation in respect of hotel accommodation reserved but not taken up owing to the postponement of a Provisional International Civil Aviation conference (E.8920/039).

Subhead L includes *ex gratia* payments amounting to £57 17s. (two cases) in respect of loss of property (S.53439) and £3 17s. for loss of flying pay due to delay in arrangements for renewal of licence (S.54114).

The following amounts have been written off under delegated authority (S.53439) :—

(a) £653 10s. in respect of structural damage to a garage (£250) and consequential destruction of three Air Ministry vehicles (£403 10s.) through an outbreak of fire at an airport, the cause of which could not be established.

(b) Miscellaneous losses of stores amounting in total to £414 2s. 4d.

(c) Overissues of pay £81 18s. 8d. charged to Subhead A (five cases) due to misinterpretation of regulations or where recovery would involve hardship, and £5 9s. 8d. overpaid in January, 1946, to a temporary employee who has left the Department.

(d) Claims amounting to £10 7s. 3d. for photographs supplied to delegates to conferences held during 1945, collection of the debts having proved impracticable owing to world-wide dispersal of the delegates.

This Account includes expenditure of approximately £330 in respect of the balance of civil pay issued to staff serving with the Forces.

28 November 1947.

A. E. Overton,
Accounting Officer.

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

F. N. Tribe,
Comptroller and Auditor General.

DEVELOPMENT GRANTS.

ACCOUNT of the sum expended, in the year ended 31 March 1947, 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	267,000	265,902 5 1	1,097 14 11	—
		Surplus to be surrendered	<u>£1,097 14 11</u>	

EXPLANATION of the Cause of Variation between Expenditure and Grant.

The margin for contingencies was not required.

16 October 1947.

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.

F. N. Tribe,
Comptroller and Auditor General.

DEPARTMENT OF SCIENTIFIC AND INDUSTRIAL RESEARCH.

ACCOUNT of the sum expended, in the year ended 31 March 1947, 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.
HEADQUARTERS.							
A.1.—Salaries, &c.	105,604	103,000	8	2	2,603	11	10
A.2.—General Expenses	20,050	4,462	18	1	15,587	1	11
A.3.—Travelling Expenses	3,950	4,998	13	4	—	1,048	13
	£ 129,604	112,461	19	7	18,190	13	9
B.—Grants for Investigation and Research	£ 927,600	706,357	18	—	221,242	2	—
RESEARCH WORK AND RESEARCH ESTABLISHMENTS, EXCEPT THE GEOLOGICAL SURVEY AND MUSEUM.							
C.1.—Salaries, &c.	1,192,734	1,068,138	1	8	124,595	18	4
C.2.—General Expenses of Departmental Establishments	264,263	194,202	7	8	70,060	12	4
C.3.—Travelling Expenses	34,020	24,659	5	3	9,360	14	9

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.1.—Savings of £9,239 arising from inability to recruit staff were largely offset by miscellaneous excesses of £6,635.

A.2.—The Intelligence Division was unable to develop proposals for an industrial research centre and for the making of films.

A.3.—Underestimate of travelling expenses of British Commonwealth Scientific Office, Washington.

B.—The provision of £200,000 for special non-recurrent grants to industrial research associations was not utilized as no schemes matured for grant in the year; under annual grants there was a saving of £42,550 largely because the process of formation of new associations was slower than expected. These savings were offset to the extent of £21,300 by excess expenditure on students' grants, where the release of eligible students was more rapid than expected, and on certain new special researches.

C.1.—Saving mainly due to inability to recruit staff.

C.2.—Saving mainly due to inability to purchase scientific equipment.

C.3.—Saving was incidental to inability to recruit staff.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
RESEARCH WORK, &c.—contd.						
C.4.—Expenses of Research Work carried out extra-departmentally ..	56,405	26,915 12 5	29,489 7 7			—
	£1,547,422	1,313,915 7 —	233,506 13 —			—
GEOLOGICAL SURVEY OF GREAT BRITAIN AND MUSEUM OF PRACTICAL GEOLOGY.						
D.1.—Salaries, &c.	84,386	91,428 12 —	—			7,042 12 —
D.2.—General Expenses ..	2,050	1,771 7 9	278 12 3			—
D.3.—Travelling Expenses ..	10,500	5,495 2 2	5,004 17 10			—
D.4.—Printing Geological Survey Maps	10,000	10,129 2 7	—			129 2 7
D.5.—Purchase of Specimens (Grant in Aid)	5	5 — —	—			—
	£ 106,941	108,829 4 6	5,283 10 1			7,171 14 7
GROSS TOTAL ..	£2,711,567	2,241,564 9 1	478,222 18 10			8,220 7 11
			Surplus of Gross Estimate over Expenditure. £470,002 10 11			
Deduct—	Estimated.	Realized.	Deficiency of Appropriations in Aid realized.			
Z.—Appropriations in Aid ..	320,633	280,271 9 3	£40,361 10 9			
NET TOTAL ..	£2,390,934	1,961,292 19 10	Net Surplus to be surrendered. £429,641 — 2			

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

C.4.—A lump sum provision of £40,000 for the expansion of extra-departmental work at Universities, &c., was only called on to the extent of £10,511.

D.1.—Increased expenditure of the order of £9,000 arising from improved salary scales, partially offset by other savings.

D.2.—Inability to obtain instruments and materials.

D.3.—Slow development of certain schemes of research.

Details of Receipts.		Estimated.	Realized.
	Subhead A.	£	£
Miscellaneous		—	43
	Subhead B.		
Refund of Grants		—	73
	Subhead C.		
Fees and charges :—			
Outside bodies		105,765	105,865
Defence and Supply Departments		149,200	129,413(a)
Other Departments		22,970	28,006(b)
Sales and miscellaneous receipts		5,950	10,843(c)
Contributions from Dominions and Colonies towards the cost of food investigation		550	550
Unallocated receipts from additional repayment services, &c. ..		25,000	— (d)
	Subhead D.		
Geological Survey and Museum :—			
Fees and charges :—			
Defence and Supply Departments		10,100	4,762(e)
Other Departments		100	—
Sales of maps and charges for hand colouring, &c.		998	716
	Total	£320,633	280,271

(a) As the result of a change in inter-departmental accounting procedure the earnings for the last quarter were not brought to account until 1947-48.

(b) Work for Civil Departments is subject to short term fluctuations difficult to estimate.

(c) Includes £3,030, receipts of a canteen transferred from Ministry of Works after the Estimate was framed. Other sales were underestimated.

(d) Staff shortage restricted the development of repayment work.

(e) Slow development of work for Ministry of Supply.

NOTES.

This Account includes expenditure of approximately £1,600 in respect of the balance of civil pay issued to staff serving with the Forces.

Sums of £24 4s. 6d. (T.L.6.6.46) and £6 (T.L.21.11.46) were paid in settlement of claims arising out of motor accidents.

Arising from a misreading of regulations £3 2s. was overpaid to a temporary clerk. It was not feasible to recover the amount as the clerk had left the country (E.43473).

An *ex gratia* payment of £10 was made to a firm whose manufacturing costs were £25 higher than their quotation of £5 (T.L.13.9.46).

GRANT IN AID ACCOUNT (MUSEUM OF PRACTICAL GEOLOGY: PURCHASE OF SPECIMENS).

Receipts.				Payments.			
	£	s.	d.		£	s.	d.
Balance, 1 April 1946 ..	317	9	4	Purchases	45	—	—
Grant in Aid, 1946-47 (Sub-head D.5)	5	—	—	Balance, 31 March 1947 ..	277	9	4
	<u>£322</u>	<u>9</u>	<u>4</u>		<u>£322</u>	<u>9</u>	<u>4</u>

19 November 1947.

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.

F. N. Tribe,
Comptroller and Auditor General.

STATE MANAGEMENT DISTRICTS.

ACCOUNT of the sum expended, in the year ended 31 March 1947, 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.
CENTRAL OFFICE.						
A.—Salaries, &c.	4,330	4,272 13 9	57	6 3	—	—
B.—Travelling and Incidental Expenses	350	340 4 4	9	15 8	—	—
STATE MANAGEMENT DISTRICTS.						
C.—Salaries, &c. (Local Establishments)	184,168	190,653 13 1	—	—	6,485	13 1
D.—Purchase of Stores and Supplies and Maintenance of Premises	979,925	918,688 9 8	61,236	10 4	—	—
E.—Provision and Adaptation of Licensed Premises, &c., including Furniture and Utensils	35,000	29,660 18 1	5,339	1 11	—	—
F.—Rates and Taxes, Licence Duties and Rents	38,750	37,796 3 6	953	16 6	—	—
G.—Heating, Lighting and Cleaning	31,350	32,678 10	—	—	1,297	18 10
H.—Miscellaneous Expenses ..	6,625	7,108 9	—	—	515	18 9
I.—Telegrams and Telephones ..	2,050	1,923 15 11	126	4 1	—	—
GROSS TOTAL	£1,282,548	1,223,124 15 11	67,722	14 9	8,299	10 8
	Estimated.	Applied.	Surplus of Gross Estimate over Expenditure. £59,423 4 1			
<i>Deduct—</i>	—	—	Difference between Estimated and Applied Appropriations in Aid. £59,323 4 1			
Z.—Appropriations in Aid ..	1,282,448	1,223,124 15 11	Net Surplus to be surrendered. £100			
NET TOTAL	£ 100	—	£100			

EXPLANATION of the Causes of Variation between Expenditure and Grant.

C.—Excess was mainly due to wages increases to industrial staff.

D.—The saving under this subhead is mainly due to the restriction of beer supplies imposed in May 1946.

E.—Certain works were not completed within the year.

G.—Excess was mainly due to 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	1,282,448	1,436,981 12 11
(ii) Receipts of other classes	—	904 7 2
Total		<u>£1,437,886 - 1</u>
Appropriated in aid (Subhead Z)		1,223,124 15 11
Paid separately to Exchequer		<u>£214,761 4 2</u>

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.	<u>£1,282,448</u>	<u>1,436,982</u>
(ii) Receipts of other classes :—		
Miscellaneous small sales, &c.	—	<u>£904</u>

NOTE.

This Account includes expenditure of approximately £100 in respect of the balance of civil pay issued to staff serving with the Forces.

7 November 1947.

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.

F. N. Tribe,
Comptroller and Auditor General.

CLEARING OFFICES.

ACCOUNT of the sum expended, in the year ended 31 March 1947, 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.
A.—Salaries, &c.								
Original	£23,306							
Less Supplementary	£2,580							
	20,726	18,376	—	8		2,349	19	4
B.—Incidental Expenses	700	735	17	6		—		35 17 6
C.—Payments to Agents								
Original	£2,500							
Supplementary	£1,250							
	3,750	4,406	6	1		—		656 6 1
D.—Loss by Exchange								
Supplementary	54,000	53,397	7	—		602	13	—
GROSS TOTAL								
Original	£26,506							
Supplementary	£52,670							
	79,176	76,915	11	3		2,952	12	4
		Estimated.	Applied.					
Deduct—								
Z.—Appropriations in Aid								
Original	£26,406							
Supplementary	£18,594							
	45,000	45,000	—	—				
NET TOTAL								
Original	£100							
Supplementary	£34,076							
	34,176	31,915	11	3				
						Surplus to be surrendered.		
						£2,260	8	9

Receipts payable to Exchequer.

	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid	45,000	49,061 — 9
Appropriated in aid (Subhead Z)		45,000 — —
		£4,061 — 9
Paid separately to Exchequer		

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings due to transfer of redundant staff and to deduction of service pay from salaries of staff serving with the Forces.

B.—Excess due to additional cost of telegraphic services.

C.—Excess due to the flow of imports from Spain exceeding the estimate.

D.—The estimate was based on provisional figures received from the Italian Clearing Institute, which were subsequently adjusted.

Details of Receipts.	Estimated.	Realized.
	<u>£</u>	<u>£</u>
Commission chargeable under Section 5 (2) of the Debts Clearing Offices and Import Restrictions Act, 1934	45,000	47,991
Miscellaneous receipts (recovery of cost of cables, &c.)	—	1,070
Total		<u>£49 061</u>

9 September 1947.

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.

F. N. Tribe,
Comptroller and Auditor General.

DEPARTMENT OF AGRICULTURE FOR SCOTLAND.

ACCOUNT of the sum expended, in the year ended 31 March 1947, 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, management and use of land acquired for forestry, agricultural training and settlement schemes, 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.
A.—Salaries, &c.	548,897	485,756	7	10	63,140	12	2	—	—	—
B.—Travelling Expenses ..	125,500	63,998	6	7	61,501	13	5	—	—	—
C.—Special Services, &c. ..	5,920	4,273	11	3	1,646	8	9	—	—	—
D.—Collection of Agricultural Statistics ..	1,757	1,693	18	—	63	2	—	—	—	—
E.—Destructive Insects and Pests.. .. .	18,150	19,069	1	—	—	—	—	919	1	—
F.—Agriculture (Scotland) Fund (including Grants in Aid)	95,000	94,346	19	10	653	—	2	—	—	—
G.—Improvement of Live Stock	60,540	52,856	3	10	7,683	16	2	—	—	—
H.—Public Works and Miscellaneous Services in the Congested Districts	60,000	14,566	2	7	45,433	17	5	—	—	—
LAND IMPROVEMENT.										
I.—Land Drainage, &c.	280,145	310,115	18	—	—	—	—	29,970	18	—

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings were attributable chiefly to staff serving with the Forces (£6,000), to staff changes including posts left unfilled (£60,000) and to overtime, &c. (£4,000); offset by an excess on the provision for temporary clerical assistance (£7,000).

B.—Savings were effected chiefly on the provision for the purchase of official cars, and travelling expenses generally were less than anticipated.

C.—Savings arose on Departmental Committees, meals for juveniles and equipment for machinery instructors (£2,176); offset by excesses on the provision for surveying equipment, inspection and sealing of bags of potatoes and petty expenses (£530).

E.—Expenditure on inspection of growing crops of potatoes was greater than anticipated.

G.—Savings were effected mainly on grants for bulls, rams, goats, boars, poultry and heavy horses (£5,400), on purchase, keep, &c., of bulls, rams and highland ponies (£800), on expenses in connexion with examination of stallions (£200), on veterinary services in the Congested Districts (£1,000) and on assistance to local agricultural shows (£300).

H.—Grants did not mature for payment as expected.

I.—The number of applications for field drainage grants was greater than anticipated and, as a result of increased cost of labour and materials, grants were generally higher than estimated.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.					
			Less than Granted.			More than Granted.		
	£	£ s. d.	£	s.	d.	£	s.	d.
AGRICULTURAL EDUCATION AND RESEARCH.								
J.1.—Agricultural Education: Grants	40,200	5,779 12 —	34,420	8	—	—	—	—
J.2.—Agricultural Education: Grants in Aid	180,723	154,507 — —	26,216	—	—	—	—	—
J.3.—Agricultural Education: General	32,363	27,338 16 4	5,024	3	8	—	—	—
J.4.—Agricultural Research: Grants	100,217	63,804 11 2	36,412	8	10	—	—	—
J.5.—Agricultural Research: Grants in Aid	103,743	88,860 — —	14,883	—	—	—	—	—
J.6.—Scientific Tests and Experiments	67,285	10,607 5 8	56,677	14	4	—	—	—
AGRICULTURAL MARKETING.								
K.1.—Agricultural Marketing ..	5	—	5	—	—	—	—	—
K.2.—Agricultural Marketing (Scotland) Fund: Grant in Aid	5	—	5	—	—	—	—	—
AGRICULTURAL ORGANIZATION AND CO-OPERATION.								
L.1.—Agricultural Organization Societies	9,200	8,123 — —	1,077	—	—	—	—	—
L.2.—Losses on Premature Repayment of Loans ..	7,500	5,147 17 9	2,352	2	3	—	—	—
AGRICULTURAL CREDITS.								
L.3.—Scottish Agricultural Securities Corporation ..	6,000	4,516 13 10	1,483	6	2	—	—	—
M.—Loch Torridon Transport Service	750	721 3 6	28	16	6	—	—	—

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

J.1.—The provision of a grant for the establishment of a field station for Glasgow Veterinary College was not required.

J.2.—Provision for contingency items was not fully required.

J.3.—Savings arose chiefly in connexion with the investigation of agricultural economics and farm costs.

J.4.—Savings are attributable to slow progress in buildings at Research Institutes and to the fact that only one hill farming experimental station was established instead of two as provided for in the estimate; offset by increased expenditure on an experimental farm in respect of purchase of farm and stock.

J.5.—The contingent provision was not utilized.

J.6.—Building and labour difficulties curtailed the scale of operations of the Agricultural Machinery Testing Station and delayed the establishment of the Artificial Insemination Centre. The provision for the establishment of horticultural research stations was not utilized.

L.1.—The grant approved for the Scottish Agricultural Organization Society was not fully required.

L.2.—Expenditure cannot be closely estimated.

L.3.—The amount of grant cannot be closely foreseen.

(80397)

M 3

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
N.—Expenses under the Agricultural Wages (Regulation) (Scotland) Act, 1937 ..	£ 2,120	£ s. d. 1,579 13 —	£ s. d. 540 7 —	£ s. d. —
O.—Agricultural Training Schemes	186,100	67,237 17 10	118,862 2 2	—
P.—Remanet Subsidy Payments	10	—	10 — —	—
Q.—Operations under the Forestry Act, 1945 ..	170,000	40,879 — 11	129,120 19 1	—
R.—Settlement Grants	15,000	5,651 — —	9,349 — —	—
RR.—Losses and Compensation	—	311 1 10	—	311 1 10
GROSS TOTAL	£ 2,117,130	1,531,741 2 9	616,589 18 1	31,201 — 10
			Surplus of Gross Estimate over Expenditure. £585,388 17 3	
<i>Deduct—</i>	Estimated.	Realized.	Deficiency of Appropriations in Aid realized.	
Z.—Appropriations in Aid ..	483,109	283,658 — —	£199,451 — —	
NET TOTAL	£ 1,634,021	1,248,083 2 9	Net Surplus to be surrendered. £385,937 17 3	

	Estimated.	Realized.
Receipts payable to Exchequer	£ 6,291	£ 7,013 11 7

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

N.—Savings arose on the provision for fees and allowances to members of the Agricultural Wages Board.

O.—The number of applicants for practical training on farms was less than anticipated and the provision for hostel accommodation and adaptation of buildings at training centres was not utilized.

Q.—Fewer properties were acquired than anticipated, and, owing to shortage of labour and materials, only a small amount of repairs and adaptations was carried out.

R.—Payments of settlement grants were less than anticipated. £ s. d.

RR.—Extra-statutory award of pension to the widow of departmental officer (S.33383)	46 16 —
Damage to property, &c., caused by Department's cars—four cases (S.49566)	157 11 4
Compensation in respect of injuries caused to driver of omnibus by Department's car (S.49566)	96 14 6
Compensation for injury to farmer by Department's bull (S.41508)	10 — —
	<u>£311 1 10</u>

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) ..	297,884	183,581(a)
Contributions towards Development Fund schemes and receipts therefrom	100	538(b)
Contribution from the Land Fertility (Research) Fund towards cost of advisory and local investigation work	9,960	329(c)
Fees for inspection and certification of crops of potatoes ..	25,000	26,045(b)
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.	13,000	13,880
Improvement of live stock :		
Cattle breeding—		
Sale of bulls	2,500	2,058(b)
Receipts from licences under Improvement of Live Stock (Licensing of Bulls) Act, 1931	2,170	2,080
Sheep breeding—		
Sale of rams, ram fees, &c.	3,070	3,443(b)
Horse breeding—		
Service fees, &c., under highland pony schemes	700	468(b)
Receipts from licences under Horse Breeding Act, 1918 ..	420	312(b)
Receipts under poultry scheme	800	746
Receipts at stud farms	3,500	5,800(b)
Receipts under veterinary services scheme	60	75(b)
Repayment of loans advanced to local authorities, &c., for public works	100	86
Recoveries in respect of expenditure on arterial drainage schemes under the Land Drainage (Scotland) Acts, 1930, 1935 and 1941, and on agricultural drainage under Section 16 of the Agriculture Act, 1937, and the Agriculture (Miscellaneous Provisions) Act, 1940, and Defence Regulations 62 and 50	11,947	15,018(b)
Contributions from Scottish Milk Marketing Boards towards cost of investigation into milk production costs	3,193	3,048
Grant from Education (Scotland) Fund towards expenses incurred by the Department in respect of Scottish Association of Young Farmers' Clubs	750	872(b)
Fees, &c., at Official Seed Testing and Plant Registration Station	5,455	6,417(b)
Loch Torridon transport service	400	433
Receipts from farmers under agricultural training schemes ..	56,000	4,899(d)
Receipts from the management and use of land under Section 6 (2) of the Forestry Act, 1945	45,000	11,636(d)
Miscellaneous fees and receipts	1,100	1,894(b)
Total	£483,109	283,658
(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
Repayment of stocking loans advanced by the Commissioner for Special Areas (Scotland)	500	777
Rents at agricultural machinery station	—	256
Refund of balance of civil pay in respect of members of staff serving with the Forces (1945-46)	—	101
Miscellaneous receipts	—	89
Total	£6,291	7,014

(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) These receipts cannot be closely estimated.

(c) The contribution for 1946-47 was received too late for inclusion in the account.

(d) Expenditure on agricultural training schemes and forestry management was less than expected, receipts therefrom being correspondingly reduced.

STATEMENT OF AMOUNT OF LOANS OUTSTANDING AT 31 MARCH 1947.

	£	s.	d.
(i) Loans by the Department from voted moneys :—			
Local Authorities and Pier Trustees for Public Works (Congested Districts (Scotland) Act, 1897)	11,487	7	3
(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 £1,915 in respect of the balance of civil pay issued to staff serving with the Forces.

Protective clothing valued at £1 2s. 6d. was lost in transit (S38454).

The sum of £41 5s. 6d., being half cost of remedying defective drainage works on River Nith, was written off as irrecoverable (S.51629).

In addition to the grant in aid (£13,931) paid by the Department to the Hannah Dairy Research Institute, the Institute received from the Colonial Office, free of charge, copies of a report made by the Director of the Institute on the Development of the Dairy Industry in Ceylon. The cost of these copies was £48 14s. 3d.

Agricultural Marketing (Scotland) Fund.—The balance of this Fund, amounting to £26,249 16s. 8d. as shown in the account to 31 March 1942 (see page 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.

P. R. Laird,

Accounting Officer.

24 November 1947.

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

F. N. Tribe,

Comptroller and Auditor General.

(A)

**ACCOUNT OF THE PAYMENTS AND RECEIPTS ON DEVELOPMENT FUND
SCHEMES IN THE YEAR ENDED 31 MARCH 1947.**

(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 1946	5,335	—	5	Total expenditure (net)	183,580	15	3
Issues from Development Fund	184,000	—	—	(for details see statement below)			
				Balance, 31 March 1947 ..	5,754	5	2
	<u>£189,335</u>	<u>—</u>	<u>5</u>		<u>£189,335</u>	<u>—</u>	<u>5</u>

DETAILS OF EXPENDITURE ON DEVELOPMENT FUND SCHEMES.

	£	s.	d.	£	s.	d.
SALARIES, &c. (Subhead A) :—						
Farm Economics : Salaries of Advisory Officer, clerks and clerical assistants				3,229	10	1
TRAVELLING EXPENSES (Subhead B) :—						
Farm Economics : Travelling expenses of Advisory Officer..				232	7	10
AGRICULTURAL EDUCATION (GRANTS) (Subhead J.1) :—						
Agricultural and Veterinary Colleges : Capital Expenditure :—						
Glasgow Veterinary College	4,779	12	—			
North of Scotland College of Agriculture	1,000	—	—			
				5,779	12	—
AGRICULTURAL EDUCATION (GENERAL) (Subhead J.3) :—						
Investigation of agricultural economics and farm costs :—						
	£	s.	d.			
Agricultural colleges	15,534	15	5			
Departmental services	3,023	14	1			
	18,558	9	6			
Milk production costs investigation	5,442	8	7			
Grants in respect of demonstration farms	535	—	—			
	24,535	18	1			
<i>Less</i> Contributions payable by Milk Marketing Boards towards expenditure on milk production costs investigation						
	2,721	4	4			
				21,814	13	9
AGRICULTURAL RESEARCH (GRANTS) (Subhead J.4) :—						
Research Institutes—Capital Expenditure :—						
Rowett Research Institute	2,036	12	3			
Animal Diseases Research Association	46	8	9			
Agricultural colleges and research institutes (advisory and local investigation work)	33,591	19	—			
Lectureship in helminthology at Edinburgh University ..	805	—	—			
Special investigations and researches—						
	£	s.	d.			
Strawberry disease	1,967	11	11			
Glensaugh Experimental Farm	15,029	—	—			
Sourhope Experimental Farm	7,800	—	—			
West Highland Survey	2,303	9	3			
	27,100	1	2			
	63,580	1	2			
<i>Less</i> (a) Contribution towards Development Fund schemes and receipts therefrom (Subhead Z) :—						
	£	s.	d.			
Strawberry disease	537	19	4			
(b) Contribution payable by the Land Fertility (Research) Fund towards cost of advisory and local investigation work (Subhead Z)						
	7,500	10	3			
	8,038	9	7			
				55,541	11	7
AGRICULTURAL RESEARCH (GRANTS IN AID) (Subhead J.5) :—						
Research Institutes—Annual expenditure :—						
Institute of Animal Genetics	6,312	—	—			
Animal Diseases Research Association	12,246	—	—			
Rowett Research Institute	26,590	—	—			
Hannah Dairy Research Institute	13,931	—	—			
Scottish Society for Research in Plant Breeding	7,739	—	—			
Macaulay Institute for Soil Research	22,042	—	—			
				88,860	—	—
AGRICULTURAL ORGANIZATION SOCIETIES (Subhead L.1) :—						
Scottish Agricultural Organization Society				8,123	—	—
				£183,580	15	3
Estimated Appropriations in Aid. (Anticipated expenditure to be recovered from Development Fund Grants)						
Total, Development Fund Schemes	£297,884			£183,580	15	3
Realized Appropriations in Aid. (Actual expenditure recovered from Development Fund Grants)						
				£183,580	15	3

P. R. Laird,
Accounting Officer.

24 November 1947.

(B)

AGRICULTURE

ACCOUNT OF RECEIPTS AND PAYMENTS

	Receipts.	£	s.	d.	£	s.	d.
BALANCE, 1 April 1946					653,123	4	9
PARLIAMENTARY GRANTS:—							
Class VI, Vote 21, 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 ..		69,346	19	10			
					94,346	19	10
INTEREST ON BANK BALANCES					51	16	10
AGRICULTURE:—							
Education and Research		41	4	6			
Allotments		1	10	—			
					42	14	6
LAND SETTLEMENT:—							
<i>Department's Estates—</i>							
<i>Sale of land:—</i>							
Capital receipts		2,159	4	1			
Annual receipts		917	4	4(a)			
Farm receipts, &c.		37,440	10	9			
Building loan annuities		12,875	—	1(a)			
Rents		105,340	3	11(a)			
Miscellaneous		17,393	7	11			
					176,125	11	1
<i>Private Estates—</i>							
Building loan annuities		10,491	6	3(a)			
Miscellaneous		90	18	2			
					10,582	4	5
<i>Stocking and Equipment—</i>							
Loan repayments					1,535	16	11
RURAL HOUSING:—							
Loan annuities		17,759	2	-(a)			
Building Material Suspense Account		58,431	1	—			
Miscellaneous		109	17	9			
					76,300	—	9
SUSPENSE ACCOUNT:—							
Recoverable charges					19,522	—	4
					<u>£1,031,630</u>	<u>9</u>	<u>5</u>

(a) The arrears of rents and annuities due to the Department at 31 March 1947 were as follows:—rents, £6,777; annuities in repayment of loans, £2,703; of which the following approximate amounts had been outstanding for a year or over:—rents, £2,078; annuities, £1,044.

(b) 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, there has been repaid at 31 March 1947 the sum of £1,382,555 18s. 10d., leaving a balance of £775,629 1s. 2d. still due.

(SCOTLAND) FUND.

FOR THE YEAR ENDED 31 MARCH 1947.

		Payments.					
		£	s.	d.	£	s.	d.
REPAYMENTS OF LOANS TO PUBLIC WORKS LOAN COMMISSIONERS:—							
Capital	.. .. .	18,677	12	8 ^(b)			
Interest	.. .. .	46,863	3	7			
					65,540	16	3
AGRICULTURE:—							
Allotments	.. .. .				105	-	-
LAND SETTLEMENT:—							
<i>Department's Estates—</i>							
Acquisition of land:—							
Capital payments	.. .. .					
Annual payments	.. .. .	28,184	16	8			
Farm ingoing expenses and management	.. .. .	35,319	19	10			
Adaptation and improvement:—							
Buildings (partly expended by way of loan)	.. .. .	5,946	17	10 ^(c)			
Roads, fences, drains and other works	.. .. .	6,240	11	1			
Estate management and maintenance	.. .. .	118,493	12	4	194,185	17	9
<i>Private Estates—</i>							
Adaptation:—							
Buildings (expenditure by way of loan)	.. .. .					
Roads, fences, drains and other works	.. .. .	357	9	1			
Miscellaneous	.. .. .	18	1	2	375	10	3
RURAL HOUSING:—							
Loans	.. .. .	1,606	19	8			
Freight	.. .. .	8,258	4	1			
Building Material Suspense Account	.. .. .	50,308	-	9			
Miscellaneous	.. .. .	481	10	4	60,654	14	10
SUPERVISION OF WORKS:—							
Salaries and expenses	.. .. .				13,893	19	10
SUSPENSE ACCOUNT:—							
Recoverable charges	.. .. .				20,460	6	7
BALANCE, 31 March 1947	.. .. .				676,414	3	11
					<u>£1,031,630</u>	<u>9</u>	<u>5</u>

(c) Expenditure by way of loan during year, £138 16s. 4d. Loans extinguished during year on occasion of changes in tenancy involving the fixing of inclusive rents, &c., £6,179 13s. 1d.

Compensation amounting to £3,000 was paid to tenant for surrender of fishing lease at Keoldale (S.3243).

(B)—*contd.*AGRICULTURE (SCOTLAND) FUND—*contd.*

Amounts written off as Irrecoverable.										<i>£</i>	<i>s.</i>	<i>d.</i>
Rents	..	..	..	..	..	..	..	..	..	370	13	11
Building loans, capital and interest	..	..	..	..	..	..	..	..	..	159	6	5
Loss on revaluation of buildings	..	..	..	..	..	..	..	..	..	221	6	1
Loans to unemployed persons for equipment and cultivation of plots	..	..	..	..	..	..	..	..	..	7	8	6
Miscellaneous	..	..	..	..	..	..	..	..	..	182	8	2
Total	..	..	..	..	..	..	..	..	..	<u>£941</u>	<u>3</u>	<u>1</u>

STATEMENT OF LOANS REPAYABLE TO THE AGRICULTURE (SCOTLAND) FUND.

	Capital outstanding at 31 March 1947.
	<i>£</i> <i>s.</i> <i>d.</i>
(1) Stocking loans (Land Settlement (Scotland) Act, 1919, Sections 7 (c), 16 and 29)	9,027 12 10
(2) Plots for unemployed miners and others—loans to plowholders for seeds, manures and tools (Land Settlement (Scotland) Act, 1919, Section 1 (3))	301 9 3
	<u>£9,329 2 1</u>

In addition, building loans to the number of 5,785 were in process of repayment at 31 March 1947 (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 1947.

24 November 1947.

P. R. Laird,
Accounting Officer.

(C)

LAND SETTLEMENT (SCOTLAND) ACT, 1919.

ACCOUNT OF ANNUAL RECEIPTS AND PAYMENTS, DETERMINING THE CASH LOSS
INCURRED IN 1946-47 in terms of Section 26 (3) of the Act.

Receipts.	£	s.	d.	Payments.	£	s.	d.
PARLIAMENTARY GRANT for 1946-47 to meet deficit balance at 1 April 1946 ..	69,346	19	10	BALANCE, 1 April 1946..	69,346	19	10
DEPARTMENT'S ESTATES (Part I):				REPAYMENT OF LOANS TO PUBLIC			
Adaptation and improve- ment—Loans	5,463	16	3	WORKS LOAN COMMISSIONERS:			
Rents	26,466	17	—	Capital	18,185	15	2
Miscellaneous	4,866	18	5	Interest	46,863	3	7
PRIVATE ESTATES (Part II):				DEPARTMENT'S ESTATES (Part I):			
Adaptation—Loans ..	3,005	8	11	Estate management and maintenance	46,466	8	1
STOCKING AND EQUIPMENT LOANS	1,052	19	4				
BALANCE, 31 March 1947, being loss in terms of Section 26 (3) of the Act	70,659	6	11				
	£180,862	6	—		£180,862	6	8

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 1945, the net capital expenditure met by loans from the Public Works Loan Commissioners amounted to £1,653,441, 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 £758,255.

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.

24 November 1947.

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.

F. N. Tribe,
Comptroller and Auditor General.

DEPARTMENT OF AGRICULTURE FOR SCOTLAND
(FOOD PRODUCTION SERVICES).

ACCOUNT of the sum expended, in the year ended 31 March 1947, compared with the sum granted, for the cost of certain food production services of the Department of Agriculture for Scotland.

Service.	Grant.	Expenditure.		Expenditure compared with Grant.						
				Less than Granted.			More than Granted.			
	£	£	s.	d.	£	s.	d.	£	s.	d.
A.—Land Cultivation ..	204,500	148,825	16	4	55,674	3	8	—	—	—
B.—Purchase of Land ..	35,000	9,237	2	2	25,762	17	10	—	—	—
C.—Grants for Ploughing up Grassland ..										
Original ..	£149,500									
Supplementary ..	£198,000									
	347,500	379,249	12	6	—	—	—	31,749	12	6
D.—Agricultural Machinery Services ..	641,800	549,559	12	2	92,240	7	10	—	—	—
E.—Agricultural Executive Committees ..	199,500	127,429	14	6	72,070	5	6	—	—	—
F.—Agricultural Labour Services, including Women's Land Army ..	2,221,700	2,008,525	15	4	213,174	4	8	—	—	—
G.—Grants in respect of Breeding Ewes on Hill Farms ..	885,000	894,490	6	—	—	—	—	9,490	6	—
H.—Bracken Destruction	25,000	26,497	11	1	—	—	—	1,497	11	1
I.—Grants in respect of Cattle on Hill and Upland Farms ..	650,000	697,844	2	9	—	—	—	47,844	2	9
J.—Contributions towards cost of erection of Houses for Agricultural Workers ..	16,000	—	—	—	16,000	—	—	—	—	—

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings were chiefly attributable to the reduction in the number of farms requisitioned under Defence Regulation 51 with a consequential saving in management costs (£34,000), and to less cultivation being undertaken under Defence Regulation 50 than was anticipated (£17,000).

B.—Purchase of land was completed in fewer cases than expected.

C.—The acreage of land ploughed up for the 1946 harvest, and qualifying for grant, was greater than estimated.

D.—Savings arose on the provision for the erection of storage accommodation, while the demand for machinery services generally was less than anticipated, resulting in reduced running costs.

E.—Salaries of Committee staff and the cost of purchase of cars for Committee use were less than anticipated.

F.—The amount of agricultural labour available, in particular prisoner of war and gang labour, fell short of expectations.

G.—The number of sheep qualifying for subsidy was greater than expected.

H.—An excess arose on the provision for grants, owing to an increase in labour costs to farmers (£2,655); offset by savings under the scheme for bracken-cutting by machines owned by the Department (£1,160).

I.—The proportion of cattle earning subsidy at the rate of £5 10s. per head was greater than expected.

J.—Under the Housing (Financial Provisions) (Scotland) Act, 1946, increased annual subsidies became payable to Local Authorities by the Department of Health for Scotland in respect of houses completed between 8 March 1944 and 30 June 1947, and the provision of assistance by the Department of Agriculture for Scotland was not required.

Service.	Grant.	Expenditure.		Expenditure compared with Grant.			
				Less than Granted.		More than Granted.	
	£	£	s.	d.	£	s.	d.
K.—Grants for the Assistance of Marginal Agricultural Production	300,000	242,997	—	7	57,002	19	5
L.—Crop Acreage Payments	2,315,000	2,328,141	4	1	—	13,141	4 1
M.—Rat Destruction Service	62,000	39,207	17	10	22,792	2	2
N.—Miscellaneous	2,400	3,080	11	11	—	680	11 11
O.—Grants in respect of Farrowing Sows Supplementary	50,000	29,100	—	—	20,900	—	—
P.—Losses and Compensation	—	2,292	4	8	—	2,292	4 8
GROSS TOTAL							
Original	£7,707,400						
Supplementary	£198,000						
Supplementary	£50,000						
	£7,955,400	7,486,478	11	11	575,617	1	1
					Surplus of Gross Estimate over Expenditure. £468,921 8 1		
					Deficiency of Appropriations in Aid realized. £314,039 11 5		
NET TOTAL							
Original	£4,915,000						
Supplementary	£198,000						
Supplementary	£50,000						
	£5,163,000	5,008,118	3	4	Net Surplus to be surrendered. £154,881 16 8		

	Estimated.	Realized.
Receipts payable to Exchequer	£500	£17,717 5 2

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

K.—Agricultural Executive Committees did not require to utilize fully the funds allocated to them by the Department, and farmers did not take full advantage of the grants offered to them by Committees.

L.—The areas in respect of which payments were made differed from the estimate. An excess arose on payments for potatoes (£63,711) and savings on payments for wheat (£48,342) and rye (£2,228).

M.—Savings mainly on the wages of rat destruction staff, the numbers employed by the Department not being up to full complement.

N.—Excess was attributable to the purchase of ammunition shelters, &c., for re-sale to farmers; offset by savings on expenses of Scottish Gardens and Allotments Committee.

O.—The number of sows qualifying for grant was less than expected.

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

	£	s.	d.
P.—Loss of cash from Women's Land Army hostels (two cases) (S.51629)	22	17	10
Deficiency in the accounts of an Agricultural Executive Committee (S.51629)	93	19	8
Compensation for damage caused by Department's tractors and other vehicles (£257 10s., £215 17s. 6d., £51 10s., £29 8s. 4d., 26 cases under £25, £158 15s. 9d.) (S.49566, S.51629, S.48719, E.44964)	713	1	7
Compensation for personal injuries (£150, £100, £75, £66 19s. 9d., four cases under £25, £22 8s. 2d.) (S.49566, E.45749, S.48719)	414	7	11
Compensation for damage and personal injuries caused by prisoners of war while employed as transport drivers by Agricultural Executive Committees (£175, £38 19s. 9d., £37 10s., £32 14s. 4d., 17 cases under £25, £131 -s. 1d.) (E.48389/01/2)	415	4	2
Compensation for damage by fire (S.51629)	332	9	9
Compensation for damage to, and losses at, harvest and Women's Land Army hostels (seven Agricultural Executive Committees) (S.49566, S.51629)	193	7	7
Compensation for breaking of contract by cancellation of appointment (S.51629)	21	5	-
Loss on cultivations undertaken by an Agricultural Executive Committee on land which proved to be unsuitable (S.51629)	85	11	2
	<u>£2,292</u>	<u>4</u>	<u>8</u>

Details of Receipts.	Estimated.	Realized.
	£	£
(i) Receipts of classes authorized to be used as Appropriations in Aid :—		
Land Cultivation :		
(1) Lands of which possession has been taken by the Secretary of State under Defence Regulation 51 or otherwise in his occupancy—Receipts from working and management	136,600	138,514(a)
(2) Recoveries in respect of cultivations and other works undertaken by Agricultural Executive Committees under Defence Regulation 50	22,000	9,522(b)
(3) Receipts in connexion with the destruction of game and pests under Defence Regulations 63 and 50	2,550	2,173
Receipts from sales of land purchased by the Secretary of State (Section 10 of the Agriculture (Miscellaneous Provisions) Act, 1941)	1,000	—
Receipts from agricultural machinery services	440,000	351,560(c)
Agricultural Labour Services (including Women's Land Army) :		
(1) Women's Land Army—Sale of second-hand uniform equipment, &c.	900	983
(2) Gang Labour—		
Recoveries from farmers for supply of—		
(a) Workers	113,250	74,964(d)
(b) Prisoners of War	2,000,000	1,845,158(d)
Receipts from workers for accommodation	15,500	12,790(d)
(3) Other Labour Services—		
Recoveries from farmers for supply of—		
(a) Volunteers	8,000	4,702(d)
(b) Members of Polish Resettlement Corps	—	717
Transport of school children	20,000	17,064(d)
Receipts from volunteers for hostel accommodation	3,600	1,204(d)
Recovery from War Office in respect of transport of soldier labour	—	5,923
Recoveries from farmers in respect of bracken-cutting carried out by machines owned and operated by the Department	4,000	3,221(e)
Recoveries in respect of services of staff employed by Department for rat destruction	25,000	9,284(f)
Miscellaneous	—	581
Total	<u>£2,792,400</u>	<u>2,478,360</u>

Details of Receipts-- <i>contd.</i>	Estimated. Realized.	
	£	£
(ii) Receipts of other classes :—		
Sales of surplus stores	500	2,566
Recoveries of cost of damages to Government vehicles, &c. ..	—	163
Refund of compensation rent	—	77
Refunds by local authorities of contributions towards cost of erection of houses for agricultural workers	—	14,800(g)
Miscellaneous	—	111
Total	£500	17,717

(a) More subjects were derequisitioned than expected, with consequential increase in receipts from sale of stock, implements, &c.

(b) Less cultivation was undertaken than estimated.

(c) The demand for these services was less than anticipated.

(d) The supply of labour, particularly prisoners of war, was less than expected.

(e) The acreage cut fell short of expectations.

(f) Less work was done than expected, owing to labour shortage and severe weather conditions.

(g) Represents grants financed from the Department's War Services Votes in 1944-45 and 1945-46 in respect of houses erected between 8 March 1944 and 30 June 1947 (see note to Subhead J).

AMOUNTS WRITTEN OFF AS IRRECOVERABLE.

(a) Stores :—	£	s.	d.
Estimated value of Women's Land Army clothing (i) lost in transit, £24 18s. 9d. ; (ii) lost at harvest camps, £29 17s. (S.38454)	54	15	9
(b) Cash :—			
Sums due in respect of tractor services (15 cases) (S.38454)	221	14	6
Sums due in respect of labour supplied to farmers (four cases) (S.38454) ..	86	—	8
Sum due in respect of cultivations carried out by an Agricultural Executive Committee which proved to be irrecoverable in view of farmer's financial circumstances (S.51629)	97	7	2
Miscellaneous (four cases) (S.38454)	11	4	8
	£416	7	—

24 November 1947.

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.

F. N. Tribe,
Comptroller and Auditor General.

FISHERIES, SCOTLAND.

ACCOUNT of the sum expended, in the year ended 31 March 1947, compared with the sum granted, for salaries and expenses in connexion with the administration of Scottish fishery services, including assistance to the inshore fishing industry 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.	£ s. d.
A.—Salaries, &c.	126,243	97,383 14 11	28,859 5 1	—	—	—
B.—Travelling and Incidental Expenses ..	5,140	5,194 15 1	—	—	54 15 1	—
C.—Harbours (including Grant in Aid) ..	17,590	13,010 3 7	4,579 16 5	—	—	—
D.—Fishery Research, Development, &c. ..	62,079	19 687 11 2	42,391 8 10	—	—	—
E.—Marine Superintendence	70,000	50,939 11 —	19,060 9 —	—	—	—
F.—Assistance to the Inshore Fishing Industry	130,000	135,518 17 2	—	—	5,518 17 2	—
G.—Miscellaneous Services arising out of the War	—	360 13 10	—	—	360 13 10	—
GROSS TOTAL	£ 411,052	322,095 6 9	94,890 19 4	5,934 6 1		
			Surplus of Gross Estimate over Expenditure. <u>£88,956 13 3</u>			
	Estimated.	Realized.	Deficiency of Appropriations in Aid realized. <u>£39,690 1 4</u>			
<i>Deduct—</i> Z.—Appropriations in Aid	68,302	28,611 18 8	Net Surplus to be surrendered. <u>£49,266 11 11</u>			
NET TOTAL	£ 342,750	293,483 8 1				
			Estimated.	Realized.		
Receipts payable to Exchequer			<u>£ 2,000</u>	<u>£ 2,153 14 9</u>		

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings mainly accounted for by unavoidable delay in commissioning the Department's fishery protection and research vessels after their return from war service, and in filling vacancies in the marine scientific laboratory.

C.—Saving mainly due to delay in the annual overhaul of dredgers.

D.—Savings mainly due to unavoidable delay in acquiring vessels suitable for conversion as research vessels and to consequential delay in carrying out necessary adaptations and to maintenance costs being less than expected (£29,615), fresh water fisheries research (£7,173) and lobster storage (£2,200) due to delay in commencement of schemes.

E.—Savings in the provision for maintenance due to delay in the return of vessels from Admiralty service (£14,980) and for acquisition and adaptation of vessels (£4,080).

F.—Excess on grants to fishermen (£7,704) partly offset by saving on loans (£2,185). The provision was of necessity conjectural.

G.—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	65,252	24,914 (a)
Receipts from service of dredgers	3,000	3,234
Other receipts	50	464 (b)
Total	<u>£68,302</u>	<u>28,612</u>
(ii) Receipts of other classes :—		
Loans to inshore fishermen : interest and repayment of principal	<u>£2,000</u>	<u>£2,154</u>

(a) This sum represents the amount required to meet Development Fund services. Owing to savings on all services met from the Development Fund, the sum required was less than anticipated.

(b) Excess due to increase in receipts from fines and forfeitures in respect of illegal fishing, and recoveries for services rendered by the Department's fishery officers to the Herring Industry Board.

LOANS OUTSTANDING AT 31 MARCH 1947.

Loans to inshore fishermen	£	s.	d.
	<u>75,766</u>	14	5

NOTES.

Stocktakes of stores and equipment at a departmental storage depot and on two research vessels and nine cruisers revealed deficiencies of £58 and surpluses of £77 (S.40694). The deficiencies included losses amounting to £15 due to theft from the storage depot, which were reported to the police without result. The remaining discrepancies were mostly attributable to errors in recording receipts and issues. The records have been adjusted on the basis of actual stocks.

This Account includes expenditure of approximately £35 in respect of the balance of civil pay issued to staff serving with the Forces.

15 November 1947.

R. N. Duke,
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.

F. N. Tribe,
Comptroller and Auditor General.

(A)

STATEMENT OF EXPENDITURE FROM GRANT IN AID.

PIERS OR QUAYS DEPOSIT ACCOUNT.								£	s.	d.
Balance, 1 April 1946	..	..	..	..	..	..	..	2,599	15	9
Grant in Aid, 1946-47	..	..	..	..	..	..	..	3,000	-	-
Interest on Savings Bank Account	..	..	..	..	..	..	..	52	4	6
								<hr/>		
Expended, 1946-47 ..	..	..	..	..	..	..	..	£5,652	-	3
								<hr/>		
Balance, 31 March 1947	..	..	..	..	..	..	..	£5,652	-	3

R. N. Duke,
Accounting Officer.

15 November 1947.

(B)

ACCOUNT OF PAYMENTS AND RECEIPTS ON DEVELOPMENT FUND SCHEMES
in the year ended 31 March 1947.

(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 1946 ..	1,511	18 4	Total expenditure (net) (for	24,914	9 6
Issues from Development Fund	30,000	- -	details see statement below) ..	6,597	8 10
			Balance, 31 March 1947		
	<hr/>			<hr/>	
	£31,511	18 4		£31,511	18 4

Details of Expenditure on Development Fund Schemes.

	£	s.	d.	£	s.	d.
Inspection of harbour works :						
Salaries, travelling and incidental expenses (Subheads A and B)	—			2,560	19	8
Maintenance of dredgers :						
Expenditure on maintenance (Subhead C)	10,009	19	2			
Less Receipts for service of dredgers (Subhead Z)	3,234	-	-			
				<hr/>	6,775	19 2
Purchase of research vessels (Subhead D)					15,526	18 8
Fresh Water Fisheries Research (Subhead D)					50	12 -
Lobster Storage Schemes (Subheads A, B and D)					-	- -
					<hr/>	
					£24,914	9 6

	Estimated	Realized
	Appropriations in Aid.	Appropriations in Aid.
	(Anticipated expenditure	(Actual expenditure
	to be recovered from	recovered from
	Development Fund grants)	Development Fund grants)
Total, Development Fund Schemes	..	£65 252
		£24,914 9 6

R. N. Duke,
Accounting Officer.

15 November 1947.

HERRING INDUSTRY.

ACCOUNT of the sum expended, in the year ended 31 March 1947, compared with the sum granted, for grants in respect of the general administrative and other expenses of the Herring Industry Board, including certain advances by way of grant in aid; for a grant in aid of the Herring Marketing Fund; and for grants to herring fishermen and certain other persons for assistance in the provision of boats and equipment.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Grant d.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Herring Industry Board : Grant for General Administration	16,190	11,249 19 4	4,940	— 8	—	—
B.—Herring Industry Board : Grants for Other Services	135,000	13,051 8 7	121,948	11 5	—	—
C.—Herring Industry Board : Advances for certain Loans and for purchase of Boats, &c. (Grant in Aid)	254,000	23,500 — —	230,500	— —	—	—
D.—Herring Marketing Fund (Grant in Aid)	120,000	—	120,000	— —	—	—
E.—Grants for the provision of Boats and Equipment	120,000	17,566 12 10	102,433	7 2	—	—
Total £	645,190	65,368 — 9	579,821	19 3	—	—
Surplus to be surrendered			£579,821 19 3			
			Estimated.		Realized.	
Receipts payable to Exchequer			£ 12,000 — —		£ 102 10 3	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Expenditure by the Herring Industry Board on staff salaries and wages and on travelling and other expenses was less than anticipated.

B.—Saving due to the fact that the Board decided to finance capital expenditure on certain freezing and kippering operations out of money advanced from a bank, and to unforeseen delays in carrying out other contemplated experiments.

C.—The Board were not called upon to make any loans to fishermen until late in the financial year.

D.—As the balance on the Herring Marketing Fund proved to be sufficient to meet the working capital requirements of the Board, it was unnecessary to make any payments into the Fund.

E.—The Ministers were not called upon until late in the financial year to make any advances in respect of the grants they had offered.

Details of Receipts.	Estimated.	Realized.
	£	£
Sums received by the Ministers in respect of advances made to the Board :		
Interest	4,500	103
Repayment of principal	7,500	—
Total	£12,000	103

The advances under Subhead C were made late in the year and those made from the Herring Marketing Fund were less than anticipated.

LOANS TO HERRING INDUSTRY BOARD OUTSTANDING AT 31 MARCH 1947.

Provision of boats	£	s.	d.
Operations involving working capital (Herring Marketing Fund)	23,500	—	—
	12,500	—	—
	£ 36,000	—	—

24 October 1947.

R. N. Duke,
Accounting Officer.

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

F. N. Tribe,
Comptroller and Auditor General.

CIVIL ACCOUNTS,
1946-47.

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.
			£	£	£	£ s. d.
378	1	Ministry of Works	9,289,680	2,109,990	7,179,690	9,031,597 1 3
380	2	Art and Science Buildings, Great Britain ..	705,255	7,290	697,965	422,847 9 4
383	3	Houses of Parliament Buildings	561,690	500	561,190	432,733 1 3
385	4	Miscellaneous Legal Buildings, Great Britain ..	139,350	955	138,395	123,742 17 3
387	5	Osborne	36,100	3,335	32,765	31,582 17 10
388	6	Public Buildings, Great Britain	44,020,350	913,000	43,107,350	33,599,371 2 4
394	7	Public Buildings Overseas	703,745	4,025	699,720	643,607 11 5
397	8	Royal Palaces	257,660	6,495	251,165	200,637 19 6
399	9	Royal Parks and Pleasure Gardens	448,490	31,110	417,380	397,665 4 9
401	10	Miscellaneous Works Services	10,372,200	5,614,590	4,757,610	9,369,904 4 9
407	10A	Victory Celebrations	289,000	6,500	282,500	245,396 9 -
408	11	Rates on Government Property	10,113,870	96,175	10,017,695	9,917,348 12 4
411	12	Stationery and Printing	15,110,806	2,025,000	13,085,806	11,887,652 - 8
415	13	Central Office of Information	4,039,300	1,408,000	2,631,300	3,029,180 2 11
419	14	Peterhead Harbour	12,000	—	12,000	10,041 8 8
420	15	Works and Buildings in Ireland	108,150	2,710	105,440	100,019 6 8
		Total	96,207,646	12,229,675	83,977,971	79,443,327 9 11

CLASS VII.

COMMON SERVICES (WORKS, STATIONERY, &c.).

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	2,109,990 - -	6,921,607 1 3	258,082 18 9	—	258,082 18 9	616,494 15 7
2	7,290 - -	415,557 9 4	282,407 10 8	—	282,407 10 8	3,064 4 5
3	458 18 8	432,274 2 7	128,956 18 9	41 1 4	128,915 17 5	—
4	955 - -	122,787 17 3	15,607 2 9	—	15,607 2 9	376 - 6
5	3,335 - -	28,247 17 10	4,517 2 2	—	4,517 2 2	1,237 19 1
6	913,000 - -	32,686,371 2 4	10,420,978 17 8	—	10,420,978 17 8	3,530,943 19 4
7	4,025 - -	639,582 11 5	60,137 8 7	—	60,137 8 7	13,049 14 10
8	6,495 - -	194,142 19 6	57,022 - 6	—	57,022 - 6	5,700 7 8
9	31,110 - -	366,555 4 9	50,824 15 3	—	50,824 15 3	7,820 12 10
10	5,216,242 16 4	4,153,661 8 5	1,002,295 15 3	398,347 3 8	603,948 11 7	5,035,925 18 10
10A	5,940 15 7	239,455 13 5	43,603 11 -	559 4 5	43,044 6 7	—
11	96,175 - -	9,821,173 12 4	196,521 7 8	—	196,521 7 8	294,906 16 8
12	2,025,000 - -	9,862,652 - 8	3,223,153 19 4	—	3,223,153 19 4	1,924,541 13 -
13	914,392 2 8	2,114,788 - 3	1,010,119 17 1	493,607 17 4	516,511 19 9	229,923 9 3
14	—	10,041 8 8	1,958 11 4	—	1,958 11 4	424 3 2
15	2,710 - -	97,309 6 8	8,130 13 4	—	8,130 13 4	1,174 8 -
	11,337,119 13 3	68,106,207 16 8	16,764,318 10 1	892,555 6 9		11,665,584 3 2
					Total amount to be surrendered £	15,871,763 3 4

MINISTRY OF WORKS.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31 March 1947, compared with the sum granted, 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.	£ s. d.	£ s. d.
A.—Salaries, &c. <i>Original</i> £8,309,680 <i>Supplementary</i> £350,000	8,659,680	8,418,199 5 2	241,480 14 10	—	—	—
B.—Travelling Expenses	600,000	581,559 19 6	18,440 — 6	—	—	—
C.—Incidental Expenses <i>Original</i> £20,000 <i>Supplementary</i> £10,000	30,000	31,110 11 9	—	1,110 11 9	—	—
CC.—Compensation and Losses	—	727 4 10	—	727 4 10	—	—
GROSS TOTAL <i>Original</i> £8,909,680 <i>Supplementary</i> £360,000	9,289,680	9,031,597 1 3	259,920 15 4	1,837 16 7	—	—
<i>Deduct—</i> Z.—Appropriations in Aid. <i>Original</i> £1,750,000 <i>Supplementary</i> £359,990	2,109,990	2,109,990 — —	—	—	—	—
NET TOTAL <i>Original</i> £7,179,680 <i>Supplementary</i> .. £10	7,179,690	6,921,607 1 3	Surplus to be surrendered.			
			£258,082 18 9			

Receipts payable to Exchequer.

Estimated.

Realized.

	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid	2,109,990	2,726,484 15 7
Appropriated in aid (Subhead Z)	—	2,109,990 — —
Paid separately to Exchequer	—	£616,494 15 7

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving mainly due to the restriction (and difficulty) of recruitment in the last quarter of the year and to underspending of provision for professional charges and expenses for research services.

B.—Provision for the purchase of cars was not used, the whole cost of the purchase of vehicles falling on the Vote for Miscellaneous Works Services, Subhead M (Class II, Vote 10).

	£	s. d.
CC.—15 cases of compensation	29	9 —
39 cases of over-payment of salaries and travelling expenses including £37 11s. 11d., £36 13s. 4d. and £28 11s. (E.28455)	273	3 2
81 cases of loss of cash by sub-accounting officers	47	5 —
Eight cases of loss due to theft or fraud, including £110 10s. 2d., £90, £41 16s. 2d., £34 9s. 7d., £34 5s. 9d., and £30. Salary, travelling expenses, &c., £17 3s. 7d., £7 13s. 4d. and £38 3s., retained in respect of the first three cases (L.B.A/18, L.B.A/8, E.28455, L.B.A/14, L.B.A/19, E.42480/2)	353	6 —
Fraudulent encashment of three postal drafts by unknown persons (L.B.A/32)	24	1 8

Details of Receipts.	Estimated. £	Realized. £
Salaries, expenses and overhead charges in respect of staff engaged on recoverable services	650,000	611,632
Administrative expenses under the Housing (Temporary Accommodation) Act, 1944	1,240,000	1,770,820 (a)
Administrative expenses under the Building Materials and Housing Act, 1945	200,000	293,729 (a)
Administrative expenses in connexion with Unemployment Insurance and the Widows', Orphans' and Old Age Contributory Pensions Acts	14,200	40,970
Administrative expenses in connexion with the provision of accommodation arising from the raising of the school-leaving age ..	800	—
Administrative expenses under the Bricks (Control) Order, 1942, and the Bricks (Charges) Order, 1942	—	3,600
Miscellaneous	4,990	5,734
Total	<u>£2,109,990</u>	<u>£2,726,485</u>

(a) The estimated receipts were limited to the amount appropriated to meet additional expenditure included in a Supplementary Estimate.

NOTES.

Unvouched expenditure amounting to £5,947 4s. 9d., in respect of payments of wages, &c., for which the supporting documents have been lost, is included in the following Subheads: A, £5,692 15s. 6d., B, £235 16s. 9d., C, £18 12s. 6d. There is sufficient evidence that the sums were paid and were properly issuable (LB.6/01).

C.—Includes £786 17s. 4d. preliminary expenses in anticipation of the setting up of a National Building Corporation. The scheme was subsequently suspended indefinitely (E.50070).

The value of survey instruments written off as missing was £288 15s. 4d. (LB.A/21).

Z.—£111 13s. 11d., seven claims abandoned, including £46 11s. 2d. for loss of services, &c., arising from an injury to an employee of the Ministry. The claim was abandoned owing to lapse of time (E.42480/2).

£210 8s. 1d. establishment charges on certain supply services rendered to the Interim Treasury Committee on Polish Questions were waived (O.F.91/4/10/17B) (see also Class VII, Vote 10, Subhead L.—£2,073 16s. 8d.).

The accounts for Class VII, Votes 1-10, include expenditure of approximately £12,974 in respect of the balance of civil pay issued to staff serving with the Forces.

H. C. Emmerson,
Accounting Officer.

28 November 1947.

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

F. N. Tribe,
Comptroller and Auditor General.

ART AND SCIENCE BUILDINGS, GREAT BRITAIN.

ACCOUNT of the sum expended, in the year ended 31 March 1947, compared with the sum granted, for expenditure in respect of art and science buildings, Great Britain.

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, Additions and Purchases						
Original ..	£89,725					
Supplementary	£10,000					
	99,725	64,023 7 6	35,701 12 6			—
B.—Maintenance and Repairs	421,655	227,551 10 11	194,103 9 1			—
C.—Furniture and Removals	41,475	15,543 8 1	25,931 11 11			—
D.—Fuel, Gas, Electric Current and Water ..	118,180	101,061 5 5	17,118 14 7			—
E.—Rents, &c.	18,210	11,088 9 9	7,121 10 3			—
F.—Cleaning, Custody, &c. ..	6,010	3,579 7 8	2,430 12 4			—
GROSS TOTAL						
Original ..	£695,255					
Supplementary	£10,000					
	705,255	422,847 9 4	282,407 10 8			—
	Estimated.	Applied.				
<i>Deduct—</i>						
Z.—Appropriations in Aid ..	7,290	7,290 — —				
NET TOTAL						
Original ..	£687,965					
Supplementary	£10,000					
	697,965	415,557 9 4	£282,407 10 8			Surplus to be surrendered

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid	7,290	10,354 4 5
Appropriated in aid (Subhead Z)		7,290 — —
Paid separately to Exchequer		£3,064 4 5

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Details of services where appreciable variations occurred :—

	Grant. £	Expen- diture. £	Saving. £	Excess. £
I.—Works in Progress.				
<i>Item 1.</i> Department of Scientific and Industrial Research. Forest Products Research Laboratory, Princes Risborough: provision of new Plywood Research Factory. (Progress was slower than anticipated)	26,000	19,187	6,813	—
<i>Item 2.</i> Department of Scientific and Industrial Research. Fuel Research Station, Greenwich: provision of Calorimeter Rooms. (Progress in 1945-46 was not as rapid as anticipated when the estimate for 1946-47 was prepared)	2,770	10,103	—	7,333
II.—Proposed Works.				
<i>Item 1.</i> Department of Scientific and Industrial Research. National Physical Laboratory, Teddington: centralization of Boiler House. (Scheme postponed)	5,000	4	4,996	—
<i>Item 2.</i> Department of Scientific and Industrial Research. Road Research Laboratory, Harmondsworth: provision of workshops, stores and explosives laboratory. (Commencement delayed owing to reconsideration of scheme)	2,000	—	2,000	—
<i>Item 3.</i> Department of Scientific and Industrial Research, Building Research Station, Watford: extension. (The scheme was not settled within the year)	10,000	466	9,534	—
III.				
<i>Item 1.</i> Works costing between £1,000 and £10,000. (Saving mainly due to shortage of labour and materials and to delay in the commencement of certain schemes which were revised.)	33,955	4,812	29,143	—
<i>Item 2.</i> Urgent Unforeseen Works. (Expenditure includes £13,414 on the provision of kitchen and lavatory accommodation at the Victoria and Albert Museum.)	20,000	29,451	—	9,451

B.—Labour and materials available were less than anticipated and certain accounts were not settled within the year.

C.—Certain services were not carried out during the year and issues from stores were greater than anticipated.

D.—Issues of fuel from stores were greater than anticipated. The saving was partly offset by an excess on gas and electricity the provision for which, framed without reliable data, was inadequate.

E.—Owing to changes of occupation certain rents for which provision was made under this Subhead were charged to the Vote for Public Buildings, Great Britain, Subhead D (Class VII, Vote 6).

F.—Demands for household articles were less than anticipated and were mostly supplied from stores.

Details of Receipts.	Estimated.	Realized.	
	<u>£</u>	<u>£</u>	
Rents	} 7,290	{ 1,018	
Imperial College of Science, for heating and lighting			8,856
Old materials and miscellaneous			480
Total	<u>£7,290</u>	<u>10,354</u>	

NOTES.

B.—Includes £32 4s. 8d. in respect of payments of wages for which the supporting vouchers were lost. There is sufficient evidence that the sums were paid and were properly issuable (LB.6/01).

Includes also £3 3s. compensation for damage to clothing.

28 November 1947.

H. C. Emmerson,
Accounting Officer.

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

F. N. Tribe,
Comptroller and Auditor General.

HOUSES OF PARLIAMENT BUILDINGS.

ACCOUNT of the sum expended, in the year ended 31 March 1947, 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.
A.—New Works, Alterations, Additions and Purchases							
<i>Original</i> ..	£418,650						
<i>Supplementary</i>	£42,500						
	461,150	345,148	16	1	116,001	3	11
B.—Maintenance and Repairs							
<i>Original</i> ..	£64,320						
<i>Supplementary</i>	£12,900						
	77,220	62,424	1	4	14,795	18	8

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Details of services where appreciable variations occurred:—

	Grant.	Expen- diture.	Saving.
	£	£	£
I. Works in Progress.			
<i>Item 1.</i> House of Commons; rebuilding. (Preparation of drawings, Bills of Quantities, &c., and contract preliminaries relating to the superstructure contract took longer than anticipated)	135,000	75,324	59,676*
II. Proposed Works.			
<i>Item 1.</i> Houses of Parliament; internal conversion of electricity installation in connexion with change over to alternating current supply	5,000	—	5,000*
<i>Item 2.</i> Houses of Parliament; provision of new electricity supply. (Delay in completion of negotiations with the Electricity Supply Company prevented commencement of the above schemes within the year)	3,000	—	3,000*
<i>Item 5.</i> Parliament Square; contribution towards cost of site on west side to be made available by Middlesex County Council. (Owing to legal difficulties it was not possible to complete the transaction within the year)	100,000	—	100,000
III.			
<i>Item 1.</i> Works costing between £1,000 and £10,000. (Saving mainly due to (a) deferment and (b) late commencement of certain schemes)	14,650	9,209	5,441

B.—Provision was inadvertently made under this Subhead in the Supplementary Estimate for expenditure which was properly chargeable to Subhead A of this Vote, and the cost of certain other services was over-estimated.

* Include savings amounting to £57,750 anticipated generally in Supplementary Estimate.

Service.	Grant.	Expenditure.		Expenditure compared with Grant.						
				Less than Granted.			More than Granted.			
	£	£	s.	d.	£	s.	d.	£	s.	d.
C.—Fuel, Gas, Electric Current and Water										
<i>Original</i> ..	£11,600									
<i>Supplementary</i>	£1,700									
	13,300	14,088	7	2	—			788	7	2
D.—Cleaning, &c.	4,520	6,231	9	5	—			1,711	9	5
E.—Furniture, &c.										
<i>Original</i> ..	£3,500									
<i>Supplementary</i>	£2,000									
	5,500	4,840	7	3	659	12	9	—		
GROSS TOTAL										
<i>Original</i> ..	£502,590									
<i>Supplementary</i>	£59,100									
	£561,690	432,733	1	3	131,456	15	4	2,499	16	7
					Surplus of Gross Estimate over Expenditure £128,956 18 9					
<i>Deduct—</i>										
Z.—Appropriations in Aid										
<i>Original</i>	£200									
<i>Supplementary</i> ..	£300									
	500	458	18	8	Deficiency of Appropriations in Aid realized. £41 1 4					
NET TOTAL										
<i>Original</i> ..	£502,390									
<i>Supplementary</i>	£58,800									
	£561,190	432,274	2	7	Net Surplus to be surrendered. £128,915 17 5					

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

C.—Excess mainly due to increased consumption of gas and electricity.

D.—Due to wages increase and overtime.

E.—The delivery of certain equipment was delayed.

Details of Receipts.

	Estimated.	Realized.
Rents, sales of old materials, &c.	£500	£459

28 November 1947.

H. C. Emmerson,
Accounting Officer.

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

F. N. Tribe,
Comptroller and Auditor General

MISCELLANEOUS LEGAL BUILDINGS, GREAT BRITAIN.

ACCOUNT of the sum expended, in the year ended 31 March 1947, compared with the sum granted, for expenditure in respect of miscellaneous legal buildings, Great Britain.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
COUNTY COURT BUILDINGS.						
A.—New Works, Alterations, Additions and Purchases	2,000	64 1 6	1,935 18 6	—	—	—
B.—Maintenance and Repairs	32,925	25,201 - 4	7,723 19 8	—	—	—
C.—Rents, &c.	28,020	30,471 - 6	—	2,451 - 6	—	—
D.—Cleaning, Custody, &c. . .	35,425	34,622 12 7	802 7 5	—	—	—
E.—Furniture and Removals	6,000	895 10 5	5,104 9 7	—	—	—
F.—Fuel, Gas, Electric Current and Water . .	13,480	13,777 17 5	—	297 17 5	—	—
	£ 117,850	105,032 2 9	15,566 15 2	2,748 17 11	—	—
SHERIFF COURT HOUSES, SCOTLAND.						
G.—New Works, Alterations, Additions and Purchases	500	8 16 4	491 3 8	—	—	—
H.—Maintenance and Repairs	21,000	18,701 18 2	2,298 1 10	—	—	—
	£ 21,500	18,710 14 6	2,789 5 6	—	—	—
GROSS TOTAL	£ 139,350	123,742 17 3	18,356 - 8	2,748 17 11	—	—
	Estimated.	Applied.				
<i>Deduct—</i>						
Z.—Appropriations in Aid . .	955	955 - -			Surplus to be surrendered.	
NET TOTAL	£ 138,395	122,787 17 3	£ 15,607 2 9			

Receipts payable to Exchequer.

Estimated.

Realized.

Receipts authorized to be used as Appropriations in Aid

£ 955

£ s. d.
1,331 - 6
955 - -

Appropriated in aid (Subhead Z)

Paid separately to Exchequer

£ 376 - 6

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The provision was for urgent unforeseen works.

B.—Saving mainly due to shortage of labour and materials.

C.—Excess mainly due to additional hirings.

E.—Demands were less than anticipated, while issues from stores were greater than expected.

G.—The provision was for urgent unforeseen works.

H.—Expenditure on removal of A.R.P. works, &c., was less than anticipated.

(80307)

N

Details of Receipts.	Estimated.	Realized.
	£	£
Rents	740	651
Occasional use of Court Rooms	165	116
Sale of old materials, &c.	50	564
Total	£ 955	1,331

28 November 1947.

H. C. Emmerson,
Accounting Officer.

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

F. N. Tribe,
Comptroller and Auditor General.

OSBORNE.

ACCOUNT of the sum expended, in the year ended 31 March 1947, 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.	9,010	10,749	13	2	—	—	—	1,739	13	2	
B.—Victualling and Medical Comforts	4,655	4,139	2	1	515	17	11	—	—	—	
C.—New Works, Alterations and Additions	1,000	—	—	—	1,000	—	—	—	—	—	
D.—Maintenance and Repairs	15,965	12,883	14	6	3,081	5	6	—	—	—	
E.—Furniture, &c.	1,620	876	7	11	743	12	1	—	—	—	
F.—Fuel, Gas, Electric Current, Water and Household Articles	3,850	2,934	—	2	915	19	10	—	—	—	
GROSS TOTAL .. £	36,100	31,582	17	10	6,256	15	4	1,739	13	2	
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>									
Z.—Appropriations in Aid ..	3,335	3,335	—	—	Surplus to be surrendered.						
NET TOTAL .. £	32,765	28,247	17	10	£4,517 2 2						
Receipts payable to Exchequer.		Estimated.			Realized.						
		£			£			s. d.			
Receipts authorized to be used as Appropriations in Aid		3,335			4,572 19 1						
Appropriated in aid (Subhead Z)					3,335 — —						
Paid separately to Exchequer ..					£1,237 19 1						

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Excess mainly due to higher rates of pay and overtime and, owing to difficulty in obtaining resident domestic staff, to the employment at additional cost of staff on a daily basis.
 B.—The average number of residents was less than anticipated.
 C.—The provision was for urgent unforeseen works.
 D.—Saving mainly due to shortage of labour and materials.
 E.—Demands were less than anticipated, while issues from stores were greater than expected.
 F.—The cost of fuel and lighting was less than anticipated.

Details of Receipts.	Estimated.	Realized.
	£	£
Receipts from admission fees to State Rooms, &c.	500	1,033
Receipts from patients	1,095	802
Receipts from visitors and others	50	304
Rent of buildings and meadow lands	1,070	1,333
Miscellaneous	620	1,101
Total	£3,335	4,573

In addition, £376 12s. 3d. was received from the sale of guide books for transfer to the Stationery Office.

NOTE.

The apportionment of net expenditure is approximately:—Convalescent Home £21,486; Grounds £5,368; State Apartments, £156.

H. C. Emmerson,
Accounting Officer.

28 November 1947.

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

F. N. Tribe,
Comptroller and Auditor General.

PUBLIC BUILDINGS, GREAT BRITAIN.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31 March 1947, compare with the sum granted, for expenditure in respect of sundry public buildings in Great Britain, not provided for on other Votes.

Service.	Grant.	Expenditure.		Expenditure compared with Grant.			
				Less than Granted.		More than Granted.	
	£	£	s.	d.	£	s.	d.
A.—Public Offices, &c. :— New Works, Alterations, Additions and Purchases							
<i>Original</i> ..	£16,279,410						
<i>Supplementary</i> ..	£250,010						
<i>Supplementary</i> ..	£10						
	16,529,430	10,827,635	8	3,701,794	11	9	—

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Details of services where appreciable variations occurred :—

	Grant.	Expenditure.	Saving.	Excess.
	£	£	£	£
I. Works in Progress.				
<i>Item 2.</i> Ministry of Agriculture and Fisheries: Provision of centres for Agricultural Trainees. (Progress was delayed owing to shortage of labour and materials)	50,000	19,622	30,378*	—
<i>Item 3.</i> Ministry of Education : Provision of accommodation for emergency training of teachers. (Details of the full extent of the scheme were not available when the estimate was framed)	258,000	541,057	—	283,057
<i>Item 4.</i> Ministry of Education and Public Education, Scotland : Provision of School Meals Buildings. (Progress was delayed owing to shortage of labour and materials) ..	3,970,000	1,582,876	2,387,124*	—
<i>Item 5.</i> Ministry of Education and Public Education, Scotland : Provision of temporary additional accommodation in maintained schools (public schools in Scotland) in preparation for raising the school leaving age to 15. (Progress was delayed owing to shortage of labour and materials)	2,730,000	1,400,873	1,329,127	—

*Include savings amounting to £895,895 anticipated generally in Supplementary Estimates.

EXPLANATION of the Causes of Variation between Expenditure and Grant—*contd.*A.—Details of services where appreciable variations occurred—*contd.*

	Grant.	Expenditure.	Saving.	Excess.
	£	£	£	£
I. Works in Progress— <i>contd.</i>				
<i>Item 15.</i> Ministry of Labour and National Service: Provision of Training Centres, including acquisition of sites, &c. (Saving mainly due to the abandonment of certain schemes and to the shortage of labour and materials, partly offset by excesses on a number of services where progress in the preceding year was less than anticipated)	3,527,720	3,131,690	396,030	—
<i>Item 19.</i> Ministry of Pensions Hospitals: Alterations, adaptations and additions. (Certain schemes were revised and others were deferred in favour of more urgent works) ..	199,230	36,995	162,235*	—
<i>Item 29.</i> Prisoners of War Camps: Extensions. (It was anticipated that it would be necessary to erect new buildings for housing German prisoners of war but accommodation was provided by the adaptation of existing camps and other premises)	1,500,000	257,634	1,242,366*	—
<i>Item 30.</i> Whitehall Gardens: Erection of New Government offices. (Contract preliminaries relating to the supply of steel took longer than anticipated and progress was delayed by a shortage of labour) ..	203,000	105,263	97,737*	—
II. Proposed Works.				
<i>Item 7.</i> Ministry of Labour and National Service: Erection of buildings for Employment Exchanges, including acquisition of sites, &c. (Progress was delayed by a shortage of labour and materials and certain schemes were not settled within the year)	165,000	28,012	136,988*	—
<i>Item 14.</i> Ministry of Agriculture and Fisheries: Provision of accommodation for the National Agricultural Advisory Service. (The estimate for the year was provisional and certain schemes were deferred in favour of more urgent services)	200,000	59,197	140,803*	—
<i>Item 17.</i> Ministry of Food: Provision of hutting for storage accommodation. (Difficulty was experienced in acquiring suitable sites and progress was delayed by a shortage of labour and materials) ..	375,000	30,438	344,562*	—
<i>Item 18.</i> Department of Health for Scotland: Extensions and Improvements to Hospitals. (Preparation of drawings took longer than anticipated)	90,000	8,303	81,697*	—
III. Works costing between £1,000 and £10,000.				
(Saving mainly due to (a) deferment, (b) revision and (c) postponement of certain schemes, and to delay in progress owing to shortage of labour and materials)	347,000	223,124	123,876	—

*Include savings amounting to £895,895 anticipated generally in Supplementary Estimates.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
B.—Annuities	83,850	83,850 16 8	—			16 8
C.—Public Offices, &c. :— Maintenance and Repairs	10,228,045	7,761,717 17 11	2,466,327	2 1	—	
D.—Rents, &c.	3,607,115	3,400,825 5 8	206,289	14 4	—	
E.—Compensation in re- spect of Requisition- ed Land, &c. : Hire of Chattels, &c. ..	5,520,000	4,941,546 8 1	578,453	11 11	—	
F.—Acquisition and Re- storation (including removal of War Works, &c.) of Re- quisitioned Land, &c.	2,175,000	284,457 7 1	1,890,542	12 11	—	
G.—Cleaning, Custody, &c.	463,870	582,604 2 5	—		118,734	2 5
H.—Protection and Main- tenance of Chequers	4,680	2,917 19 11	1,762	— 1	—	
I.—Fuel, Gas and Electric Current	3,176,280	3,574,184 11 10	—		397,904	11 10
J.—Water	180,000	285,386 2 7	—		105,386	2 7
K.—Furniture and Equip- ment, &c.	1,810,995	1,596,213 17 7	214,781	2 5	—	
L.—Removals	179,415	164,362 16 8	15,052	3 4	—	

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

C.—Saving mainly due to shortage of labour and materials and to incorrect provision having been made in respect of certain recoverable services.

D.—Saving mainly due to progress in the arrangement of leases of requisitioned premises being slower than anticipated.

E.—Saving mainly due to the derequisitioning of a greater number of premises during the year than was anticipated and to delay in settlement of certain claims.

F.—Negotiations relating to the acquisition of a large property were not completed within the year. Settlement of procedure and shortage of labour resulted in delay in the commencement of works of restoration.

G.—Excess due to omission of provision for landlords' services at requisitioned premises, partly offset by issues from stores of household articles being greater than anticipated.

H.—Saving mainly due to curtailment of special maintenance services owing to shortage of labour and materials.

I.—Severe winter weather resulted in increased consumption of fuel and the provision for gas and electricity, framed without reliable data, was inadequate.

J.—The estimate was based on information which proved to be unreliable and expenditure generally was greater than anticipated.

K.—Issues from stores were greater than anticipated.

L.—The provision for contingencies was not fully required.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.					
			Less than Granted.			More than Granted.		
	£	£ s. d.	£	s.	d.	£	s.	d.
M.—Clothing	61,670	41,681 19 -	19,988	1	-	—	—	—
MM.—Compensation and Losses	—	51,986 8 8	—	—	—	51,986	8	8
GROSS TOTAL								
Original .. £43,770,330								
Supplementary £250,010								
Supplementary £10								
	£44,020,350	33,599,371 2 4	11,094,990	19	10	674,012	2	2
<i>Deduct—</i>								
Z.—Appropriations in Aid								
Original .. £663,000								
Supplementary £250,000								
	913,000	913,000 - -						
NET TOTAL								
Original .. £43,107,330								
Supplementary £10								
Supplementary £10								
	£43,107,350	32,686,371 2 4						
			Surplus to be surrendered.					
			£10,420,978	17	8			

Receipts payable to Exchequer.	Estimated.		Realized.	
	£	s. d.	£	s. d.
Receipts of classes authorized to be used as Appropriations in Aid	913,000		4,258,179	4 7
Receipts of other classes	414,000		185,764	14 9
Total	£1,327,000		4,443,943	19 4
Appropriated in aid (Subhead Z)			913,000	- -
Paid separately to Exchequer			£3,530,943	19 4

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

M.—Issues from stores were greater than anticipated.

	£	s.	d.
MM.—89 cases of compensation for loss of and damage to chattels from requisitioned premises, including £7,500, £5,050, £3,070, £2,620, £2,500 (advance on account), £2,094 10s. and £1,000 (advance on account) (E.48094, E.48094/2, E.48098/2)	37,159	2	7
Seven cases of compensation for personal injuries, including £1,948 10s., £548 10s. 6d., £198 10s. (advance on account), £150, £125 10s. and £75 -s. 9d. (P.324543, 26.2.47, P.333014, 18.12.46, 4.7.46, 28.4.47)	3,064	-	3
Eleven cases of compensation for loss of and damage to property, including £600, £515 14s. 4d., £168 11s. 3d. and £165. (E.40781/7, 14.6.46, S.54044, E.48094)	1,780	16	2
154 other cases of compensation	1,859	7	2
Four cases of loss of scaffolding by contractors engaged on bomb damage repairs, £4,284 4s. 5d., £309 15s. 10d., £108 7s. 11d. and £41 13s. (E.42480/2)	4,744	1	2
Overpayment to a firm of contractors engaged in connexion with the erection of buildings at an Ordnance factory written off irrecoverable (LB.A/25)	3,269	1	8
Three cases of overpayment of rent, including £66 11s. 6d. (E.42480/3)	84	14	1
Eight cases of overpayment of wages	25	5	7

(80307)

N 4

Details of Receipts.	Estimated.,	Realized.
(i) Receipts of classes authorized to be used as Appropriations in Aid :—	£	£
Rents, &c.	200,000	582,431(a)
Old materials, second-hand furniture, &c.	30,000	23,401
Refreshment Clubs for light, &c.	50,000	78,318
Landlords, tenants, &c., for repairs, lighting, heating, cleaning and water	25,000	63,804
Rebates on quoted prices for certain supplies	200,000	230,602
Repayment of cost of services in connexion with Unemployment Insurance	325,000	343,600
Repayment of cost of services in connexion with the Administration of the Widows', Orphans' and Old Age Contributory Pensions Acts	45,000	55,830
Provision of temporary additional accommodation in maintained schools. Annuity payable by Ministry of Education in respect of expenditure defrayed to 31 March 1946	8,000	—
Receipts from the Ministry of Fuel and Power, the National Service Hostels Corporation, &c., in respect of hostel accommodation	—	2,316,645(b)
Receipts from contractors for camp welfare services	—	83,950
Depot charges and materials from stock supplied to New Works and Repayment Services	—	378,633
Services carried out on repayment terms	—	70,210
Miscellaneous	30,000	30,755
Total	<u>£913,000</u>	<u>4,258,179</u>

(a) Excess mainly due to belated receipts in respect of accommodation for Allied and Colonial Governments and to the omission from the Estimate of receipts in respect of accommodation used as Temporary Housing Distribution Centres.

(b) The accounting arrangements and basis for recovery of accommodation costs were not settled when the Estimate was prepared.

(ii) Receipts of other classes :—

Rental charge for certain accommodation occupied by the Ministry of Labour and National Service and the Ministry of National Insurance in connexion with Unemployment Insurance, less deductions on account of premises which have been sold or which have ceased to be used for Unemployment Insurance purposes and in respect of which capital expenditure has been charged to the Unemployment Fund	14,000	16,660
Receipts under the Requisitioned Land and War Works Act, 1945 (8 & 9 Geo. 6, c.43)	400,000	90,202
Sale of residue of lease of the Associated Film Studios, Boreham Wood, Elstree (E.38003)	—	75,000
Assignment of unexpired term of lease of Home Office A.R.P. Store, Newmarket Road, Cambridge (E.33941)	—	3,000
Sale of Ministry of Labour and National Service employment exchange, Central Hall, Shaw, Lancs. (T.L. 18.3.46)	—	903
Total	<u>£414,000</u>	<u>185,765</u>

NOTES:

Unvouched expenditure amounting to £12,194 6s. 2d., in respect of payments of wages, &c., for which the supporting documents have been lost, is included in the following subheads: C, £12,188 16s. 2d.; G, £3 15s.; I, £1 15s. There is sufficient evidence that the sums were paid and were properly issuable (L.B.6/01).

A.—Includes £190,612 18s. 3d. extra-contractual payments for additional cost due to various causes (labour difficulties, unforeseen delay, working to the Ministry's convenience, application of the Essential Work Order and the Uniformity agreement, disruption of contract, &c.), including £106,053 (E.42422/01), £21,110 9s. 6d. (E.42422/01), £18,000 (E.42422/01), £17,126 (E.42422/01) and 44 other cases paid under departmental authority.

£10,000, advance on account of *ex gratia* payment towards loss incurred by a contractor in the manufacture of aluminium window frames (L.B.6/49).

£1,035, three payments of interest on overdue accounts, including £690 (E.42422/01) and £300 (S.53770).

C.—Includes £3,143 15s., eight extra-contractual and *ex gratia* payments for additional cost due to unforeseen delay, labour difficulties and working to the convenience of the occupying department, &c., including £1,482 17s. and £1,000.

£56 7s., additional cost over the lowest tender due to a departmental error when noting tenders (E.42480/2).

D.—Includes £19 5s., *ex gratia* payment to a Local Authority towards cost of canteen facilities utilized by Ministry of Food staff (30.8.46).

Z.—£470 12s. 5d., twenty-two claims abandoned including £197 14s. 2d., £104 4s. 10d. and £53 2s. 5d. due from official canteens (L.B.A/7, E.41615, E.8011/3).

Losses by fire included damage to a store amounting to £5,250 (temporary repairs costing £580 were carried out; the cost of permanent repairs will be borne by the owner's insurance company); to cottages at coastguard stations £1,000 and £650; to an unoccupied building £800 and to buildings at a camp £775 (E.40495). In 34 other cases the damage amounted to £2,667 3s. 1d.

Wilful damage amounting to £295 10s. was caused to hostels occupied by building trade operatives. £262 2s. 2d. was recovered (L.B.A/29).

The balance on 31 March 1947 of a loan to the Metropole Buildings luncheon club was £599 13s.; this amount, with interest at 3½ per cent. per annum, is repayable by 7 June 1951 (E.33655).

Ex gratia payments to contractors amounting to £1,005 have been made from Works Votes during the year on grounds of hardship due to extra cost of wages and materials over prices quoted before the war and up to 30 November 1939 (S.45919).

28 November 1947.

H. C. Emmerson,
Accounting Officer.

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

F. N. Tribe,
Comptroller and Auditor General.

PUBLIC BUILDINGS OVERSEAS.

ACCOUNT of the sum expended, in the year ended 31 March 1947, compared with the sum granted, 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.	£ s. d.
A.—New Works, Alterations, Additions and Purchases.						
<i>Original</i> ..	£319,070					
<i>Supplementary</i>	£10,500					
	329,570	269,784 13 5	59,785 6 7			—
B.—Maintenance and Repairs.						
<i>Original</i> ..	£97,000					
<i>Supplementary</i>	£68,000					
	165,000	197,719 1 2	—			32,719 1 2
C.—Furniture, &c.						
<i>Original</i> ..	£104,675					
<i>Less Supplementary</i>	£15,000					
	89,675	81,692 1 8	7,982 18 4			—
D.—Rents, &c.						
<i>Original</i> ..	£96,000					
<i>Supplementary</i>	£23,500					
	119,500	91,584 13 3	27,915 6 9			—
DD.—Compensation and Losses	—	2,827 1 11	—			2,827 1 11
GROSS TOTAL						
<i>Original</i> ..	£616,745					
<i>Supplementary</i>	£87,000					
	703,745	643,607 11 5	95,683 11 8			35,546 3 1
<i>Deduct—</i>						
Z.—Appropriations in Aid ..	4,025	4,025 — —				
NET TOTAL						
<i>Original</i> ..	£612,720					
<i>Supplementary</i>	£87,000					
	699,720	639,582 11 5				Surplus to be surrendered
						£60,137 8 7

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid ..	4,025	17,074 14 10
Appropriated in aid (Subhead Z)		4,025 — —
		£13,049 14 10

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Details of services where appreciable variations occurred :—

	Grant.	Expenditure.	Saving.	Excess.
	£	£	£	£
I. Works in Progress.				
<i>Item 1</i> Ankara : Provision of Office Accommodation. (Progress was slower than anticipated) ..	22,400	9,527	12,873*	—
<i>Item 3.</i> Athens : Acquisition of site and erection of Office Building. (Scheme abandoned) ..	15,000	—	15,000*	—

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

	Grant.	Expenditure.	Saving.	Excess.
	£	£	£	£
I. Works in Progress (<i>contd.</i>)—				
<i>Item 4.</i> Bogota : Acquisition of site and erection of New Embassy Residence. (Settlement of the scheme was delayed)	25,000	—	25,000*	—
<i>Item 5.</i> Brussels : Acquisition and adaptation of New Embassy Offices. (Scheme abandoned)..	18,000	—	18,000*	—
<i>Item 7.</i> Prague : Improvements to Legation Residence and provision of lift. (Commencement delayed owing to revision of scheme).. ..	11,000	—	11,000*	—
<i>Item 8.</i> Rio de Janeiro : Erection of New Embassy Residence. (Settlement of the scheme was delayed)	71,000	8,381	62,619*	—
II. Proposed Works.				
<i>Item 1.</i> Ahwaz : Erection of Consular Residences and Offices. (Settlement of the scheme was delayed)	20,000	—	20,000*	—
<i>Item 2.</i> Beira : Acquisition of site and erection of Consular Residence. (Purchase of the site was not completed within the year).. .. .	11,500	—	11,500*	—
<i>Item 3.</i> Kermanshah : Erection of additional Consular Residence and Offices. (Settlement of the scheme was delayed)	10,000	445	9,555*	—
<i>Item 5.</i> Pretoria : Erection of additional Office Block. (Scheme deferred)	16,000	—	16,000*	—
<i>Item 6.</i> Rome : Erection of New Embassy Offices. (Scheme deferred)	15,000	—	15,000*	—
<i>Item 7.</i> Teheran : Extension of Embassy Offices. (Scheme deferred)	15,000	31	14,969*	—
<i>Item 8.</i> Hankow : Rebuilding Consulate General. (Excess mainly due to increased cost of labour and materials and to currency fluctuations) ..	10,000	19,952	—	9,952
<i>Item 10.</i> Nanking : Erection of temporary offices and staff quarters. (Excess due to progress being more rapid than anticipated, increased cost of labour and materials and to currency fluctuations)	16,350	35,098	—	18,748
<i>Item 11.</i> New Delhi : Adaptation of High Commissioner's Residence and Offices. (Expenditure incurred was not brought to account within the year)	13,050	—	13,050	—
<i>Item 13.</i> Singapore : Acquisition of site and erection of staff quarters. (Certain expenditure incurred was not brought to account within the year)	107,000	94,801	12,199	—

B.—Excess due to unforeseen works in the Far East, increase in the cost of labour and materials and to expenditure incurred in previous years not being brought to account until 1946-47.

C.—Expenditure on New Works services was less than anticipated.

D.—Certain expenditure for which provision was made, was not brought to account within the year, and the provision for contingencies was not required.

	£	s.	d.
DD.—Payment of rent beyond the date of surrender of tenancy of a Middle East hostel (E.45923/2)	1,477	12	11
Loss in exchange between the value of a sum telegraphically transferred to China in 1941 and its value when brought to account in 1946-47 (L.B.A/15)	1,182	5	5
Two cases of compensation for damage to furniture, &c., £87 3s. 7d. and £80 (E.49275)	167	3	7

*Include savings amounting to £194,465 anticipated generally in Supplementary Estimate.

Details of Receipts.	Estimated.	Realized.
Rents, &c.	£	£
Embassy and Legation residents for heating, electricity, water and garden maintenance	3,325	4,821
Old materials and miscellaneous	600	7,332 ^(a)
Diplomatic and Consular officers, for use of furniture	100	1,676
Consular officers, contribution towards cost of internal repairs to houses	—	382
Services carried out on repayment terms	—	426
Total	<u>£4,025</u>	<u>17,075</u>

(a) Includes £692 16s. 10d. in respect of the proceeds of the sale of unused building materials at Chungking (see following Note under A).

NOTES.

Unvouched expenditure amounting to £6,123 15s. 7d., for which the supporting documents have been lost, is included in the following subheads—A, £5,552 7s. 10d.; B, £500 12s.; C, £70 15s. 9d. There is sufficient evidence that the sums were paid and were properly issuable (E.37849).

A.—Includes £175 5s. 9d. balance of expenditure in connexion with the construction of residential and office accommodation for the Allied Supplies Executive Representation at Chungking (see Civil Appropriation Accounts, 1945-46, Class X, Vote 16, page 56).

C.—Articles missing from diplomatic, &c., buildings in enemy-occupied territory, to the value of £518 4s. 2d., have been written off, including silver plate of a pre-war value of £300 (L.B.A/20) and residential and office furniture valued at £104 (L.B.A/10) and £75 (L.B.A/34).

H. C. Emmerson,
Accounting Officer.

28 November, 1947.

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

F. N. Tribe,
Comptroller and Auditor General.

ROYAL PALACES.

ACCOUNT of the sum expended, in the year ended 31 March 1947, compared with the sum granted, 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.
PALACES IN HIS MAJESTY'S OCCUPATION.	£	£ s. d.	£ s. d.	£ s. d.
A.—Palaces in the Personal Occupation of the Sovereign (Grant in Aid) ..	121,000	121,000 - -	—	—
PALACES NOT IN HIS MAJESTY'S OCCUPATION.				
B.—Salaries, &c.	12,370	11,763 4 7	606 15 5	—
C.—New Works, Alterations and Additions.. ..	27,600	1,810 13 4	25,789 6 8	—
D.—Maintenance and Repairs	84,430	58,328 4 1	26,101 15 11	—
E.—Furniture, &c.	5,900	1,825 10 3	4,074 9 9	—
F.—Fuel, Gas, Electric Current, Water and Household Articles	5,195	4,767 10 10	427 9 2	—
G.—Rents, &c.	1,165	1,142 16 5	22 3 7	—
GROSS TOTAL £	257,660	200,637 19 6	57,022 - 6	—
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>		
Z.—Appropriations in Aid ..	6,495	6,495 - -	Surplus to be surrendered	
NET TOTAL £	251,165	194,142 19 6	£57,022 - 6	

	Estimated.	Realized.
Receipts payable to Exchequer.		
Receipts authorized to be used as Appropriations in Aid	6,495	12,195 7 8
Appropriated in aid (Subhead Z)		6,495 - -
Paid separately to Exchequer		£5,700 7 8

EXPLANATION of the Causes of Variation between Expenditure and Grant.

C.—Details of services where appreciable variations occurred :—

	Grant.	Expenditure	Saving.
	£	£	£
Hampton Court Palace : Conversion of stables into flats. (Commencement was delayed due to protracted contractual negotiations)	7,200	541	6,659
Works costing between £1,000 and £10,000. (The schemes for which provision was made were abandoned)	15,400	—	15,400
Urgent Unforeseen Works	5,000	1,270	3,730

D.—Saving mainly due to shortage of labour and materials.

E.—Demands were less than anticipated, while issues from stores were greater than expected.

Details of Receipts.	Estimated.	Realized.
	£	£
Rents and licences	1,395	1,751
Sale of old materials and miscellaneous	2,000	2,185
Sale of postcards, &c.	100	69
Admission fees	3,000	8,190
TOTAL	£6,495	12,195

In addition, £847 3s. 2d. was received from the sale of guide books, &c., for transfer to the Stationery Office.

NOTES.

Unvouched expenditure amounting to £621 19s. 4d., in respect of payments of wages, &c., for which the supporting documents have been lost, is included in the following Subheads—B, £125 6s. 1d.; D, £487 -s. 6d.; E., £9 12s. 9d. There is sufficient evidence that the sums were paid and were properly issuable (LB.6/01).

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 1946	62,386	3	—	20,372	3	11	1,541	17	11
Grant in Aid transferred from Sub-head A of Royal Palaces Vote, 1946-47	101,000	—	—	20,000	—	—	—	—	—
	<u>£163,386</u>	<u>3</u>	<u>—</u>	<u>40,372</u>	<u>3</u>	<u>11</u>	<u>1,541</u>	<u>17</u>	<u>11</u>
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)	85,895	10	6	26,981	16	2	—	—	—
Balance, 31 March 1947	<u>£77,490</u>	<u>12</u>	<u>6</u>	<u>13,390</u>	<u>7</u>	<u>9</u>	<u>1,541</u>	<u>17</u>	<u>11</u>

28 November 1947.

H. C. Emmerson,
Accounting Officer.

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

F. N. Tribe,
Comptroller and Auditor General.

ROYAL PARKS AND PLEASURE GARDENS.

ACCOUNT of the sum expended, in the year ended 31 March 1947, 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.
A.—Salaries, &c.	20,770	20,772 7 10	—	2 7 10
B.—Miscellaneous Expenses	695	633 4 —	61 16 —	—
C.—Clothing	1,335	642 14 10	692 5 2	—
D.—Park-keepers, &c. ..	46,825	39,206 1 11	7,618 18 1	—
E.—Services of Metropolitan Police ..	30,000	22,880 6 6	7,119 13 6	—
F.—New Works	6,500	—	6,500 — —	—
G.—Maintenance and Repairs	310,615	287,046 8 9	23,568 11 3	—
H.—Furniture, &c. ..	2,800	2,269 4 7	530 15 5	—
I.—Fuel, Gas, Electric Current and Water	28,950	24,214 16 4	4,735 3 8	—
GROSS TOTAL .. £	448,490	397,665 4 9	50,827 3 1	2 7 10
	Estimated.	Applied.		
<i>Deduct—</i> Z.—Appropriations in Aid	31,110	31,110 — —		
NET TOTAL .. £	417,380	366,555 4 9	Surplus to be surrendered. £50,824 15 3	

Receipts payable to Exchequer.

	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid ..	31,110	38,930 12 10
Appropriated in aid (Subhead Z)		31,110 — —
		<u>£7,820 12 10</u>

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- C.—Delivery of clothing was delayed.
D.—Provision was made for normal complement of park-keepers, &c., but the number of staff recruited during the year fell short of requirements.
E.—The number of police officers available during the year was less than the complement.
F.—The provision for urgent unforeseen works was not required.
G.—Saving due mainly to shortage of labour and materials.
H.—Saving due mainly to issues from stores being greater than anticipated.
I.—Saving due mainly to stocks of fuel not being replenished during the year.

Details of Receipts.	Estimated.	Realized.
	£	£
Rents, including freebord rents and wayleaves	5,610	7,225
Grazing rents	700	718
Receipts from recreational facilities :—		
Richmond Park golf courses	2,000	3,368
Serpentine bathing area	1,600	500
Tennis courts, putting greens, &c.	400	837
Licence for letting chairs	3,000	570 (a)
Licences for letting boats	2,800	4,011
Licences for the sale of newspapers and refreshments	7,850	10,959
Lavatory receipts	1,000	2,412
The Vine, Hampton Court Gardens, and sale of grapes	350	1,193
The Maze, Hampton Court Gardens	300	1,023
Sale of produce cultivated in Royal Parks	} 5,500	{ 2,517
Sale of timber and miscellaneous .. .. .			{ 3,598
Total	£31,110	38,931

(a) The gross amount receivable for the year was reduced by an allowance of £1,243 compensation for wartime disturbance.

NOTES.

Unvouched expenditure amounting to £1,910 11s. 9d., in respect of payments of wages, &c., for which the supporting documents have been lost, is included in the following Subheads:— A, £15 14s. 6d.; B, 4s. 8d.; C, 12s.; D, £296 6s. 9d.; G, £1,597 13s. 10d. There is sufficient evidence that the sums were paid and were properly issuable (LB.6/01).

Z.—£53 12s. 3d., claim abandoned for cost of repair to street refuge and lamp standard (LB.48/08).

£15, abatement of rent due to war time restrictions (E.43799).

28 November 1947.

H. C. Emmerson,
Accounting Officer.

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

F. N. Tribe,
Comptroller and Auditor General.

MISCELLANEOUS WORKS SERVICES.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31 March 1947, compared with the sum granted, for expenditure in respect of miscellaneous works services, including certain grants in aid.

Service.	Grant.	Expenditure.		Expenditure compared with Grant.				
				Less than Granted.		More than Granted.		
	£	£	s.	d.	£	s.	d.	
A.—Experimental and Demonstration Building	1,000,000	1,130,993	2	—	—	130,993	2	—
B.—Exhibitions, &c. .. .	15,000	9,405	3	7	5,594	16	5	—
C.—Maintenance and Repairs of Historic Buildings and certain Salaries, &c., at the Tower of London (including a Grant in Aid) .. .	44,575	46,319	16	—	—	1,744	16	—
D.—Ancient Monuments: New Works, Purchases, Maintenance and Repairs, Expenditure in connection with Preservation Schemes, &c. .. .	142,515	81,096	7	7	61,418	12	5	—
E.—Brompton Cemetery .. .	11,030	8,182	10	6	2,847	9	6	—
F.—Housing Estates .. .	2,730	3,883	12	5	—	1,153	12	5
G.—National Buildings Records (Grants in Aid) .. .	8,000	8,000	—	—	—	—	—	—
H.—Salvage of Scrap Metal, &c. .. .	50,000	93,054	2	5	—	43,054	2	5
I.—Employment of Trade Union Representatives in Government Building Programme .. .	16,500	10,927	8	—	5,572	12	—	—

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Excess mainly due to progress on certain schemes being more rapid than anticipated and to inadequacy of the provision for urgent unforeseen works, partly offset by savings on schemes which were not commenced during the year.

B.—Costs were less than anticipated and the estimate included provision in respect of certain exhibitions which did not take place.

D.—Maintenance services were curtailed owing to shortage of labour and materials and certain claims for compensation under Preservation Schemes were not settled within the year. The savings were offset to some extent by an increase in the cost of caretaking.

E.—Owing to shortage of labour and materials certain external maintenance services were postponed.

F.—Excess mainly due to the necessity for carrying out additional essential maintenance services.

H.—Excess due to payment of belated accounts and settlement of outstanding compensation claims made by owners of requisitioned iron railings, &c.

I.—Provision was made for increased cost due to a proposed revision of the scheme under which production officers employed by the National Joint Production Council of the Building Industry were to replace Trade Union representatives. The revised scheme did not however come into operation until October 1946.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.					
			Less than Granted.			More than Granted.		
	£	£ s. d.	£	s	d.	£	s.	d.
J.—Expenses incurred in Employment of Building Trade Apprentices	30,000	—	30,000	—	—	—	—	—
K.—Building Apprenticeship and Training Council Welfare Fund (Grant in Aid)	1,750	1,750 — —	—	—	—	—	—	—
L.—Stores, &c., for Works Services generally (net)	2,000,000	2,582,081 9 3	—	—	—	582,081	9	3
M.—Freight, Road Transport, Mechanical Plant and Handling Equipment for Works Services generally ..	6,525,000	4,844,036 7 2	1,680,963	12	10	—	—	—
N.—Services rendered to the Defence and Supply Departments and other bodies on Repayment Terms (net)	100	66,379 9 4	—	—	—	66,279	9	4
O.—Building Materials Industries—Assisted Travel Schemes <i>Supplementary</i>	100,000	7,732 2 6	92,267	17	6	—	—	—
P.—Payments into the Building Materials and Housing Fund <i>Supplementary</i>	425,000	466,560 2 1	—	—	—	41,560	2	1

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

J.—Owing to the late commencement of works on which building trade apprentices were employed, and delay in completion, the costs involved were not available within the year.

L.—Excess due to value of stores issued in connexion with New Works and Repayment Services being less than anticipated; partly offset by a saving on purchases owing to a greater quantity of surplus goods being utilized than was envisaged when the estimate was framed.

M.—It was not possible to obtain delivery of certain vehicles, equipment and replacements ordered during the year. The size of the vehicle fleet was reduced and a resultant saving arose in the cost of maintenance and running expenses. Expenditure for the period from 1 September 1946 to 31 March 1947 on transport which, until 31 August 1946 was supplied as a free service through the Road Haulage Scheme under the administration of the Ministry of Transport, was less than anticipated.

O.—The number of schemes brought into operation during the year was less than anticipated.

P.—Excess due to higher cost generally of imported bricks, partly offset by deliveries during the year being less than anticipated.

Service.	Grant.	Expenditure.	Expenditure compared with Grant	
			Less than Grant.d.	More than Grant.d.
	£	£ s. d.	£ s. d.	£ s. d.
PP.—Compensation and Losses	—	9,502 11 11	—	9,502 11 11
GROSS TOTAL				
Original	£9,847,200			
Supplementary	£525,000			
	£ 10,372,200	9,369,904 4 9	1,878,665 — 8	876,369 5 5
Deduct—				
Z.—Appropriations in Aid.	Estimated. 5,614,590	Realized. 5,216,242 16 4	Surplus of Gross Estimate over Expenditure. £1,002,295 15 3	
NET TOTAL				
Original	£4,232,610		Deficiency of Appropriations in Aid realized. £398,347 3 8	
Supplementary	£525,000		Net Surplus to be surrendered. £603,948 11 7	
	£ 4,757,610	4,153,661 8 5		

Estimated. Realized.

	£	£	s.	d.
Receipts payable to Exchequer	1,000,000	5,035,925	18	10

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

PP.—20 cases of compensation for personal injuries, including £1,921 12s. 6d., £1,814 8s., £500, £496 15s., £473 10s. 6d., £416 17s. 7d., £300, £300, £295, £225 and £211 1s. 2d. (LB.48/03, 13.8.46, 13.2.47, 26.4.46, 18.10.46, 10.5.46, 18.2.47, 18.10.46, 15.11.46, 29.4.46, LB.48/02, 3.10.46.)	£	s.	d.
		7,818	16 2
Compensation for damage by a departmental vehicle (LB.48/02)		217	15 8
135 other cases of compensation		1,455	10 3
Two cases of overpayment of wages and travelling expenses		10	9 10

Details of Receipts.

	Estimated.	Realized.
	£	£
(i) Receipts of classes authorized to be used as Appropriations in Aid :—		
Rents, &c.	4,190	6,936
Admission fees at historic buildings, ancient monuments, &c.	25,000	46,286
Sale of guide books, postcards, &c.	1,000	652
Brompton Cemetery fees	6,200	6,509
Fees payable by building trade apprentices for certificates of experience and qualification	3,000	59
Recoveries in respect of freight and transport services rendered on repayment terms, including statutory funds, &c.	5,185,000	4,917,180
Hire of plant and equipment	390,000	195,642
Miscellaneous	200	42,979
Total	£5,614,590	5,216,243

In addition £2,662 12s. 1d. was received from the sale of guide books, postcards, &c., for transfer to the Stationery Office.

(ii) Receipts of other classes :—		
Receipts from sale of surplus stores, &c.	1,000,000	4,349,643
Receipts arising in connexion with the undertaking given by the Cement Industry regarding price, profit and accounting control	—	686,283
Total	£1,000,000	5,035,926

NOTES.

Unvouched expenditure amounting to £2,893 19s. 2d. in respect of payments of wages, &c., for which the supporting documents have been lost, is included in the following Subheads:— C, £21 6s. 6d.; D, £101 13s. 1d.; L, £424 -s. 6d.; M, £301 4s. 3d.; N, £2,045 14s. 10d. There is sufficient evidence that the sums were paid and were properly issuable (L.B.6/01).

C.—Includes £1,456 for reinstatement of certain monuments and works of art. Grants for their protection were made during the war (E.43689).

H.—Includes £1,700, extra-contractual payment for additional cost due to delay and unforeseen labour difficulties.

£222 5s., two payments in respect of cancelled contracts.
 £1,100, payment to a local authority for excess cost of recovery of scrap metal (E.44944/2).
 £200, compensation for damage during removal of scrap metal (L.B.A/13).
 £1,344 -s. 10d., claim against a contractor for excess cost arising from his default was abandoned (L.B.9/08).

L.—Details are as follows:—

	Estimated Expenditure	Actual Expenditure
	£	£
Stores, &c., purchased for Works services generally (including certain handling charges and expenses of reconditioning and disposal of surplus stores):—		
Stores	6,000,000	4,765,348
Pre-fabricated huts	500,000	659,483
Fire-fighting equipment	500,000	276,829
Gross expenditure	7,000,000	5,701,660
<i>Deduct—</i>		
Value of stores, &c., including certain handling and incidental charges, issued in connexion with new works services and receipts in respect of repay- ment services:—		
Stores	} 5,000,000	1,922,978
Pre-fabricated huts		1,106,392
Fire-fighting equipment		90,209
	5,000,000	3,119,579
Net Estimate	£2,000,000	
Net Expenditure		£2,582,081

Includes two *ex gratia* payments, £2,000 towards cost of special plant installed and experimental work carried out by a contractor in respect of a scheme for reconditioning unserviceable fire extinguishers subsequently abandoned (E.42422/01) and £293 2s. 6d. for additional cost due to inexperience in the type of work concerned.

£650 19s. 1d., extra-contractual payment for additional cost due to unforeseen difficulties.

£97 7s. 9d. payment in connexion with a delay in settlement of a contractor's account (E.18672).

£4,017 3s. 2d., 96 payments for unreturned packing, including £512 17s., £449 10s., £350, £290 13s. 6d. and £189 10s. (E.17672).

£111 12s. 4d., value of goods lost or damaged in transit.

Corrugated steel sheets valued at £712 3s. 10d. and hut units valued at £436 8s. 9d. were written off owing to deterioration whilst in open storage (L.B.A/18, L.B.A/23, L.B.A/29).

Goods value £270 7s. 10d. were issued from store to replace missing requisitioned chattels (E.48094/2).

£2,073 16s. 8d., balance of claim for supplies, &c., to the Interim Treasury Committee on Polish Questions was waived (O.F.91/4/10/17B) (see also Class VII. Vote 1, Z.—£210 8s. 1d.).

M.—£3,378 -s. 6d., value of 10 motor vehicles was written off, including £1,800 for four vehicles stolen, £1,066 for three destroyed by fire, £350 for two damaged beyond repair in road accidents and £162 -s. 6d. for one lost in transit for which no claim could be made against the Railway Company (9.7.46, L.B.A/34, L.B.A/26, L.B.A/17, L.B.A/18).

N.—The position on 31 March 1947 was as under :—

Excess of expenditure over receipts to 31 March 1946	£	35,080	£
Transferred from Class X, Vote 16, Subhead P		399,714	
		434,794	
Expenditure, 1946-47	£	10,703,627	
Repayments, 1946-47		10,637,247	
		66,380	
Excess of expenditure over receipts to 31 March 1947	£	501,174	

Z.—£941 17s. 9d. claims abandoned, including £938 12s. 9d. balance of sum due from a contractor in voluntary liquidation, a dividend of 4s. in the £ was paid to unsecured creditors (E.42480/2).

Value of goods missing or stolen £8,420 1s. 9d., including £2,834 9s. 9d. Mobile Labour Force plant and materials; £1,117 15s. 4d., burglaries at a store for which two men were prosecuted and convicted; £872 12s. 10d., £457 15s. 2d., £412 17s. 11d., £340 3s. 4d., £259 4s. 9d., £188 14s. 4d., £182 19s. 2d., £137 19s. 2d., £136 2s. 6d., £130 and £104 -s. 4d. (LB.A/27, LB.A/18, LB.A/26, LB.A/17, LB.A/29, LB.A/22, E.42480/2).

Losses by fire included £1,591 value of goods at a Ministry store; £622 2s. 6d., £233 14s. 9d., £195 -s. 6d., £157 and £100 (E.42480/2, LB.A/18, LB.A/17, LB.A/22) and five other cases amounting to £99 5s.

As a result of stocktaking at the Ministry's stores the ledgers have been adjusted in respect of (a) individual discrepancies over £100 amounting to surplus £14,762 and deficiency £8,128 (E.46062) and (b) minor discrepancies (delegated authority). It was not possible to carry out a complete stocktaking during the year. Stocktaking at Mobile Labour Force Depots disclosed losses by deterioration and by wear and tear amounting to £2,081 18s., and discrepancies amounting to surplus £29,329 2s. 2d. and deficiency £29,405 15s. 3d. in respect of which the ledgers have been adjusted (LB.A/27).

A former unpaid Deputy Controller of Merchant Shipping was allowed to purchase for £100 certain office furniture with sentimental associations on vacating office (E.50268/011).

GRANT IN AID ACCOUNT, TOWER OF LONDON ARMOURIES (PURCHASE OF EXHIBITS).

Receipts.			Payments.		
	£	s. d.		£	s. d.
Grant in Aid, 1946-47 (Sub-head C)	2,000	- -	Expenditure, 1946-47	741	13 9
			Balance, 31 March 1947	1,258	6 3
	£2,000	- -		£2,000	- -

28 November 1947.

H. C. Emmerson,
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.

F. N. Tribe,
Comptroller and Auditor General.

BRICK CHARGES ACCOUNT.

(Bricks (Charges) Order, 1942 (S.R. & O. 1942, No. 915) and Bricks (Charges) (Amendment) Order, 1946 (S.R. & O. 1946, No. 330) made by the Treasury under Section 2 of the Emergency Powers (Defence) Act, 1939.)

ACCOUNT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31 MARCH 1947.

Receipts.			Payments.		
	£	s. d.		£	s. d.
Balance, 1 April 1946 ..	236,498	18 10	Payments in respect of the care and maintenance of closed brickworks ..	173,373	6 -
Charges paid by producers of bricks under the Bricks (Charges) Orders, 1942 & 1946	308,583	2 4	Payments to producers towards costs incurred in the abnormal stacking of bricks	3,569	9 2
			Payments to producers towards excess production costs on reopening ..	3,500	- (a)
			Administrative expenses under the Bricks (Control) Order, 1942, and the Bricks (Charges) Order, 1942 ..	3,600	- -
			Balance, 31 March 1947 ..	361,039	6 -
	<u>£545,082</u>	<u>1 2</u>		<u>£545,082</u>	<u>1 2</u>

£22 13s. in respect of payments for care and maintenance to a brickmaker who did not intend to resume brickmaking was written off after unsuccessful attempts to obtain a refund (E.42480).

(a) Payments made with Treasury approval (E.46301/2).

28 November 1947.

H. C. Emmerson,
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.

F. N. Tribe,
Comptroller and Auditor General.

VICTORY CELEBRATIONS.

ACCOUNT of the sum expended, in the year ended 31 March 1947, compared with the sum granted, for expenses connected with the Victory Celebrations.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Expenses connected with the Victory Celebrations	289,000	245,396 9 -	43,603 11 -	—
GROSS TOTAL	289,000	245,396 9 -	43,603 11 -	—
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £43,603 11 -	
Deduct—			Deficiency of Appropriations in Aid realized. £559 4 5	
Z.—Appropriations in Aid..	6,500	5,940 15 7	Net Surplus to be surrendered. £43,044 6 7	
NET TOTAL	282,500	239,455 13 5		

Details of Receipts.

	Estimated.	Realized.
	£	£ s. d.
Recoveries in respect of press, &c., stands, sales of programmes, &c.	6,500	5,940 15 7

NOTE.

A.—Details are as follows :—

	Estimated expenditure.	Actual expenditure.
	£	£
1. Saluting base and various works in the Royal Parks and on the route of the Victory Day Parade (including camp services, protective works, &c.)	70,000	66,005
2. Decorations and floodlighting	50,000	76,748
3. River and fireworks display	27,000	25,625
4. Children's entertainments (including cost of transport)..	18,000	16,436
5. Transport, accommodation, &c., of home and overseas civilian contingents	22,000	14,414
6. Hospitality and entertainment of official guests and Dominion, Colonial, Indian and Allied contingents ..	80,000	32,028
7. Miscellaneous (including expenditure by Stationery Office)	22,000	14,140
Total	£289,000	245,396(a)

(a) It was not possible to complete the payment of all accounts during the year. The further expenditure in 1947-48, estimated at £4,000 mainly on Item 1, will be met from advances from Civil Contingencies Fund and will be accounted for in the Vote for Repayments to that Fund (S.53782).

28 November 1947.

H. C. Emmerson,
Accounting Officer.

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

F. N. Tribe,
Comptroller and Auditor General.

RATES ON GOVERNMENT PROPERTY.

ACCOUNT of the sum expended, in the year ended 31 March 1947, compared with the sum granted, 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.
A.—Salaries, &c.	23,370	21,988 13 10	1,381 6 2	—	—	—
B.—Travelling and Incidental Expenses . .	3,000	2,498 6 —	501 14 —	—	—	—
C.—Rates and Contributions in lieu of Rates, &c., England	8,902,000	8,769,207 3 10	132,792 16 2	—	—	—
D.—Rates and Contributions in lieu of Rates, &c., Scotland	580,000	727,373 14 3	—	147,373 14 3	—	—
E.—Rates and Contributions in lieu of Rates, &c., Ireland	72,000	86,921 14 8	—	14,921 14 8	—	—
F.—Rates and Contributions in lieu of Rates, &c., Dominions and Overseas	23,500	27,093 3 4	—	3,593 3 4	—	—
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.—Saving due to delay in filling vacancies in clerical posts on return of Department from evacuation town.

B.—Saving mainly due to cessation of billeting and other allowances on return of Department from evacuation town.

C.—The reduction in contributions as a result of the derequisition of accommodation occupied for war purposes was partly offset by a general rise in rate poundages.

D and E.—Excess due to the general rise in rate poundages and the payment of arrear contributions.

F.—An increased contribution became payable to the City Council of Gibraltar following an inspection and revaluation of the Crown establishments.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
H.—Rates on Buildings occupied by Representatives of British Dominions and of Foreign Powers ..	500,000	272,265 16 5	227,734 3 7	—
GROSS TOTAL .. £	10,113,870	9,917,348 12 4	362,409 19 11	165,888 12 3
<i>Deduct—</i>	Estimated.	Applied.		
Z.—Appropriations in Aid	96,175	96,175 - -	Surplus to be surrendered.	
NET TOTAL £	10,017,695	9,821,173 12 4	£196,521 7 8	

Receipts payable to Exchequer.

	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid	96,175	391,081 16 8
Appropriated in aid (Subhead Z)		96,175 - -
Paid separately to Exchequer		£294,906 16 8

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

H.—The vacation or surrender of premises acquired by Dominion and Allied Governments for the purposes of the war was greater than anticipated. Expenditure under this heading is necessarily conjectural.

Details of Receipts.

	Estimated.	Realized.
	£	£
Repayment by Representatives of British Dominions and of Foreign Powers of portion of rates on buildings occupied by them	23,000	49,521 (a)
Repayment by the Government of Northern Ireland for agency services	1,220	1,210
Repayment from various funds and accounts :—		
From the Tithe Redemption Annuities Account under Section 25 (4) (d) of the Tithe Act, 1936	5,645	6,138
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	7,950 (b)
From the Unemployment Fund under the Unemployment Insurance Acts, 1935 to 1944	20,000	56,000 (b)
From other Funds	75	89
Miscellaneous receipts (including recoveries from third parties of rates payable by them)	40,000	270,174 (c)
Total	£96,175	391,082

Details of Receipts—*contd.*

(a) Excess due to collection of arrears from previous years, acceleration of claims owing to termination of war time services, and to increase in rate poundages.

(b) The stabilized amounts recoverable respectively from the Pensions Accounts and the Unemployment Fund were revised with Treasury approval.

(c) Excess due to the refund of overpayments, charged in earlier accounts, as a result of the release of premises from requisitioning, and to the increase in recoverable services arising out of war-time occupations.

NOTES.

Sums amounting to £369 18s. 11d. charged to Subheads C and H, and corresponding subheads in previous years, have been written off with Treasury authority, viz. :—

	£	s.	d.
Contributions in lieu of rates on War Department premises sublet to a Voluntary Welfare Committee at a rental exclusive of rates. Recovery was impracticable owing to belated notification of conditions of tenancy (S.32498/01/4)	328	19	3
Contributions in lieu of rates on premises occupied by a foreign diplomat whose departure abroad without notice deprived the Local Authority of power to recover rates from a third party. Recovery of the overpayment was limited to 50 per cent. of the contribution (Treasury Letter of 10 June 1947)	8	16	2
Recovery of overpayment of a City of London Parish Tithe rate was waived. The parish was without funds owing to loss of rate revenue through enemy action (S.47588)	7	8	9
Miscellaneous sums written off departmentally under general Treasury authority (20 cases) (S.32498/01/3)	24	14	9

16 October 1947.

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.

F. N. Tribe,
Comptroller and Auditor General.

STATIONERY AND PRINTING.

ACCOUNT of the sum expended, in the year ended 31 March 1947, compared with the sum granted, 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.
A.—Salaries, &c. ..	1,322,356	1,270,293	12	11	52,062	7	1
B.—Carriage and Transit	170,000	164,905	19	6	5,094	—	6
C.—Incidental Expenses	10,000	13,245	13	2	—	3,245	13 2
E.—Paper	5,975,000	3,565,388	18	9	2,409,611	1	3
F.—Printing	4,096,350	3,919,691	14	2	176,658	5	10
G.—Binding, &c. ..	492,000	433,231	13	—	58,768	7	—
H.—Books and Maps ..	985,000	621,645	14	4	363,354	5	8
I.—General Office Supplies and Machinery	1,755,000	1,629,453	12	10	125,546	7	2
J.—Press Advertisements	130,000	173,093	13	10	—	43,093	13 10
STATIONERY OFFICE PRINTING WORKS.							
K.—Capital Expenditure on Purchase of Machinery ..	175,000	96,641	7	8	78,358	12	4

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Due to savings on the pay of staff serving with the Forces (£61,501), overtime (£30,965) and sick leave, lost time and sickness benefit deductions (£41,609); modified by excesses on staff changes (£53,487), upgradings and revised scales and rates of pay (£24,753), allowances, increased national insurance contributions and direct canvassing for advertisements in Government publications (£3,773).

C.—Due mainly to increased travelling at higher rates (£1,711) and the cleaning of additional premises (£948).

E.—Due to the requirements of the defence services having diminished to a greater extent than was expected and to a reduction in stockholdings.

F, G and I.—Due mainly to the requirements of the defence services having diminished to a greater extent than was expected.

H.—Due to the requirements of the defence services having diminished to a greater extent than was expected and to a non-effective provision of £200,000 for the British Council.

J.—Due mainly to the requirements of County Agricultural Committees (£34,788).

K.—Due to the difficulty in obtaining machinery.

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	—	60 — 6	—	60 — 6	—	
GROSS TOTAL .. £	15,110,806	11,887,652 — 8	3,269,553 6 10	46,399 7 6		
<i>Deduct—</i>	Estimated.	Applied.	Surplus to be surrendered.			
Z.—Appropriations in Aid	2,025,000	2,025,000 — —				
NET TOTAL .. £	13,085,806	9,862,652 — 8	£3,223,153 19 4			

Receipts payable to Exchequer.	Estimated.		Realized.	
	£	£ s. d.	£	£ s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid	2,025,000	2,668,922 1 7	—	1,280,619 11 5
(ii) Receipts of other classes	—	—	—	—
Total	—	—	£3,949,541 13 —	2,025,000 — —
Appropriated in aid (Subhead Z)	—	—	£1,924,541 13 —	—
Paid separately to Exchequer	—	—	—	—

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

L.—	Estimate.		Expenditure.	
	£	£	£	£
(a) Salaries	98,950	94,244	98,950	94,244
(b) Wages	742,000	756,476	742,000	756,476
(c) National Insurance schemes: employer's contributions ..	10,000	14,937	10,000	14,937
(d) Upkeep of machinery and consumable stores	70,000	62,503	70,000	62,503
	£920,950	928,160	£920,950	928,160
<i>Less:—</i>	Estimate.	Expenditure.	£	£
Transferred to Subhead F	889,350	885,859	889,350	885,859
Transferred to Subhead G	31,500	42,301	31,500	42,301
	920,850	928,160	920,850	928,160
	£100	—	£100	—

LL.—£31 19s. 6d. was paid in respect of damage and injuries caused in accidents in which Stationery Office vehicles were involved (E.32650 and G.S.1/016).

£7 9s. was paid to members of the staff in respect of damage to clothing, &c., sustained during the course of their employment.

15s. 6d. was paid to a private individual in respect of damage to clothing (S.53959).

£9 8s. 9d. was paid in respect of surgical appliances, &c., arising out of claims for workmen's compensation (P/2/79073, P.342137 and P.342192).

£10 7s. 9d. was paid to a contractor in respect of a fruitless journey made to dismantle a surplus printing press (E.41091).

Details of Receipts.		Estimated.	Realized.
(i) Receipts of classes authorized to be used as Appropriations in Aid :—		£	£
(a)	Sales of Government publications (Parliamentary and others)	465,000	555,807
(b)	Sales of Parliamentary Debates	44,000	59,117
(c)	Sales of Patent Office publications	40,000	37,099
(d)	London and Edinburgh Gazettes, advertisements in, and sales of	35,000	42,473
(e)	Sales of waste paper	223,000	184,194
(f)	Advertisements in Government publications	125,000	139,365
(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	175,000	223,621
(h)	Supplies to Government of Northern Ireland	45,000	48,758
(i)	Supplies and services on repayment terms other than those included in (h), (k) and (l)	690,000	1,146,062
(j)	Commission on supplies on repayment terms (g), (h) and (i)	80,000	94,850
(k)	Repayment of cost of supplies and services in connexion with Unemployment Insurance	40,000	45,000
(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	65,000
(m)	Miscellaneous	6,000	27,576
Total		<u>£2,025,000</u>	<u>2,668,922</u>
(ii) Receipts of other classes :—			
	Disposals of surplus stores	—	<u>£1,280,620</u>

- (a) and (b) Due to sales being greater than expected.
 (d) Due to the receipts from advertisements being greater than expected.
 (e) Due to the fall in the tonnage of waste paper recovered from the War Office being greater than expected.
 (f) Due to the receipts from advertisements in the telephone directories being greater than expected and to a fuller resumption of advertising in Government publications generally.
 (g) Due to the cost of the Lists and Registers being greater than expected.
 (i) and (j) Due mainly to amounts recovered in respect of services for post-war resettlement.
 (k) and (l) Due to the increased costs of printing, &c.

COMPARATIVE STATEMENT OF SUMS RECOVERABLE BY THE STATIONERY OFFICE.

	31 March 1946.	31 March 1947.
	£	£
In respect of accounts rendered in the year	138,411	231,096
In respect of accounts rendered after 31 March	291,034	401,469
	<u>£429,445</u>	<u>632,565</u>

VALUE OF STOCK IN HAND ON 31 MARCH 1946 AND 31 MARCH 1947.

	On 31 March 1946 at rates current on 31 March 1946.	On 31 March 1947 at rates current on 31 March 1946.	On 31 March 1947 at rates current on 31 March 1947.
	£	£	£
Paper	1,670,199	904,499	889,582
Office supplies	544,056	585,324	593,108
Books	9,437	26,039	26,077
Binding	11,178	13,868	13,941
General service items (forms and miscellaneous)	40,613	25,323	25,524
Total	<u>£2,275,483</u>	<u>1,555,553</u>	<u>1,548,232</u>

Stocktaking of the above stocks as effected during the year ended 31 March 1947 revealed deficiencies valued at £16,883 and surpluses £12,247. 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 £498 and surpluses £333.

In addition to the above, paper to the value of £588,737 (£613,356 at 1946 rates) was in contractors' depots for printing, &c.

NOTES.

This Account includes expenditure of £4,227 in respect of the balance of civil pay issued to staff serving with the Forces (Subheads A, £1,815 ; F (Stationery Office Printing Works), £2,358 ; G (Stationery Office Bindery), £54).

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 increasing the rates of pay in the printing and kindred trades (E.40504 and E.35703).

Publications valued at £1 7s. 8d. were presented to the Bulgarian Ministry of Finance.

F.—National Savings stamps of a nominal value of £70 deficient in delivery by a Stationery Office Press were written off (G.S.1/01).

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)	41	15	4
Value of paper and forms damaged by water during a fire at a Stationery Office warehouse (E.17752)	7	10	—
Value of books and publications lost or destroyed by fire whilst held on charge by Government Departments (E.17752)	255	3	2
Value of paper, &c., damaged by flooding at a Stationery Office warehouse (G.S.1/01)	633	—	—
Half the value of paper damaged by flooding whilst awaiting removal from a contractor's premises, the loss being borne equally by the contractor and the Stationery Office (G.S.14/01)	209	1	1
Value of typewriters, &c., lost or rendered unserviceable whilst held on charge by various Government Departments (S.3166, E.17752, E.19654/3 and G.S.1/09)	3,614	4	10
Minor losses written off under general Treasury authority.. .. .	4	4	1

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 and S.54540).

24 November 1947.

N. G. Scorgie,
Accounting Officer.

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

F. N. Tribe,
Comptroller and Auditor General.

CENTRAL OFFICE OF INFORMATION.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31 March 1947, compared with the sum granted, for the salaries and expenses of the Central Office of Information.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
A.—Salaries, &c.	783,000	652,171 8 4	130,828 11 8	—	—	
B.—Travelling and Incidental Expenses	318,000	116,022 10 8	201,977 9 4	—	—	
C.—Telegrams and Telephones	136,000	68,337 9 1	67,662 10 11	—	—	
D.—Press Advertising ..	900,000	709,798 8 5	190,201 11 7	—	—	
E.—Other Press Publicity ..	130,000	69,101 12 4	60,898 7 8	—	—	
F.—Publications	67,300	20,109 7 7	47,190 12 5	—	—	
G.—Poster Advertising ..	450,000	473,768 19 19	—	23,768 19 10	—	
H.—Films	681,000	589,169 17 8	91,830 2 4	—	—	
I.—Broadcasting	105,000	14,688 6 8	90,311 13 4	—	—	
J.—Photographs	105,000	104,586 6 2	413 13 10	—	—	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

The Central Office of Information was established on 1 April 1946 to take over certain functions previously performed by the Ministry of Information. The services of the Central Office were almost wholly on behalf of other Government Departments, &c., and it was not possible to estimate accurately the extent to which those services would be used. Moreover, a period of organization was necessary, and difficulty was experienced in obtaining suitable staff for highly specialized publicity work.

A.—Saving due to under-recruitment of authorized staff complements.

B.—A large provision had been made for the carriage of materials by air, but advantage was taken of the cheaper rates afforded by the reopening of sea routes.

C.—Relatively small use of supplementary telegraph services was made by other Government Departments on a repayment basis.

D.—The post-war increase in the size of newspapers, and consequently the amount of advertising space available, was less than anticipated.

E.—Principally on account of the under-expenditure, owing to changed circumstances, of the provision (£60,000) for commercial distribution of newspapers and periodicals overseas.

F.—Services expected to be supplied to the British Council on a repayment basis were not required.

G.—Excess due to the unforeseen use of Central Office services by Defence Departments and the Ministry of Food on a repayment basis; partly offset by savings on poster campaigns for other Government Departments.

H.—Film work expected from the British Council did not materialize and other requests were less than anticipated.

I.—Provision was made for the cost of broadcasting equipment, ordered by the Ministry of Information, to be met from Central Office of Information funds, but most of the cost was borne by the Ministry of Supply.

Service.	Grant.	Expenditure.		Expenditure compared with Grant.						
				Less than Granted.			More than Granted.			
	£	£	s.	d.	£	s.	d.	£	s.	d.
K.—Exhibitions	156,000	100,437	9	9	55,562	10	3	—	—	—
L.—Miscellaneous Publicity and Services	208,000	110,209	—	4	97,790	19	8	—	—	—
M.—Losses and Compensation	—	779	6	1	—	—	—	779	6	1
GROSS TOTAL	£4,039,300	3,029,180	2	11	1,034,668	3	—	24,548	5	11
					Surplus of Gross Estimate over Expenditure.					
					£1,010,119 17 1					
					Deficiency of Appropriations in Aid realized.					
<i>Deduct—</i> Z.—Appropriations in Aid ..	1,408,000	914,392	2	8	£493,607 17 4					
NET TOTAL	£2,631,300	2,114,788	—	3	Net Surplus to be surrendered. £516,511 19 9					
					Estimated.		Realized.			
					£	£	s.	d.		
Receipts payable to Exchequer					—	229,923	9	3		

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

- K.—Certain large projects in connexion with exhibitions overseas did not materialize.
- L.—Saving due to a reduction in the lecture scheme, and to a smaller number of overseas visitors than anticipated; also services for which provision had been made were not transferred from the British Council.
- M.—Details are as follows :—

	£	s.	d.
Compensation for traffic accident when an official van was stolen and driven off by a member of the Forces (E.45757)	201	15	—
Compensation for loss by fire of films whilst on loan to the Central Office (S.53952)	165	—	—
Cost of replacement of exhibition models stolen from store (S.53952) ..	150	—	—
Compensation to members of the staff for loss of personal effects whilst travelling on official business (2 cases) (E.42565)	75	—	—
<i>Ex gratia</i> payment in respect of forfeiture of annual leave (E.40765) ..	40	—	—
Charges in respect of telegraph and telephone services irrecoverable (E.39369)	24	14	7
Compensation for damage to, and loss of, photographic equipment whilst on loan to the Ministry of Information (E.41254/3)	11	10	—
36 cases of small compensation payments and losses (E.41254)	111	6	6
	£779	6	1

Details of Receipts.	Estimated.	Realized.
	£	£
(i) Receipts of classes authorized to be used as Appropriations in Aid :—		
<i>Repayments :—</i>		
British Council	286,000	394 (a)
Road Fund—		
For press advertising	300,000	172,802 } (b)
For poster advertising	200,000	128,116 } (b)
Overseas Departments for telegrams	80,000	23,159 (c)
Other Departments—		
For poster advertising	—	145,016 (d)
Miscellaneous	—	11,486 (e)
<i>Revenues :—</i>		
From Liberated Europe for films	470,000	365,000 (f)
Film distribution at home	50,000	36,523 (g)
Photographs	7,000	4,425 (h)
Book royalties	3,400	530 (i)
Miscellaneous—		
Freight charges recovered	11,600	5,916
Receipts from entrance fees to an exhibition		5,575
Sale of stores and equipment		5,968
Sale and hire of films		2,909
Other receipts		6,573
Total	£1,408,000	914,392
(ii) Receipts of other classes :—		
Transfer to French authorities of control of Agence Française Indépendante	—	100,000
Transfer to Government of Malaya of the Singapore Transmitter Station	—	96,400
Transfer to Government of Hong Kong of broadcasting equipment	—	11,625
Sale of broadcasting equipment to other overseas authorities	—	11,988
Sale of broadcasting equipment to the B.B.C. and Cable & Wireless, Ltd.	—	8,519
Sales of A.R.P. and other miscellaneous stores	—	1,016
Proceeds from winding-up of war time Welcome Clubs	—	375
Total		£229,923

(a) Services expected to be performed for the British Council on a repayment basis were not transferred to the Central Office of Information.

(b) The Road Safety publicity campaigns by press and poster, repayable from the Road Fund, were not on the scale anticipated.

(c) The service of supplementary telegrams by Government Departments, on a repayment basis, was on a relatively small scale.

(d) Poster advertising was requested by Government Departments which had not been expected to utilize the services of the Central Office for the purpose and repayment was effected.

(e) Miscellaneous services were provided for other Government Departments on a repayment basis.

(f) Some of the revenue collected from the distribution of films in Liberated Europe could not be brought to account owing to currency blocking, &c.

(g) Revenue from film distribution is difficult to estimate before completion of the films.

(h) Less use was made of official photographs for reproduction by the press than had been anticipated.

(i) The number of books of which the Central Office bought the copyright for resale was much fewer than expected.

NOTES.

£40 was misappropriated by a clerk engaged on film work in a Liberated Territory (G.S.35/016).

Losses of stores :—

Film material valued at £189 12s. destroyed by fire in course of transit to a film laboratory (G.S.33/016).

422 copies of a book costing £57 lost in course of transit to Lisbon (G.S.41/011).

58 out of a total of 144 exhibition screens to the value of £182 14s. supplied for use in European countries immediately following liberation could not be traced (E.47500).

Theft of raw film stock valued at £850 at an overseas post (S.53952).

Epidiastroscope case valued at £3 10s. lost during removal (E.41254).

113 pictures valued at £2,518 lost by enemy action in U.K. and overseas (G.S.33/50/09).

A photographic lens costing £7 10s. lost whilst on hire (E.41254/3).

Films abandoned :—

Film abandoned after costs amounting to £1,500 had been incurred ; subject proved to be unsuitable (S.53964/06).

Film abandoned after costs amounting to £1,119 had been incurred ; subject proved to be insufficiently promising to warrant completion (G.S.14/02B).

Film work, on a repayment basis, abandoned after costs amounting to £459 had been incurred ; repayment not effected owing to the film having been started under a misapprehension (G.S.14/02B).

Gifts :—

Presentation of six British Government films valued at £50 to Belgian Government to serve as a basis of a new library following a fire at Ministry of Education, Brussels (T.L.16.7.47).

1,811 pictures, commissioned at a cost of £33,854, painted by war artists were presented to non-Exchequer bodies (G.S.33/01).

This Account includes expenditure of £41 13s. 4d. in respect of the balance of civil pay issued to staff serving with the Forces.

9 January 1948.

Robert Fraser.
Accounting Officer.

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

F. N. Tribe,
Comptroller and Auditor General.

PETERHEAD HARBOUR.

ACCOUNT of the sum expended, in the year ended 31 March 1947, compared with the sum granted, towards the expense of constructing a harbour of refuge at Peterhead.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Works	9,485	7,528 17 3	1,956	2 9	—	—
B.—Salaries, &c.	2,445	2,443 14 5	1	5 7	—	—
C.—Travelling and Incidental Expenses	70	68 17 —	1	3 —	—	—
TOTAL	£ 12,000	10,041 8 8	1,958	11 4	—	—
Surplus to be surrendered ..			£1,958 11 4			

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Rents, sale of old stores, &c.	115	424 3 2

EXPLANATION of the Cause of Variation between Expenditure and Grant.

A.—Labour was employed largely on essential work for the Admiralty and War Office.

NOTE.

The aggregate value of the plant and stores in hand on 1 April 1947 was £39,991, distributed as follows:—

Special plant (professional valuation)	£ 30,540
General tools and plant (professional valuation)	3,874
Materials (new and old)	5,577

30 November 1947.

J. G. Lang,
Accounting Officer.

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

F. N. Tribe,
Comptroller and Auditor General.

WORKS AND BUILDINGS IN IRELAND.

ACCOUNT of the sum expended, in the year ended 31 March 1947, 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	10,225	14,246 8 —	—			4,021	8	—
B.—Furniture, &c. ..	8,355	5,771 1 5	2,583	18	7	—		
C.—Rents, &c.	12,380	12,892 9 4	—			512	9	4
D.—Fuel, Gas, Electric Current, Water and Household Articles ..	5,445	7,271 5 8	—			1,826	5	8
DD.—Compensation and Losses	—	351 — 6	—			351	—	6
O.—New Works, Alterations, Additions and Purchases	—	1,829 15 5	—			1,829	15	5
	£	36,405	42,362	—	4	2,583	18	7
RESERVED SERVICES.								
E.—New Works, Alterations, Additions and Purchases	3,000	6,044 7 6	—			3,044	7	6
F.—Maintenance and Repairs	21,530	17,822 15 2	3,707	4	10	—		
G.—Furniture, &c. ..	6,300	8,762 5 7	—			2,462	5	7
H.—Rents, &c.	10,465	9,606 16 7	858	3	5	—		
I.—Fuel, Gas, Electric Current, Water and Household Articles ..	6,060	5,762 16 1	297	3	11	—		
	£	47,355	47,999	—	11	4,862	12	2
			5,506	13	1			

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Excess mainly due to unforeseen services and to belated settlement of certain accounts.
 B.—Saving } The provision for certain supplies of fuel, &c., was inadvertently included
 D.—Excess } under Subhead B.
 DD.—Compensation for loss of and damage to chattels from requisitioned premises (E.48094).
 O and E.—Unforeseen services.
 F.—A service was less expensive than anticipated and the provision for contingencies was not fully required.
 G.—Unforeseen services.
 H.—Saving due to the rent payable in respect of certain premises not being fixed within the year and to changes of occupation of accommodation.

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.						
J.—New Works, Alterations, Additions and Purchases	15,000	—	15,000	—	—	—
K.—Maintenance and Repairs	3,710	4,873 9 4	—	—	1,163 9 4	—
L.—Furniture, &c. ..	500	598 17 3	—	—	98 17 3	—
M.—Rents, &c.	2,080	1,671 14 5	408	5 7	—	—
N.—Fuel, Gas, Electric Current, Water and Household Articles ..	3,100	2,514 4 5	585	15 7	—	—
	£ 24,390	9,658 5 5	15,994	1 2	1,262	6 7
GROSS TOTAL .. £	108,150	100,019 6 8	23,440	11 11	15,309	18 7
	Estimated.	Applied				
<i>Deduct—</i>						
Z.—Appropriations in Aid	2,710	2,710 — —	Surplus to be surrendered.			
			£8,130 13 4			
NET TOTAL .. £	105 440	97,309 6 8				

Receipts payable to Exchequer.

	Estimated.	Realized
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid ..	2,710	3,884 8 —
Appropriated in aid (Subhead Z)		2,710 — —
Paid separately to Exchequer		£1,174 8 —

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

J.—The grant was in respect of the provision of new wards at the Ministry of Pensions Hospital, Leopardstown Park, County Dublin. Owing to delay in the preparation of plans, &c., it was not possible to commence work within the year.

K.—Excess mainly due to increased cost of labour and materials.

M.—Certain charges were not brought to account within the year.

N.—Reserves of fuel were utilised.

Details of Receipts.	Estimated	Realized.
	£	£
Recoveries in respect of agency services for the Government of Northern Ireland, rents, sale of old materials, &c.	2,710	3,884

28 November 1947

H. C. Emmerson,
Accounting Officer.

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

F. N. Tribe,
Comptroller and Auditor General.

CIVIL ACCOUNTS,
1946-47.

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.
			£	£	£	£ s. d.
426	1	Merchant Seamen's War Pensions	268,965	—	268,965	262,433 9
427	2	Ministry of Pensions	101,830,000	83,000	101,747,000	85,517,287 9
437	3	Royal Irish Constabulary Pensions, &c. .. .	1,230,000	—	1,230,000	1,212,221 1
439	4	Superannuation and Retired Allowances .. .	4,990,343	40,343	4,950,000	4,995,916 4
		Total	£ 108,319,308	123,343	108,195,965	91,987,858 4

CLASS VIII.

NON-EFFECTIVE CHARGES (PENSIONS).

SUMMARY.

No. of Vote.	Appropriations in Aid applied.	Net Expenditure.	Gross Expenditure compared with Estimate : Saving or Excess.	Deficiency of Appropriations in Aid.	Amount to be surrendered.	Extra Receipts payable to Exchequer.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1	—	262,483 9 2	6,531 10 10	—	6,531 10 10	—
2	83,000 — —	85,434,287 9 2	16,312,712 10 10	—	16,312,712 10 10	94,361 16 1
3	—	1,212,221 1 5	17,778 18 7	—	17,778 18 7	59 15 9
4	40,343 — —	4,955,573 4 3	*5,573 4 3	—	—	405,915 9 5
	123,343 — —	91,864,515 4 —	16,337,023 — 3 *5,573 4 3	—		500,336 15 3
Total amount to be surrendered £					16,337,023 — 3	

* See Report, paragraph 107.

MERCHANT SEAMEN'S WAR PENSIONS.

ACCOUNT of the sum expended, in the year ended 31 March 1947, 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 expenses of the Fishing Vessels Committee.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Expenses of the Fishing Vessels Committee ..	65	56 16 -	8 4 -			
PENSIONS AND ALLOWANCES.						
B.1.—Allowances to disabled Officers and Seamen of the Mercantile Marine, including cost of Treatment.						
Original	£12,800					
Supplementary	£1,150					
	13,950	12,955 1 6	994 18 6			
B.2.—Pensions and Allowances to Widows and Dependants of deceased Officers and Seamen of the Mercantile Marine.						
Original	£224,000					
Supplementary	£11,050					
	235,050	230,257 13 2	4,792 6 10			
B.3.—Pensions and Allowances to Widows and Dependants of deceased Fishermen.						
Original	£19,600					
Supplementary	£300					
	19,900	18,538 8 7	1,361 11 5			
BB.—Losses	—	625 9 11	—		625 9 11	
TOTAL						
Original	£256,465					
Supplementary	£12,500					
	£268,965	262,433 9 2	7,157 - 9		625 9 11	

Surplus to be surrendered .. £6,531 10 10

EXPLANATION of the Causes of Variation between Expenditure and Grant.

B.1, B.2 and B.3.—The savings are due to delay in the settlement of claims in respect of arrears of pensions payable abroad and to an overestimate of increases payable on reassessment of pensions.

BB.—Overpayment of pensions (a) in two cases amounting to £112 3s. 2d. of which £60 5s. 8d. was charged in 1945-46, recovery being waived on hardship grounds (S.24157/2); (b) in 147 cases amounting to £573 12s. 5d. due to failure to appreciate a distinction in ranks (S.24157/2).

T. G. Jenkins,
Accounting Officer.

24 October 1947.

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

F. N. Tribe,
Comptroller and Auditor General.

MINISTRY OF PENSIONS.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31 March 1947, compared with the sum granted, 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.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A-B.—Administration	3,753,000	3,442,071 - 10	310,928 19 2	—	—	—
C.—Medical Services ..	4,230,000	3,368,076 17 5	861,923 2 7	—	—	—
D.—Funeral Grants ..	45,000	40,682 - 6	4,317 19 6	—	—	—
WAR OF 1914-18.						
E.—Pensions, &c. (Officers and Nurses) ..	3,721,600	3,592,338 1 9	129,261 18 3	—	—	—
F.—Pensions, &c. (Non-Commissioned Officers and Other Ranks)	32,425,000	31,968,952 2 1	456,047 17 11	—	—	—
G.—Miscellaneous Payments	4,900	3,847 11 1	1,052 8 11	—	—	—
WAR OF 1939-45.						
H.—Navy, Army and Air Force—Pensions, &c. (Officers and Nurses) ..	6,790,000	5,309,025 1 5	1,480,974 18 7	—	—	—
I.—Navy, Army and Air Force—Pensions, &c. (Non-Commissioned Officers and Other Ranks) ..	45,850,000	32,707,807 9 2	13,142,192 10 10	—	—	—
J.—Mercantile Marine—Pensions, &c. (Officers)	1,045,000	1,009,602 18 10	35,397 1 2	—	—	—
K.—Mercantile Marine—Pensions, &c. (Seamen, &c.) ..	1,085,000	1,127,084 6 10	—	42,084 6 10	—	—
L.—Civilians—Pensions, &c.	2,645,000	2,591,320 1 11	53,679 18 1	—	—	—
M.—Pension, &c., Contributions under Empire Air Training Scheme ..	235,000	348,751 7 2	—	113,751 7 2	—	—
N.—Extra - Regulation Fund	500	42 10 6	457 9 6	—	—	—
NN.—Losses	—	7,685 19 8	—	7,685 19 8	—	—
GROSS TOTAL .. £	101,830,000	85,517,287 9 2	16,476,234 4 6	163,521 13 8	—	—
Deduct—	Estimated.	Applied.	Surplus to be surrendered.			
Z.—Appropriations in Aid	83,000	83,000 - -				
NET TOTAL £	101,747,000	85,434,287 9 2	£16,312,712 10 10			

Receipts payable to Exchequer.	Estimated.	Realized.	
	£	£	s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid	83,000	144,170	2 5
(ii) Receipts of other classes	5,000	33,191	13 8
Total		£177,361	16 1
Appropriated in aid (Subhead Z)		83,000	- -
Paid separately to Exchequer		£94,361	16 1

DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£	s.	d.	£	s. d.
ADMINISTRATION.						
A.—Salaries, &c. ..	3,611,000	3,280,703	5	1	330,296	14 11
B.1.—Travelling Expenses ..	80,000	83,226	11	8	—	3,226 11 8
B.2.—Miscellaneous Expenses ..	62,000	78,141	4	1	—	16,141 4 1
MEDICAL SERVICES.						
C.1.—Medical Treatment	3,450,000	2,593,324	10	8	856,675	9 4
C.2.—Surgical Appliances	620,000	526,446	19	—	93,553	1 -
C.3.—Expenses of Travelling, &c., for Treatment or Medical Examination	160,000	248,305	7	9	—	88,305 7 9
D.—Funeral Grants ..	45,000	40,682	—	6	4,317	19 6
WAR OF 1914-18.						
OFFICERS AND NURSES.						
E.1.—Disablement Pensions and Gratuities, and Treatment Allowances ..	2,370,000	2,281,885	12	10	88,114	7 2

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—The number of staff required to deal with post-war claims was less than anticipated.
 B.1.—Excess due to increase in railway fares.
 B.2.—Excess due to the opening of new hostels to meet the requirements of evacuated staff. (Receipts from the staff in respect of these services are credited to Appropriations in Aid.)
 C.1 and C.2.—The number of pensioners requiring treatment, including the supply of artificial limbs, &c., was below expectations.
 C.3.—Due to an increase in the number of pensioners attending medical boards, and increased railway fares.

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 OF 1914-18— <i>contd.</i>						
OFFICERS AND NURSES— <i>contd.</i>						
E.2.—Commutation of Retired Pay and Wound Pensions	1,600	1,507 19 -	92	1 -	—	—
E.3.—Pensions and Gratuities to Widows and Dependants ..	1,350,000	1,308,944 9 11	41,055	10 1	—	—
NON-COMMISSIONED OFFICERS AND OTHER RANKS.						
F.1.—Disablement Pensions and Gratuities, and Treatment Allowances ..	19,660,000	19,602,265 11 -	57,734	9 -	—	—
F.2.—Pensions and Gratuities to Widows and Dependants ..	12,765,000	12,366,686 11 1	398,313	8 11	—	—
MISCELLANEOUS PAYMENTS.						
G.1.—Payments under the Regulations of the Special Grants Committee ..	4,900	3,847 11 1	1,052	8 11	—	—
WAR OF 1939-45. NAVY, ARMY AND AIR FORCE.						
OFFICERS AND NURSES.						
H.1.—Disablement Pensions and Gratuities, and Treatment Allowances ..	3,190,000	2,510,228 5 11	679,771	14 1	—	—
H.2.—Pensions and Gratuities to Widows and Dependants ..	3,600,000	2,798,796 15 6	801,203	4 6	—	—

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

F.2.—The cost of improvements under Cmd. 6714 falling to be met during the year was less than anticipated.

H.1.—The number and value of new awards were much below expectations.

H.2.—The number of new awards was much below expectations.

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 OF 1939-45— <i>contd.</i>							
NAVY, ARMY AND AIR FORCE— <i>contd.</i>							
NON-COMMISSIONED OFFICERS AND OTHER RANKS.							
I.1.—Disablement Pensions and Gratuities, and Treatment Al- lowances ..	32,800,000	20,746,473	12	1	12,053,526	7	11
I.2.—Pensions and Gratuities to Widows and Dependants ..	13,050,000	11,961,333	17	1	1,088,666	2	11
MERCANTILE MARINE. OFFICERS.							
J.1.—Disablement Pensions and Gratuities, and Treatment Al- lowances ..	310,000	266,206	8	4	43,793	11	8
J.2.—Pensions and Gratuities to Widows and Dependants ..	735,000	743,396	10	6	—		8,396 10 6
SEAMEN, &c.							
K.1.—Disablement Pensions and Gratuities, and Treatment Al- lowances ..	310,000	259,974	5	8	50,025	14	4
K.2.—Pensions and Gratuities to Widows and Dependants ..	775,000	867,110	1	2	—		92,110 1 2
CIVILIANS.							
L.1.—Disablement Pensions and Gratuities, and Injury Allow- ances	1,320,000	1,271,214	12	8	48,785	7	4
L.2.—Pensions and Gratuities to Widows and Dependants ..	1,325,000	1,320,105	9	3	4,894	10	9

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

- I.1.—The number and value of new awards were much below expectations.
I.2.—The number of new awards was much below expectations.
J.2 and K.2.—The excesses are mainly due to the number of awards in respect of missing mariners being greater than was expected.

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

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
M.—Pension, &c., Contributions under Empire Air Training Scheme	235,000	348,751 7 2	—	113,751 7 2
N.—Extra - Regulation Fund	500	42 10 6	457 9 6	—
NN.—Losses, Compensation, and Amounts Irrecoverable ..	—	7,685 19 8	—	7,685 19 8
	Estimated.	Applied.		
Z.—Appropriations in Aid	83,000	83,000 - -	—	—

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

M.—Excess due to belated claims received from the Dominion Governments.

Details of Receipts.	Estimated.	Realized.
	£	£
(i) Receipts of classes authorized to be used as Appropriations in Aid :—		
Payments by staff accommodated in the Ministry hostels..	28,000	49,228 (a)
Sale of produce, &c., at Ministry hospitals	24,000	34,471 (b)
Recoveries in respect of medical treatment, &c.	19,000	27,330 (c)
Recoveries of officers' and other ranks' pensions, &c. ..	1,500	4,259
Repayment of cost of services in connexion with administration of the Widows', Orphans' and Old Age Contributory Pensions Acts, 1936 to 1941	1,300	1,239
Various receipts	9,200	27,643 (d)
Total	£83,000	144,170

(a) Excess due to provision of additional hostels.

(b) Excess mainly due to increased receipts from the sale of articles manufactured by patients undergoing occupational therapy treatment at Ministry hospitals and increased charges to staff for meals provided.

(c) Receipts of certain items under this head could not be closely estimated.

(d) Various receipts comprise the following items :—

	£
Recoveries in respect of surgical appliances, including spectacles, supplied to Dominion and Allied Governments, and the sale of artificial limb materials	6,723
Recoveries of rental charges for machinery loaned to artificial-limb makers under the capital assistance scheme	1,346
Charges for private telephone calls	2,419
Refund under the terms of a contract	8,181
Administrative services in connexion with the Ministry of Labour Rehabilitation Scheme	6,609
Other miscellaneous receipts	2,365
	<u>£27,643</u>

Details of Receipts.— <i>contd.</i>	Estimated.	Realized.
	£	£
(ii) Receipts of other classes :—		
Recoveries of sums representing the capitalized value of compensation awards in respect of war injuries and war risk injuries suffered by British personnel serving on allied or neutral vessels on time charter to the Ministry of War Transport	5,000	25,969
Refund of allowances made to Indian seamen captured while serving in a Dutch ship	—	6,754
Refund of allowances made to a British seaman captured while serving in a Norwegian ship	—	469
Total	<u>£5,000</u>	<u>33,192</u>

NOTES ON SUBHEADS.

C.1, C.2 and C.3.—Include payments totalling £17,661 17s. 3d. for disabled Polish serving personnel. In addition claims for services amounting to £10,547 3s. 9d. were waived (O.F.91/12/6).

C.2.—Includes payments totalling £3,021 13s. 4d. for purchase of machinery loaned to artificial-limb makers under the capital assistance scheme (S.1298/5).

D, L.1 and L.2.—Include approximately £17,250 for awards of pension, &c. (310 cases) to or in respect of British civilians who suffered disablement or death through war operations overseas or detention in enemy or enemy-occupied territory (E.25250/071).

F.1, F.2, I.1, I.2, K.1, K.2, L.1 and L.2.—Include certain overpayments resulting from bulk payment in advance of pension, &c., increases under Cmd. 6714. The method of payment was adopted with Treasury sanction for reasons of speed and economy in administration, and payments were limited to £10 in any one case. About £2,800,000 was disbursed in 1945-46 and 1946-47 and it is estimated that approximately £35,000 was an excess payment owing to removals from the pension list due to deaths and other causes during the period covered by the advances (E.25250/072).

H.1 and I.1.—Include £41,962 10s. *ex gratia* supplementary allowances to service personnel in hospital at the time of their discharge to raise their allowances to the level of service pay (E.23316/2 and E.23316/3).

I.1.—Includes £49 2s. 1d., payment of special allowances (two 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 £347 11s. 2d. for the award of allowances to certain widows, including allowances for children, whose husbands died whilst serving in the Forces during the War of 1939-45 and who are ineligible for pension from the Ministry of Pensions or under the Widows', &c., Contributory Pensions Acts (E.44119).

J.1, J.2, K.1, K.2, L.1 and L.2.—Include awards of pension, &c., of approximately £17,200 (52 cases) to or in respect of seamen and civilians whose cases were reconsidered upon application to the Special Review Tribunals (T.L.22.7.46).

J.2.—Includes an award of pension and child's allowance at the rate of £131 per annum to the unmarried dependant living as the wife of an officer who lost his life by enemy action at sea. Pension, &c., awarded for the widow continues (E.25250/041/01).

K.1 and K.2.—Include increases of pension totalling £26 10s. to a coastguard and to the widows of coastguards (two cases) corresponding to increases to mercantile mariners under Cmd. 6714 (E.42213).

K.1 and L.1.—Include payment of £7 5s. 8d. to a seaman and £2 1s. 3d. to a civilian undergoing treatment who would otherwise have suffered hardship through the operation of Regulation 3 of National Health Insurance (Emergency) Regulations (S.R. and O.1944, No. 905) (E.25250/041/3).

K.1.—Includes an award of pension and family allowances at the rate of 12s. per week to a seaman who contracted dysentery on shore after the ship on which he was serving had been torpedoed and sunk (E.25250/041/02).

K.2.—Includes an award of pension at the rate of 6s. 9d. per week for the children of an African seaman who lost his life when the ship on which he was serving for nominal wages was sunk (E.25250/036/2).

L.1 and L.2.—Include £100 10s. for *ex gratia* awards of pension, &c. (two cases) 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).

Also include £256 19s. 9d. for awards of pension, &c. (four cases) to or in respect of civilians who suffered disablement or death through delayed action war injuries sustained after 19 March 1946 (E.25250/068).

NOTES ON SUBHEADS.—*contd.*

L.1.—Includes £60 13s. 6d. for an award of pension, &c., to a civilian employed on agricultural work who was injured by a bullet fired by an unknown person (E.25250/043/2).

Also includes an award of pension, &c., at the rate of 14s. per week to a part-time fireman who had not been enrolled in a civil defence organization (E.25250/043/2).

Also includes an award of constant attendance allowance at the rate of £1 per week for a child under fifteen years of age who was totally blinded by enemy action (E.25250/043/2).

NN.—LOSSES, COMPENSATION, AND AMOUNTS IRRECOVERABLE.

(Treasury authority for cases 1 to 21 and 29 is S.15308/055 and for other cases as shown below.)

Case.	Charged in previous years.			Charged in this Account.		
	£	s.	d.	£	s.	d.
Allowances obtained for separated wives.						
1. Prosecution and recovery impracticable. Pensioner deceased (1919 to 1945)	134	11	2	—		
2. Prosecution and recovery waived in view of support given (1932 to 1946)	216	12	—	—		
3. Wife's allowance obtained for an unmarried dependant living with pensioner as his wife. Prosecution impracticable. Pensioner deceased. £3 17s. 5d. arrears of pension withheld. Further recovery impracticable. Net overissue (1919 to 1946)						
	138	7	8	—		
4. Special allowances for unemployability obtained by pensioner after commencing regular employment. Prosecution impracticable owing to difficulty of proving fraudulent intent. £11 10s. recovered and recovery of 10s. weekly is proceeding. Net overissue (1944 to 1946).. .. .						
	127	1	4	34	12	11
Overissues resulting from official error. Recovery waived in each case as the recipients were not aware of the error.						
5. Special allowances for unemployability paid from a date prior to eligibility. £3 14s. arrears of pension withheld. Net overissue (1943 to 1946).. .. .						
	126	14	8	—		
6. Pension paid at a higher rate than appropriate £3 15s. arrears of pension withheld. Net overissue (1945 to 1946)						
	99	10	—	15	—	—
7. A similar case. £3 10s. 3d. arrears of pension withheld. Net overissue (1944 to 1946)						
	115	13	9	11	5	9
8. Four similar cases (1943 to 1947)						
	336	12	3	190	1	6
9. Gratuity paid to widow owing to incorrect interpretation of circumstances of death (1945)						
	200	—	—	—		
10. Gratuity and pension paid to widow owing to belated notification by Service Department of officer's withdrawal of allotment and allowances (1945 to 1946)						
	231	19	2	32	10	—
11. Gratuity and pension paid to widow of a member of Dominion forces owing to incorrect particulars supplied by Service Department. The Dominion Government liable for pension has refunded £93 2s. 4d. Net overissue (1944 to 1945)						
	208	7	7	—		
12. Increase of service dependant's pension under Contributory Pensions Act paid on behalf of Ministry of National Insurance after notification of cancellation. 5s. arrears of pension withheld. Net overissue (1930 to 1946)						
	200	15	—	3	—	—
13. Provisional payments to unmarried dependant and child of a "missing" mariner who was subsequently found to have been "detained". Allowances had been paid to his mother (1942 to 1945)						
	275	10	3	—		

NN.—LOSSES, COMPENSATION, AND AMOUNTS IRRECOVERABLE—*contd.*

Case.	Charged in previous years.			Charged in this Account.		
	£	s.	d.	£	s.	d.
14. Pension paid concurrently with service pay owing to belated notification by Service Department of amended date of relinquishment of commission. £64 recovered and recovery of £16 quarterly is proceeding. Net overissue (1945 to 1946)	175	14	4	—	—	—
15. Arrears of pension issued to widow by overseas agent for period during which payments were made by Regimental Paymaster. One-third part of pension due is being withheld until recovery is complete (1943 to 1945)	119	10	6	—	—	—
16. Widow's pension paid by overseas agent without evidence that the mariner supported her prior to his death. Recovery waived owing to belated notification of the overissue to recipient (1942 to 1944)	106	—	9	—	—	—
17. Dependant's pension obtained by non-disclosure of full income. Prosecution and recovery impracticable (1943 to 1946)	102	15	—	—	15	—
18. Dependant's pension obtained at a higher rate than permissible owing to incorrect completion of application form. Prosecution impracticable. Pensioner deceased. £11 18s. arrears of pension due to surviving parent withheld, £5 19s. recovered and recovery of 17s. weekly is proceeding. Net overissue (1942 to 1946).. .. .	143	3	—	—	13	13
19. Dependant's pension drawn after remarriage. Prosecution impracticable. Recovery waived, as woman aged and without means. Remarriage gratuity of £6 10s. set off against overissue. Net overissue (1929 to 1946)	218	16	5	—	2	15
Provisional allowances paid to mariners' widows but vessels judged to have been lost by marine peril.						
20. Repaid £169 10s. Further recovery impracticable. Net overissue (1942 to 1945)	166	8	—	—	—	—
21. Recovery impracticable (1942 to 1944)	143	16	5	—	—	—
Widows' pensions, &c., obtained by women whose marriages were bigamous.						
22. Fraud not imputed. Recovery waived as woman was the innocent party (E.25250/086) (1944 to 1945)	68	9	3	—	—	—
23. Prosecuted and fined £5. £4 19s. arrears withheld, and further recovery waived to prevent hardship (E.25250/086). Net overissue (1944 to 1945).. .. .	44	1	—	—	—	—
24. Replacement of patients' personal clothing stolen from a Ministry hospital (S.22589)	—	—	—	—	182	12 4
25. Cash stolen from a sub-office (S.50405)	—	—	—	—	4	15 1
26. <i>Ex gratia</i> payment arising out of an official error (S.54027) ..	—	—	—	—	50	—
27. Fees to examining medical officers paid at a higher rate than permissible (41 cases). Recovery waived (S.50405) (1946)	438	7	6	—	61	19
28. Overissue of injury allowances paid under the provisions of the Personal Injuries (Civilians) Scheme, written off departmentally under general Treasury authority (S.49051) :—						
(1) Clerical error. Recovery waived (one case)	3	—	—	—	—	—
(2) Miscellaneous. Recovery proceeding (two cases) ..	6	13	6	—	—	—
29. Miscellaneous overissues under £100 :—						
(1) Resulting from fraud, misrepresentation or ignorance on the part of recipients. Prosecution and recovery wherever practicable (6 cases, 1941 to 1947)	363	13	7	—	56	16
(2) Resulting from official error. Suitable disciplinary action taken where possible (47 cases, 1923 to 1947)	2,022	11	6	—	1,016	14 2

NN.—LOSSES, COMPENSATION, AND AMOUNTS IRRECOVERABLE—*contd.*

Case.	Charged in previous years.			Charged in this Account.		
	£	s.	d.	£	s.	d.
30. Compensation :—						
(1) Property accidentally damaged while garaging a Ministry motor-van (S.50405)	—			35	12	—
(2) Personal injuries (S.54591) (one case)	2	14	6	225	—	—
(3) Loss and damage of property (22 cases)	—			43	4	—
31. Miscellaneous losses and overissues written off departmentally under general Treasury authority. Prosecution and recovery wherever practicable (S.15308) (1,362 cases, 1943 to 1947)	7,238	12	9	5,705	13	11
	<u>£13,776</u>	<u>2</u>	<u>10</u>	<u>7,685</u>	<u>19</u>	<u>8</u>

In addition Vote of Credit Accounts of previous years include overissues of payments based on wages in respect of detained mercantile marine personnel of £1,414 18s. 1d., not previously noted (E.25250/041/03 and S.15308) (1942 to 1946).

DEFICIENCIES OF STORES AND EQUIPMENT.

	Estimated Value.	
	£	s. d.
1. Deficiencies of stores and equipment at four Ministry hospitals (£187 15s. 7d., £247 3s. 5d., £1,365 6s., £538 8s. 6d.) and loss of stores valued at £3 18s. by burglary (surpluses revealed by stocktaking amounted to £588 12s. 1d., £40 3s. 10d., £574 17s. 7d. and £308 9s. 4d. respectively). Investigations revealed that part of the loss at one hospital was due to theft, and two convictions were secured; but in no other case could pilfering be proved. Other stores discrepancies are attributed to inaccurate recording (LO.98/09 and S.50405)	2,342	11 6
2. Miscellaneous deficiencies written off under general Treasury authority (S.15308)	475	17 1
3. Deterioration of emergency stores of artificial limb materials (S.1298/5)	51	18 1
	<u>£2,870</u>	<u>6 8</u>

(The value of plant and equipment on hand at 31 March 1946 was £352,002. Additions and replacements during the year amounted to £41,541, and reductions by reason of obsolescence, &c., £16,012. The value of plant and equipment on hand at 31 March 1947 was £377,531.

The value of consumable stores on hand at 31 March 1946 was £99,652. Additions during the year amounted to £312,766 and issues to £301,964. The value of consumable stores on hand at 31 March 1947 was £110,454.)

NOTES.

A claim for £14 16s. 4d. on hospital staffs for amenities now provided free of charge has been written off (S.50029).

This Account includes expenditure of approximately £1,180 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.

H. Parker,

Accounting Officer.

27 November 1947.

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

F. N. Tribe,

Comptroller and Auditor General.

THE KING'S FUND.

ABSTRACT ACCOUNT FOR YEAR ENDED 31 MARCH 1947.

Receipts.		£	s.	d.	Payments.		£	s.	d.
Interest on investments ..		45	6	10	Grants	431	1	1	
Profit on sale of investment ..		9	5	2	Expenses of administration ..	4	17	7	
Refunds by grantees ..		45	13	2					
Balance, being excess of payments over receipts carried to Balance Sheet ..		335	13	6					
		<u>£435</u>	<u>18</u>	<u>8</u>					<u>£435 18 8</u>

BALANCE SHEET.

		£	s.	d.			£	s.	d.
Balance, 1 April 1946 ..		2,316	13	9	Investments at cost :—				
<i>Less :—</i>					£1,563 11s. 5d. 2½ per cent.				
Excess of payments over receipts in year ..		335	13	6	National War Bonds, 1949-51	1,586	—	11	
					Cash in hand	394	19	4	
Balance, 31 March 1947 ..		<u>£1,981</u>	<u>—</u>	<u>3</u>					<u>£1,981 — 3</u>

THE KING'S FUND (1940).

ABSTRACT ACCOUNT FOR YEAR ENDED 31 MARCH 1947.

Receipts.		£	s.	d.	Payments.		£	s.	d.
Donations		28,430	12	7	Grants	15,207	10	6	
Interest on investments ..		1,419	18	6	Expenses of administration ..	170	10	5	
Profit on sale of investment ..		278	2	6	Balance, being excess of receipts over payments carried to Balance Sheet ..	14,995	6	9	
Refunds by grantees ..		244	14	1					
		<u>£30,373</u>	<u>7</u>	<u>8</u>					<u>£30,373 7 8</u>

BALANCE SHEET.

		£	s.	d.			£	s.	d.
Balance, 1 April 1946 ..		64,814	6	8	Investments at cost :—				
<i>Add :—</i>					£19,516 3s. 6d. 2½ per cent.				
Excess of receipts over payments in year ..		14,995	6	9	National War Bonds, 1951-53	19,760	2	7	
					£33,681 4s. 6d. 2½ per cent. National War Bonds, 1949-51	34,000	—	—	
					£15,494 10s. 3½ per cent. War Stock	15,494	10	—	
					£1,000 3 per cent. Savings Bonds, 1960-70	1,000	—	—	
					£1,000 2½ per cent. Savings Bonds, 1964-67	1,000	—	—	
					Cash in hand	8,555	—	10	
Balance, 31 March 1947 ..		<u>£79,809</u>	<u>13</u>	<u>5</u>					<u>£79,809 13 5</u>

H. Parke,
Accounting Officer.

27 November 1947.

ROYAL IRISH CONSTABULARY PENSIONS, &c.

ACCOUNT of the sum expended, in the year ended 31 March 1947, compared with the sum granted, 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	198,000	195,616 2 —	2,383	18	—	—	—	—
B.—Pensions to Members of the Force enlisted in Great Britain ..	4,000	3,932 11 3	67	8	9	—	—	—
C.—Pensions and Gratuities to Widows of deceased Officers and Men enlisted in Ireland	60,500	59,590 10 2	909	9	10	—	—	—
D.—Pensions and Gratuities to Widows of deceased Officers and Men enlisted in Great Britain ..	4,700	4,730 9 1	—	—	—	30	9	1
E.—Medical Expenses	30	75 9 9	—	—	—	45	9	9
F.—Compensation Allowances to Members of the Force enlisted in Ireland	846,500	836,313 6 11	10,186	13	1	—	—	—
G.—Compensation Allowances to Members of the Force enlisted in Great Britain ..	111,500	107,196 2 9	4,303	17	3	—	—	—
H.—Commutation Annuities ..	4,770	4,766 9 6	3	10	6	—	—	—
TOTAL	1,230,000	1,212,221 1 5	17,854	17	5	75	18	10
Surplus to be surrendered ..			£17,778 18 7					

Receipts payable to Exchequer.

Receipts from pensioners in respect of sums due to public funds ..	£	s.	d.
	59	15	9

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—The savings from deaths were greater than had been anticipated.
 C.—The provision for new awards was in excess of requirements.
 F. and G.—Claims in respect of Allowances partly or wholly undrawn in previous years and new awards under the Pensions (Increase) Act, 1944, were less than anticipated.

NOTES.

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. Four awards of this nature, which are extra-statutory, involved during the year 1946-47 a total payment of £76 5s. 11d. chargeable to Subhead A (P.15979/6).

A grant of increase of pension was made to a member of the Royal Irish Constabulary in receipt of an Army disability pension and a pension under the Irish Police (Naval and Military) Service Act, 1915. The annual rate of the combined pensions was limited to the maximum amount which would have been awardable under the Constabulary and Police (Ireland) Act, 1883, and, on grounds of equity, the increase on the Royal Irish Constabulary pension was awarded on the total of the combined pensions although the Army disability pension did not come within the provisions of the Pensions (Increase) Act, 1944. The Royal Irish Constabulary pension ceased to be payable in 1946 consequent upon an increase of the Army pension to an amount in excess of the maximum permissible under the Act of 1883, but a reduced increase sufficient to maintain the former rate of the combined pensions plus increase was continued. The award, which is extra-statutory, involved during the year 1946-47 a payment of £9 19s. 11d. chargeable to Subhead A (P.26602).

It was explained in the Estimate that the share of the Government of Northern Ireland for pension, compensation allowance and gratuity charges, estimated to be £195,000, would be recovered by deduction from the Northern Ireland share of reserved taxes. The actual sum which is being recovered is £194,297 -s. 11d.

21 November 1947.

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.

F. N. Tribe,
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 1947, compared with the sum granted, 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.	£ s. d.
A.—Superannuation Allowances						
Original	£2,262,000					
Less Supplementary ..	£22,000					
	2,240,000	2,221,747 1 2	18,252 18 10			
B.—Compensation Allowances ..	39,000	41,406 17 3			2,406 17 3	
C.—Non-recurrent Allowances (Additional Allowances and Gratuities)—Established Officers						
Original ..	£1,048,000					
Supplementary	£65,000					
	1,113,000	1,072,196 9 11	40,803 10 1			
D.—Compassionate Gratuities—Unestablished Officers						
Original	£200,000					
Supplementary	£330,000					
	530,000	499,360 16 6	30,639 3 6			
E.—Diplomatic Pensions and Non-recurrent Allowances						
Original	£96,600					
Less Supplementary	£18,000					
	78,600	67,501 15 9	11,098 4 3			
F.—Colonial Governors' Pensions and Non-recurrent Allowances	25,300	23,651 19 2	1,648 - 10			
G.—County Court Judges, &c.—Supplementary Pensions ..	1,000	717 5 11	282 14 1			
H.—British Antarctic Expedition, 1910-12—Annuities ..	433	529 3 10			96 3 10	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving due to re-employment of pensioners and consequent suspension or abatement of their pensions was more than anticipated.

B.—Provision for new awards was insufficient.

C. & D.—As explained in the Estimate, these subheads consist entirely of single non-recurrent payments which cannot be predicted with accuracy. There were savings of £34,750 on additional allowances (Subhead C) and £22,250 on gratuities to unestablished officers (Subhead D).

E.—The provision made for new awards was not required.

H.—Excess due to payment of a residue outstanding in respect of an annuitant who died in the previous year.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.					
			Less than Granted.			More than Granted.		
	£	£ s. d.	£	s.	d.	£	s.	d.
I.—Marriage Gratuities								
Original ..	£150,000							
Supplementary	£60,000							
	210,000	190,585	1	11		19,414	18	1
J.—Injury Grants								
Original ..	£346,000							
Supplementary	£335,000							
	681,000	810,373	-	4			129,373	- 4
K.—Compassionate Fund	2,500	1,290	-	-		1,210	-	-
L.—Northern Ireland— Pensions and Gratuities ..	69,500	66,472	8	8		3,027	11	4
M.—Advances of Insur- ance Premiums, &c., of Pensioners	10	—				10	-	-
N.—Losses	—	84	3	10		—		84 3 10
GROSS TOTAL								
Original ..	£4,240,343							
Supplementary	£750,000							
	£4,990,343	4,995,916	4	3		126,387	1	-
Deduct—	Estimated.	Applied.						
Z.—Appropriations in Aid	40,343	40,343	-	-				
NET TOTAL								
Original	£4,200,000							
Supplementary	£750,000							
	£4,950,000	4,955,573	4	3		£5,573	4	3

Receipts payable to Exchequer.

Estimated.

Realized.

	£	£	s.	d.
(i) Receipts authorized to be used as Appropriations in Aid ..	40,343	44,597	10	-
(ii) Receipts of other classes	436,000	401,660	13	5
Total	£476,343	446,258	3	5
Appropriated in aid (Subhead Z)		40,343	-	-
		£401,660	13s. 5d.	paid separately to Exchequer
		£4,254	10s.	available for Excess Vote
		£405,915	3	5

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

I.—Expenditure on marriage gratuities is always difficult to forecast.

J.—Excess mainly due to £724,253, workmen's compensation in respect of employees of the Ministry of Supply, including the Royal Ordnance Factories, as compared with a revised estimate of £555,000. The liability arose largely out of the circumstances of war and there was no stable experience on which to base a forecast. It was expected, when the Supplementary Estimate was under consideration, that expenditure would fall off considerably in the latter part of the year, but in fact the amount paid in the second half year was much greater than in the first half. The excess on Ministry of Supply employees (£169,253) was partly offset by a saving in respect of other Departments (£40,000).

N.—Expenditure on this subhead was as follows:—

	£	s.	d.
Overpayment of pension increase to eight former employees of the Caledonian and Crinan Canals, due to error in computation of the war bonus element in their pensions (P.3/12523); in addition to £25 10s. 2d. charged in the 1944-45 Account	74	15	3
Overpayment due to error in calculation of a short service gratuity (P.339751/2)	6	18	7
Overpayments of workmen's compensation to employees of the Ministry of Works (PC. 55); £1 19s. 8d. charged in the 1945-46 Account	2	10	-
	£84	3	10

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	39,504	43,460
Amounts paid out of Subhead J on account of workmen's compensation and recovered from		
(a) Unemployment Fund	350	518
(b) Redemption Annuities Account	—	130
Amount recovered from the Imperial War Graves Commission in respect of two superannuation allowances provided for under Subhead A	489	489
Total	<u>£40,343</u>	<u>44,597</u>
(ii) Receipts of other classes :—		
Contributions in respect of superannuation rights of loaned officers	12,000	13,391
Sums 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 1946-47 for superannuation, &c., charges of the staff engaged in carrying into effect the Unemployment Insurance Acts	408,000	371,277
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	16,000	15,869
Refunds of gratuities (officers re-established) and of over issues	—	1,124
Total	<u>£ 436,000</u>	<u>401,661</u>

NOTES.

It was stated in the Estimate that the share of the Government of Northern Ireland for pension and gratuity charges, estimated to be £77,600, 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 £75,041 11s. 5d.

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 such award, which is extra-statutory, involved a payment of £6 1s. chargeable to Subhead A (P.15379/6).

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 1s. 10½d. and pension increase has been paid thereon (Subhead B) (P.84915/5).

An officer of the Ministry of Labour and National Service was awarded a pension which is extra-statutory in so far as there was included in the calculation thereof a period of service in the National Health Insurance Commission (Ireland) from 1 April 1922 to 18 February 1923 for which, technically, his salary was not paid from the Ministry of Labour Vote. The officer was regarded as having been transferred from Ireland under the arrangements for head exchange (Subhead A) (P.340687/2).

An officer of the Ministry of Supply retired while in the service of the Government of Canada, to which he had been seconded on terms which provided that he should be treated for promotion purposes as if he had continued to serve in the Ministry. That Department, however, had failed to consider him for promotion in his absence and, since it was regarded as improper that his superannuation position should be adversely affected by reason of this admitted oversight, it was agreed that he should be treated for pay and superannuation purposes as if he had, in fact, been promoted on the dates when his promotion would have become due had he been serving in this country. The superannuation allowances so awarded are extra-statutory (Subhead A) (P.2/82171).

An extra-statutory allocation of pension was allowed in a case in which the officer's failure to complete the necessary declaration before the closing date was mainly due to departmental delay (Subhead A) (P/2/93976).

Extra-statutory allocations of pension were allowed in two cases in which an application to allocate an amount smaller than the prescribed minimum was amended after the closing date (Subhead A) (P.3/17451/2 and P.331762).

Two extra-statutory pensions, mentioned in the Estimate, 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 GRATUITIES—SUBHEAD D.

The expenditure under Subhead D includes extra-statutory gratuities in respect of two unestablished officers of the Ministry of Pensions of £121 6s. and £90 9s. respectively. In the calculation of the amounts of these awards periods of service amounting to 14 years 179 days and 11 years 146 days respectively, which were rendered technically to a Hospital Committee but actually to the Ministry of Pensions, have been included (P.332924 and P.339374).

EXTRA-STATUTORY ALLOWANCES—SUBHEAD J.

An extra-statutory allowance, mentioned in the Estimate, granted to a late officer of the Chinese Consular Service, was increased by an amount corresponding with the benefits conferred by the Pensions (Increase) Act, 1944 (P.2/82543).

An extra-statutory allowance of 30 rupees a month was granted to the mother of an Indian fireman in the employ of the Ministry of Transport, who was killed in an explosion in Bombay harbour on 14 April 1944. As the mother was not wholly dependent upon the deceased's earnings she was not entitled to an award under the Injury Warrants, and was granted an allowance such as she would have received from the Indian Government had her late son been in their service (P.3/14137).

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 30s., together with the maximum supplementary allowance (P.2/47544).

27 November 1947.

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, subject to the observations in my Report.

F. N. Tribe,
Comptroller and Auditor General.

CIVIL ACCOUNTS,
1946-47.

CLASS IX.

EXCHEQUER CONTRIBUTIONS TO LOCAL REVENUES.

CLASS IX.

EXCHEQUER CONTRIBUTIONS TO LOCAL REVENUES.

SUMMARY.

Page.	No. of Vote.	SERVICE.	Estimated Gross Expendi- ture.	Authorized Appro- priations in Aid.	Supply Grant.	Actual Gross Expenditure.
			£	£	£	£ s. d.
446	1	Exchequer Contributions to Local Revenues, England and Wales	58,124,000	1,104,000	57,020,000	58,022,662 5 -
447	2	Exchequer Contributions to Local Revenues, Scotland	8,419,896	175,000	8,244,896	8,419,895 17 1
		Total	66,543,896	1,279,000	65,264,896	66,442,558 2 1

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	1,103,669 - -	56,918,993 5 -	101,337 15 -	331 - -	101,006 15 -	--
2	175,000 - -	8,244,895 17 1	2 11	--	2 11	--
	1,278,669 - -	65,163,889 2 1	101,337 17 11	331 - -		--
Total amount to be surrendered .. £					101,006 17 11	

EXCHEQUER CONTRIBUTIONS TO LOCAL REVENUES,
ENGLAND AND WALES.

ACCOUNT of the sum expended, in the year ended 31 March 1947, 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.
A.—Grants to Local Authorities under the Local Government Acts, 1929 to 1946	58,124,000	58,022,662 5 -	101,337 15 -	—
			Surplus of Gross Estimate over Expenditure. £101,337 15 -	
<i>Deduct—</i>	Estimated.	Realized.	Deficiency of Appropriations in Aid realized. £331 - -	
Z.—Appropriations in Aid ..	1,104,000	1,103,669 - -	Net Surplus to be surrendered. £101,006 15 -	
NET TOTAL ..	£57,020,000	56,918,993 5 -		

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.

30 June 1947.

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.

F. N. Tribe,
Comptroller and Auditor General.

EXCHEQUER CONTRIBUTIONS TO LOCAL REVENUES, SCOTLAND.

ACCOUNT of the sum expended, in the year ended 31 March 1947, 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 1946	8,419,896	8,419,895	17	1	—	2	11
<i>Deduct—</i>	<i>Estimated.</i>	<i>Realized.</i>					
Z.—Appropriations in Aid ..	175,000	175,000	—	—			
NET TOTAL .. £	8,244,896	8,244,895	17	1	Surplus to be surrendered. £— 2 11		

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.

5 August 1947.

R. N. Duke,
Accounting Officer.

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

F. N. Tribe,
Comptroller and Auditor General.

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